



INVITATION LETTER

IOTA Case Study Workshop on “Advanced Transfer Pricing Issues”

29-30 April 2026
Budapest, Hungary

To IOTA Principal Contact Persons of IOTA member countries

February 2026

Invitation to the IOTA case study workshop on “Advanced Transfer Pricing Issues”

Dear Colleagues,

The Intra-European Organisation of Tax Administrations (IOTA) is organising a **case study workshop on “Advanced Transfer Pricing Issues”**, which will take place in Budapest, Hungary, from **29 to 30 April 2026**, as an in-person-only event.

The overall purpose of this IOTA event is to enhance participants' understanding of Advanced Transfer Pricing issues by sharing experiences among IOTA members.

The Case Study Workshop will delve into advanced controlled transactions dealt by the participating tax authorities in various sectors, affecting every potential type of transaction (goods, services, financials, intangibles, etc.). The difference from similar Case Study Workshops conducted in the past by IOTA, is that we wish those advanced TP transactions ideally to derive from a respective Tax / TP audit carried out by the tax administration of an IOTA Member Country. The Tax/ TP audit could either be completed or still open (however, in such a case, the case study owner should present the potential approach that would be adopted by the tax audit authorities of his/her tax administration). In the unlikely event that there is neither an open nor a completed Tax / TP audit, where an advanced TP issue was faced, only then, the potential participants may file either a case study containing advanced controlled transactions coming from other sources of information (CbCR, Tax Rulings, APAs, etc.) or a theoretical case study.

By examining concrete case studies, participants will have the opportunity to exchange insights and experiences from different jurisdictions. This exchange will increase participants' practical understanding of the complex transfer pricing issues. The specific objectives of this workshop are:

- Improving knowledge and understanding of the provisions of the OECD Transfer Pricing Guidelines
- Getting familiar with advanced transfer pricing issues and topics from other IOTA members





- Exchanging experiences on the adopted approach by the auditor, over an advanced TP transaction during a Tax/ TP audit
- Brainstorming and discussing approaches and potential adopted positions in difficult and advanced transfer pricing issues.

To ensure we achieve the highest level of participation, it will be a **requirement that each participating tax administration submits a case study** based on its own work experience as a condition of its attendance. Please note that **no participants will be accepted** without the filing of a respective case study as described above.

From these case studies, a number will be selected for the agenda of the workshop, and there will be a requirement that the participants who have submitted the selected case studies will act as a resource and facilitator **to present the case and answer any questions** during the subsequent group work sessions, where their case studies will be discussed.

There is an expectation that those tax officials attending this event will have a **strong background in Transfer Pricing/ International Taxation, and more specifically, with auditing/analysing/legislating in the field of transfer pricing.**

The workshop will be conducted **in English**, the working language of the Organisation. IOTA expects that all delegates will have **sufficient language skills** to deliver the case and defend their position during the discussions in English.

Further information about the structure and content of the event can be found in the **Background Note**. Details concerning the accommodation and venue for the meeting, the visa arrangements and financial conditions are included in **the Practical Information**. Further information and material related to this event will be available on [the dedicated webpage](#) of the case study workshop.

The case study workshop will be conducted only for the participants attending this event in person. There will be **no live broadcast or video recording on-demand**, arranged for this IOTA event.

Please note that there is a limit to the number of delegates that the IOTA budget can finance. At this stage, in-person participation of **one delegate** per IOTA member tax administration will be considered. Upon request and subject to the availability of accommodation in the hotel, participation of an additional delegate might be granted on a first-come, first-served basis closer to the deadline for registration.

Registration of the delegates who will be attending the workshop **is possible only upon the invitation of the Principal Contact Person of IOTA** in the respective member tax administration. Please make sure that **the completed registration form** is submitted **until 27 March 2026**. Further details about the registration process are provided in the **Practical Information** document.

Please be aware that, in the event we receive your completed registration form after the deadline, the Organisation will not be able to guarantee accommodation or other items of a logistical nature.

Should you have any questions about this IOTA event, you can contact the following members of the IOTA Secretariat:





- **Contact persons for presentations and technical content of the event:**
Mr. Alexandros Roukalis, tel.: +36 70 616 2337, email: Alexandros.Roukalis@iota-tax.org
Ms. Ivana Donchevska, tel.: +36 70 675 9879, email: Ivana.Donchevska@iota-tax.org
- **Contact person for registration**
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We look forward to welcoming your participant(s) to the IOTA case study workshop in Budapest!

Yours sincerely,

Alix Perrignon de Troyes
Executive Secretary