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

26-27 November 2025

Digital Event via Microsoft Teams

GROUP DISCUSSION SESSION 1 – i) General questions about CRS, ii) Operational implementation of amended CRS (CRS 2.0) and CARF

Wednesday, 26 November 2025, 12:00– 13:00 (CET)

AIM

This session will discuss on the one hand, the tax administration's view on the financial impact of CRS implementation, as well as the measurement or estimation, of the potential behavioural change of taxpayers.

On the other hand, there will be a debate regarding the application of CRS 2.0 and CARF. Participants are invited to share their views on the current status that their tax administration lies regarding their implementation, as well as the improvements that they think these initiatives will bring, both on the compliance of the Financial Institutions, but also on the compliance of taxpayers.

FORMAT

The session is intended as a facilitated group discussion. The delegates will be split into three discussion groups. The composition of groups can be found in the Document uploaded to the IOTA event page. Each group will have a designated virtual breakout room.

The chairperson will be responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question. The chairpersons should guide the conversation among the group members and contribute their questions and views too. Each delegate should be encouraged to contribute to the discussion.

The chairperson will be required to **take notes** of the group's discussions and **report** on the discussion summary and conclusions at the plenary session in the end of the event. The chairperson can delegate this task to a volunteer in the group.

After the forum, a summary of discussions and observations will be uploaded in the event page of the IOTA website.

REQUIRED INPUT AND TIMING

Total time: 60 minutes.

- Chairperson explains the aim of the group session (5 minutes)

- Group discussion (50 minutes):

1. _What methods does your administration use—or plan to use—to quantify the financial impact of CRS data, such as additional tax revenue from reassessments, recovered taxes, or voluntary disclosures triggered by CRS-related activities?_

2. _Beyond direct revenue gains, how do you measure or estimate the deterrent effect of CRS implementation—i.e. the behavioural change among taxpayers who now comply voluntarily because they know their foreign accounts are being reported?_

3. *Regarding the implementation of the amended CRS (CRS 2.0), what is the current status of your tax administration at domestic level (legislative framework, AEOI solution, etc.)?*

4. *As the commencement date for CARF is approaching, do you feel you are on the right track for collecting user and transaction data?*

5. *What are the challenges that you have faced so far regarding CARF preparatory work, and what are the expected benefits that you aim to have from the exploitation of that data?*

- Finalising the summary of the discussion (5 minutes)

GROUP COMPOSITION

Group 1 - Day 1		
Title	**Name**	**Country**
Mr	**Raynald Vial**	**OECD, Moderator**
Mr	Orald Lani	Albania
Mrs	Narmin Asgarova	Azerbaijan
Mrs	Eve-Marie Lochenie	Belgium
Mr	Ivan Ivanov	Bulgaria
Mrs	Nives Matosevic	Croatia
Mrs	Zorana Spicijarić	Croatia
Ms	Ana Bernatović	Croatia
Mr	Levan Chelidze	Georgia
Mrs	Kallai Kiss Barbara	Hungary
Mr	Derek Egan	Ireland
Mr	Nicholas Foody	Ireland
Ms	Elaine Kavanagh	Ireland
Mrs	Andžela Rimkus	Latvia
Mr	Frank Warmbrodt	Norway
Ms	Marta Orzechowicz	Poland
Mr	Luís Manuel Fernandes Neto	Portugal
Mr	José António Gonçalves Pinela	Portugal
Ms	Sílvia Matoso Galveia	Portugal
Mr	Nuno Paulo	Portugal
Mr	Stefan Gavril	Romania
Mr	Magnus Johansson	Sweden
Mr	Max Kettley	United Kingdom
Mr	Alexandros Roukalis	IOTA, Notekeeper

Group 2 - Day 1		
Title	**Name**	**Country**
Ms	**Celine Lepage**	**Belgium, Moderator**
Mr	**Michael Pocock**	**United Kingdom, Moderator**
Ms	Olisa Osmani	Albania
Mr	Elnur Aliyev	Azerbaijan
Mr	Michael Ahmad	Austria
Mr	Ivan Antonov	Bulgaria
Ms	Desislava Kaludova	Bulgaria
Mrs	Neda Benova	Bulgaria
Ms	Daniela Ivanika	Croatia
Ms	ksenija svalina	Croatia
Mr	Lidija Karačić	Croatia
Mr	Romain Perret	France
Mrs	Ekaterine Mikiashvili	Georgia
Mr	Bálint András Tóth	Hungary
Ms	Klinda Cosgrave	Ireland
Mr	Stephen Hudson	Ireland
Mrs	Magdalena Chróst-Szyszko	Poland
Mr	Nuno Alves	Portugal
Mr	Mário Ramalhosa	Portugal
Mr	Luís Otero	Portugal
Mr	José Martins	Portugal
Mrs	Alice Lascu	Romania
Mrs	Neesha Bagla	United Kingdom
Ms	Oksana Stepanenko	IOTA, Notekeeper

Group 3 - Day 1		
Title	**Name**	**Country**
Mr	**Herbert Mikulasek**	**Austria, Moderator**
Ms	**Helen Baker**	**United Kingdom, Moderator**
Mrs	Narine Mikichyan	Armenia

Mrs	Veerle Mertens	Belgium
Mr	Peter Petrov	Bulgaria
Mrs	Viktoria Vitanova	Bulgaria
Ms	Ivana Sklepić	Croatia
Mr	Matej Ocvirk	Croatia
Mrs	Vesna Marijanovic	Croatia
Ms	Anna Olias	France
Ms	Iren Baghdasariani	Georgia
Ms	Nora Emri	Hungary
Mr	Derek Lee	Ireland
Ms	Aisling McDaid	Ireland
Mr	Evan Sweeney	Ireland
Ms	Tatjana Kastena	Latvia
Mr	João Miguel Figueira Coelho	Portugal
Mr	Alcides Seiça	Portugal
Mr	Rui Alves	Portugal
Ms	Céu Ramalho Almaça	Portugal
Mrs	Ioana Manta	Romania
Ms	Cristina Tantea	Romania
Mr	Daniel Hallberg	Sweden
Ms	Ivana Donchevska	IOTA, Notekeeper