



# DRAFT BACKGROUND NOTE

Meeting of the IOTA Forum on Tax Debt Management  
**“Innovations and Emerging Technologies for Effective Tax Debt Management”**

07 - 08 October 2026, Vilnius (Lithuania)  
Hybrid Event

## BACKGROUND

The Tax Debt Management Forum 2026 builds on last year’s work on innovative approaches for managing tax debts, which focused on the automation of key tax debt management processes and the presentation of the IOTA Project on Automation of Tax Debt Management Processes. Participating administrations shared their approaches to automating case handling, payment arrangements, enforcement actions, and communication with taxpayers. The discussions confirmed that automation is now a central component of tax debt management and a foundation for further modernisation.

This Forum will focus on novelties and advancements in tax debt management processes, including the use of artificial intelligence, robotisation, advanced analytics, and innovative operational approaches. The topic will highlight practical advancements and experiences from IOTA member administrations across different areas of tax debt collection, demonstrating how modern technology can improve efficiency, support data-driven decision-making, and even influence taxpayer behaviour to encourage timely compliance.

By sharing lessons learned and successful practices, the Forum will provide a platform for administrations to explore how these new tools and approaches can be applied responsibly and effectively to create a more intelligent, adaptive, and taxpayer-focused tax debt management process.

## OBJECTIVES

The IOTA Forum on Tax Debt Management aims to provide tax administrations with a unique platform to **share experiences and discuss novelties and advancements in tax debt management processes**, with a focus on the use of **artificial intelligence, robotisation, advanced analytics, and innovative operational approaches**.

Specifically, the Forum will focus on the following key topics:

- **Novelties and advancements** for a more effective tax debt management process, including new technologies and methods.



- The application of artificial intelligence, robotisation, advanced analytics, and behavioural insights to enhance risk-based decision-making, efficiency, and taxpayer compliance.
- Innovative operational and organisational approaches for integrating technology and optimising workflows.
- Key challenges, success factors, and lessons learned to support the responsible and effective adoption of modern technologies in tax debt management.

## EXPECTED OUTCOMES

- Gain practical insights into the application of new technologies and behavioural approaches in tax debt management.
- Understand how advanced tools can improve efficiency, prioritisation, decision-making, and compliance.
- Enhance awareness of governance, legal, ethical, and operational considerations in implementing intelligent tax debt management solutions.
- Build up and maintain a network of senior officials/experts from IOTA member tax administrations involved in the management of tax debts.

## METHODOLOGIES

The Forum will provide an exceptional interactive environment with a mix of plenary sessions and group discussion sessions that foster collaborative learning amongst participants.

Selected presentations will illustrate the novelties and advancements in tax debt management processes, with a focus on the use of artificial intelligence, robotisation, advanced analytics, and innovative operational approaches. The event will also include Q&A sessions and interactive poll/s.

The event will be delivered in a hybrid format, allowing participants to join the plenary sessions either in person or virtually. However, we highly recommend in-person participation in the Forum meeting.

The plenary sessions of the Forum meeting for the digital participants will be broadcast live via the *Microsoft Teams Meeting* platform. There is no limit to the number of online participants who can attend this event virtually.

The group discussion sessions will provide an opportunity for all delegates, whether attending in person or virtually, to explore new technologies and methods for a more effective tax debt management process. Participants will compare approaches, share

experiences, and discuss outcomes in ways that enhance risk-based decision-making, operational efficiency, and taxpayer compliance in an interactive and dynamic format.

The topics of the group discussion sessions are:

1. “A hands-on exercise focused on applying new technologies/methods to concrete tax debt collection scenarios” (Day 1) and
2. “A case-based exercise: Comparing Automated and Manual Tax Debt Approaches.” (Day 2).

Plenary sessions of the Forum meeting **will be recorded and will be available** after the event on the IOTA website (only for registered users) to watch on demand, while the group discussion sessions will not be recorded, allowing participants to have a more informal discussion.

Please see more details in **the [draft agenda](#)**, published on the IOTA event's dedicated [webpage](#).

## TARGET AUDIENCE

Participants are senior officials/experts from IOTA member tax administrations involved in the process of collection and recovery of tax debts.

## REQUIRED INPUT

Before attending the Forum meeting, we would urge **all participants to consider their contributions to the agenda** of this meeting and what they would like to share and learn during the sessions.

Participating tax administrations that are willing to offer a presentation are kindly requested to nominate their speaker using a [special online nomination form](#).

Please note that it is not possible to provide any interpretation facilities at this event, and IOTA expects that **all participants will have sufficient language skills for active participation in English**.