



INVITATION LETTER

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

To: IOTA Principal Contact Persons of IOTA member countries

Budapest, 24 June 2026

Invitation to the IOTA Digital Workshop “Combating international tax avoidance and aggressive tax planning through the use of legal entities in tax havens”

Dear Colleagues,

The Intra-European Organisation of Tax Administrations (IOTA) is organising a **digital workshop** on “Combating international tax avoidance and aggressive tax planning through the use of legal entities in tax havens”, which will be **broadcast live via Microsoft Teams** on **23–24 September 2026**.

International tax avoidance schemes often involve the use of legal entities in tax havens, such as anonymous shell companies, trusts, or mailbox firms.

These structures are typically designed to shift profits, conceal ownership, and exploit regulatory gaps between jurisdictions.

However, tax authorities often lack the tools, data, and capacity to effectively detect and challenge such complex arrangements. Therefore, this activity could provide a valuable opportunity to deepen understanding and exchange best practices in several key areas, including:

- The adoption of the "substance over form" principle to identify and disregard artificial or abusive transactions;
- More effective transfer pricing reviews and the denial of tax deductions for payments made to entities in low-tax jurisdictions;
- Stronger reporting obligations, enhanced auditing practices, and improved international cooperation between tax administrations.

This IOTA Workshop aims to to share experiences and address challenges faced by IOTA member tax administrations in identifying, recognizing, and improving ability to identify and challenge complex international tax avoidance schemes, particularly those involving tax haven structures.



For detailed information about the structure and content of the event, please refer to the [Background Note](#).

Delegates attending this event will be officials from IOTA member tax administrations involved in the risk analysis, as well as Tax auditors who are performing Tax and Transfer Pricing audits.

The workshop will be conducted through a mix of **presentations, Q&A sessions, and group discussions**.

The group discussion sessions will provide participants the opportunity to share their approaches on the following topics:

- **Day 1:** Methods used to identify hidden beneficial ownership in aggressive tax avoidance structures
- **Day 2:** Methods of assessing real business activity

There is no limit to the number of participants from each tax administration, however there is a limit of two participants who will be able to take part in the Group Discussion Session per Tax Administration. If any participants are willing to assume the role of Moderator/Chairperson or Note-Taker in one of the group discussion sessions, they can indicate this in the registration form. A full briefing will be provided to moderators and note-takers prior to the start of the IOTA event.

Deadline for **registration** is Friday 4 September 2026, using the IOTA e-registration form available on the IOTA web portal.

A **Microsoft Teams access link** will be sent via email by the IOTA Secretariat a few days before the event. Please note that **registrations received after the deadline cannot be guaranteed a place in the workshop**. However, the event will be **recorded** and made available for **on-demand viewing** on the IOTA website (accessible only to registered users).

The workshop will be **conducted in English**, the working language of the Organisation.

Should you have any questions about this IOTA event, you can contact the following members of the IOTA Secretariat:

Contact persons for presentations and technical content of the event

- Mr Alexandros Roukalis, tel +36 70 6162337, email: Alexandros.Roukalis@iota-tax.org
- Mr Massimo Morarelli, tel +39 348 7298503, email: Massimo.Morarelli@iota-tax.org

Contact person for registration

- Ms. Dora Pencz, tel.: +36 70 675 9978, email: dora.pencz@iota-tax.org

Contact person for connectivity issues and access to the digital event

- Mr. Péter Póth, tel.: +36 70 676 0344, email: Peter.Poth@iota-tax.org

We look forward to welcoming your participant(s) to this IOTA Workshop!

Yours sincerely,



IOTA

Intra-European Organisation
of Tax Administrations

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