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

Plenary Session 1 – Legislative Background

During this introductory session, an overview of the latest developments regarding the existing framework to assist jurisdictions dealing with cross-border arrangements and aggressive tax planning schemes that may trigger profit shifting will be presented (i.e. OECD BEPS Actions, Automatic Exchange of Information through European Directives-DACs).

10:10 – 10:40	**1. Presentation by OECD - The OECD/G20 BEPS Project: Latest developments and key tools for identifying and addressing profit shifting opportunities** Ms Laura Stefanelli, **OECD**
10.40 – 10.45	**Q&A Session**
10:45 – 11:15	**2. Presentation by the European Commission - DAC6: a state of play from the European Commission's perspective** Mr Julien Dodeler, **DG TAXUD**
11.15 – 11.20	**Q&A Session**

Plenary Session 2 – Key characteristics of a jurisdiction with a preferential tax regime. 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.

11:20 – 11:40	3. Country Presentation – Domestic Tax Regime for Offshore Structures in Light of International Law Mr Mathieu van Overeem, **Belgium**
11:40 – 11:50	*Coffee Break*

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.

11:50 - 12:10	4. Country Presentation – Identifying tax haven companies used for tax avoidance and related control measures – experiences of the Finnish Tax Administration Mr Tero Tuovinen, **Finland**
12:10 – 12:30	5. Country Presentation – Indicators That May Flag a Lack of Real Economic Substance of an Offshore Company Mrs Tahmina Asgarova, **Azerbaijan**
12.30 – 12.45	Q&A Session
12:45 – 12:55	*Coffee Break*
12:55 - 13:55	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.*
13:55	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

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.

10:10 - 10:30 — **6. Country Presentation – Substantial Activities in No or Only Nominal Tax Jurisdictions**

Mrs Hannah Hashemi, **United Kingdom**

10:30 - 10:50 — **7. Country Presentation – Confronting treaty shopping through shell companies**

Mr Matts Hennum Johanson, **Norway**

10:50 - 11:10 — **8. Country Presentation – Behind the Offshore Structure: A Case-Based Approach to Identifying Hidden Beneficial Ownership and Lack of Economic Substance**

Mr Armen Gyurjyan, **Armenia**

11.10 – 11.30 — **Q&A Session**

Plenary Session 4 – GMT updates and how these change the landscape of tax competition between jurisdictions

This session will highlight the main recent policy updates to GMT rules (Side-by-Side package, safe harbours, Implementation toolkit). It will also discuss how GMT is changing tax competition between countries in practice.

11:30 - 11:50 — **9. Presentation by OECD - Global Minimum Tax - Recent developments**

Mr Jeff Mitchell, **OECD**

11.50 – 11.55	**Q&A Session**
11:55 – 12:10	*Coffee Break*
12:10 - 13:10	**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

13:10 – 13:30	*Coffee Break*
13:30 – 13:50	**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

13:50 – 13:55	**Wrap-up & Conclusions**

Summary and what to expect next

- Alexandros Roukalis

13:55	**End of the Workshop**