**IOTA Digital Workshop
"Practical Application of Double Taxation Avoidance
Conventions: Tax Residency Issues"**

10-11 December 2025
Digital Event via Microsoft Teams

GROUP DISCUSSION SESSION 1 – Sharing Country Experiences in Applying Special Provisions of Double Taxation Avoidance Conventions on tax residence

WEDNESDAY, 10 DECEMBER 2025, 12:15 - 13:15 (CET)

AIM

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.

More specifically, this session will offer the participants a platform to discuss how different criteria are applied, whether tax residence is automatic or requires a formal request, and how residence is evidenced or certified. The discussion aims to identify common challenges and good practices to improve consistency, transparency and efficiency in applying treaty-based residence rules.

FORMAT

The session is intended as a facilitated group discussion. The delegates will be split into discussion groups. The composition of the groups will be published on the IOTA event`s dedicated webpage once the registration process is complete. Each group will have a designated 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 to their questions and views too.

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. The chairperson can delegate this task to a volunteer in the group.

REQUIRED INPUT AND TIMING

- Technical check and introduction (5 minutes)

- Group discussion on the following questions (45 minutes):
  1. **How is tax residence generally determined in your country, and what are the main challenges encountered in applying these rules?** (e.g. automatic vs. request-based determination; main criteria such as days of presence, vital interests, domicile; interpretation issues under DTACs)

2. **What procedures or documentation are used to establish and certify tax residence?** (e.g. formal application or tax return declaration; use and validity of tax residence certificates; assessment of supporting evidence)

3. **What good practices has your administration adopted to ensure consistency and efficiency in cross-border tax residence cases?** (e.g. handling of dual residence situations; application of tie-breaker rules; internal coordination or cooperation with foreign tax authorities)

- Summary and finalising the feedback from the discussion (10 minutes)

GROUP DISCUSSION SESSION 2 – Advancing Electronic Tax Residence Certificates: Technology and Best Practices

THURSDAY, 11 DECEMBER 2025, 11:45 - 12:45 (CET)

AIM

This discussion will explore how digital solutions, advanced technologies, and international best practices can enhance the issuance, verification, and mutual recognition of electronic tax residence certificates across borders.

Discussion will focus on the technological solutions supporting authenticity, security, and interoperability, as well as the administrative and legal criteria applied for verification and mutual recognition.

FORMAT

The session is intended as a facilitated group discussion. The delegates will be split into discussion groups. The composition of the groups will be published on the IOTA event`s dedicated [webpage](#) once the registration process is complete. Each group will have a designated 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.

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. The chairperson can delegate this task to a volunteer in the group.

REQUIRED INPUT AND TIMING

- Technical check and introduction (5 minutes)

- Group discussion on the following questions (45 minutes):
  1. **How is your administration approaching the digitalisation of tax residence certificates?** *(e.g. use of electronic formats; digital signature or authentication solutions; transition from paper-based to electronic processes)*

2. **How do you ensure the authenticity, security, and verifiability of electronic certificates issued by your administration?** *(e.g. validation tools or platforms; types of electronic signatures used—advanced, qualified; involvement of national or cross-border digital identity systems)*

3. **What challenges and good practices have you identified when accepting electronic certificates from foreign tax administrations?** *(e.g. criteria for recognising certificates from non-EU countries; interoperability and trust issues; mutual recognition or international cooperation measures)*

- Summary and finalising the feedback from the discussion (10 minutes)