



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 2 – Integrating
Exchanged Data into IT Systems and Risk Models/
Cooperation in Cross-Border Debt Recovery**

Thursday, 5 NOVEMBER 2026, 10:35 – 11:45 (CET)

AIM

This session will provide participants with the opportunity to exchange views and practical experiences on **integrating exchanged information into IT systems, analytical tools and risk models** used in tax debt management, as well as on **strengthening cooperation in cross-border debt recovery**. Through a practical group discussion, participants will explore how information received through automatic, spontaneous or on-request exchanges can be incorporated into operational workflows, case management systems and risk assessment models to support more targeted and effective debt recovery actions. Participants will also discuss approaches to enhancing cooperation between tax administrations in cross-border cases, including information sharing, mutual assistance and coordination of recovery activities.

The session aims to facilitate the exchange of good practices, lessons learned and practical solutions that can help tax administrations improve the operational use of exchanged information, enhance risk-based decision-making and strengthen the effectiveness of international debt recovery efforts.

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 (60 minutes):
- Summary and finalising the feedback from the discussion (5 minutes)

OBJECTIVE

The main objective of this exercise is to **identify good practices for integrating exchanged information into IT systems and risk models and for strengthening cooperation in cross-border debt recovery**. Participants will share experiences, challenges and solutions that support more effective use of exchanged information and improved recovery outcomes in international cases.

QUESTIONS

Integrating Exchanged Data into IT Systems and Risk Models

1. How can tax administrations better integrate exchanged data into existing IT systems and risk assessment models?
2. Are there examples of successful data integration or automation that improved debt recovery outcomes?

Cooperation in Cross-Border Debt Recovery

3. In cross-border debt recovery cases, what forms of cooperation with foreign tax administrations are most effective?
4. What practical steps or frameworks could strengthen this cooperation further?