



**IOTA Forum on the
Use of Data from Automatic Exchange of Information (AEOI)**

26-27 November 2025
Digital Event via Microsoft Teams

AGENDA

WEDNESDAY, 26 NOVEMBER 2025

9:30 – 10:00 Connection and access to the event by registered participants

- › IOTA Secretariat
- › Registered participants

10:00 – 10:15 Welcome Address & Introduction to the Forum

- › Alexandros Roukalis & Oksana Stepanenko, IOTA Secretariat

Plenary Session 1 – Update on the recent work made by the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes

In this session, the Global Forum will provide an update on the latest developments related to the CRS (including legal framework assessments, AEOI effectiveness reviews, and the Amended CRS), as well as the current status of CARF implementation. The session will also cover capacity-building activities and tools available to jurisdictions.

10.15 – 10.35 **1. Update from the Global Forum, OECD**
Mr Raynald Vial, OECD

10.35 – 10.40 **Q&A Session**

Plenary Session 2 – i) CRS 2.0: Amendments to the Common Reporting Standard. Practical implementation considerations and potential feedback from public consultation.

ii) Crypto Asset Reporting Framework (CARF)

In this session, we would like to hear from the tax administrations on any potential experiences on the practical implementation of the amendments agreed at the international level to the Common Reporting Standard, to ensure consistency across jurisdictions. Moreover, in case any public consultation has been performed, any feedback received would be really beneficiary to share across participants.



Regarding CARF we would like to hear on potential thoughts on data collection and reporting requirements from entities and individuals, as well as due diligence procedures to identify Crypto-Asset Users and Controlling Persons.

10.40 – 10.55 2. Country Presentation – Operational Implementation of CRS 2.0
Mrs Céline Lepage, **Belgium**

10.55 – 11.10 3. Country Presentation – Implementation of the Crypto-Asset Reporting Framework (CARF) in France

Mr Romain Perret and Mrs Anna Olias, **France**

11.10 – 11.25 4. Country Presentation – Utilizing CARF momentum to raise non-compliance rate in Finland now and in the future

Mr Juho Hasa, **Finland**

11.25 – 11.40 Q&A Session

11:40 – 12:00 Coffee Break

12:00 - 13:00 Group Discussion Session 1- Implementation of CRS 2.0/ CARF

- › Introduction to the session
- › Discussion in Groups

13:00 End of Day 1

THURSDAY, 27 NOVEMBER 2025

9:30 – 10:00 Connection and access to the event by registered participants

- › IOTA Secretariat
- › Registered participants

10:00 – 10:10 Introduction to Day 2

- › Alexandros Roukalis & Oksana Stepanenko, IOTA Secretariat

Plenary Session 3 – Methods/Procedures for the use of CRS data to identify non-compliance of FIs/Related audits conducted in this field.

In this session, tax administrations will present insights and approaches followed towards ensuring FI's compliance. Certain tools and procedures that have been used will also be shared with participants. Moreover, we would like to hear about ways of monitoring FIs' outbound data to ensure accuracy and quality, and experiences



around data sampling and the difficulties jurisdictions encounter, and any solutions they have developed or plan to invest in. Additionally, techniques of identifying Financial Institution (FI) population, including non-regulated entities (information sources, methodology, jurisdictional risk analysis, etc.)

**10.10 – 10.25 5. Country Presentation – CRS Compliance Audits in Lithuania:
Audit of an Insurance Company**

Mrs Birutė Bieliauskienė, Lithuania

**10.25 – 10.40 6. Country Presentation – Overall procedures for the use of CRS
data to identify non-compliance of FIs and non-compliance of taxpayers**

Mr Romain Perret and Ms Anna Olias, France

**10.40 – 10.55 7. Country Presentation – Ensuring FI compliance – A risk-based
approach**

Mr Frank Warmbrodt, Norway

10.55 – 11.10 Q&A Session

11:10 – 11:25 *Coffee Break*

Plenary Session 4 – Methods/ Procedures for the use of CRS data to identify non-compliance of domestic taxpayers.

The main focus of this session will be the methods and procedures that had been developed by tax administrations in order to ensure that taxpayers are tax compliant. What innovative and efficient approaches are applied, and what next steps are being proposed.

**11.25 – 11.40 8. Country Presentation – HMRC Compliance - CRS Discrepancy
Approach**

Ms Neesha Bagla and Mr Max Kettley, UK

**11.40 – 11.55 9. Country Presentation – Audits of foreign capital income and
the long-term compliance effects**

Mr Daniel Hallberg, Sweden

11.55 – 12.05 Q&A Session

**12:05 - 13:05 Group Discussion Session 2: Methods/Procedures for the
use of CRS data to identify non-compliance of FI's/
domestic taxpayers**

- Introduction to the session
- Discussions in Groups



13:05 – 13:15 *Coffee break*

13:15 – 13:45 **Final Plenary Session: Feedback from Group Discussions & Panel debate, Closing Remarks**

- › IOTA Secretariat
- › Chairpersons of Discussion Groups
- › Members of the Steering Group on AEOI

13:45 **End of the Forum meeting**