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 2 – Methods/Procedures for the use of CRS data to identify non-compliance of FI's/ Domestic taxpayers

Thursday, 27 November 2025, 12:05 – 13:05 (CET)

AIM

This session will discuss on the one hand, the tax administration's view on certain issues raised in order to improve the quality of data, coming from Financial Institutions. The way the review and matching of the incoming data is performed, potential follow up actions, and how risk indicators are used in practice in order to prioritise and potentially initiate respective audits.

Another question is the way and method of sampling and how this can be organised in a more automatic manner to achieve better allocation of resources.

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. How do you monitor the reporting of TINs and Dates of Birth in your jurisdiction, and how are the results of this monitoring used to inform your overall risk assessment under your compliance strategy?
2. When using incoming CRS data and matching it with your domestic databases, have you identified any errors that may indicate incomplete or incorrect reporting or non-compliance with due diligence procedures by Reporting Financial Institutions in the sending jurisdiction? What actions have you taken in response?

3. Once potential discrepancies are detected, what risk indicators or analytical techniques do you use to prioritise cases for follow-up (e.g. undeclared foreign accounts, high-value balances, dormant accounts)?
4. What is the level of sampling that auditors have to examine, as part of the review of the compliance of the Financial Institutions?

- Finalising the summary of the discussion (5 minutes)

GROUP COMPOSITION

Group 1 - Day 1		
Title	**Name**	**Country**
Mr	**Derek Egan**	**Ireland, Moderator**
Mr	**Raynald Vial**	**OECD, Moderator**
Mrs	Narine Mikichyan	Armenia
Mrs	Narmin Asgarova	Azerbaijan
Mrs	Veerle Mertens	Belgium
Mr	Ivan Antonov	Bulgaria
Mrs	Neda Benova	Bulgaria
Ms	Ana Bernatović	Croatia
Mr	Matej Ocvirk	Croatia
Mr	Lidija Karačić	Croatia
Ms	Nora Emri	Hungary
Ms	Elaine Kavanagh	Ireland
Mr	Stephen Hudson	Ireland
Ms	Aisling McDaid	Ireland
Mrs	Magdalena Chróst-Szyszko	Poland
Mr	Nuno Alves	Portugal
Mr	Mário Ramalhosa	Portugal
Ms	Céu Ramalho Almaça	Portugal
Mr	Nuno Paulo	Portugal
Mrs	Alice Lascu	Romania
Mr	Magnus Johansson	Sweden
Mr	Daniel Hallberg	Sweden
Mrs	Neesha Bagla	United Kingdom
Mr	Alexandros Roukalis	IOTA, Notekeeper

Group 2 - Day 1		
Title	**Name**	**Country**
Mr	**Herbert Mikulasek**	**Austria, Moderator**
Ms	**Celine Lepage**	**Belgium, Moderator**
Mr	Orald Lani	Albania
Mr	Peter Petrov	Bulgaria
Ms	Desislava Kaludova	Bulgaria
Mrs	Vesna Marijanovic	Croatia
Ms	Daniela Ivanika	Croatia
Ms	Ivana Sklepić	Croatia
Mrs	Nives Matosevic	Croatia
Ms	Anna Olias	France
Ms	Iren Baghdasariani	Georgia
Mrs	Kallai Kiss Barbara	Hungary
Mr	Bálint András Tóth	Hungary
Mr	Evan Sweeney	Ireland
Mr	Derek Lee	Ireland
Mrs	Andžela Rimkus	Latvia
Mr	João Miguel Figueira Coelho	Portugal
Mr	Luís Manuel Fernandes Neto	Portugal
Mr	José António Gonçalves Pinela	Portugal
Mr	Alcides Seiça	Portugal
Mr	Rui Alves	Portugal
Mrs	Ioana Manta	Romania
Mr	Max Kettley	United Kingdom
Ms	Oksana Stepanenko	IOTA, Notekeeper

Group 3 - Day 1		
Title	**Name**	**Country**
Ms	**Helen Baker**	**United Kingdom, Moderator**
Mr	**Michael Pocock**	**United Kingdom, Moderator**
Mr	Elnur Aliyev	Azerbaijan
Ms	Olisa Osmani	Albania
Mr	Michael Ahmad	Austria
Mrs	Eve-Marie Lochenie	Belgium
Mr	Ivan Ivanov	Bulgaria

Mrs	Viktoria Vitanova	Bulgaria
Mrs	Zorana Spicijarić	Croatia
Ms	ksenija svalina	Croatia
Mr	Romain Perret	France
Mr	Levan Chelidze	Georgia
Mrs	Ekaterine Mikiashvili	Georgia
Ms	Klinda Cosgrave	Ireland
Mr	Nicholas Foody	Ireland
Ms	Tatjana Kastena	Latvia
Mr	Frank Warmbrodt	Norway
Ms	Marta Orzechowicz	Poland
Mr	Luís Otero	Portugal
Mr	José Martins	Portugal
Ms	Sílvia Matoso Galveia	Portugal
Mr	Stefan Gavril	Romania
Ms	Cristina Tantea	Romania
Mr	Massimo Morarelli	IOTA, Notekeeper