



IOTA Digital Workshop Digital Identity and eGovernment in the Tax Domain

22-23 April 2026
Digital Event via Microsoft Teams

GROUP DISCUSSION SESSION 1 - *Interactive Case Study*

Wednesday, 22 April 2026, 11:30 - 13:00 (CET)

AIM

This group discussion session will provide participants with the opportunity to debate an interactive case study and share their approaches on exploring risks and design recommendations when implementing digital identity solutions for cross-border SME taxpayers using digital tax services, particularly under different identity architecture models.

Group discussion will aim to surface practical recommendations that participants can apply in their own work, such as implementation challenges, systems architecture, and possible future developments of digital identity solutions.

FORMAT

The session is intended as 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 closes. Each group will have a designated virtual breakout room, and the members will be guided by the IOTA Secretariat to join the dedicated group.

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.

Notes from the group discussions will be generated automatically by the Microsoft Copilot tool, reviewed and used for the plenary presentation, in PowerPoint format. The chairperson will report the group summary and conclusions at the plenary sessions and can delegate the reporting role to a volunteer in the group.

TIMING

- Technical check and introduction (10 minutes)
- Group discussion on the following questions (70 minutes)
- Summary and finalising the feedback from the discussion (10 minutes)

REQUIRED INPUT

- The participants will discuss the following case scenario and debate the related questions.



Case Study: Digital Identity Management for a Cross-Border Business Company (EU/non-EU)

Scenario:

A medium-sized company, “SME”, registered in **Country A**, sells goods online across several European countries.

The company must interact digitally with the tax administrations of:

- Country A – corporate income tax and domestic VAT
- Country B – VAT registration under OSS/IOSS scheme
- Country C – digital reporting obligations for cross-border sales

SME wants to **manage all tax obligations online** using the tax administrations’ e-services.

The company appoints a **tax manager** and an **external accountant** who both need access to the relevant digital services.

Current policy initiative

Country B is implementing a **new digital identity framework for tax e-services** and is considering different architecture models.

The objective is to enable **secure authentication for domestic and cross-border users**, including SMEs and their representatives.

Three possible models are being considered:

1. **Government-centralised digital identity system**
 - State-issued digital identity for businesses and individuals
 - Managed by a national public authority
 - Used across all government services
2. **Private sector identity providers**
 - Authentication through **bank ID / trusted private providers**
 - Government services rely on federated authentication
3. **Hybrid / federated model**
 - Combination of **government identity and recognised private providers**
 - Interoperable through an identity federation framework

The system must also be compatible with **cross-border access for foreign SMEs**.

Exercise Task

Participants are asked to analyse the case and identify key risks, implementation challenges and possible mitigation measures when designing a digital identity solution for cross-border tax e-services.

The participants will prepare:

- 3 key risks
- 1 recommendation

The discussion should consider:

- SMEs operating in multiple jurisdictions
- Cross-border recognition of identities
- Authorisation of company representatives
- Security and fraud risks
- User experience and accessibility



Discussion Questions

1. Identity and Access Risks

- What risks arise when **cross-border SME users** access national tax portal?
- How should tax administration's systems ensure **authentication vs authorisation** of foreign digital identities (who the user is vs what they are allowed to do)?
- What risks exist when **multiple representatives** (tax advisers, accountants) of the cross-border SME access the tax portal?
- What risks exist if identity assurance levels differ between countries?

2. Architecture Model Risks

For each model below, identify **key advantages and risks**.

Government-centralised digital identity system

- What are the strengths of a state-controlled identity?
- What are the scalability or interoperability challenges, particularly for foreign users?

Private identity providers (e.g. bank ID)

- What risks arise from reliance on private providers?
- How could vendor lock-in, liability, or trust frameworks affect tax administrations?

Hybrid / federated model

- What governance or interoperability risks could appear?
- How complex would identity assurance levels and trust frameworks become?

4. Security and Fraud Risks

- What fraud or identity-theft risks could arise in cross-border digital tax services?
- How can tax administrations mitigate risks related to: stolen credentials, impersonation, fraudulent company representation

5. SME User Perspective

- What barriers might SMEs face when accessing digital tax services abroad?
- How can systems balance security, usability, and accessibility?

Reporting in the plenary session

- Main findings based on the discussion questions
- Recommendations
- Key concerns/experiences/outcomes



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GROUP DISCUSSION SESSION 2 - *Peer exchange related to digital identity solutions, challenges and lessons learned*

Thursday, 23 April 2026, 11:30 – 12:30

AIM

The session focuses on key takeaways from the plenary sessions' presentations, including solutions, challenges and lessons learned.

This session will provide an opportunity for participants to exchange practical experiences on the main benefits of their respective tax administration's digital identity system and give their views on the future challenges for tax administrations to manage taxpayers' digital identity.

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 closes. 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.

Notes from the group discussions will be generated automatically by Copilot, reviewed and used for the plenary presentation. The chairperson will still report the group summary and conclusions at the plenary session and can delegate the reporting role to a volunteer in the group.

TIMING

- Technical check and introduction (5 minutes)
- Group discussion on the following questions (45 minutes)
- Summary and finalising the feedback from the discussion (10 minutes)

REQUIRED INPUT

The participants will discuss the following topics:

1. **What is the main characteristic of your tax administration's digital identity system?**
Please shortly answer the question.



2. **Open discussion on the topics presented by the speakers in the plenary sessions – international organisations, tax administrations and companies, respectively:**
 - Digital identity frameworks/standards
 - Solutions and architecture models for managing digital identity systems
 - Technological opportunities and efficient governance regarding architecture models, security and privacy etc.

3. **Which issue will be the biggest challenge for tax administrations in the next 5 years in terms of managing taxpayers' digital identity?**