



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

20-21 May 2026
Digital Event via Microsoft Teams

DRAFT AGENDA

Wednesday, 20 May 2026

09:00 – 09:30 **Connection and access to the event by registered participants**
Registered online participants will be able to connect before the start of the event and test the access and functioning of the online platform

09.30 – 09.40 **Welcome & Introduction to the Forum**

- › IOTA Secretariat
- › Registered participants

Session 1 – Latest Developments presented by OECD

During this Session, the speaker(s) from the OECD Centre for Tax Policy and Administration will provide an update on the ongoing work and latest developments in the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS) concerning the implementation of Pillar 1 Amount B and Pillar 2.

09.40 – 10.05 **1. Presentation by OECD**
Ms Laura Stefanelli, **OECD**

10.05 – 10.10 **Q&A Session**

Session 2 – Pillar 2: Implementation issues and challenges for tax administrations

10.10 – 11.50 **Presentations by IOTA members**

This Session will focus on 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.

10.10 – 10.30 **2. Country Presentation – Swedish experiences of Pillar 2 implementation**
Ms. Christina Hammarstrand, **Sweden**



10.30 – 10.50	3. Country Presentation – Pillar 2 Implementation in the Slovak Republic Mr. Marek Majerík, Slovakia
10.50 – 11.10	4. Country Presentation – DAC9 Implementation and the Safe Harbours of Pillar 2 Ms. Imola Boróka Vasas, Hungary
11.10 – 11.30	5. Country Presentation – OECD Pillar 2: Implementing the Side-by-Side package Ms. Tarja Koikkalainen, Finland
11.30 – 11.50	Q&A Session
<i>11.50 – 12.10</i>	<i>Coffee Break</i>
12:10 - 13:10	Group Discussion Session 1 – Pillar 2 Implementation <ul style="list-style-type: none">› Introduction to the session› Discussion in Groups
13:10	End of Day 1



Thursday, 21 May 2026

09:00 – 09:30 **Connection of virtual participants**
Registered online participants will be able to connect before the start of the event and test the access and functioning of the online platform

09.30 – 09.40 **Welcome to day 2**
› Alexandros Roukalis & Massimo Morarelli, IOTA Secretariat

Session 3 – Use of data received from the exchange of CbC Reporting for risk analysis purposes

09.40 – 10.30 **Presentations by IOTA members**
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, evolution of its use over time.

09.40 – 10.00 **6. Country Presentation – Utilizing Data and Information from CbC Reports**
Ms. Daniela Teodoru, **Romania**

10.00 – 10.20 **7. Country Presentation – CbC Reporting Data and Risk Analysis**
Mr. Ferdia Byrne and Mr. Miles Lupton, **United Kingdom**

10.20 – 10.30 **Q&A Session**

Session 4 – New definition of remote PE

10.30 – 11.20 **Presentations by IOTA members**
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.

10.30 – 10.50 **8. Country Presentation – Permanent establishments and evolving doctrine : a Belgian perspective**
Mr. Kilian Bourgois and Mr. Sven Seldeslachts, **Belgium**

10.50 – 11.10 **9. Country Presentation – 2025 Update to the OECD Model Tax Convention – Global mobility and place of business**
Ms. Filomena Fasolino, **Italy**

11.10 – 11.20 **Q&A Session**



11.20 – 11.40	10. Publication of the updated IOTA Report on the “Implementation of Country-By-Country Reporting” into Internal Rules and Procedures” <i>Alexandros Roukalis and CbCR sub-group members will briefly present the newly issued report, underline the work performed and its usefulness for tax officials with expertise in the said field.</i>
11.40 – 11.50	<i>Coffee Break</i>
11:50 - 12:50	Group Discussion Session 2 – CbC Reporting / New Definition of Remote PE <ul style="list-style-type: none">› Introduction to the session› Discussion in Groups
12.50 – 13.00	<i>Coffee Break</i>
13:00 – 13:30	Final Plenary Session: Feedback from Group Discussions & Closing Remarks <ul style="list-style-type: none">› IOTA Secretariat› Chairpersons of Discussion Groups› Members of the Steering Group of the Forum
13:30	End of the Forum