



BACKGROUND NOTE

Forum on Implementation of Measures to Counter Base Erosion and Profit Shifting (BEPS)

20 –21 May 2026
Digital Event via Microsoft Teams

BACKGROUND

The main purpose of the Forum on Implementation of Measures to Counter Base Erosion and Profit Shifting (BEPS), hereafter 'IOTA Forum on BEPS' or 'Forum', is to share knowledge and experiences between IOTA member tax administrations to identify best practices in the way tax administrations operate upon the implementation of the BEPS Action Plan.

The IOTA Forum on BEPS also aims to create opportunities for its members to work collaboratively towards meeting the emerging challenges of implementing the BEPS measures. The Forum is an important platform for experts of IOTA member tax administrations to discuss and share strategies and practical applications of working methods and tools developed to effectively tackle BEPS.

OBJECTIVES

The main objectives of the Forum are:

- to facilitate sharing of experiences, good and bad practices in the field of countering BEPS;
- to build up and maintain a network of officials specialising in the practical implementation of the BEPS measures;
- to improve international cooperation with fellow tax administrations in countering BEPS;
- to develop practical guidance and approaches on specific aspects of BEPS Actions to help member tax administrations in the implementation of the BEPS measures;
- to create together new knowledge during the Forum's activities;
- to improve the efficiency and quality of tax officials' work in implementing the BEPS measures.

Within the scope of the Mandate for 2026 – 2027, and based on the consultations with the Steering Group members, this year's Forum meeting will focus on the following aspects:

- **Pillar 2** – This Session aims at the emerging issues and challenges of the Pillar 2 implementation. IOTA members will share their experiences on issues such as 1) The Side by Side approach, 2) Current state of play e.g. what has



gone well so far, and what has to change, 3) Monitoring of the implementation status, 4) Any particular focus on the tactical implementation – safe harbour, and on the exchange of information among the tax administrations, 5) any identified consequences for MNEs owned by, or having business activities in the USA.

- **Use of data received from the exchange of CbC Reporting for risk analysis purposes** – The session aims at discussing more practical areas of CbC reporting issues, such as: practical usage of CbC reporting data, use of data in the risk analysis system, and evolution of its use over time.
- **New definition of Remote Permanent Establishment** – The session would like to approach OECD’s new guidance on permanent establishment and remote work. The guidance issued on 15th of November 2025 explains when working remotely might mean a company is considered to have a permanent establishment in another country. We would like to hear from tax administrations, what changes this may imply, compared to the previous adopted approach, and what tax officials should be careful of.

EXPECTED OUTCOMES

As a result of attending this Forum, delegates will achieve a greater understanding and awareness of:

- ongoing work of OECD and IOTA members regarding the BEPS implementation process;
- current developments of Pillar 2 implementation and the challenges for tax administrations;
- advancements with regard to BEPS Action 4, and issues affecting interest deduction and interest limitation;
- CbC Reporting data, quality of data received, its use for risk analysis purposes, and progress in their usage that was identified over time;
- new definition of PE, following the OECD’s newly published guidance, how this is translated, whether further clarity has been achieved, and what the changes are compared to the previously adopted approach.

TARGET AUDIENCE

Participants **attending this event** will be representatives from IOTA member tax administrations who are responsible for and/or dealing with the practical implementation of BEPS measures.

REGISTRATION

The registration deadline for this digital meeting of the IOTA Forum is 13 May 2026. There is no limit to the number of participants who can attend this digital Forum meeting.

Delegates are kindly invited to address questions or comments to the presenters during the plenary sessions, while nominated representatives, **should participate actively in the group discussions.**

Please note that IOTA Members can nominate experts for the online group discussion sessions. Those participants should have a good understanding of the discussion topics. Given that the discussion topics vary significantly each day, these should be taken into consideration by the tax administrations.

Delegates participating in the Group Discussion Session should have a good knowledge of the topics to be addressed during the Forum, and be in a position to express opinions on the effectiveness of their current practices, in discussion with other delegates.

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 to discuss the subject **in English.**

The link to join the Forum will be sent by the IOTA Secretariat to registered participants the day before the event. All the details about the registration process are provided in the Joining Instructions document.