



IOTA WORK PROGRAMME ASSOCIATE MEMBERS

2009

The associate members can choose participation in up to 12 technical events from the attached list.

Draft Work Programme for 2009 (SUMMARY)

I.A. Technical Events - Case Study Workshops

| No; Code | Event | Target Audience | Date 2009 | Planned Venue |
|------------------|--|---|------------------|---------------|
| 1. CS-1/2009 | Case Study Workshop Taxation of individuals | Tax officers with extensive experience of issues related to the taxation of individuals | 07 - 09 April | Bulgaria |
| 2. CS-2/2009 | Case Study Workshop Intermediate Level - Transfer Pricing | Auditors with basic experience of auditing Transfer Pricing cases | 04 - 08 May | Germany |
| 3. CS-3/2009 | Case Study Workshop Advanced Level - Transfer Pricing | Auditors with extensive experience of auditing Transfer Pricing cases | | |
| 4. CS-4a/2009 | Case Study Workshop VAT Fraud Cases | Auditors with extensive experience of auditing VAT fraud cases | 18 - 22 May | Italy |
| CS-4b/2009 | Case Study Workshop VAT Fraud Cases | Auditors with extensive experience of auditing VAT fraud cases | | |
| 5. CS-5/2009 | Case Study Workshop Application of tax treaties | Tax officers with extensive experience of issues related to the application of tax treaties | 03 - 05 June | Netherlands |
| 6. CS-6/2009 | Case Study Workshop Intermediate Level - E-audit | Auditors with basic experience of e-auditing process | 02 - 06 November | Germany |
| 7. CS-7/2009 | Case Study Workshop Advanced Level - E-audit | Auditors with extensive experience of e-auditing process | | |

Draft Work Programme for 2009 (SUMMARY)

I.C. Technical Events - Forums/Workshops

| No; Code | Event | Target Audience | Date 2009 | Planned Venue |
|--|--|--|----------------|-------------------|
| I.C. Technical Events - Forums/Seminars/Workshops | | | | |
| 1. WP-1/2009 | Workshop Contact Centres | Senior colleagues who manage contact centres and interested officials whose administrations consider implementation of contact centres. | 7-9 January | Budapest, Hungary |
| 2. WP-2/2009 | Training Forum | Senior training personnel involved in the selected professional training theme | 11-13 February | Budapest, Hungary |
| 3. WP-3/2009 | Workshop Audit techniques for small and medium enterprises | Personnel involved in the audit of SME and/or training junior colleagues in audit techniques | 18-20 March | Budapest, Hungary |
| 4. WP-4/2009 | Workshop Benchmarking activities in the IOTA membership | Experienced staff working in the benchmarking area of the respective tax administration | 17-19 June | Budapest, Hungary |
| 5. WP-5/2009 | Workshop The use of information in selecting taxpayers at risk | Tax officers involved in the selection of taxpayers at risk and the handling of information, use of e-database and specific tools/software used to select taxpayers at risk. | 20-22 October | Budapest, Hungary |
| 6. WP-6/2009 | Special Interest Workshop Financial instrument case studies (intermediate level) | Auditors with basic experience of auditing financial instruments cases | 16-20 November | Budapest, Hungary |
| 7. WP-7/2009 | Special Interest Workshop Financial services case studies (advanced level) | Auditors with extensive experience of auditing financial services cases | | |
| 8. WP-8/2009 | Workshop/Special Interest Workshop The Economic Crisis and its Implications for Tax Administrations | Senior tax officials/heads of units | 2-4 December | Szczecin, Poland |
| 9. WP-9/2009 | Workshop Improving the quality of operations in tax administration units | Tax officers involved in the management and measurement of improving quality in the public sector, with knowledge of quality management tools. | 16-18 December | Budapest, Hungary |

II. Administrative events

Work Programme for 2009 (SUMMARY)

| No; Code | Event | Target Audience | Date 2009 | Planned Venue |
|-------------------|---|-----------------|---------------|-------------------------|
| 1. PCP-13/2009 | 13th Forum of the Principal Contact Persons | PCPs | 24-25 March | Budapest, Hungary |
| 2. GA-2009 | 13 th General Assembly (technical part) | IOTA members | 9-10 July | Stockholm, Sweden |
| 3. PCP-14/2009 | 14th Forum of the Principal Contact Persons | PCPs | 15-16 October | Bratislava, Slovakia |

III. Publications and Other Outputs Work Programme for 2009 (SUMMARY)

| No; Code | Item | Planned Dates |
|-------------|---|---|
| | I. IOTA Magazine "Tax Tribune" | |
| TT-2009 | Issue 26 <i>Collection of articles on topics of the IOTA Technical Activities Programme 2008, including technical topic of 13th General Assembly of IOTA, written by the speakers of events.</i> Format - hard copy | 4 th quarter of 2009 / 1 st quarter of 2010 |
| | II. IOTA Task Teams' Outputs | |
| TTO1-2009 | 3 Outputs of Task Team in the framework of Area Group on Prevention and Detection of VAT Fraud | 4 th quarter of 2009 / 1 st quarter of 2010 |
| TTO2-2009 | 1 Output of Task Team in the framework of Area Group on Taxpayer Education and Services | |
| TTO3-2009 | 1 Output of Task Team in the framework of Area Group on Large Taxpayer Treatment and Audit | |
| TTO4-2009 | 1 Output of Task Team in the framework of Area Group on Treatment of Specific Industries: Construction Format – e-books | |
| | III. IOTA Technical Enquiry Overviews | |
| EO-2009 | Up to 6 summarizing overviews of IOTA Technical Enquiries Format – e-book | January - December |
| | IV. IOTA Post Event Reports | |
| PER-2009 | 25 post-event reports on IOTA Workshops, Seminars, Forums and AG Meetings including country overviews (when available). Format – e-book | January - December |
| | V. Other Publications | |
| DD-2009 | Directory of Delegates of General Assembly 2009 Format - hard copy | May |
| B-2009 | Booklet "IOTA" Format - hard copy | December |

Draft Work Programme 2009

Technical Activities Programme

Background Note

The programme includes the following subsections:

1. Case Study Workshops
2. Training Forum
3. Topic related events:
 - a. Special Interest Workshop
4. Workshops
5. Hot Topics

1. IOTA CASE STUDY WORKSHOPS

TWO-LEVEL WORKSHOPS

1.1 TRANSFER PRICING CASE STUDIES: INTERMEDIATE AND ADVANCED LEVELS

BACKGROUND NOTE

The aim of this event is to offer two workshops with different levels of complexity, focused on the use of case studies, but with the content of each workshop being geared to different target audiences.

The workshops are practical in nature, combining presentations of selected case studies with the opportunity for all participants to share their own views and opinions on the approach to resolving the issues raised in each case study.

The IOTA 2007 Technical Activities Programme included a two-level workshop based upon Transfer Pricing Case Studies, which proved to be very popular. Therefore the IOTA Technical Activity Programme for 2009 also offers a combination of events that aims to provide a follow-up on to the successful previous workshops, and to further build on the Transfer Pricing Case Study workshop that is a feature of the 2008 Technical Activities Programme.

The intermediate level workshop aims to use the expertise of some of the more experienced staff participating in the advanced level workshop who act as trainers and facilitators in order to assist their less experienced colleagues. Case studies used in the intermediate level workshop are stretching, but not as advanced and complex as the cases studied and discussed in the advanced level workshop. It is also a feature of the intermediate level workshop that participants discuss current cases and issues that are giving them problems, and again the aim is for the more experienced staff to offer advice on practical approaches and solutions.

**TARGET AUDIENCE: ADVANCED LEVEL CASE STUDY WORKSHOP
TWO PARTICIPANTS FOR EACH MEMBER COUNTRY**

The delegates attending this workshop are required to have a high level of experience in dealing with the more complex cases.

It is also a strict requirement that participants submit a case study from their own work experience as a condition of their participation. The case study must be submitted to IOTA in advance of attending the event.

A number of these case studies will be selected for use in the working group sessions during the workshop. The delegates whose case studies are selected by the IOTA Tax Experts will be required to present their cases and act as a resource and facilitator during the session when their case studies are being discussed, answering any additional questions that are asked by the other participants.

**TARGET AUDIENCE: INTERMEDIATE LEVEL CASE STUDY WORKSHOP
TWO PARTICIPANTS FOR EACH MEMBER COUNTRY**

There is an expectation that delegates attending this workshop will have some experience in dealing with the relevant cases.

It is also a strict requirement that participants submit a case study or details of a specific issue from their own work experience as a condition of their participation. The case study must be submitted to IOTA in advance of attending the event.

A number of these case studies and issues will be selected for use in the working group sessions during the workshop. The delegates whose case studies are selected by the IOTA Tax Experts will be required to present their cases and act as a resource and facilitator during the session when their case studies are being discussed, answering any additional questions that are asked by the other participants. For this reason it is essential that the participant has a full knowledge of the case and the practical aspects relating to transfer pricing issues.

BACKGROUND NOTE

The aim of this event is to offer two workshops with a different level of complexity, focused on the use of case studies, but with the content of each workshop being geared to different target audiences.

The workshops are practical in nature, combining presentations of selected case studies with the opportunity for all participants to share their own views and opinions on the approach to resolving the issues raised in each case study.

Due to the evolution of technology and its dramatic impact on our work environment, computer-assisted audit constitutes a milestone in the approaches and methods implemented by tax administrations to strengthen the efficiency of tax audit.

E-audit has already been addressed several times by IOTA from 2006 with the organization of several events dedicated to this topic:

- 2006: pilot workshop during the course of which an overview of e-audit tools and techniques was provided to all IOTA members.
- 2007: special interest workshop on e-audit in December 2007, designed to offer a training session to those countries that haven't implemented any e-audit strategy, following-up the 2006 workshop
- 2008: organization of a workshop consisting of a forum for personnel from the IOTA tax administrations to share experiences of current approaches to e-audit, this workshop being an up-date of the overview of e-audit tools through practical demonstrations of the software developed or adopted to assist the auditing of taxpayers using computerized accounting systems.

The idea for 2009 is to devote time to case studies with a dedicated workshop which logically follows the strategy adopted by the IOTA Tax Experts in respect of the overall approach for selected topics and consistent approach through several work programmes.

This pilot case study workshop will aim to enable tax administrations to share experience in the field of tax audit tools and techniques, providing a forum for personnel from IOTA tax administrations to discuss their current approach in this field and share good practice.

TARGET AUDIENCE: ADVANCED LEVEL CASE STUDY WORKSHOP
TWO PARTICIPANTS FOR EACH MEMBER COUNTRY

The delegates attending this workshop are required to have a high level of experience in dealing with the more complex cases.

It is also a strict requirement that participants submit a case study from their own work experience as a condition of their participation. The case study must be submitted to IOTA in advance of attending the event.

A number of these case studies will be selected for use in the working group sessions during the workshop. The delegates whose case studies are selected by the IOTA Tax Experts will be required to present their cases and act as a resource and facilitator during the session when their case studies are being discussed, answering any additional questions that are asked by the other participants.

TARGET AUDIENCE: INTERMEDIATE LEVEL CASE STUDY WORKSHOP
TWO PARTICIPANTS FOR EACH MEMBER COUNTRY

There is an expectation that delegates attending this workshop will have some experience in dealing with the relevant cases.

It is also a strict requirement that participants submit a case study or details of a specific issue from their own work experience as a *condition* of their participation. The case study must be submitted to IOTA in advance of attending the event.

A number of these case studies and issues will be selected for use in the working group sessions during the workshop. The delegates whose case studies are selected by the IOTA Tax Experts will be required to present their cases and act as a resource and facilitator during the session when their case studies are being discussed, answering any additional questions that are asked by the other participants. For this reason it is essential that the participant has a full knowledge of the case and the practical aspects relating to the audit.

SINGLE-LEVEL WORKSHOPS

1.3 VAT FRAUD CASE STUDIES

BACKGROUND NOTE

After the expressions of broad interest in discussing real cases in the field of VAT fraud by the different stakeholders, the IOTA Tax Experts agreed to start with a pilot case study workshop in that area in 2007.

The events organised so far have proved to be very popular but the current format of a case study workshop allows only a small number of cases to be presented and discussed during the course of the meeting. Considering this element, the IOTA Tax Experts would like to organise two similar case study workshops within the same week in order to double the number of cases and to draw a maximum number of VAT issues to the attention of the delegates.

All the tax administrations within IOTA face the problem of fraudulent activities, for example to suppress turnover, use the wrong tax rate, fraudulently claim input tax etc; IOTA member countries that are part of the European Union face additional difficulties from the 'Missing Trader/Carousel Fraud' conducted by organised crime within the Single Market introduced in 1993. Losses of revenue reach billions of Euros, and combined efforts to tackle non-compliance are worthwhile to achieve equal treatment of taxpayers in all countries and to add additional resources to budgets.

The workshop will be practical in nature, combining presentations to describe models of tax evasion and avoidance, together with selected case studies, thus providing the opportunity for all participants to share their own views and opinions on the approach to issues related to VAT - fraud cases.

Delegates at this workshop will discuss their own 'real life' case studies and will enjoy the opportunity to share experience.

IOTA case study workshops seek to use the expertise of some of the more experienced colleagues, e.g. from the IOTA Area Group 'Prevention and Detection of VAT Fraud' (AG PDVF), who will act as trainers and facilitators in order to assist their less experienced colleagues.

It is also a feature of the workshop that participants discuss current cases, as well as issues and problems they have in the area of tackling of non-compliant taxpayers, and again the aim is for the more experienced auditors to offer advice and assistance on practical approaches and solutions.

The case study workshop will be focused around selected case studies thus providing the opportunity for the participants to work together in smaller groups to discuss approaches and solutions to individual cases, which will finally also be discussed in the plenary sessions when the various suggested approaches and solutions can be debated by the wider group.

TARGET AUDIENCE

ONE PARTICIPANT FOR EACH MEMBER COUNTRY

There is an expectation that delegates attending this workshop will have some experience in this field and it is also a condition of participation that delegates submit a case study or a specific issue relating to this area of taxation, taken from their own work experience.

1.4 TAXATION OF INDIVIDUALS CASE STUDIES

In the context of increased globalisation impacting individuals' wealth, tax administrations are facing some issues related to the identification of individuals' incomes. The lack of information/methods/legislation impacts dramatically on the ability to check the accuracy of net personal assets statements and to detect possible (cross-border or international) tax evasion/avoidance schemes.

This workshop aims to provide a forum to share experience on several major aspects related to the taxation of individuals. The following topics will be addressed amongst others:

- Taxpayers location. How to detect non compliant individuals on the international stage?
- Other international aspects (transfer of non tangible assets, international incomes...)
- Detection of tax evasion/avoidance schemes related to the concealment of assets/incomes
- Special focus on executive/managers/shareholders/CEOs and the transmission of their professional assets scrutinized through an individual perspective.
- Double taxation issues
- How to coordinate the audit of individuals' incomes with the checking of their net personal assets statements.

The workshop will be practical in nature, combining presentations to describe models of tax evasion and avoidance together with selected case studies, thus providing the opportunity for all participants to share their own views and opinions on the approach to issues related to the taxation of individuals.

Delegates at this workshop will discuss their own 'real life' case studies and will enjoy the opportunity to share experience.

It is also a feature of the workshop that participants discuss current cases, as well as issues and problems they have in the area of tackling of non-compliant taxpayers, and again the aim is for the more experienced auditors to offer advice and assistance on practical approaches and solutions.

The case study workshop will be focused around selected case studies thus providing the opportunity for the participants to work together in smaller groups to discuss approaches and solutions to individual cases, which will finally also be discussed in the plenary sessions when the various suggested approaches and solutions can be debated by the wider group.

TARGET AUDIENCE

ONE PARTICIPANT FOR EACH MEMBER COUNTRY

There is an expectation that delegates attending this workshop will have some experience in this field and it is also a condition of participation that delegates submit a case study or a specific issue relating to this area of taxation, taken from their own work experience.

1.5 CASE STUDY WORKSHOP: APPLICATION OF TAX TREATIES

Background Note

This workshop aims to provide a forum on administrative issues related to the application of tax treaties and the application of mutual agreement procedures.

The workshop will be practical in nature, combining presentations to describe models of tax evasion and avoidance together with selected case studies, thus providing the opportunity for all participants to share their own views and opinions on the approach to issues related to the application of tax treaties.

Delegates at this workshop will discuss their own 'real life' case studies and will enjoy the opportunity to share experience.

It is also a feature of the workshop that participants discuss current cases, as well as issues and problems they have in the application of mutual agreements procedures, and again the aim is for the more experienced tax officers to offer advice and assistance on practical approaches and solutions.

The case study workshop will be focused around selected case studies thus providing the opportunity for the participants to work together in smaller groups to discuss approaches and solutions to individual cases, which will finally also be discussed in the plenary sessions when the various suggested approaches and solutions can be debated by the wider group.

TARGET AUDIENCE

ONE PARTICIPANT FOR EACH MEMBER COUNTRY

There is an expectation that delegates attending this workshop will have some experience in this field and it is also a condition of participation that delegates submit a case study or a specific issue relating to this area of taxation, taken from their own work experience.

2. TRAINING FORUM

BACKGROUND

We propose that the IOTA Technical Activities Programme regularly includes the Training Forum. The forum has become an established feature of the programme of activities, with the aim of focusing on a single professional theme that can be presented and discussed between the participants, thus fulfilling the wish to liaise to exchange knowledge and experiences. The topic is agreed each year, based on consultation with the delegates attending the preceding event.

The IOTA Tax Experts did consider that the Training Forum could become an Area Group, the reason for this being that we wish to build a network of training personnel and to encourage participants to attend several annual events before stepping aside to allow others to attend if the member country so decides. However the Area Group does have some limitations, notably the restriction of allowing just one participant per member country. Also Area Groups meet twice yearly whereas in the past those attending the Training Forum have indicated they would prefer just one 2.5 day event annually.

TARGET AUDIENCE

TWO PARTICIPANTS FOR EACH MEMBER COUNTRY

Given the nature of the event, participants should ideally be senior training personnel with an interest in the specific professional topic that will provide the main focus for the forum.

3. SPECIAL INTEREST EVENTS

TWO PARTICIPANTS FOR EACH MEMBER COUNTRY

It is recognised that providing a programme of seminars, workshops and study visits for the IOTA membership, which now extends to 43 tax administrations, is a valued and worthwhile initiative that allows for the exchange of experiences and assists in the improving of co-operation between the tax administrations in the European region.

Equally, it is true that the member tax administrations are at varied levels of development in the various key areas of tax administration and consequently the training needs are also different.

The *Special Interest* initiative seeks to identify a specific need within a smaller group of current member tax administrations and to provide an event to meet this need.

Workshop

3.1 FINANCIAL SERVICES CASE STUDIES: ADVANCED LEVEL

For this meeting the IOTA Tax Experts wish to provide a forum for experts in this complex field of taxation. It is aimed at tax officials with wide experience in audit and treatment of taxpayers active in the financial services sector in particular banks, insurance companies and large groups. Discussions of newly introduced products and of actual problems in the treatment of taxpayers are proposed topics for the event through the use of presentations and real case studies from participants. The duration of the event will be three days, a period that has proved most popular in earlier workshops.

3.2 FINANCIAL INSTRUMENTS CASE STUDY INTERMEDIATE LEVEL

As a result of the success of the case study workshops in the area of Financial Instruments in 2007, the IOTA Tax Experts propose to move from a pure case study workshop environment to an event consisting mostly of training elements delivered from experts, and leading to a discussion of a smaller number of case studies.

The target group for this event are those who are either starting audit activities in relation to taxpayers in the Financial Instruments sector or tax officials who have gathered some first hand experiences in this type of work and who are looking for widening and deepening their knowledge and expertise.

4. PROGRAMME OF WORKSHOPS

TWO PARTICIPANTS FOR EACH MEMBER COUNTRY

4.1 WORKSHOP: THE USE OF INFORMATION (INTERNAL AND EXTERNAL) FOR THE PURPOSE OF SELECTING TAXPAYERS AT RISK

BACKGROUND

This workshop will aim to provide an opportunity for personnel from the IOTA tax administrations to share experiences of current approaches to the use of information in the risk analysis process in relation to the selection of taxpayers for audit. Risk analysis has been addressed by IOTA for several years throughout different workshops mostly dedicated to the presentations of software and tools used to process electronic data.

The aim of this follow-on event will be to broaden the scope of interest and address specifically the use and handling of internal and external information.

4.2 WORKSHOP: AUDIT TECHNIQUES FOR SMALL AND MEDIUM ENTERPRISES

BACKGROUND

Essential element in ensuring the collection of tax revenues, the audit function of the tax administrations has permanently to be adapted to maintain its quality. In this context which also requires an optimum use of often limited resources, tax administrations have to keep the ability to implement the most effective auditing methods driven by a robust and well-targeted audit strategy.

This workshop will aim to provide an opportunity for personnel from the IOTA tax administrations to share experiences of current approaches to new and innovative audit techniques for small and medium enterprises, which requires quite similar methods.

The workshop will also aim to provide the opportunity for delegates involved in tax auditing processes to 'workshop' in smaller working groups to share their own practical experiences in this important area of tax administration.

4.3 WORKSHOP: CONTACT CENTRES

BACKGROUND

Many tax administrations have chosen to centralise taxpayer telephone enquiries through Call Centres and once the decision has been taken to move in this direction it appears that major organisational changes almost inevitably follow. Call Centres have generally proved to be a cost-effective and efficient way of communication between the administration and its taxpayers. However these changes are usually only the beginning of a more fundamental change that sees Call Centres becoming Contact Centres handling enquiries relating to more and more lines of business by telephone and other e-methods.

This workshop will be designed to present the different ways Contact Centres are developing and also seek to identify how communications will change in the future and what tax administrations can do now to ensure that their Contact Centres reflect the needs of a changing society.

4.4 WORKSHOP: BENCHMARKING ACTIVITIES IN THE IOTA MEMBERSHIP

BACKGROUND

Benchmarking is an accepted tool to compare different approaches to specific problems. In the past some efforts were undertaken to establish benchmarking in the field of tax administration.

In June 2008 IOTA had organised an event on Quality Management which touched upon the topic of benchmarking and a number of participants expressed their interest to go deeper in that subject.

Based on the received proposals from the IOTA members for the hot topic workshop in June 2009 the following sub-topics will be included:

1. Assess the current state of approaches in the membership (focusing on methodologies and used tools and indicators)
2. Explore the findings of other benchmarking exercises (OECD, Fiscal Blueprints)
3. List and structure the results and discussing the pros and cons of the different methods
4. Identify successful methods and tools for use in the IOTA membership
5. Find definitions for terms that influence the benchmarking process to work within the same framework.

4.5 WORKSHOP: THE ECONOMIC CRISIS AND ITS IMPLICATIONS FOR TAX ADMINISTRATIONS

BACKGROUND

The global financial and economic crisis entails serious challenges for tax administrations. With the economic downturn, tax agencies are encountering the growth of compliance risks and greater demands for taxpayer support in the face of prospective budget cuts.

This workshop will be designed to bring together senior tax officials/heads of units to examine these challenges in order to set out strategies and measures for responding to these challenges in the light of their experiences.

The event will aim to reflect on tax compliance strategies structured around two main objectives:

- containing the growth in non-compliance;
- helping taxpayers to cope with the crisis.

4.6 WORKSHOP: IMPROVING THE QUALITY OF OPERATION OF TAX ADMINISTRATION UNITS

BACKGROUND

This workshop will be designed to share good practice in the area of building quality into tax administration procedures and structures. It will address the management and measurement of improving quality in the public sector, the workshop will include contributions by way of presentations and collaborative activities that will help our members develop plans on how to adopt good practice, with the aim of increasing the quality of services provided by tax administrations. It will also aim to demonstrate the value of various quality management tools currently in use within some IOTA tax administrations.