



## Meeting of the IOTA Forum on the Implementation of Measures to Counter Base Erosion Profit Shifting (BEPS)

20-21 May 2026

Digital Event via Microsoft Teams

### GROUP DISCUSSION SESSION 1 – Pillar 2 Implementation

Wednesday, 20 May 2026, 12:10– 13:10 (CEST)

#### AIM

This session will discuss certain aspects regarding Pillar 2 implementation, addressing questions from the following subtopics: i) International Cooperation & Capacity Building, ii) Impact Assessment & Revenue Estimates, iii) Stakeholders Engagement, iv) IT Resources & Data Management, and v) Global Coordination and main challenges.

#### FORMAT

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

**The chairperson** will be responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question. The chairpersons should guide the conversation among the group members and contribute their questions and views too. Each delegate should be encouraged to contribute to the discussion.

The chairperson 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 chairperson can delegate this task to a volunteer in the group.

After the forum, a summary of discussions and observations will be uploaded to the [event page](#) of the IOTA website.

#### REQUIRED INPUT AND TIMING

Total time: 60 minutes.

- Chairperson explains the aim of the group session (5 minutes)
- Group discussion (50 minutes):
  1. Does your tax administration participate in any international initiative regarding Pillar 2 implementation? (EU – Fiscalis Groups, OECD/ LBIP – Amsterdam Dialogue, regional initiatives, etc.). Have you established a dedicated Pillar Two task force within your administration? Have you utilized, or do you plan to request, any external capacity-building programs or technical assistance? Are you going to follow the toolkit steps? Please elaborate further on your reply.
  2. Has an impact assessment been conducted? If so, what were the primary data sources (e.g., CbCR, financial statements) and main challenges? Have you estimated the expected top-up tax revenue (as a range or precise amount)? Does this assessment include the impact on existing national tax incentives?



3. What are the main concerns raised by stakeholders (e.g., administrative burden, data availability, or legal uncertainty, legal uncertainty)? Have you organised consultations, webinars, or working groups with taxpayers, advisors, and software providers? Were there any dialogue or meetings held with them? Has your tax administration launched any tools to facilitate implementation (e.g., FAQs, guidance, helpdesks, FAQs, webinars, pilot programmes, or cooperative compliance approaches)? If yes, please provide a few examples.
4. How are you managing IT needs? (e.g., hiring specialists, reallocating internal staff, or outsourcing the development of digital reporting tools)? Do you believe that there is room for a common approach in order to facilitate IT challenges such as: introduction of CTS 3.0, exchange of GIR, harmonization of DAC 9 with IT infrastructure, etc.? What are the main hurdles regarding DAC9, GIR exchanges, and data standardization?
5. Optional question (in case of time availability) – Do you see a need for more coordinated IT solutions at the EU or OECD level (e.g., common XML schemata or shared filing portals)? In your view, what is currently the single most critical obstacle to the effective administration of these rules?

- Finalising the summary of the discussion (5 minutes)



## GROUP COMPOSITION

### Group 1 - Day 1

Title	Name	Country
<b>Ms</b>	<b>Laura Stefanelli</b>	<b>OECD, Moderator</b>
Mr	Habib Heydarli	Azerbaijan
Mrs	Mila Vladimirova	Bulgaria
Mr	Azra Hadžić	Croatia
Mrs	Mirjana Truntić	Croatia
Mr	Savvas Milou	Cyprus
Mrs	Lenka Polinkova	Czech Republic
Mr	Markus Oksa	Estonia
Mr	Rego Pali	Hungary
Ms	Mónika Szente	Hungary
Ms	Stefánia Horváth	Hungary
Mr	Zoltán Molnár	Hungary
Mr	John Quigley	Ireland
Ms	Noémia Arrepiá Gavina	Portugal
Mr	João Mendes Tavares	Portugal
Mrs	Sandra Correia	Portugal
Ms	Rafaela Almeida	Portugal
Mr	Jose Simões	Portugal
Mr	José Morgado	Portugal
Mrs	Oxana Zanoaga	Republic of Moldova
Ms	Maja Colovic	Serbia
Mr	Juan Cano García	Spain
Mrs	Christina Hammarstrand	Sweden
<b>Mr</b>	<b>Massimo Morarelli</b>	<b>IOTA, Notekeeper</b>

### Group 2 - Day 1

Title	Name	Country
<b>Ms</b>	<b>Monica Acri</b>	<b>Italy, Moderator</b>
<b>Ms</b>	<b>Lillemor Unsbo</b>	<b>Sweden, Moderator</b>
Mr	Branko Neumann-Vukovich	Austria
Mr	Geert Stuer	Belgium
Mr	Kamen Rodopski	Bulgaria
Ms	Ksenija Svalina	Croatia
Ms	Katia Solea	Cyprus
Ms	Sona Gocalova	Czech Republic
Mr	Lars Louv-Jansen	Denmark
Mr	Tamás Kriszt	Hungary
Mr	Dániel dr. Hajdu	Hungary
Mr	Bence Sztahó	Hungary
Mr	Keith Noonan	Ireland
Ms	Madara Lazdāne	Latvia
Ms	Barbara Czyżewska-Makaruk	Poland
Mr	José Morgado	Portugal
Ms	Gilda Oliveira	Portugal
Ms	Elisabete Cruz	Portugal
Mr	Rui Soosa Dias	Portugal
Mr	Andrian Volosciuc	Republic of Moldova
Mr	Branko Zatežić	Serbia
Mr	Marek Majerík	Slovakia
Mr	Patrik Lejon	Sweden
Mr	Ferdia Byrne	Unitd Kingdom
<b>Mr</b>	<b>Alexandros Roukalis</b>	<b>IOTA, Notekeeper</b>