

IOTA Publication Disclosure and Information Confidentiality Policy





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Introduction

IOTA is established and financed by its 46 member tax administrations. IOTA assists its members to improve tax administrations by exchanging experiences and best practices about the most important and current issues in the field of taxation. IOTA is committed to serve as a forum for sharing information and it collects, stores and shares information about tax administrations and their activity with the membership. This policy gives an overview of how IOTA collects, classifies and stores data and information and how is it made accessible.

Aim of the policy

This policy aims to make IOTA more open and at the same time to keep its non-public information safe.

1. This policy supports IOTA's objective of becoming more open by providing public access to a wider range of its products.
 - a. IOTA considers its main mission to provide data and information to its members and at the same time share as much as possible with the taxpaying public. IOTA believes that building knowledge within tax administrations and among the public in general about tax, taxation and how tax administrations work is beneficial for the whole of society.
 - b. As an organisation of public administrations, being transparent and open will help build trust in IOTA and in its membership. IOTA is publicly funded by its members and so its operational and administrative issues need to be in the public domain so that its spending can be monitored.
2. This policy also explains how IOTA will keep non-public information safe so that members can feel comfortable sharing their experiences and information securely inside the organisation. One of IOTA's main objectives is to encourage dialogue and knowledge sharing across borders so that tax administrations can learn from each other. This is possible only by the guarantee that information will be treated properly and will remain non-public.

The guiding principle of this policy is that IOTA considers all material should be in the public domain unless there is a specific reason against disclosure.



Exemptions from disclosure of information

There are certain situations where information needs to remain non-public. *IOTA considers in general the following information non-public* (in line with international standards):

- Information received from third parties, under an indication of confidentiality.
- Information the disclosure of which would make it possible to trace it back to the data of individual taxpayers.
- Information the public disclosure of which would prejudice or damage an ongoing process, compliance activity, investigation, procedure or any legal procedure in any tax administration.
- Information containing incomplete materials, or draft documents that would give a misleading impression.
- Information which, if disclosed, would cause reputational damage to any of its members.
- Information shared under IOTA's international cooperation (such as ISORA). Data is collected and/or processed according to special agreements signed between IOTA and respective international partners.
- Information which contains personal sensitive data (mainly data about IOTA employees).

IOTA guarantees that it will not provide public access to the above mentioned data categories.

Classification and access of data and information

This policy sets a framework for classifying data and information based on its level of sensitivity and on the potential impact of unauthorised disclosure.

IOTA has three classification categories:

1. Material which are **confidential** and *not shared with anyone*.



2. Material which are **restricted** and *shared only inside IOTA membership*.
3. Material which are **public** and *available for everyone*.

1. Confidential

Definition: Information and data the unauthorised disclosure of which would *cause high risks* for tax administrations.

Access: IOTA's confidential data and information are mostly stored in the organisation's internal document handling system and access is provided only for limited number of authorised people.

Examples: tax fraud patterns, tax evasion schemes, anti-fraud strategies, control levels considered confidential by the home tax administration, administrative documents containing personal data.

2. Restricted

Definition: Information and data the unauthorised disclosure of which would *cause low level risks* for tax administrations. This category includes IOTA's material meant for internal use within IOTA tax administrations.

Access: Restricted material is accessible after registration to the IOTA website. Depending on the type of data and information the accessibility varies (passwords requested):

- Restricted to IOTA Secretariat and statutory bodies (e.g. statutory documents pre-event materials for Executive Council, Principal Contact Persons or General Assembly meetings).
- Restricted to IOTA Secretariat and certain groups (e.g. Area Groups, Steering Groups)
- Restricted to IOTA Secretariat and IOTA membership (most of the material and information)
- Restricted to IOTA Secretariat, IOTA membership and some international organisations (e.g. joint events material)

Examples: documents of workshops, presentations, lessons learned whose disclosure would hinder sincere dialogue of the members. Some of IOTA's administrative materials and the ISORA-related documents are also in this category.

3. Public



Definition: Information and data the unauthorised disclosure of which would *not cause any risks* and would not prevent the open dialogue among the members.

Access: materials are all unrestricted, available for the public, accessible on the website of IOTA without the need of registration. Information is also open for search engines (e.g. Google). Some documents may be considered public but not necessarily published on the IOTA website. These documents will be disclosed upon request.

Examples: Tax Tribune Magazine, General Assembly e-books, strategies, budgets, policy documents, MoU's, work programme, calendar, news, newsletters, activity and financial reports, some workshop materials the disclosure of which will not cause any risks for tax administrations.

Integrity and security of data and information

Integrity:

IOTA seeks to obtain and generate comprehensive and timely information.

The responsibility for keeping data and the website up-to-date is shared with the membership (from February 2016 onwards IOTA members are responsible for updating their tax administrations' data on the website).

Security

IOTA implements appropriate security measures to prevent unauthorised access, disclosure, corrupting or loss of data.

The website has reinforced its security system, including https encrypts and decrypts on user pages to prevent unauthorized access to sensitive data. This ensures privacy and provides secure processing for users.

The IOTA Secretariat personnel must sign the responsible data handling clause (in work contracts).

Policy implementation

IOTA has several products such as workshops and publications from which information and data can be obtained and gathered. Most of this information and data will be public unless there is a reason against disclosure.

IOTA will raise awareness with its members, users and all interested parties about their information and data being considered public according to the rules set up in the



sections “Exemption from disclosure of information” and “Classification and access of data and information”. When sending information (country profiles, workshop presentations, articles, etc.) IOTA members will be requested to do it in line with their respective disclosure policy. IOTA will not accept materials containing data of individual taxpayers.

The members of the IOTA Secretariat are responsible for handling data and information according to the policy. The Executive Secretary will decide on controversial cases. Appeals on the decision of the Executive Secretary will be forwarded to the Executive Council for final decision.

Policy Review mechanism: IOTA Secretariat with the Advisory Group on Communications will:

- Regularly review the implementation of the policy and will propose an update if necessary to the Executive Council.
- Review all past IOTA material and decide based on this policy about the classification level. The new IOTA website will contain an archive section where material will be available upon the recommendation of this group.

Summary table

Classification	Examples	Access
Confidential Types: -indication of confidentiality -data of individual taxpayers -ongoing process, compliance activity, investigation, or any legal procedure -incomplete materials -information causing reputational damage -personal sensitive data	Tax fraud patterns, tax evasion schemes, anti-fraud strategies, control levels, etc. considered confidential by the home tax administration, personal evaluation forms, sensitive personal data (e.g. health conditions) deriving from working relationships	No access is provided to these documents. Only secretariat members can access this information and those who have sent or generated it.
Restricted Documents the disclosure of which would hinder open dialogue among	Most of the workshop and administrative materials, ISORA.	Restricted access is provided to IOTA members only, depending on the document and different



members.		groups. Access is protected by passwords.
Public Documents the disclosure of which would not cause any adverse effect and would not prevent open dialogue among members.	Tax Tribune, GA e-books, strategies, budgets, policy documents, MoU's, work programme, calendar, news, newsletters, activity and financial reports , some workshop and administrative materials	Unrestricted access is provided so that everyone can reach this material.