



DRAFT AGENDA

Meeting of the IOTA Forum on the Use of Data from Automatic Exchange of Information (AEOI)

2-3 December 2026, Yerevan, Armenia

Hybrid event,

All times are to be considered Armenia local time (GMT +4)

Tuesday, 1 December 2026

18.00 - 18.30 *Preparatory meeting for the speakers*

18.30 - 19.00 *Preparatory meeting for the Steering Group members*

Wednesday, 2 December 2026

The Forum meeting will take place in the facilities of DoubleTree by Hilton Yerevan City Centre (address: 4/2 Grigor Lusavorich Street, Yerevan) - **Milano Plenary Room**

10:30 - 11:00 **Connection of virtual participants**

Registered online participants will be able to connect before the start of the event and test access and functioning of the online platform.

11.00 - 11.15 **Welcome & Introduction to the Forum**

Mr. Alexandros Roukalis, IOTA

Mr. Anders Obrink, IOTA

Plenary Session 1 – Update on the recent work made by the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes

In this session, OECD will provide an update on the latest developments following the Global Forum plenary meeting.

11.15 - 11.45 **1. Update from the Global Forum, OECD**

TBC

Plenary Session 2 – CARF/ CRS 2.0: Preparation for the implementation and impressions so far

Tax administrations are actively updating their legal frameworks, technology portals, and data collection systems to enforce CRS 2.0 and the Crypto-Asset Reporting Framework (CARF). In this session, we would like to hear from tax administration's any potential experiences in the practical implementation of the amendments agreed



at the international level to the Common Reporting Standard. Moreover, since CARF is changing for some jurisdictions, there might be some challenges for FIs to identify service providers, and some country members may have already experienced this issue.

11.45 – 12.15 2. Country Presentation

TBC

12.15 – 12.45 3. Country Presentation

TBC

12.45 – 14.00 *Lunch (to be served at the hotel restaurant “Mora Restaurant”) and Commemorative Photo*

Plenary Session 3 – Methods/Procedures for the use of CRS data to identify non-compliance of FIs.

In this session, we would like tax administrations to present potential insights and approaches followed, towards ensuring FI's compliance. Have FIs approach and compliance changed over the last years? Are there any examples to share on what FIs improve (year-after-year), in order to enhance quality of data and ensure that they comply with legislation? Was this the outcome of collaboration with the TAs?

14.00 – 14.30 4. Country Presentation

TBC

14.30 – 15.00 5. Country Presentation

TBC

15.00 – 15.20 *Coffee Break*

15.20 – 16.50 Group Discussion Session 1 - Methods/Procedures for the use of CRS data to identify non-compliance of FI's

This session will offer the opportunity for the participants in small groups to share and discuss the methods/procedures for the use of CRS data to identify non-compliance of Financial Institutions. This session will take place in breakout rooms.

16.50 – 17.20 *Coffee Break*

17.10 – 17.40 Feedback from Group Discussion Session 1

Debrief from the moderators of the discussion groups and open discussion.

17:40 End of Day 1



19:30 – 22:00 **Social Dinner**

Thursday, 3 December 2026

10:30 – 11:00 **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.

11.00 – 11.10 **Welcome to Day 2**

Recap and introduction to Day 2 of the Forum meeting by the IOTA Secretariat.
Mr. Alexandros Roukalis, IOTA
Mr. Anders Obrink, IOTA

Plenary Session 4 – Ten years of CRS: Evaluating the effectiveness of CRS in Combating Cross-Border Tax Evasion.

The main focus of this session will be the sharing of experiences by tax administrations of how CRS has evolved since its initial application in 2016, and if any surveys/ reports were performed, regarding the trends of offshore wealth, tax compliance behavior, and revenue mobilization following CRS adoption.

11.10 – 11.40 **6. Country Presentation**

TBC

11.40 – 12.10 **7. Country Presentation**

TBC

12.10 – 12.30 *Coffee Break*

Plenary Session 5 – Use of AI in CRS

Artificial intelligence (AI) is transforming how financial institutions and tax authorities handle the Common Reporting Standard (CRS) by automating data validation, spotting hidden tax evasion patterns, and accelerating reporting processes. We would like to hear from tax administrations any examples where AI has been practically applied in the application of the Common Reporting Standard (i.e. data validation, automatic due diligence, detection of anomalies)

12.30 – 13.00 **8. Country Presentation**

TBC

13.00 – 14.15 *Lunch (to be served at the hotel restaurant “Mora Restaurant”)*

14.15 – 14.45 **9. Country Presentation**

TBC

**IOTA**Intra-European Organisation
of Tax Administrations**14.45 – 16.15 Group Discussion 2 - Methods/Procedures for the use of CRS data to identify non-compliance of Domestic taxpayers**

This session will offer the opportunity for the participants in small groups to share and discuss the methods/procedures for the use of CRS data to identify non-compliance of domestic taxpayers. This session will take place in breakout rooms.

16.15 – 16.45 *Coffee Break*

16.45 – 17.05 Feedback from Group Discussion
Debrief from the moderators of the discussion groups and open discussion.**17.05 – 17.15 Evaluation & Conclusion**

IOTA Secretariat will close the event with concluding statements.

Mr. Alexandros Roukalis, IOTA

17:15 End of the Forum meeting