



## IOTA Digital Workshop “Practical Application of Double Taxation Avoidance Conventions: Tax Residency Issues”

10 - 11 December 2025  
Digital Event via Microsoft Teams

### AGENDA

**WEDNESDAY, 10 DECEMBER 2025**

All indicated times are Central European Time (CET)

**09:30 – 10:00**

#### **Connection and access to the event by registered participants**

*Registered participants will be able to connect before the start of the event and test the functioning of their MS Teams.*

- › Registered participants

**10:00 – 10:20**

#### **Welcome Address & Introduction**

- › Ivana Donchevska & Alexandros Roukalis, IOTA Secretariat

**10:20 – 10:50**

#### **Plenary Session 1: Introduction to the Main Theme of the Workshop**

*This session will introduce the main theme of the Workshop and provide an overview of the workshop's objectives, highlighting key trends, challenges, and exploring the forward look.*

- › Presentation by “Opportunities and challenges - establishing tax residency and applying DTACs in the digital age” by **Mihaela Dragulin, Romania**.
- › Q & A

**10:50 – 11:40**

#### **Plenary Session 2: International Perspective**

*This session will present an overview of recent initiatives and developments undertaken by international organisations in the area of tax residency procedures and electronic tax residence certificates.*

- › Presentation by “Navigating tax residency challenges: Insights from the MAP perspective” by **Rana Hachem-Boulahia, OECD**.
- › Presentation “Global Forum’s update about CRS and CARF” by **Paul Marsh, OECD & Raynald Vial, Global Forum on Transparency and Exchange of Information for Tax Purposes**
- › Q&A



11:40 – 12:00

### Plenary Session 3: Country Approaches to Tax Residency Determination

*This session will present different national approaches and practices in establishing tax residency and applying DTACs. The focus will be on methods, challenges, and practical solutions implemented by IOTA member countries.*

- › Presentation “Determining tax residency as part of the Double Taxation Avoidance Conventions (DTACs): from cross-border workers to pensioners abroad” by **Kilian Bourgois, Belgium**
- › Q&A

12:00 – 12:15

**Coffee Break**

12:15 – 13:15

### Group Discussion Session 1: Sharing Country Experiences in Applying Special Provisions of DTAC on tax residence

*Participants will join facilitated virtual breakout groups to share their country’s experience and discuss common challenges and good practices in applying specific provisions of DTACs consistently and effectively.*

- › Introduction to the session
- › Discussions in Groups

13:15

**End of Day 1**

**THURSDAY, 11 DECEMBER 2025**

All indicated times are Central European Time (CET)

09:30 – 10:00

### Connection and access to the event by registered participants

*Registered participants will be able to connect before the start of the event and test the functioning of their MS Teams.*

- › Registered participants

10:00 – 10:10

### Introduction to Day 2

- › Ivana Donchevska & Alexandros Roukalis, IOTA Secretariat

10:10 – 10:40

### Plenary Session 4: Understanding the FASTER Directive

*This session will feature a presentation by the European Commission’s DG TAXUD on the FASTER Directive, outlining its objectives, key provisions, and implications for tax administration and compliance across the EU.*



- › Presentation “Digitalising WHT procedures – overview of the FASTER Directive and the electronic certificate of residence (eTRC)” by **Katja Pussila, European Commission’s DG TAXUD**
- › Q&A

**10:40 - 11:30**

### Plenary Session 5: Digitalisation and Trust in Tax Residency Certification

*This session will focus on new digital solutions, advanced technologies, and best practices supporting the issuance, verification, and cross-border recognition of electronic tax residence certificates.*

- › Presentation "Overview of the Spanish digital tax residence certificate" by **Begoña de Hoyos and Raúl Martínez González, Spain**
- › Presentation “Certification of the Fiscal Residency” by **Paulo Simoes, Portugal**
- › Q&A

**11:30 - 11:45**

**Coffee Break**

**11:45 - 12:45**

### Group Discussion Session 2: Advancing Electronic Tax Residence Certificates: Technology and Best Practices

*Participants will be allocated to the virtual breakout rooms to discuss how digital solutions, advanced technologies, and international best practices can enhance the issuance, verification, and mutual recognition of electronic tax residence certificates across borders.*

- › Introduction to the session
- › Discussions in Groups

**12:45 - 13:00**

**Break**

**13:00 - 13:30**

### Plenary Session 6: Feedback from Group Discussions

*Outcomes from the group discussions will be presented in plenary. Participants will have the opportunity to comment, ask questions, and share reflections.*

- › Chairpersons of Discussion Groups
- › IOTA Secretariat
- › Q&A

**13:30 - 13:45**

### Wrap-up & Conclusions

*Summary of the workshop discussions, key takeaways, and next steps.*

- › IOTA Secretariat

**13:45**

### End of the Workshop