IOTA
Intra-European Organisation of Tax Administrations

IOTA Digital Workshop on "Combating international tax avoidance and aggressive tax planning through the use of legal entities in tax havens"

23-24 September 2026
Digital Event via Microsoft Teams

DRAFT AGENDA

WEDNESDAY, 23 SEPTEMBER 2026

9:30 – 10:00 **Connection and access to the event by registered participants**

- Registered participants

10:00 – 10:10 **Welcome Address & Introduction to the event**

- Alexandros Roukalis & Massimo Morarelli, IOTA Secretariat

10:10 – 10:50 **Plenary Session 1: Legislative background**

During this introductory session, an overview of the recent developments regarding the role of tax haven jurisdictions in global profit shifting will be presented. The role that OECD's ATP database (ATP Directory), or Corporate Tax Haven Index (CTHI) can help in identifying jurisdictions that contribute most to global base erosion and profit shifting will be discussed.

- Country Presentations

10.50 – 11.00 **Q&A Session**

11:00 – 11:40 **Plenary Session 2: Key characteristics of a tax haven. Common structures used**

In this session, participants will join facilitated virtual breakout groups to discuss the key characteristics of a tax haven and which are the most commonly used structures.

- Country Presentations

11.40 – 11.50 **Q&A Session**

11:50 – 12:00 *Coffee Break*

12:00 - 13:00 **Group Discussion Session 1: "Methods used to identify hidden beneficial ownership in aggressive tax avoidance structures"**

This session will explore the experiences of IOTA members in detecting concealed beneficial owners within aggressive international tax planning structures.

13:00	End of Day 1

THURSDAY, 24 SEPTEMBER 2026

9:30 – 10:00	Connection and access to the event by registered participants

- IOTA Secretariat
- Registered participants

10:00 – 10:10	Introduction to Day 2

- Alexandros Roukalis & Massimo Morarelli, IOTA Secretariat

10:10 - 10:50	Plenary Session 3: Substance over Form

This session will cover potential indicators which show that an offshore company is actually conducting business in real terms rather than on paper. Moreover, what are the challenges in identifying them and the methods that are used.

- Country Presentations

10.50 – 11.00	Q&A Session

11:00 - 11:40	Plenary Session 4: Pillar 2 vs Tax Evasion through tax havens

This session will highlight the main recent policy updates or adjustments to Pillar Two rules. It will also discuss on how is Pillar Two changing tax competition between countries in practice.

- *Country Presentations*

11.40 – 11.50	Q&A Session

11:50 – 12:00 *Coffee Break*

12:00 - 13:00	Group Discussion Session 2: Assessing real business activity

In this facilitated virtual breakout group session, the participants will discuss their own administration's approach to ways/ indicators to demonstrate that an offshore company has a legitimate commercial purpose. Whether a corporate structure was created primarily for tax avoidance purposes, or intercompany transactions reflect economic reality.

- Introduction to the session
- Discussions in Groups

13:00 – 13:20	*Coffee Break*
13:20 – 13:40	**Plenary Session 5: Feedback from Group Discussions**
	In this session, outcomes from Group Discussions on day 1 and day 2 will be shared with the plenary group. Participants will have the opportunity to ask questions or seek clarification on any feedback given. - Chairpersons of Discussion Groups - IOTA Secretariat
13:40 – 13:45	**Wrap-up & Conclusions**
	Summary and what to expect next - Alexandros Roukalis
13:45	**End of the Workshop**