Bundesministerium Finanzen
Zentrale Services Bundesfinanzakademie

IOTA Intra-European Organisation of Tax Administrations

OECD BETTER POLICIES FOR BETTER LIVES

Regional Outreach Meeting on International Tax Developments for Europe and Central Asia

13 – 15 October 2026
OECD Multilateral Tax Centre (MTC), Vienna, Austria

Draft Agenda

Tuesday, 13 October 2026 08:30 –17:00, OECD's MTC hosted by the Austrian Federal Academy of Finance, Vienna	
Pre-meeting 8:30 – 9:30 (60 minutes)	**Morning coffee/tea reception and the possibility of bilateral meetings with OECD experts**
Session 1	**Introduction by the Co-Hosts**
09:30 – 09:45 (15 minutes)	Introduction and welcome remarks: - Austrian Federal Academy of Finance - Intra-European Organisation of Tax Administrations (IOTA) - Organisation for Economic Co-operation and Development (OECD)
Session 2	**Roundtable discussions on the latest and future international tax priorities**
09:45 – 11:00 (75 minutes)	Participants are encouraged to consider the guiding questions ahead of the consultation and pre-event survey and to share their country's experiences, perspectives, needs, priorities, and challenges.
11:00 – 11:30 (30 minutes)	*Group photo and Coffee Break*
Session 3	**Country-by-Country reporting: IOTA Report, Status of implementation by Tax Administrations (TAs)**
11:30 – 12:00 (30 minutes)	**Country-by-Country reporting: IOTA issued Report** Presentation by Mr Alexandros Roukalis, International Taxation Expert in IOTA, along with Subgroup Members of the IOTA Forum on Implementation of Measures to Counter Base Erosion and Profit Shifting (BEPS). During this session, the following topics will be discussed: - Scope of updating the 2021 IOTA Report on Implementation of "Country-By-Country Reporting" into Internal Rules and Procedures - Presentation of the contents of the Report - Status of implementation of Country-by-Country (CbC) reporting and open discussion through pre-event survey questions
12:00 – 12:45 (45 minutes)	**Country-by-Country reporting: Status of implementation by TAs** The aim of this session is to comment and discuss with participants the feedback received through the pre-event survey questions.
12:45 – 14:00 (75 minutes)	*Lunch at restaurant "Lokal-Café-Bar Pergola" of the Hotel Zeitgeist Vienna*

Session 4	**Dispute prevention and dispute resolution**

14:00 – 15:30
(90 minutes)
	Presentation by Mr Pierre-Louis Chenu, Junior Adviser, Tax Administration and VAT Division, OECD
	During this session, the following topics will be discussed:
	• **Dispute Prevention at the level of tax administrations**
	  o ICAP
	  o Advance Pricing Arrangements (**APAs**)
	  o New avenues explored (increased collaboration and dialogue, tax certainty toolkit, etc
	• **Dispute Resolution Mechanisms**
	  o How to make the Mutual Agreement Procedure (**MAP**) more effective (BEPS Action 14)
	  o MAP Arbitration
	• **Implementation status and challenges, lessons from the Action 14 Peer Review Process:**
	  o For Developed Economies
	  o For Developing Economies
	• **Capacity building and resource management**

15:30 – 15:45 (15 minutes)	*Coffee Break*
Session 4	**Dispute prevention and dispute resolution (continued)**
15:45 – 17:00 (75 minutes)	[continued]
18:30 – 20:30	*Social Dinner (more details will be provided before the event)*

Wednesday, 14 October 2026 **08:30 –17:00, OECD's MTC hosted by the Austrian Federal Academy of Finance, Vienna**	
Pre-meeting 8:30 – 9:30 (60 minutes)	**Morning coffee/tea reception and possibility of bilateral meetings with OECD experts**
Session 5	**Implementation issues of GMT and Side by Side package**
09:30 – 10:30 (60 minutes)	Presentation by the Cross Border and International Tax Division, OECD During this session, the following topics will be discussed: • Best practices on registration, **Top-up Tax Return filing and Payment obligations** • Financial Accounting Standards allowed for the application of the **Simplified ETR Safe Harbour** **Q&A and Discussion** This session will include a **Q&A session**, as well as a **roundtable discussion** on countries' experience with respect to compliance obligations other than the filing of the GloBE Information, as well as the financial accounting standards allowed for the application of the Simplified ETR Safe Harbour in QDMTT Jurisdictions that apply the Local Financial Accounting Standard Rule.

Session 6	**Pillar 2 – GloBE Information Return (GIR) and EOI**
10:30 – 11:15 (45 minutes)	Presentation by the Cross Border and International Tax Division, OECD During this session, the following topics will be discussed: - Common Understanding of **2024 Implementing Jurisdictions** - Signature and activation status of the **GIR MCAA** - Feedback on the first **GIR filings** - Dissemination approach - Release of the **Updated GIR** **Q&A and Discussion** This session will include a **Q&A session**, as well as a **roundtable discussion** on countries' experience with the first cycle of GIR filings with respect to the 2024 Reporting Fiscal Year. Participants will receive guiding questions ahead of the consultation, and they will have the opportunity to share common or specific challenges encountered and gain valuable insights on best practices to address them.
11:15 – 11:30 (15 minutes)	*Coffee Break*
Session 6	**Pillar 2 – GloBE Information Return (GIR) and EOI (continued)**
11:30 – 12:45 (75 minutes)	[continued]
12:45 – 14:00 (75 minutes)	*Lunch at restaurant "Lokal-Café-Bar Pergola" of the Hotel Zeitgeist Vienna*
Session 7	**Recent OECD Transfer Pricing Developments: From Implementation to Improvement**

14:00 – 14:50
(50 minutes)
	Presentation by Mr Andrew Viola, Senior Adviser, Transfer Pricing, Tax Treaties and International Agreements Division, OECD
	During this session, the following topics will be discussed:
	- **Discussions of the OECD Transfer Pricing Guidelines (TPG)**
	  o Chapter VII Modernization
	    ▪ Rationale and objectives of the Chapter VII update
	    ▪ Key comments or themes from the public written comments
	    ▪ Perspectives from participating jurisdictions, including experiences from Eastern European countries
	- **Update on ongoing work on the Pricing of Extractive Commodities**
	  o Overview of recent developments and related programmes
	  o Exchange of views with delegates on their experiences and perspectives

Session 8	**Recent OECD Transfer Pricing Developments: From Implementation to Improvement (continued)**
14:50 – 15:45 (55 minutes)	Presentation by Mr Ryosuke Takemura, Policy Adviser, Transfer Pricing, Tax Treaties and International Agreements Division, OECD During this session, the following topics will be discussed:

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- **Ongoing TPG Review**
  - Purpose - The TPG Review as a platform for knowledge and experience sharing among Inclusive Framework members
  - Example of topics raised during the TPG Review (list of topics such as transaction pricing matrix, financial transactions)
  - Discussion with delegates on how the review process helps clarify the application of the TPG and better understand different country positions
- **Amount B Implementation and Capacity Building**
  - Overview and recent developments
  - Practical implementation considerations
  - OECD implementation support outreach, including webinars and outreach initiatives (e.g. Africa, and other regional programmes)
  - Intervention from participating jurisdictions
- **OECD Transfer Pricing Country Profiles**
  - Recent update to the OECD Transfer Pricing Country Profiles
  - Invitation to delegates to review, submit, or update their jurisdiction's Transfer Pricing Country Profile

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<tr><td>15:45 – 16:00
(15 minutes)</td><td>Coffee Break</td></tr>
<tr><td>Session 9</td><td>Global Mobility Issues</td></tr>
<tr><td>16:00 – 17:00
(60 minutes)</td><td>

Presentation by Ms Melissa Dejong, Senior Adviser, Cross Border and International Tax Division, OECD

Overview of emerging tax challenges related to global mobility and potential areas for future work within the Inclusive Framework.

During this session, delegates will be invited to **reflect on the following questions**:

- Have you had audit or dispute cases involving globally mobile workers (e.g. permanent establishment, transfer pricing, corporate residence, individual residence, taxation of employment income or directors' fees or stock-based compensation, or relief of double taxation)? Were there issues that were particularly challenging, ambiguous, burdensome, or where you felt the rules did not support your tax base?
- Have you had challenges in reviewing documentation of companies, or accessing information, about globally mobile individuals? Do you have data points you wish you had greater access to?

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Thursday, 15 October 2026 08:30 –12:00, OECD's MTC hosted by the Austrian Federal Academy of Finance, Vienna	
Pre-meeting 8:30 – 9:30 (60 minutes)	**Morning coffee/tea reception and possibility of bilateral meetings with OECD experts**
Session 10	**Tax, Inequality and Growth (TIG)**
09:30 – 10:30 (60 minutes)	Presentation by Ms Sarah Perret, Head of Personal and Property Taxes Unit, Tax Policy and Statistics Division, OECD This session will cover: - An overview of the **project on tax, inequality and growth** - The relationship between **capital tax and inequality** - Key administrative issues on the **taxation of capital** - The interaction between **capital taxation and economic growth**
10:30 – 10:45 (15 minutes)	*Coffee Break*
Session 11	**Inclusive Framework Developments**
10:45 – 11:45 (60 minutes)	Presentation by Ms Laura Stefanelli, Senior Tax Adviser, Global Relations and Development Division, OECD This session will cover: - **Upcoming Inclusive Framework** plenary meeting and agenda - Other **key meetings** - **Capacity-building** activities
Session 12	**Closing Remarks**
11:45 – 12:00 (15 minutes)	Summary of the main outcomes of the meeting, closing remarks, and next steps.