

**IOTA**Intra-European Organisation
of Tax Administrations

IOTA Workshop
**“Use of data received through (spontaneous or automatic)
exchange of information on foreign assets in enforcement
procedures”**

4-5 November 2026**Budapest, Hungary**

DRAFT AGENDA

TUESDAY, 3 NOVEMBER 2026

18:30 – 19:15

Preparatory meeting with speakers and panellists

Location: Blaha Lujza Ballroom 1&2

WEDNESDAY, 4 NOVEMBER 2026

09:00 – 9:20

Opening Session: Welcome & Introduction to the Workshop

Location: Blaha Lujza Ballroom 1&2

The workshop will be opened by the IOTA Secretariat, welcoming participants, outlining the agenda, and highlighting the objectives and expected outcomes of the event.

- › Mr Anders Obrink and Mr Alexandros Roukalis, IOTA Secretariat

09:20 – 10:00

Ice-breaking Session: Getting to Know You

Location: Conference Room Blaha Lujza Ballroom 1&2

Brief introduction of delegates, their needs and expectations from this workshop. This interactive session will be conducted as open space group discussions in the plenary room.

- › All delegates

10:00 – 10:40

Keynote Session: The Growing Role of Exchange of Information in Tax Debt Management and Enforcement

Location: Blaha Lujza Ballroom 1&2

This keynote will set the scene for the workshop by exploring how the increasing availability of information exchanged between tax administrations is influencing debt management and enforcement activities. It will provide a strategic perspective on emerging opportunities, challenges, and future developments in the use of foreign asset information for debt recovery. The presentation will also address trends, policy considerations, and the evolving role of data-driven enforcement.

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- › Keynote Presentation “From foreign asset information to effective tax recovery: leveraging exchange of information for enforcement” by Mr Raynald Vial OECD Global Forum
- › Q&A Session

10:40 – 11:15

Coffee Break & Commemorative photo

Location: Foyer

11:15 – 11:45

Country Experience 1: Using Automatically Exchanged Information to Identify Foreign Assets and Support Recovery Actions

Location: Blaha Lujza Ballroom 1&2

This session will focus on practical experiences in using information received through automatic or spontaneous exchange mechanisms to identify debtors’ foreign assets and support enforcement actions. The presentation will focus on operational approaches, workflows, and examples demonstrating how exchanged information contributes to more effective recovery activities.

- › Country presentation “A Dutch perspective and interactive discussion on practical use of foreign asset data” by GertJan Jue and Frank Gielen, the Netherlands
- › Q&A Session

11:45 - 12:15

Country Experience 2: Governance and Safeguards for the Use of Exchanged Information in Debt Management

Location: Blaha Lujza Ballroom 1&2

As tax administrations increasingly rely on exchanged information to support debt collection activities, ensuring appropriate access, use, and protection of the data becomes essential. This session presents country experiences on governance structures, operational procedures, and controls designed to facilitate the lawful and effective use of exchanged information within debt management functions.

- › Country Presentation “Confidentiality – restrictions on disclosure and use of received foreign information” by Mattias Westin, Sweden
- › Q&A Session

12:15 - 12:45

Country Experience 3: From Information to Recovery: Using Eol and Cross-Border Assistance to Collect Tax Claims

Location: Blaha Lujza Ballroom 1&2

The exchange of information (Eol) and international assistance in recovery are increasingly important tools for addressing tax debt involving cross-border assets and activities. This session will explore how tax administrations use exchanged information to identify

recoverable assets, assess collection opportunities, and initiate recovery actions across jurisdictions and challenges in this work.

- › Country Presentation “AEoI and cross-border assistance in the recovery of tax claims” by dr Katalin Kanizsai
- › Q&A Session

12:45 - 13:45

Lunch Break

Location: Hotel's restaurant “Oleo Pazzo”

13:45 – 15:15

Group Discussion Session 1

Location: Jaszai Mari Rooms

The group discussion session will provide an opportunity for all delegates to compare approaches, share experiences, and discuss outcomes in ways that enhance the use of data received through the exchange of information on foreign assets in enforcement procedures. Delegates will be allocated to the groups based on the compositions created by the IOTA Secretariat.

Key topics of group discussion:

- › Early Use of Exchanged Data in the Tax Debt Lifecycle
- › Barriers to Using Exchanged Information for Enforcement

15:15 – 15:45

Coffee Break

15:45 – 16:15

Country Experience 4: Legal and Operational Frameworks for Using Foreign Asset Information in Enforcement Procedures

Location: Blaha Lujza Ballroom 1&2

Effective debt recovery increasingly depends on information and cooperation mechanisms that are often designed with compliance and assessment objectives in mind. This session will explore the importance of incorporating debt management and recovery considerations into international tax cooperation frameworks at an early stage. Drawing on country experience, the presentation will discuss how stronger engagement between recovery functions and international tax cooperation initiatives can enhance the practical use of exchanged information and support more effective enforcement outcomes.

- › Country presentation “Why Recovery Needs a Seat at the Multilateral Table Earlier” by Vitalija Burdeinaja, Lithuania
- › Q&A Session

16:15 – 17:00

Plenary Session: Reporting Back from Group Discussion Session 1

Location: Blaha Lujza Ballroom 1&2

- › Rapporteurs of the groups
- › Discussion in the plenary session

17:00	End of Day 1
18:00 - 20:00	Social Programme › Guided tour in Budapest
20:00 - 22:00	Social Dinner › Dinner at the restaurant “VakVarjú” (Paulay Ede street 7, 1061 Budapest)

THURSDAY, 5 NOVEMBER 2026

09:00 – 09:10	Introduction <i>Location: Blaha Lujza Ballroom 1&2</i> Recap of Day 1 and introduction to Day 2 of the workshop by the IOTA Secretariat. › Mr Anders Obrink and Mr Alexandros Roukalis, IOTA Secretariat
09:10 – 09:40	Country Experience 5: Barriers to the Effective Use of Exchanged Information – Lessons Learned <i>Location: Blaha Lujza Ballroom 1&2</i> Many tax administrations possess valuable information on foreign assets but face difficulties in using it effectively. This session will share practical experiences regarding legal, technical, organisational, and data-related challenges. The focus of this session will be on lessons learned, solutions implemented, and recommendations for overcoming barriers that limit the practical use of exchanged information in enforcement procedures. › Country Presentation “From bad data to efficient recovery?” by Erik Karlsson, Sweden › Q&A Session
09:40 – 10:15	Beyond Tax Administration: Debt Management Practices and Lessons from the Private Sector <i>Location: Blaha Lujza Ballroom 1&2</i> This session will explore how debt management challenges are addressed in the private sector. The speaker will present practical experiences, innovative working methods, and emerging trends, highlighting approaches that have proven effective in managing debt portfolios and supporting compliance. Participants will have the opportunity to consider how these experiences may inspire

new thinking and future developments within tax administration debt management.

- › Guest speaker presentation “Public and Private Debt Recovery: Sharing and Using Information, Building Trust” by Paul Van Der Smitte, Senior Adviser, ACCS International (online)
- › Q&A Session

10:15 - 10:35

Coffee Break

10:35 – 11:45

Group Discussion Session 2

Location: Jaszai Mari Rooms

The group discussion session will provide an opportunity for all delegates to compare approaches, share experiences, and discuss outcomes in ways that enhance the use of data received through the exchange of information on foreign assets in enforcement procedures. Delegates will be allocated to the groups based on the compositions created by the IOTA Secretariat.

Key topics of group discussion:

- › Integrating Exchanged Data into IT Systems and Risk Models
- › Cooperation in Cross-Border Debt Recovery

11:45 – 12:15

Plenary Session: Reporting back from Group Discussion Session 2

Location: Blaha Lujza Ballroom 1&2

- › Rapporteurs of the groups
- › Discussion in the plenary session

12:15 - 13:30

Lunch Break

13:30 – 14:05

Country Experience 6: From Data to Action – Successful Use of Foreign Asset Information in Recovery Cases

Location: Blaha Lujza Ballroom 1&2

This session will focus on how international cooperation and exchange of information can significantly enhance the effectiveness of debt recovery activities. However, as administrations increasingly seek to automate processes and make greater use of exchanged data, new operational and organisational challenges emerge. This session will explore practical experiences in leveraging international cooperation mechanisms to support enforced collection, with particular attention to the opportunities and challenges associated with automation, data processing, and cross-border recovery activities.

- › Country presentation “Maximizing International Cooperation in Enforced Collection - The Challenge of Automation” by Carlos Matos Borges, Portugal

14:05 – 14:40

Country Experience 7: Advanced Analytics, Risk Models and Automation in Debt Recovery

Location: Blaha Lujza Ballroom 1&2

Many administrations are increasingly using technology to transform large volumes of exchanged data into actionable intelligence. This session will explore how foreign asset data can be incorporated into analytical tools, risk models, and automated processes. The presentation will cover data matching, predictive analytics, segmentation models, AI-assisted analysis, and other digital solutions that support debt recovery.

- › Country presentation “Risk-based approach to collecting and recovering tax debt at the Norwegian Tax Administration” by Marcus Haugen Kristiansen, Norway
- › Q&A Session

14:40 – 15:20

Country Experience 8: Strengthening International Cooperation in Cross-Border Debt Recovery

Location: Blaha Lujza Ballroom 1&2

Recovering debts linked to assets located abroad often requires effective cooperation between jurisdictions. This session will examine practical experiences of working with foreign tax administrations and other competent authorities. The country presentation will cover successful cooperation mechanisms, exchange of information practices, mutual assistance procedures, operational challenges, and opportunities for stronger international collaboration.

- › Country Presentation “The Bankruptcy of the Foreign Parent Company and Debt Collection in Bosnia and Herzegovina through a Registered Tax Representative” by Ena Šeremet, Bosnia and Herzegovina
- › Q&A Session

15:20 – 15:45

Coffee Break

15:45 – 16:45

Panel Debate: What Needs to Change to Better Use Exchanged Information for Enforcement?

Location: Blaha Lujza Ballroom 1&2

This interactive session will bring together speakers and participants to discuss the future direction of debt recovery using exchanged information. Building on the workshop discussions, panellists will reflect on the most significant legal, operational, technical, and organisational barriers identified throughout the event and consider practical solutions for overcoming them. The goal is to identify concrete recommendations and priorities for tax administrations moving forward.

- › Guiding questions:
 - Which barriers have the greatest impact on enforcement effectiveness?

- How can exchanged information be utilised earlier in the debt lifecycle?
- What investments in technology and analytics have the highest potential value?
- How can international cooperation be further strengthened?
- What future developments should tax administrations prepare for?
- › Panellists:
 - Raynald Vial, OECD Global Forum
 - Ena Šeremet, Bosnia and Herzegovina
 - Katalin Kanizsai Dr., Hungary
 - Carlos Matos Borges, Portugal
- › Q&A Session

16:45 – 17:00

Summary, Evaluation, Closing Remarks

Location: Blaha Lujza Ballroom 1&2

This plenary session will include concluding statements from the IOTA Secretariat on the issues examined and discussed at the workshop.

- › Mr Anders Obrink and Mr Alexandros Roukalis, IOTA Secretariat

17:00

End of the Workshop