



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

GROUP DISCUSSION SESSION 1 – Early Use of Exchanged Data in the Tax Debt Lifecycle/ Barriers to Using Exchanged Information for Enforcement

WEDNESDAY, 4 NOVEMBER 2026, 13:45 – 15:15 (CET)

AIM

This session will provide participants with the opportunity to exchange views and practical experiences on the **early use of exchanged information within the tax debt management lifecycle** and to discuss the **operational, legal and organisational barriers that may hinder its effective use for enforcement purposes**.

Through a practical group discussion, participants will explore how information received through automatic, spontaneous or on-request exchanges can be integrated into debt management processes at an early stage, including risk assessment, case selection, preventive actions and recovery strategies. Participants will also identify common challenges related to access, timeliness, data quality, legal frameworks, organisational arrangements and cooperation between departments. The session aims to facilitate the sharing of good practices and practical solutions that can help tax administrations make better use of exchanged information, strengthen enforcement outcomes and support a more proactive approach to tax debt management.

FORMAT

The session will be organised as a facilitated group discussion. Delegates will be divided into smaller discussion groups. The composition of the groups will be published on the [IOTA event's dedicated webpage](#) once the registration process has been completed. Each group will be assigned a designated breakout room.

Each group will have a chairperson responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question; their role is to facilitate the exchange of views among the group members and encourage active participation from all participants.

The chairperson will also be responsible for presenting a short summary of the group's discussion and key conclusions during the plenary session. This task may be delegated to a volunteer within the group if appropriate.

In addition, each group will appoint a note-taker to record the main points of the discussion.



REQUIRED INPUT AND TIMING

- Technical check and introduction (5 minutes)
- Group discussion on the following questions (75 minutes):
- Summary and finalising the feedback from the discussion (10 minutes)

OBJECTIVE

The main objective of this exercise is to **identify opportunities for the early use of exchanged information in tax debt management and enforcement**, and to discuss the principal barriers that hinder its effective use. Participants will share experiences, challenges and good practices to support a more proactive and efficient use of exchanged information in debt recovery processes.

QUESTIONS

Early Use of Exchanged Data in the Tax Debt Lifecycle

1. How can exchanged data on foreign assets be operationalised earlier in the tax debt lifecycle?
2. What processes or tools enable early detection and intervention before debts become harder to recover?

Barriers to Using Exchanged Information for Enforcement

3. What are the main obstacles your administration faces in using exchanged information for enforcement (e.g., legal, technical, organisational).
4. How have you addressed them?
5. Which barriers are the most critical, and where do you see realistic opportunities for improvement?