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 at 10 a.m. (Central European Summer Time)
Digital Event via Microsoft Teams

GROUP DISCUSSION SESSION 1 – Methods used to identify hidden beneficial ownership in aggressive tax avoidance structures

Wednesday, 23 September 2026, 12:55– 13:55 (CEST)

AIM

This session will explore the experiences of IOTA members in detecting concealed beneficial owners within aggressive international tax planning structures.

FORMAT

The session is intended as a facilitated group discussion. The online participants will be split into two discussion groups. The composition of groups can be found in the Document uploaded to the IOTA's event page. Each group will have a designated online virtual breakout room.

The moderator will be responsible for moderating the discussion. Moderators are not expected to be experts who can answer every question. They should guide the conversation among the participants and contribute their questions and views too. Each delegate should be encouraged to contribute to the discussion.

The moderator will be required to **take notes** of the group's discussions and **report** on the discussion summary and conclusions at the plenary session at the end of the event. The moderator can delegate this task to a volunteer in the group.

REQUIRED INPUT AND TIMING

Total time: 60 minutes.

- Chairperson explains the aim of the group session (5 minutes)

- Group discussion (50 minutes):

1. *How do you assess the compliance risk in an aggressive tax planning structure?*
2. *What are the most common risky tax schemes/ structures/ transactions based on your experience?*
3. *What are the tools/ sources of information that you utilise to address a potential tax risk?*
4. *Is there a mechanism in your domestic legislation to tax the ultimate Beneficial Owner of an offshore company?*

Finalizing the summary of the discussion (5 minutes)

GROUP DISCUSSION SESSION 2 – Assessing real business activity

Thursday, 24 September 2026, 12:10– 13:10 (CEST)

REQUIRED INPUT AND TIMING

Total time: 60 minutes.

- Chairperson explains the aim of the group session (5 minutes)

- Group discussion (50 minutes):

1. *Is information included in commercial databases most commonly used by tax administrations i.e. Moody's Orbis/ TP Catalyst, adequate to assess a company's business activity which is located in a jurisdiction with a preferential tax regime?*
2. *How does your tax administration identify a company that is located in a "tax haven" if it is used for tax avoidance purposes?*
3. *Do you use any (or a combination) of indicators that can serve as red flags? Can you share some of them?*
4. *Is the term of "economic substance" specifically defined in your domestic legislation? If not, do you review it indirectly through other means (CFC rules, TP, etc)?*
5. *Bearing in mind barriers such as statutes of limitations and internal deadlines, for finishing an audit, how is the decision about the extent of an audit being taken? What type of information is tried to be retrieved domestically and what through exchange of information channels?*

Finalizing the summary of the discussion (5 minutes)

Composition of groups

Day 1 – Group 1		
Anna	Lindman	Sweden
Andra	Minkevica	Latvia
Ann	Bergqvist Pattihis	Sweden
Tomas	Boukal	Czech Republic
Katia	Solea	Cyprus
Gediminas	Brazdeikis	Lithuania
Nino	Kvatadze	Georgia
Andreas	Kallina	Austria
Stephen	Lawson	DG TAXUD
Antonijo	Eljuga	Croatia
Pavel	Dima	Republic of Moldova
Mats	Hennum Johanson	Norway
Ilia	Baghaturi	Georgia
Tommy	Jørgensen	Denmark
Oxana	Zanoaga	Republic of Moldova
Dragos	Calistru	Republic of Moldova
Daniela	Bettencourt Fonseca	Portugal
Albert	Bouwen	Belgium
Attila	Polgár	Hungary
Jasmina	Jevtić Peruš	Slovenia

Day 1 – Group 2		
Darko	Jakovleski	Republic of North Macedonia
Quinten	Theys	Belgium
Guillermo	Barros	Spain
Lau	Okholm	Denmark
Karin	Johansson	Sweden
Marcin	Klucznik	Poland
Vicky	Aristidou	Cyprus
František	Kampoš	Czech Republic
Nikoloz	Mtchedlidze	Georgia
Mariam	Gugutishvili	Georgia
Andrian	Volosciuc	Republic of Moldova
Auguste	Aydogmus	Belgium
Tatiana	Mamaliga	Republic of Moldova
Rui Pedro	Morais Pereira	Portugal
Davor	Burić	Croatia
Tahmina	Asgarova	Azerbaijan
Klaudia	Marton-Kovács	Hungary
Kristóf	Sárkány	Hungary
Niels	Croesen	The Netherlands
Mathieu	van Overeem	Belgium

Day 2 – Group 1		
Anna	Lindman	Sweden
Darko	Jakovleski	Republic of North Macedonia
Andra	Minkevica	Latvia
Quinten	Theys	Belgium
Lau	Okholm	Denmark
František	Kampoš	Czech Republic
Nikoloz	Mtchedlidze	Georgia
Antonijo	Eljuga	Croatia
Mariam	Gugutishvili	Georgia
Tommy	Jørgensen	Denmark
Tero	Tuovinen	Finland
Rui Pedro	Morais Pereira	Portugal
Davor	Burić	Croatia
Ihor	Kulish	Ukraine
Klaudia	Marton-Kovács	Hungary
Jasmina	Jevtić Peruš	Slovenia
Niels	Croesen	The Netherlands

Day 2 – Group 2		
Ann	Bergqvist Pattihis	Sweden
Guillermo	Barros	Spain
Tomas	Boukal	Czech Republic
Marcin	Klucznik	Poland
Gediminas	Brazdeikis	Lithuania
Nino	Kvatadze	Georgia
Andreas	Kallina	Austria
Stephen	Lawson	DG TAXUD
Mats	Hennum Johanson	Norway
Ilia	Baghaturi	Georgia
Auguste	Aydogmus	Belgium
Daniela	Bettencourt Fonseca	Portugal
Ihor	Kulish	Ukraine
Tahmina	Asgarova	Azerbaijan
Kristóf	Sárkány	Hungary
Albert	Bouwen	Belgium
Attila	Polgár	Hungary