



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 2 – CbC Reporting / New Definition of Remote PE

Thursday, 21 May 2026, 12:00– 13:00 (CEST)

AIM

This session will discuss certain aspects regarding CbCR and the new definition of remote PE.

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):

CbCR

1. What makes it difficult to turn CbCR risk indicators into concrete compliance actions in practice? In a cross-border context, are there specific CbCR data points that you find particularly useful?
2. Are you beginning to use CbC reports to estimate the population of MNE groups that may be in scope of GMT in your jurisdiction? What do you see as the main limitations or challenges? Are you also using CbCR data for early GMT risk analysis, for example to spot low-tax jurisdictions or profit and substance misalignments?



Optional question (in case of time availability) – Looking ahead, what additional guidance or tools would help you make better use of exchanged CbCR data, both for BEPS risk analysis and for GMT purposes?

New definition of remote PE

3. How do you integrate OECD guidance on home office PE into day-to-day audit practice? What indicators are used first by your tax administration to argue for a home office PE?
4. How do you verify where “key decisions” are actually made in a multinational group with remote operations? In the view of your tax administration, which business models are currently most exposed?

Optional question (in case of time availability) – Has your tax administration already encountered cases where a “home office PE risk” was raised in audits? If yes, please explain briefly the case.

- Finalising the summary of the discussion (5 minutes)

GROUP COMPOSITION

Group 1 - Day 2

Title	Name	Country
Ms	Laura Stefanelli	OECD, Moderator
Ms	Monica Acri	Italy, Moderator
Mr	Ismayil Alizada	Azerbaijan
Mr	Geert Stuer	Belgium
Mrs	Mila Vladimirova	Bulgaria
Mrs	Mirjana Truntic	Croatia
Mrs	Lenka Polinkova	Czech Republic
Mr	Markus Oksa	Estonia
Ms	Mónika Szente	Hungary
Ms	Stefánia Horváth	Hungary
Mr	Rego Pali	Hungary
Mr	Zoltán Molnár	Hungary
Mr	John Quigley	Ireland
Mrs	Oxana Zanoaga	Republic of Moldova
Ms	Maja Colovic	Serbia
Ms	Katarína Lafférsová	Slovakia
Mrs	Katarína Martinková	Slovakia
Mrs	Christina Hammarstrand	Sweden
Mr	Massimo Morarelli	IOTA, Notekeeper

Group 2 - Day 2

Title	Name	Country
Ms	Lillemor Unsbo	Sweden, Moderator
Ms	Natassia Burkhalter	Switzerland, Moderator
Mr	Branko Neumann-Vukovich	Austria
Mr	Kilian Bourgois	Belgium
Mr	Kamen Rodopski	Bulgaria
Ms	Ksenija Svalina	Croatia
Ms	Sona Gocalova	Czech Republic
Mr	Tamás Kriszt	Hungary
Mr	Dániel dr. Hajdu	Hungary
Mr	Bence Sztahó	Hungary
Ms	Filomena Fasolino	Italy
Ms	Madara Lazdāne	Latvia
Ms	Barbara Czyżewska-Makaruk	Poland
Mr	Andrian Volosciuc	Republic of Moldova
Mr	Branko Zatežić	Serbia
Mr	Marek Majerík	Slovakia
Mr	Patrik Lejon	Sweden
Mr	Damir Matić	Slovenia
Mr	Alexandros Roukalis	IOTA, Notekeeper