IOTA
Intra-European Organisation of Tax Administrations

BACKGROUND NOTE

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

2–3 December 2026

Yerevan, Armenia

BACKGROUND

The Automatic Exchange of Information (AEOI), in particular with respect to the Common Reporting Standard (CRS), provides jurisdictions with a large amount of information on financial accounts held abroad by their resident taxpayers. In order for AEOI to bring effective value, it is not only important that information on financial accounts is collected and reported; it is equally crucial that receiving jurisdictions use the data in the most effective manner.

The potential use of AEOI data is many-fold, for example: i) improving compliance and customer service by pre-populating more asset-related fields within a tax return; ii) deterring taxpayers from engaging in tax evasion practices through mass and targeted communication building on AEOI data; iii) mapping the financial interests and cross-border operations of taxpayers; iv) enhancing international debt collection activities; and v) improving cooperation with other governmental agencies, especially those that are in charge of the fight against money-laundering, etc.

To facilitate the effective use of CRS data by IOTA members, it is critical that they have a platform for sharing knowledge and experiences about strategies, processes, and solutions for utilising data from AEOI, particularly under the CRS, on a regular basis.

Established in 2017, the IOTA Forum on the Use of Data from Automatic Exchange of Information aims to create a platform for experts of IOTA member tax administrations to work collaboratively towards developing effective ways to access and use the data under the Automatic Exchange of Information (AEOI), Common Reporting System (CRS) and Foreign Account Tax Compliance Act (FATCA).

Through participation in the Forum, IOTA members are able to discuss, develop and share best practices to effectively use the CRS data as well as increase the effectiveness of automatic exchanges of information under CRS.

Furthermore, it may serve as a meeting point for gathering and being updated about developments at an international level in the AEOI field, i.e. Crypto-Asset Reporting Framework (CARF), or Common Reporting Standard 2.0, sharing common concerns among tax administrations about the applicability, the usage and the effectiveness of the said informative tools.

OBJECTIVES

The overall purpose of the Forum is to support the development of effective ways to access and use the CRS data, in particular, with regard to:

Compliance of Financial Institutions

- Facilitating the compliance of Financial Institutions (FIs) with CRS-related reporting obligations under all applicable national laws
- Developing or improving methods and tools for the use of CRS data to identify non-compliance by FIs
- Perform audits in order to monitor the FI's compliance with rules and assess fines
- Monitoring FIs' outbound data to ensure accuracy and quality.
- Sharing experiences around data sampling and the difficulties jurisdictions encounter, and any solutions they have developed or plan to invest in.
- Identifying Financial Institution (FI) population, including non-regulated entities (information sources, methodology, jurisdictional risk analysis, etc.)

Use of Data for Enhancing Taxpayers' Compliance

- Enhancing the compliance risk management (incl. risk analyses, data mining, risk profiling, use of segmentation), to identify high-risk taxpayers and to verify that the received data is reflected in the taxpayer's tax return
- Developing or improving methods and tools for the use of CRS data to identify non-compliance by domestic taxpayers (e.g. examining the data matching possibilities with domestic tax filing/reporting, predicting tax evasion behaviours, profiling, network analyses, data aggregation received from multiple jurisdictions regarding the same taxpayer, etc.)
- Measures to improve voluntary compliance, other techniques (nudging, prepopulated income tax returns), digital dialogue techniques with taxpayers for better allocation of tax resources, focus on higher risk;
- Wider use of CRS data, including for non-tax purposes where permitted

Amendments to CRS (CRS 2.0)

- Addition of digital financial products
- Changes to improve compliance for those already in scope of the CRS
- Extension of reportable information
- Impact of these changes on tax administrations and financial institutions, and the preparatory steps to be taken on their behalf

Use of Advanced IT tools and CRS data analytics

- Communicating about IT systems created internally, of fully customizable external tools, used for CRS reporting and data exchange
- Sharing experience with advanced tools (machine learning/AI) and data analytics where CRS data has been used;

- Developing tools to measure the results (e.g. additional taxes paid, improved compliance by FIs and taxpayers) obtained from the AEOI;

More specifically, this year's meeting of the Forum will address the following topics:

- CRS 2.0: Amendments to the Common Reporting Standard. Practical implementation considerations and potential feedback from public consultation,
- CARF: Data collection and reporting requirements from entities and individuals, due diligence procedures to identify Crypto-Asset Users and Controlling Persons
- Methods/Procedures for the use of CRS data to identify non-compliance of FIs/Related audits conducted in this field.
- Methods/Procedures for the use of CRS data to identify non-compliance of domestic taxpayers,
- Methodology IT tools, and CRS data analytics used by tax administrations

EXPECTED OUTCOMES

As a result of attending this Forum, delegates will achieve a greater understanding and awareness of:

- A greater understanding of the effective implementation of AEOI and different approaches to improving FI's compliance,
- Different approaches in ensuring data quality,
- A raised awareness of the effective use of the received CRS data to identify non-compliance of taxpayers,
- An increased knowledge of practical approaches to the use of the CRS data for encouraging taxpayer compliance and measuring the effect/evidence of the impact,
- Tools and software used in order to improve the matching rate of data,
- Build up and maintain a network of specialists managing and planning the use of data from AEOI for tax compliance purposes,

METHODOLOGIES

This hybrid IOTA event will be delivered through a combination of **presentations, Q&A, and group discussions**. There will be a number of country presentations over the course of the event, along with a representative from an international organisation delivering updates on issues related to the agenda topics. The online participants will have the opportunity to raise questions and explore the topic further during the **Q&A sessions**.

The plenary sessions of the Forum will be conducted both for on-site and online participants (as a *Live Event* via the *Microsoft Teams* platform). The **group discussion Sessions on Day 1** and **Day 2** will be conducted **only for participants** attending the event **in person**.

The group discussions will provide an opportunity for delegates to reflect on their own experiences and discuss problems and solutions to the AEOI issues under discussion.

The proposed discussion topics are:

- (Day 1) - Methods/Procedures for the use of CRS data to identify non-compliance of:

  FI's and

- (Day 2) - Methods/Procedures for the use of CRS data to identify non-compliance of:

  Domestic taxpayers, and

TARGET AUDIENCE

Participants are senior tax officials (advisors, inspectors, managers, data scientists, etc.) from IOTA member tax administrations who are dealing with the practical implementation of CRS, as well as those responsible for the effective use of data from the AEOI.