



IOTA

Intra-European Organisation
of Tax Administrations

2024 **IOTA WORK PROGRAMME**

Version 01.02.2024

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IOTA is expected to deliver a viable annual Work Programme that is sufficiently strategic, flexible and capable of meeting the needs of the membership.

The priorities and action areas set out **clear directions** of where the work of IOTA will focus in 2024 in terms of **1) identifying and supporting the implementation of good tax administration practice**, and **2) assisting and facilitating IOTA members in preparing for and working collaboratively towards meeting the key emerging challenges for tax administration**.

Also, the IOTA Work Programme will bring more diversity and flexibility providing opportunities to organise tailored events and intra-collaboration projects with tangible products and outputs to address urgent needs for collective and immediate action or solution, particularly requiring multilateral and cross-border co-operation between IOTA members.

The budgetary appropriation available for the technical activities programme in 2024 amounted to **€ 377.185**.

Within the available budgetary allocations, the IOTA Secretariat is planning to organise **19 technical activities: 9 digital events (workshops/webinars), 2 workshops, 6 forums, 1 annual international conference, 1 regional event; and carry out 6 projects under the Work Programme 2024** which will provide opportunities for a more active engagement of IOTA members and will support tax administrations in their response to the complex and formidable challenges they currently face globally.

More specifically, the proposed Work Programme for 2024 will:

- › **continue the activities of IOTA forums and their subgroups** - combating VAT fraud, use of data from AEoI, implementation of measures to counter BEPS, tax debt management, communications, human resources management - under the priorities defined in their mandates and seek to advance the work already being successfully undertaken by IOTA;
- › **offer digital events**, including workshops and webinars, for identifying and supporting the implementation of good tax administration practices;
- › address areas where **closer cooperation with international partner organisations** (e.g. OECD and European Commission's DG TAXUD) would be beneficial for IOTA membership.

A number of activities, especially webinars and workshops, have been **specified on the basis of the proposals collected from IOTA membership, that focus on key areas of IOTA's work, especially:**

- › **developments in the field of large taxpayers' service;**
- › **support to start-up businesses;**
- › **implementation and benefits of electronic invoicing;**
- › **transfer pricing challenges in Advance Pricing Agreements;**
- › **new debt recovery strategies related to automated segmentation of debtors;**
- › **The effective use of new information received under Council Directive (EU) 2021/514 ('DAC7');**
- › **predictive analyses using tax and external data with machine learning (ML) and artificial intelligence (AI);**
- › **new trends in strategic planning of tax administrations, and etc.**

Also, **an additional (hot topic, special interest) event**, that will be delivered in a digital format, has been included in the technical activities programme for the next year in order to ensure flexibility and responsiveness of the programme activities to the urgent needs of the IOTA members.

Action Area 1.1:

Combating international tax avoidance and aggressive tax planning

The work of IOTA may include, but not be limited to:

- › assisting and facilitating **the implementation of Automatic Exchange of Information (AEOI) and Common Reporting Standard (CRS)**, identification of challenges for conducting AEOI, and development of effective ways to access and use data under the CRS
- › supporting member tax administrations to work collaboratively towards meeting the emerging challenges of **the implementation of measures to counter Base Erosion and Profit Shifting (BEPS)**
- › facilitating and contributing to the **OECD's capacity-building work** in the development and delivery of the Regional Consultations on international tax matters (BEPS, developments of the Two-Pillar Solution to address the tax challenges of digitalisation, etc.) for Eurasian countries

ACTIVITES

**FORUM on the Use of Data from
the Automatic Exchange of
Information**

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**CASE STUDY WORKSHOP on
Transfer Pricing Challenges in
Advance Pricing Agreements**

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**FORUM on Implementation
of measures to counter Base
Erosion Profit Shifting (BEPS)**

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**Regional meetings/consultations
on International Tax
Developments for Europe**

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Action Area 1.2:

Preventing tax evasion and fraud

The work of IOTA may include, but not be limited to:

- › assisting and facilitating the implementation of concrete measures to address the threat of the **shadow economy**
- › promoting the sharing of knowledge and experience on **cross-border VAT fraud in goods and services/intangibles and VAT fraud schemes in the digital economy**,
- › strengthening **relations with law enforcement agencies** to find new and more effective ways to coordinate actions and co-operate in preventing and combating VAT fraud
- › identifying and promoting **new approaches to compliance risk management**, helping to work smarter in conducting the real-time identification of potential risks and promptly tackling non-compliance and tax evasion

ACTIVITES

FORUM on Combating VAT Fraud

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Action Area 1.3: Compounding the complexity and risk of the digitalised economy

The work of IOTA may include, but not be limited to:

- › contributing to the development of effective compliance programmes as well as risk-based and balanced approaches (e.g. audits, examinations, education, and outreach activities) in relation to the **digital economy operators**
- › promoting knowledge sharing on new business models as well as the exchange of experiences on the practical application of tools and techniques for **searching, capturing, analysing and using data obtained from sharing economy platforms**
- › identifying and supporting the introduction of new, more effective methods to exchange data between tax administrations on **complex transactions carried out by digital economy platforms trading across borders**

ACTIVITES

DIGITAL WORKSHOP “The effective use of new information received under Council Directive (EU) 2021/514 (“DAC7”)”

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Action Area 1.4: Improving the efficiency of tax debt management

The work of IOTA may include, but not be limited to:

- › improving the management of **bankruptcy and insolvency procedures** and facilitating greater co-ordination of cross-border insolvency proceedings in 44 divergent insolvency regimes of the IOTA membership
- › exploring the new approaches to **information/data-driven collection and recovery**, including the opportunities to use data from the automatic exchange of information
- › tackling **e-commerce and sharing economy from a debt collection and recovery perspective**, particularly in cases where it is difficult to recover, identify and recover money or assets from debtors

ACTIVITES

DIGITAL WORKSHOP on Tax Debt Management Maturity Model

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FORUM on Tax Debt Management

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CASE STUDY WORKSHOP on Automated segmentation of debtors for boosting debt recovery success

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Action Area 1.5: Promoting voluntary tax compliance

The work of IOTA may include, but not be limited to:

- › facilitating the development of innovative approaches as well as new models of cooperation between tax authorities and taxpayers, in particular **enhanced relationship and Advanced Pricing Arrangements (APA) programmes**, with the aim to increase certainty in relation to tax liabilities and reduce compliance costs for both taxpayers and tax administration
- › bringing **new and more advanced forms of communication with taxpayers** to enhance public awareness and encourage voluntary compliance
- › promoting the application of **nudging and behaviour change techniques** for tailoring approaches developed to facilitate taxpayer compliance

ACTIVITES

WEBINAR on Promoting voluntary tax compliance of Digital Influencers: good practices and ways to find non-compliance cases

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FORUM on Communications

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Action Area 2.1:
Enhancing the Quality of taxpayer services

The work of IOTA may include, but not be limited to:

- › exploring the use of **automated (real-time) verification processes to reduce errors or omissions when paying taxes**, especially in the field of VAT
- › enhancing **capabilities of member tax administrations for tax refunds** claimed by taxpayers (individuals and companies), also through the adoption of risk analysis techniques
- › analysing the IOTA member country approaches in providing **targeted information and support for new taxpayers**
- › exploring the recent practices of conducting surveys and analytics to better identify taxpayer needs
- › identifying examples of best practices for **strengthening the relationship between taxpayer and Tax Administration, and confidence in the efficiency and quality of services**, including the use of citizens' reporting (e.g. complaints) and fostering taxpayers' rights

ACTIVITES

WEBINAR on Providing help and support to start-up businesses

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DIGITAL WORKSHOP on Developments in the field of large taxpayers' service

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Action Area 2.2:
Digitalisation of taxpayer services

The work of IOTA may include, but not be limited to:

- › following up on the progress towards **digital maturity of tax administration** enabling to offer of end-to-end, modern digital services meeting the highest standards of security while being easy to access and use
- › identifying the best practices, effective operation and shortfalls of **online invoicing systems** implemented in IOTA member tax administrations
- › identifying the effective ways of **making information and documents quickly available to taxpayers online**, including the use of early irregularity warning systems in order to foster a dynamic and structured dialogue
- › promoting the **broader adoption of pre-filled tax returns** for individuals and further implementation of digital solutions to be used for populating information in business tax returns (CIT, VAT, etc.)
- › exploring the innovative efforts of **partnership with other government agencies and third parties** as well as successful implementation of **customer engagement strategies** to provide high-quality services through secure digital and self-service channels.

ACTIVITES

ANNUAL INTERNATIONAL CONFERENCE
Electronic invoicing:
implementation and benefits

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PRIORITY 3: DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) AND IMPLEMENTATION OF NEW TECHNOLOGICAL SOLUTIONS



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Action Area 3.1:

Use of cutting-edge technology and intelligent solutions

The work of IOTA may include, but not be limited to:

- › analysing the existing approaches of **developing a flexible and agile technology environment** that enables tax administrations to use automated, transparent processes and to improve operational efficiency, increase collections and compliance
- › supporting further **use of new technology in e-audit and in risk management techniques** to improve tax audit process and increase their quality

ACTIVITES

**WEBINAR on Generative AI
for tax purposes**

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Action Area 3.2:

Use of big data and the deployment of analytics

The work of IOTA may include, but not be limited to:

- › identifying and promoting **solutions maximising the use of data, intelligence and analytics** to conduct the real-time identification of potential risks and promptly tackle tax non-compliance and evasions
- › helping **to expand and sharpen research and analytics capabilities** that would foster evidence-based and data-driven decision-making culture across IOTA member tax administrations
- › identifying and sharing member experiences on the **practical implementation of methodologies, tools and techniques concerning data quality measurement and data quality improvement** to maximise the effectiveness of data analytics

ACTIVITES

**WEBINAR on Use of internal and external data
in advanced analytics supported by machine
learning and artificial intelligence**

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**IOTA Project on Establishing a Tax and
Customs Data Science Forum**

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Action Area 4.1: Transforming structures and processes

The work of IOTA may include, but not be limited to:

- › analysing and promoting the examples of **Business Transformation strategies** implemented to develop new core and supporting capabilities as well as to build new ways of working as a response to the changes in the operating environment
- › exploring the **key shifts in organisational design, including the changing structures and roles of member tax administrations**, to increase operational productivity and optimise the use of available resources

ACTIVITES

**DIGITAL WORKSHOP on Foresight and
strategic planning in tax administrations**

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Action Area 4.2: Digitalisation of taxpayer services

The work of IOTA may include, but not be limited to:

- › analysing the most recent models and methodologies implemented by members for **measuring end-to-end processes in tax administration**
- › facilitating **the review of the performance measures** and supporting **the improvement of the performance measurement system** for better identification of emerging systemic risks and weaknesses in operational processes
- › providing an opportunity to learn about the **Tax Administration Diagnostic Assessment Tool (TADAT)** and to share the experiences of IOTA members in conducting TADAT assessments (in close collaboration with IMF)
- › offering opportunities to **benchmark and compare core performance** across the IOTA membership using the data available in ISORA

Action Area 4.3:
Ethics and fighting tax corruption

The work of IOTA may include, but not be limited to:

- › inventory of the best practices within IOTA membership concerning the **development and adoption of internal policies that deal with specific ethical issues** such as discipline, harassment, misconduct, etc.
- › identifying and promoting approaches to the **effective management of tax corruption risks**, including governance, internal mechanisms and processes implemented to detect and prevent risks pertaining to corruption of tax officials
- › sharing the knowledge and experience on the use of **systematic and independent reviews of tax administration performance by third parties** (e.g. State Control Department, General Audit Department)

Action Area 4.4:
Human Resource development and smart management of staff

The work of IOTA may include, but not be limited to:

- › Rethinking the **working environment**
- › **Transforming Learning and Development** to the needs of the workforce in the new normal
- › Effective **use of HR data and analysis** in management and leadership
- › **Employee of the future 2.0**

ACTIVITES

**PROJECT - WEBINAR on
Leadership and Learning
Culture**

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**FORUM on Human Resource
Management**

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FORUM on the Use of Data from the Automatic Exchange of Information (AEOI)

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
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of Tax Administrations



Date

26-28 November



Location

Vienna, Austria | Hybrid

★★★ Level

Intermediate

Target audience:

Experts dealing with the implementation of the CRS as well as those responsible for the effective use of AEOI

According to the new mandate, the focus of the Forum's work will be on the development of effective ways to access and use the Common Reporting Standard (CRS) data in the following priority areas:

Process

- › **Improving the IT systems for the procedural steps in the CRS reporting and data exchange** (preparation, treatment, use, compliance, feedback)
- › **Categorising correctly the received information** according to domestic income groups
- › **Ensuring simple and effective** feedback with AEOI partners
- › **Developing tools to measure the results** (e.g. additional taxes paid, improved compliance by FIs and taxpayers) obtained from the AEOI
- › **Ensuring confidentiality, appropriate use and compliance with GDPR requirements**

Compliance of Financial Institutions

- › **Facilitating the compliance of Financial Institutions (FIs) with CRS-related reporting obligations** under all applicable national laws through the provision of information and guidance
- › **Developing or improving methods and tools for the use of CRS data to identify non-compliance by FIs**
- › **Ensuring high-quality data**, i.e. completeness and accuracy of the data exchange

Use of Data and Taxpayer Compliance

- › **Enhancing the compliance risk management** (incl. risk analyses, data mining, risk profiling, and use of segmentation), to identify high-risk taxpayers and to verify that the received data is reflected in the taxpayer's tax return
- › **Developing or improving methods and tools for the use of CRS data to identify non-compliance by domestic taxpayers** (e.g. examining the data matching possibilities with domestic tax filing/reporting, predicting tax evasion behaviours, profiling, network analyses, data aggregation received from multiple jurisdictions regarding the same taxpayer, etc.)
- › **Sharing experience on advanced tools (machine learning/AI) and data analytics** where CRS data has been used
Using CRS data to **enhance and increase the effectiveness of existing data and processes**, e.g. collection of outstanding tax debt
- › **Measures to improve voluntary compliance**, other techniques (nudging, prepopulated income tax returns), digital dialogue techniques with taxpayers for better allocation of tax resources, focus on higher risk
- › **Wider use of CRS data** including for non-tax purposes where permitted.

Amendments to CRS

- › Addition of **digital financial products**
- › **Changes to improve compliance** for those already in the scope of the CRS
- › Extension of **reportable information**

Crypto Asset Reporting Framework (CARF)

- › **Data collection and reporting requirements** from entities and individuals
- › **Due diligence procedures** to identify Crypto-Asset Users and Controlling Persons
- › Interaction **between CARF and CRS**

The Steering Group, composed of AEOI experts from Austria, Belgium, United Kingdom and from an international partner organisation (the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes) together with the IOTA Secretariat act as the driving force, steering and closely monitoring the achievement of overall objectives by the Forum, as set out in the mandate. Under the Forum's mandate **the subgroup will continue their work to examine in-depth and report on specific topics of the priority areas (e.g. use of CRS data to identify non-compliance by domestic taxpayers, Compliance of Financial Institutions).**



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CSW_TPAP_2024

CASE STUDY WORKSHOP on Transfer Pricing Challenges in Advance Pricing Agreements

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
Intra-European Organisation
of Tax Administrations



Date

3-5 December



Location

Budapest, Hungary

★★★ Level

Advanced

Target audience:

Tax officers dealing with transfer pricing risk analysis of intangible assets

Advance pricing agreements (APAs) are getting more popular as an effective instrument in resolving complex issues in a practical manner, giving tax transfer pricing certainty for taxpayers for multiple years. IOTA members of tax administrations are still facing a lot of challenges in finding solutions for complex transfer pricing issues.

The overall aim of the workshop is to share IOTA member tax administrations' **experiences, best practices, knowledge in the field of transfer pricing, and practical aspects of bilateral APA procedure.**

A case study workshop will provide a great opportunity for participating tax administrations to directly exchange information and practice in resolving complex cases related to different transfer pricing fields, in particular in APAs, and will lead to fruitful discussions in finding new solutions in the most difficult APA cases.



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FORUM on Implementation of measures to counter Base Erosion Profit Shifting (BEPS)

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
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Date



Location



Level

4-6 June

Tbilisi, Georgia | Hybrid

Intermediate

Target audience:

Experts dealing with the implementation of the BEPS Action Plan and those responsible for practical application of measures to tackle aggressive tax planning

Within the scope of the Mandate for 2022-2023, the work of the IOTA Forum will primarily focus on the following two of the four minimum standards under the BEPS Action Plan: (i) harmful tax practices, and (ii) tax treaty abuse, and more specifically with regard to:

- › The Forum will provide a platform for member countries to **share their experiences and the impact of the exchanges of information on tax rulings** in order to assess the effectiveness of the standard under Action 5 of the BEPS Action Plan and EU DAC in relation to risk assessment.
- › Supporting member countries in implementing risk assessment processes and sharing best practices for **the effective use of 'Country-by-Country Reporting' data** under Action 13 of the BEPS Action Plan. In this respect, the Forum will publish 2024 a second IOTA Report on CbC Reporting.
- › Facilitating the development of **common practices towards the application of provisions (which are part of the four minimum standards) under the Multilateral Instrument (Action 15)**, with a specific focus on the Principal Purpose Test (PPT) and the Limitation of Benefits (LOB) Rules.
- › Facilitating the sharing of experiences of IOTA member countries with a view to **optimising the process of handling MAP requests** under Action 14 'Dispute Resolution' and to prevent tax disputes.
- › Providing a platform for IOTA member countries to **identify and tackle those challenges anticipated and/or encountered when implementing the OECD's two-pillar solution** to the tax challenges arising from the digitalisation of the economy.
- › Exploring the opportunities that **mandatory disclosure obligations under Action 12** can offer IOTA member countries to improve tax compliance, taking into account the experiences of IOTA member countries.
- › Sharing the experiences of IOTA member countries in relation to issues of relevance in Transfer Pricing.

The agenda for Forum's meeting is developed by a **Steering Group**, comprising BEPS experts from Georgia, Italy, Sweden, Switzerland and from the OECD Centre for Tax Policy and Administration, which also acts as a source of advice and guidance to the Forum providing consultations on planning and co-ordination of its work as well as ensuring the delivery of high-quality outputs in the running of the Forum activities.

To supplement the Forum's activities concerning the effective use of Country-by-Country Reporting, in 2024 the dedicated Subgroup will **continue implementing a project to prepare a second edition of the Report on the Implementation of Country-By-Country Reporting** looking at recent improvements made in the process, and identifying country best practice and capturing approaches.



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REGIONAL MEETINGS/CONSULTATIONS on International Tax Developments for Europe

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
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Date

TBC

Location

TBC

★ ★ ☆ Level

Intermediate

Target audience:

Government officials, both tax policymakers from relevant Ministries and tax officials from tax administrations from IOTA members and other European countries and jurisdictions, including members and non-members of the Inclusive Framework

These meetings are a key element of the ongoing work of the OECD in providing information, supporting active engagement and gathering feedback from participating countries on a regional basis on matters of critical importance to the international tax agenda. The purpose of the regional meetings/consultations is also to:

- › Provide participants with **the latest developments regarding the implementation of the BEPS minimum standards** in the areas of harmful tax practices, country-by-country reporting and treaty-related matters as well as on the Multilateral Instrument.
- › Provide the most up-to-date information on international tax issues and facilitate comprehensive discussions between tax administrators and policymakers in Europe on **the developments of the Two-Pillar Solution to address the tax challenges of digitalisation**.
- › **Prepare for participation in the upcoming meetings** of the Inclusive Framework on BEPS, including the Committee on Fiscal Affairs meetings, as well as the various Working Party meetings.
- › Provide participants with an update on the work carried out in developing **toolkits aimed at supporting low-capacity developing countries and other capacity-building initiatives**.
- › Provide **an opportunity for countries to input their views, concerns and needs** into the Working Party and inclusive framework discussions in a coordinated and more effective way.

IOTA will continue to be engaged in the strategic partnership with OECD supporting the organisation of regional meetings/consultations to raise awareness, explore opportunities to pursue common goals and overcome possible challenges, and gather feedback from jurisdictions on the topics under discussion.



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FORUM on Combating VAT Fraud

Priority 1: Tax Compliance
Action Area 1.2: Preventing tax evasion and fraud



IOTA

Intra-European Organisation
of Tax Administrations



Date



Location



Level

28-30 May

Bern, Switzerland | Digital | Hybrid

Intermediate

Target audience:

Experts with extensive experience
in combating VAT fraud

The IOTA Forum on Combating VAT Fraud will continue to operate as an important platform for assisting the IOTA member tax administrations to **enhance their capacity in tackling VAT fraud**. Under the new mandate for 2023-2024, the Forum activities will seek to:

- › raise awareness of **new types of emerging cross-border VAT fraud** in goods and services/intangibles
- › increase understanding of **the use of alternative payment systems and their possible use to conceal VAT fraud**
- › help IOTA members to develop **new techniques for effective management of VAT fraud risks** (risk analysis, early detection, collection and use of data from taxpayers)
- › **co-operation between tax administrations and legitimate business/business associations** to develop new inclusive approaches in tackling VAT fraud (e.g. preventing fraud, use of due diligence etc)
- › **strengthen relations with law enforcement agencies** to find new and more effective ways to coordinate actions and co-operate in preventing and combating VAT fraud
- › address **national VAT fraud in traditional economic areas sensitive to fraud** (construction and other sectors with high labour demand, electronic sector and hydrocarbon oil/fuel)

The outcome of the Forum's work will allow IOTA member tax administrations to fight VAT fraud more strategically. In particular, it will allow for **better management of VAT fraud-related risk**, applying responses promptly based on experience and competence developed through the Forum activities.

A Steering Group composed of VAT Fraud experts provides advice and guidance in defining a mandate that takes into consideration the needs and expectations of the IOTA membership. The **Steering Group** is represented by the IOTA member tax administrations of Denmark, Italy, Norway, Portugal, Sweden, Switzerland and the United Kingdom. They are responsible for setting the agenda for each meeting and assisting in identifying expert speakers from their extensive VAT Fraud networks that are in line with the overall objectives of the Forum's mandate.

While implementing activities of the mandate in 2024, the IOTA Forum on Combating VAT Fraud will continue the work of the Subgroup in **carrying out the project "Tracing the money flow in cross-border VAT fraud schemes"** which is focused on summarising concrete examples and methods used by IOTA tax administrations in tracing the money flow in alternative payment systems to tackle VAT fraud (e.g. collecting data, risk analysis, data analytics techniques for VAT fraud detection).



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DIGITAL WORKSHOP on The effective use of new information received under Council Directive (EU) 2021/514 ('DAC7')

Priority 1: Tax Compliance
Action Area 1.3: Compounding the complexity and risk of the digitalised economy



IOTA
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Date



Location



Level

11-12 December

IOTA Studio | Digital

Intermediate

Target audience:

Senior officials/risk analysts with extensive experience in using tax data from digital platforms, including the data under DAC7

The IOTA workshop will focus on the effective use of new information under Council Directive (EU) 2021/514 ('DAC7') reported by the online platform operators concerning the income derived by sellers (both by individuals and entities) from performing cross-border and non-cross-border commercial activities. The reporting obligations introduced by the Directive apply to all software operators - of both websites and mobile applications - who provide their interface to sellers. The new reporting obligations on digital platform operators have taken effect on January 1, 2023. These rules apply to platforms within the European Union as well as those in third countries.

The new data exchange will pose new challenges for tax authorities, both in terms of the quality of data provided by DAC7, data analysis, and effective use of data in the activities of the tax administration.

The event will provide an opportunity for participants to learn about **the DAC7 data management and different data use approaches** of the IOTA member countries.

Participants will **understand the tax practices of identifying tax compliance risks by sellers performing commercial activities on the platform.**



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WP_TDMM_2024

DIGITAL WORKSHOP on Tax Debt Management Maturity Model

Priority 1: Tax Compliance
Action Area 1.4: Improving the efficiency of tax debt management



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

6-7 November

IOTA Studio | Digital

Intermediate

Target audience:

Senior officials/experts involved in the development and improvement of tax debt management processes, including diagnosis and performance measurement

Since the OECD FTA presented Tax Debt Management Maturity Model in 2019, some tax administrations performed self-assessment and implemented that model.

The purpose of the IOTA workshop is to provide member tax administrations with more knowledge (both theoretical and practical) on designing and using Tax Debt Management Maturity Model. Participating IOTA members will learn about the possibility to use the model for measuring tax administration's performance, particularly with regard to building the debt management strategy, organization of the process, operational tools used, conclusions drawn, targets/goals after the assessment, strategies to increase the maturity level, challenges, etc.



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FORUM on Tax Debt Management

Priority 1: Tax Compliance
Action Area 1.4: Improving the efficiency of tax debt management



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

1-3 October

Oslo, Norway | Hybrid

Intermediate

Target audience:

Experts involved in the daily practical aspects of tax debt management

This Forum will bring together senior debt collection/recovery experts from IOTA membership to discuss strategies and practical application of working methods and tools developed to effectively manage tax debts. Discussions at the annual meetings will be built upon the existing knowledge and will further **support the identification, development and dissemination of good working practices in the area of debt management**. The Forum will also act as **a virtual network** encouraging cooperation between participating tax administrations in the recovery of tax debts associated with cross-border transactions.

The work of the Tax Debt Management Forum is structured around the different priority areas falling within the Mandate 2022-2024. In 2024, Forum activities will be carried out to support the following priority areas:

- › **Cross-border recovery strategies/insolvency proceedings**, including predicting insolvency. Also, continue the work of the IOTA knowledge database.
- › **Automation of tax debt management processes**: keeping the balance between automation and manual work, making parts of the debt management process automated, reducing the manual work, debt management information for decision making.
- › How to **tackle e-commerce and sharing economy from a debt collection and recovery perspective** where there are no assets or it is difficult to identify and recover money from debtors.
- › **Settling unpaid tax debts with crypto-assets**: How to establish a procedure for settling tax debts with crypto-assets (legislative framework, classification of the crypto assets as currency, property or commodity).

The Steering Group composed of debt management experts from Portugal, the Netherlands, Norway, Sweden and the United Kingdom provides the steward and guiding influence for the achievement of overall objectives by the IOTA Forum on Tax Debt Management. The Steering Group fosters discussions revealing good practices adopted by IOTA tax administrations in managing tax debts, through joint meetings, networking and concerted actions, and also assists IOTA Secretariat in preparation for the Forum meetings.

The project on “Knowledge database of international (cross-border) insolvency proceedings” will be further carried out focusing on the update of the country survey and population of data from the existing IOTA website to the new web portal.

Within the scope of priority activities, **two subgroups will continue their work with regard to:**

1) Automation of the Tax Debt Management Processes – create a visualised tool for tax debt management processes of IOTA member tax administrations sharing the stage of automation of high-level processes. Ultimately the work is aiming at the improvement of the tax management processes through sharing the possibilities of modernization and automation, provoking greater interaction, proactive approach, and collaboration among IOTA members.

2) Recovery of the tax debt from assets that are difficult to recover - identify the challenges tax administrations face in the process of recovering tax debts from assets that are difficult to recover considering the recent developments in the digitalisation of the economy, and gather examples of the existing practices that proved to be effective in addressing those challenges.



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CASE STUDY WORKSHOP on Automated segmentation of debtors for boosting debt recovery success

Priority 1: Tax Compliance
Action Area 1.4: Improving the efficiency of tax debt management



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

5-7 March

Budapest, Hungary

Advanced

Target audience:

Debt collection officers and Experts dealing with the segmentation of debts/debtors

Although most tax administrations practice basic segmentation techniques (such as amount of debt, type of debt, and type of debtor), it is not enough nowadays. Traditional debt recovery is no longer sustainable, and, therefore, new ideas and tools are needed for segmentation, in combination with soft and strict recovery measures. High-impact external events as well as the evolving taxpayer behaviours demand tax administrations to better target debtors and offer highly personalised management of their tax liabilities. Segmentation of debtors appears as one of the critical factors to improve the efficiency of tax debt management. Methods and data that are used for building segmentation strategies in tax debt recovery differ from country to country. Tax administrations have been redesigning their debt analysis methods by applying a tailored approach for specific categories and groups of debtors along with the specific (alternative) actions.

The main objective of this IOTA workshop is to **share and learn about specific treatment measures designed by IOTA member tax administrations for debtors, their practical application and the criteria used for the segmentation**. Furthermore, the event will explore solutions for implementing debtor segmentation methods in the existing information systems. Participants will also study the examples of the KPIs that are used for monitoring the segmentation process.

Participants of this workshop will discuss case studies in brainstorming sessions, share their current state of debt segmentation and learn from newly implemented segmentation practices.



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WB_TCDI_2024

WEBINAR on Promoting voluntary tax compliance of Digital Influencers: good practices and ways to find non-compliance cases

Priority 1: Tax Compliance
Action Area 1.5: Promoting voluntary tax compliance



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

24 April

IOTA Studio | Digital

Intermediate

Target audience:

Tax Officers responsible for the tax treatment of personal income of individuals and self-employed, especially those derived from digital (social media) activities

Digital Influencers (celebrities from sports, fashion, gaming, music sectors, etc.) earn large amounts of income from social media apps, marketing activities for third parties and direct payments in money or kind for “in-person” or digital events. Some Influencers set up companies for these activities, and others use agencies or third parties (sometimes located in other jurisdictions) which makes tracking and assessing these incomes for taxation purposes very difficult.

The IOTA webinar will explore ongoing work carried out in member tax administrations regarding the **promotion of voluntary tax compliance among Digital Influencers**, especially on what, when and how to declare the income from digital activities. The event will also present (possible) **effective strategies to track and assess Digital Influencers’ income** from social media apps, marketing activities as well as “in-person” or digital events. Participants will examine existing legislative measures and the use of data from third parties and foreign tax authorities to ensure tax compliance of Digital Influencers.



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FORUM on Communications

Priority 1: Tax Compliance
Action Area 1.5: Promoting voluntary tax compliance



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

14-16 May

Vilnius, Lithuania | Hybrid

Intermediate

Target audience:

Communication experts and experts actively involved in designing and implementing taxpayer communication strategies, communication campaigns, etc.

IOTA Forum on Communications operates as a network of communication experts seeking to intensify the exchange of communications best practices among member tax administrations. This network of IOTA communication experts also contributes to increasing the visibility of the organisation inside tax administrations. The work of the Forum will focus on:

- › Rethinking **the role of communication in the current environment** and its challenges.
 - Digitally and technology-based communication in tax administrations: social media, channels, apps, mobile solutions, responsive websites, misinformation, fake news, etc.
 - Behavioural insights, nudging and communications oriented to increasing tax compliance.
- › Internal and external **Communication Strategies** in tax administrations: messages, channels, target audiences, specific channels for specific audiences, customer-centric communication versus deterrence, recruitment, training, employee branding, dealing with new taxpayers, etc.
- › **Measuring the effects and impact of communication** (external & internal): measurement and evaluation of communication/initiatives campaigns.).

Members will have a greater understanding of how other members of IOTA are developing innovative communication channels, and social media as well as new risks/challenges (e.g. fake news, reputational risks, etc.).

The Forum is expected to **propose and deliver joint/collaborative projects** with tangible products and outputs (e.g. Report, Practical Guidelines, Webinar etc.) to address urgent common needs in the field of communication.

The Forum's Steering Group consisting of communication experts from the tax administration of Belgium, Georgia, Lithuania, Norway and the United Kingdom will continue to steer activities within the Forum in order to ensure the achievement of overall objectives and deliverables and highlight good practices adopted by IOTA tax administrations in the tax communication area.



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WEBINAR on Providing help and support to start-up businesses

Priority 2: Progress in e-services and quality of taxpayer services
Action Area 2.1: Enhancing the Quality of taxpayer services



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

14 February

IOTA Studio | Digital

Advanced

Target audience:

Senior officials in charge of service and support procedures for start-up businesses and tax officials working in the customer management field, particularly responsible for managing relationship with new businesses

In order to rebuild the relationship and trust, there is a need for better, more modern customer management techniques that are flexible and responsive to the evolving needs and expectations of taxpayers, especially those representing the newly started business activities.

As part of their tax compliance management strategies, IOTA member tax administrations focus on digitalising and simplifying tax services to better help and support start-up businesses.

To promote further enhancement of the customer-centric approaches in member tax administrations of IOTA, the webinar will **explore and study new approaches used to support beginner businesses in fulfilling their tax compliance obligations.**

The IOTA webinar will also seek to identify successful procedures for conducting surveys and analyses to better identify the service needs of new taxpayers/start-up businesses.



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WP_DLTS_2024

DIGITAL WORKSHOP on Developments in the field of large taxpayers' service

Priority 2: Progress in e-services and quality of taxpayer services
Action Area 2.1: Enhancing the Quality of taxpayer services



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

9-10 October

IOTA Studio | Digital

Intermediate

Target audience:

Senior officials/experts from large taxpayer offices specialising in the delivery of services

The main objective of the workshop is to facilitate knowledge sharing among the Large Taxpayer Offices (LTO) of the IOTA members on the **recent changes in the organisation of large taxpayers' service and examples of good practices based on modern compliance risk management concepts.**

Participants of this IOTA event will identify and deepen their understanding of the following topics:

- › Main reasons for Implementing LTO (risks/advantages/disadvantages, do the LTOs bring expected benefits)
- › Criteria used to identify the large taxpayers (why they need special treatment) risk/impact matrix, adequate treatments
- › Different models of LTO organisation: advantages and disadvantages (country examples)
- › Delivering smarter service (customer contact channels/ IT/modern tools – what should be introduced to make customer relationship management more friendly/sophisticated), customer service standards (adopting a service orientation), call centre, customer relationship management system – IT tool (e.g. CRM).



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ANNUAL INTERNATIONAL CONFERENCE

Electronic invoicing: implementation and benefits

Priority 2: Progress in e-services and quality of taxpayer services
Action Area 2.2: Digitalisation of taxpayer services



IOTA
Intra-European Organisation
of Tax Administrations

Date

16-17 October

Location

Rome, Italy | Hybrid

★★★ Level

Advanced

Target audience:

Commissioners and senior executives from tax administrations, international organisations, representatives from the business community and academia

Over the last decade, there was significant progress among IOTA member tax administrations with the implementation of electronic invoicing obligations. This obligation brings certain advantages for companies, but also for the tax authorities by making it possible to know in real time the extent of the flow of invoices between companies.

The Annual Conference will present the successful practices of different IOTA members that have already implemented e-invoicing. It will also seek to debate the most challenging issues and offer first-hand advice to those tax administrations that are planning to introduce e-invoicing in the future, particularly in addressing technical and legal difficulties.

The Conference will also seek to identify future developments in management and control of the e-invoicing process, in order to improve the prospects for VAT collection, and share successful approaches to improve the acceptability of these new reporting obligations by the business community.



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WB_GAIT_2024

WEBINAR on Generative AI for tax purposes

Priority 3: Development of information and communication technology (ICT) and implementation of new technological solutions
Action Area 3.1: Use of cutting-edge technology and intelligent solutions



IOTA
Intra-European Organisation
of Tax Administrations

Date

11 September

Location

IOTA Studio | Digital

★★☆ Level

Intermediate

Target audience:

Senior officials/experts from IOTA member tax administrations involved in the development and/or use of AI

One of the main challenges for the tax authorities in collecting and using data for tax purposes is the proper application of the provisions related to the protection of personal data, business secrets, banking secrets and authorizations to process protected data. Synthetically generated data in the form of text, images and tabular data can be particularly valuable for tax administrations as generating synthetic data allows to obtain data that is not subject to fiscal secret and makes it possible to involve external experts in the creation of models without having to follow data safety procedures. The involvement of external experts in research and development based on synthetic data may lead to the development and obtaining of ready-to-implement algorithms in AI. In addition, synthetic data can be used as a test sample when testing models trained on real data.

This IOTA webinar aims to discuss **opportunities in the area of research and implementation of AI based on data similar to tax data** and methods used by external experts, taking into account the principles of data protection. In addition, the webinar will present cases, conducted experiments along with the challenges related to the generation of synthetic data for tax purposes.

The participants will expand their knowledge about the new possible ways of using artificial intelligence tools in the activities of tax authorities.



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WEBINAR on Use of internal and external data in advanced analytics supported by machine learning and artificial intelligence

Priority 3: Development of information and communication technology (ICT) and implementation of new technological solutions
Action Area 3.2: Use of big data and the deployment of analytics



IOTA
Intra-European Organisation
of Tax Administrations

Date

21 February

Location

IOTA Studio | Digital

Level

Advanced

Target audience:

Data scientists, analysts, and experts specialising in the development of analytical models using tax and external data with the support of machine learning and artificial intelligence

Tax administrations continue to collect and store a lot of internal data, which are used for the risk assessment of taxpayers and also for compliance risk management systems. On the other hand, data from Open-Source Intelligence (OSINT; e.g., social media, social media market, e-Commerce...) are not sufficiently integrated and updated automatically into the current risk management and assessment systems.

The current developments in the use of machine learning (ML) and artificial intelligence (AI) and their integration into the predictive models for risk management or compliance risk management is the change and challenge for further improvement of these systems.

There is a big potential for achieving better results from anti-fraud activities supported by data-analyses-driven decision-making. The emerging new examples of predictive analyses and modern data modelling approaches prove the necessity of integrating and utilising all possible data sources with support from ML and AI.

This IOTA webinar will **provide an opportunity for the IOTA member Tax Administrations to discuss the approaches they have taken to using external data and internal data in analysis techniques such as predictive analysis**. The webinar will also look at how analysis has been supported and optimised by machine learning and artificial intelligence. This will allow the participants to look at current and new approaches to analysis techniques and consider how to improve their own processes and use of internal and external data.



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IOTA PROJECT Establishing a Tax and Customs Data Science Forum

Priority 3: Development of information and communication technology (ICT) and implementation of new technological solutions
Action Area 3.2: Use of big data and the deployment of analytics



IOTA
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The IOTA Project on the Tax and Customs Data Science Forum is intended to collect and synthesize the data science methods and experiences needed to implement transaction-based, data-driven tax and customs solutions.

The Tax and Customs Data Science Forum will, on the one hand, publish the results achieved in a scientifically demanding way, both within the IOTA membership and beyond, for the international tax and customs community. On the other hand, the creation of a permanent online forum on the IOTA web portal will allow experts from different member countries, who are knowledgeable in the field, to discuss their current experiences and problems in a safe environment.

In this context, experts from the IOTA member countries that join the Tax and Customs Data Science Forum will review:

- › the methods and legal bases for obtaining transaction-level data from tax and customs authorities (collection of types and legal bases of data disclosures);
- › the organisational and IT infrastructural conditions for the storage and efficient analysis of these data;

- › specific methodologies and case studies that can be used in the scientific analysis of tax transaction data to support both official actions and more personalised tax administration services (predictive modelling, methodologies, case studies to support risk management, enforcement, other official activities and tax administration services);
- › specific methodologies and case studies that can be used in the scientific analysis of customs transaction data to support both official actions and more personalised customs administration services (collection of methodologies and case studies supporting risk analysis and service activities).

WP_SPTA_2024

DIGITAL WORKSHOP on Foresight and strategic planning in tax administrations

Priority 4: The administrative capacity of Tax Administrations
Action Area 4.1: Transforming structures and processes



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

17-18 April

IOTA Studio | Digital

Intermediate

Target audience:

Strategy Lead, Strategists, Strategy Advisors
and Experts in charge of strategic analysis and
planning in tax administration

The international context of post-pandemic digitalisation, the war in Ukraine affecting the economic, social, political and cultural environment, has a direct impact on the process of tax administration and voluntary tax compliance.

The IOTA workshop will identify **best practices and different current approaches in strategic analysis, diagnosis and planning**, particularly with regard to:

- › Inclusiveness and transparency in collaborative goal setting
- › Adoption of digitalised outside-in environment perspectives
- › Balance remote work in strategic planning
- › Use of smart tools (combined with AI-based automation capabilities) for strategic planning
- › Deployment of data analytics in identifying strengths, gaps, and strategic opportunities.



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WB_LALC_2024

WEBINAR on Leadership and Learning Culture

Priority 4: The administrative capacity of Tax Administrations
Action Area 4.4: Human Resource development and smart management of staff



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location



Level

22 May

IOTA Studio | Digital

Advanced

Target audience:

Senior officials/experts in charge of
leadership and management training in
tax administration

This event will focus on the importance of cultivating a learning culture in a tax administration and the role of leadership in this process. Learning is about the discovery of new knowledge, disseminating it in the organization and its application to improve internal processes and increase productivity.



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FORUM on Human Resource Management

Priority 4: The administrative capacity of Tax Administrations
Action Area 4.4: Human Resource development and smart management of staff



IOTA

Intra-European Organisation
of Tax Administrations



Date



Location



Level

29-31 October

Baku, Azerbaijan | Hybrid

Intermediate

Target audience:

Experts working within an HR department
and/or responsible for HR issues at a
strategic level

Tax authorities are undergoing a large-scale transformation of their operating models to deliver their services to taxpayers in the most efficient way. However, this level of transformation is not always reflected in the operating models for HR. As all of the revenue administrations are embracing digitalisation, this creates serious challenges for HR professionals, as well as a series of opportunities to enhance productivity.

The IOTA Forum on Human Resource Management will provide an opportunity to address the main topics related to **new strategies and innovative approaches to managing human resources in tax administrations.**

The Forum will meet once per year based on agenda items focused on examining practical operational issues as defined by a Steering Group made up of HR experts representing IOTA members (Belgium, Estonia, Finland and Ireland).

Within the scope of the new Mandate for 2023-2024, the work of the IOTA Forum will primarily focus on:

- › **Evolutions and trends in Learning and Development (L&D) for the modern tax administration:**
 - People (L&D strategies, Future skills, Leadership, mentoring and coaching);
 - Platforms and technologies (online training tools, blended learning, knowledge transfer, learning and management systems).
- › **People-centric organization:**
 - promoting employee well-being;
 - employer branding;
 - enhancing corporate values and culture;
 - improving employee experience and engagement;
 - fostering collective responsibility;
 - onboarding and mentoring.



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2024 IOTA Event Calendar

January

Visit our
NEW web portal
NEW.IOTA-TAX.ORG



February

14/02

IOTA Studio

WEBINAR

Providing help and support to start-up businesses

21/02

IOTA Studio

WEBINAR

Use of internal and external data in advanced analytics supported by machine learning and artificial intelligence

March

5-7/03

Budapest, Hungary

CASE STUDY WORKSHOP

Automated segmentation of debtors for boosting debt recovery success

April

17-18/04

IOTA Studio

DIGITAL WORKSHOP

Foresight and Strategic Planning in Tax Administrations

24/04

IOTA Studio

WEBINAR

Promoting voluntary tax compliance of Digital Influencers: good practices and ways to find non-compliance cases

May

14-16/05

Vilnius, Lithuania

FORUM

on Communications

Hybrid

22/05

IOTA Studio

WEBINAR

Leadership and Learning Culture

28-30/05

Bern, Switzerland

FORUM

on Combating VAT Fraud

Hybrid

June

4-6/06

Tbilisi, Georgia

FORUM

on Implementation of Measures to counter Base Erosion Profit Shifting (BEPS)

Hybrid

18-20/06

Budapest, Hungary

19-20/06 - Technical Session

Hybrid

28th GENERAL ASSEMBLY

Using Data Science to Build Capacity and Enhance Capabilities in Tax Administrations

July

No events are planned

August

September

11/09

IOTA Studio

WEBINAR

Generative AI for tax purposes

October

1-3/10

Oslo, Norway

FORUM

on Tax Debt Management

Hybrid

9-10/10

IOTA Studio

DIGITAL WORKSHOP

Developments in the field of large taxpayers' service

16-17/10

Rome, Italy

Hybrid

ANNUAL INTERNATIONAL CONFERENCE

Electronic invoicing: Implementation and benefits

29-31/10

Baku, Azerbaijan

FORUM

on Human Resource Management

Hybrid

November

6-7/11

IOTA Studio

DIGITAL WORKSHOP

Tax Debt Management Maturity Model

26-28/11

Vienna, Austria

FORUM

Forum on the Use of Data from the Automatic Exchange of Information (AEOI)

Hybrid

December

3-5/12

Budapest, Hungary

CASE STUDY WORKSHOP

Transfer Pricing Challenges in Advance Pricing Agreements

11-12/12

IOTA Studio

DIGITAL WORKSHOP

The effective use of new information received under Council Directive (EU) 2021/514 ('DAC7')



IOTA
Intra-European Organisation
of Tax Administrations

2024 IOTA Event Calendar

January

17/01

Digital

13th IOTA Talks

with Principal Contact Persons

February

7-8/02

Rome, Italy

144th Meeting of Executive Council

with Elected Members of the Executive Council

29/02

Digital

14th IOTA Talks

with Principal Contact Persons

March

19-20/03

Bruges, Belgium

31st Forum of IOTA Principal Contact Persons

with the appointed Principal Contact Persons of IOTA

April

24/04

Digital

145th Extraordinary Meeting of Executive Council

with Elected Members of the Executive Council

May

7-8/05

TBD, Poland

146th Meeting of Executive Council

with Elected Members of the Executive Council

June

7/06

Digital

15th IOTA Talks

with Principal Contact Persons

17/06

Budapest, Hungary

147th Meeting of Executive Council

with Elected Members of the Executive Council

18-20/06

Budapest, Hungary

18/06 - Administrative Session

Hybrid

28th GENERAL ASSEMBLY

with Heads of Member Tax Administrations and Principal Contact Persons

July

August

No events are planned

September

24-25/09

Budapest, Hungary

148th Meeting of Executive Council

with Elected Members of the Executive Council

October

15/10

Digital

16th IOTA Talks

with Principal Contact Persons

November

December

10/12

TBD

149th Meeting of Executive Council

with Elected Members of the Executive Council

