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## NEWSLETTER - APRIL 2023



Dear Reader,

Our momentum has continued to increase over the last month.

Not only has the REGISTRATION for the 27<sup>th</sup> GENERAL ASSEMBLY begun, but we have also successfully hosted the Digital Workshop on the 'Use of Data from Information Exchange under the BEPS 12 Action Plan (DAC6)' along with our first hybrid event of the year, the unfailingly delightful PCP Forum in Budapest. A couple of thrilling publications have been released, and there is a line-up of exciting events coming up too.

Scroll down for the details and more news!



**Scan to download IOTA Work Programme  
2023**

**Scan to download IOTA Calendar of  
Activities 2023**



## IOTA NEWS

# 27th General Assembly of IOTA

27-29 JUNE, TBILISI, GEORGIA

**Registration has begun**



## Registration for the 27th GENERAL ASSEMBLY has begun

We are delighted to announce that the registration for our biggest and most important event of the year, the 27<sup>th</sup> General Assembly, has started. The Georgian Presidency of IOTA will be our host in the beautiful and sunny city of Tbilisi, Georgia, from 27-29 June 2023. The conference will explore a wide range of topics related to changes and modernisation of the international landscape of taxation rules, technology, and business models that are causing unprecedented challenges for Tax Administrations in their transformation journey. In parallel with the 27<sup>th</sup> General Assembly there will be an exhibition focusing on the digitalisation and digital transformation of Tax Administrations, the **IOTA TechExpo**.

Following last year's example, the 27<sup>th</sup> General Assembly will be held in a hybrid format. However we would like to see as many of you as possible in person as a key objective of any General Assembly is that we all meet face to face to improve our partnership and celebrate our achievements and collaboration.

**Scan to register to the 27th General**



## New International Taxation Expert Joins IOTA Secretariat, Welcome on board Jonathan!

The IOTA Secretariat is happy to announce that a new colleague has joined the team. Our newest International Taxation Expert is Jonathan Heath who started on 13

**March 2023.** Jonathan Heath has worked for the UK tax authority (HMCE and HMRC) for 32 years, starting as a VAT auditor in London in 1991. He spent his first 10 years working in various areas of audit, including specialising in cash businesses for several years, training other auditors, and carrying out civil and criminal fraud investigation work, including investigations into Carousel Fraud. During this time, he also assisted teams dealing with Excise Duty evasion and was even interviewed by UK breakfast television about this work. While the interview was supposed to be anonymous, because the work was undercover, the interviewer said that he would call him “Jonathan” to protect his identity!



Scan to continue reading Jonathan's story



## 30th Forum of IOTA Principal Contact Persons

28-29 March 2023, Budapest Hungary

### 30th Forum of IOTA Principal Contact Persons

On 28-29 March 2023, IOTA had the pleasure of hosting the 30<sup>th</sup> Forum of Principal Contact Persons in Budapest, Hungary. The jubilee event brought together a great number of PCPs from the IOTA member tax administrations who joined the activity both personally and online.

This year's Forum took place in a newly developed format that provided participants with a “360 degrees view” of IOTA activities in 2023 and created a more interactive atmosphere for PCPs with the so-called “ice-breaker” sessions. Welcome remarks by Alix Perrignon de Troyes, Executive Secretary of IOTA, and Ferenc Vágújhelyi, Commissioner of the National Tax and Customs Administration of Hungary (NTCA) set the floor for the meeting.



Scan to read more about the 30th PCP Forum



Poland and Latvia Shared Experience in the Framework of IOTA Peer-to-Peer Technical Assistance Project “Intangibles and DEMPE Analysis”

The first IOTA Peer-to-Peer Technical Assistance Project initiated in 2022 was successfully implemented by the National Revenue Administration (NRA) of the Republic of Poland as the Provider and the State Revenue Service of the Republic of Latvia (SRS) as the Beneficiary. The main purpose of the Project was to improve the SRS employee knowledge and understanding of DEMPE functions regarding distribution of profits generated by a group's intangibles while respecting market principles (as per the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, January 2022).



**Scan to read more about the P2P Technical Assistance between Latvia and Poland**



**Digital Workshop on the Use of Data from  
Information Exchange under the  
OECD BEPS 12 Action Plan and EU DAC 6**

## **Digital Workshop on “Use of Data from Information Exchange under the OECD BEPS 12 Action Plan and EU DAC 6”**

On March 21, 2023, IOTA successfully live-streamed another impressive online activity from the IOTA Studio in Budapest, Hungary. The digital workshop showcased a very up-to-date topic: "Using data from information exchange in the framework of the OECD BEPS 12

action plan and the EU DAC 6", and brought together an exciting mix of speakers, from our international partner organisation, the European Commission DG TAXUD, along with experts from IOTA member tax administrations. The online event was joined by more than 170 participants from 27 IOTA countries.



Scan to read more about this Digital Workshop

## UPCOMING ACTIVITIES

*Please note:* Registration for the below events is only possible via your IOTA Principal Contact Person (PCP). If you would like to attend, kindly contact the PCP or Shadow PCP of your Tax Administration to invite you to the event you are interested in.



20 April 2023, Digital via MS Teams

**Webinar on “Understanding Practices to Facilitate Risk Analysis of Transactions Involving Crypto Assets: Practical Tasks for Data Exploitation”**

Target audience: Participants are senior officials/experts from IOTA member tax administrations involved in the area of crypto assets and digital currencies, especially the automatic exchange of information under the DAC8.

The Webinar will focus on understanding the IOTA members' tax practices of crypto asset transactions to date as well as the measures that were taken by IOTA member countries so far regarding the new data exchange (DAC8), future directions for utilisation and risk analysis experiences. The new challenges for tax authorities in terms of data management and use of data on crypto assets and digital currencies. Participants will also have the opportunity to share the lessons they have learned regarding this topic.

The expected outcomes of the Webinar are:

- A better understanding of IOTA members' tax practices of crypto asset transactions to date;
- Examples of measures that were taken by IOTA member countries so far regarding the new data exchange (DAC8), future directions for utilisation and risk analysis experiences;
- Consider a systematic approach to the use of data for tax purposes, reduce international tax evasion and prepare for utilizing the new data exchange (DAC8);
- Build up and maintain a network of senior officials/experts from IOTA member tax administrations involved in the area.



**Scan to find out more about this Webinar**



# Webinar “Optimisation of Tax Declaration Processes for Individuals”

## SAVE THE DATE!

Target audience: Participants are senior officials/experts from IOTA member tax administrations involved in the area of personal income tax, especially in the processes for optimisation of tax declaration for individuals

This Webinar is aiming to explore new methods for optimisation and streamlining the tax declarations processes for individuals by identifying the digital solutions Tax administrations are using for the pre-filling of income tax and social contributions declaration forms, specifically the communication channels and types of pre-filled information.

The Webinar will touch the following topics:

- Digital solutions for the pre-filling of income tax and social contributions declaration forms (communication channel, types of pre-filled information) and the streamlining of the process;
- Administration communication process using digital remote communication solutions;
- Measures recently adopted by other tax administrations regarding the procedures for declaring and collecting income tax declared by individuals and compulsory social contributions which have proved useful in the context of the COVID crisis;
- Tax situation of individual taxpayers;
- Electronic viewing channel, how to detail existing data (including payments made by taxpayers and existing debts).

Please note, that the registration for this event will start in mid-April. Stay tuned!



**Scan to find out more about this Webinar**

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31 May 2023, Digital via MS Teams

## Webinar “Use of Big Data and the Deployment of Analytics”

### SAVE THE DATE!

Target audience: The target audience is officials/experts from IOTA member tax administrations dealing the use of big data and analytical models in compliance risk management.

This IOTA Webinar will provide an opportunity for the IOTA member tax administrations to discuss the approaches they have used to combine big data with advanced analytics technologies and the results. The participants in this IOTA Webinar will be able to further explore the best practices of other tax administrations in this area. The main objectives of this event are to share IOTA members’ practices and lessons learnt in the use of big data, data analytics and predictive models to support compliance risk management and tackle tax fraud and error.

This Webinar will focus on:

- Recent developments in the use of big data to support compliance risk management;
- Examples of analytical models (prescriptive, descriptive or predictive) and how they were used to tackle non-compliance;
- Share lessons learned and potential future developments.

The expected outcomes of the Webinar are:

- Gain better insight into how tax administrations are using big data in compliance risk management;
- Learn about the possibilities, opportunities and challenges of using data analytics and different analytical models in non-compliance from practical examples;
- A look at potential future developments;
- Share lessons learned;

Please note, that the registration for this event will start in early May. Stay tuned!



Scan to find out more about this Webinar

## LATEST VIDEOS

*Please note: full event recordings are only available for registered users of IOTA Website.*



### Digital Workshop on Tackling VAT Fraud and Non-Compliance in the Digital Economy

1-2 March, 2023



Scan to watch the full event recording

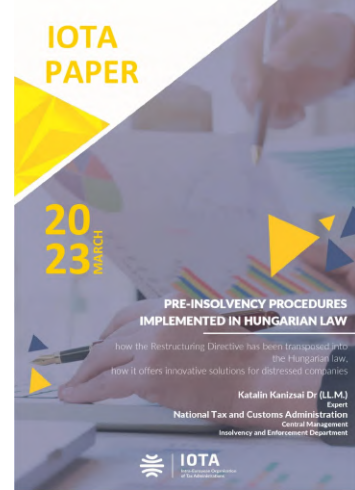
## LATEST PUBLICATIONS

### **IOTA PAPER**

#### **PRE-INSOLVENCY PROCEDURES IMPLEMENTED IN HUNGARIAN LAW**

We are very pleased to be able to share our latest **IOTA Paper**, authored by Katalin Kanizsai Dr (LL.M.) from the Hungarian National Tax and Customs Administration; titled 'Pre-Insolvency Procedures Implemented in

**Hungarian Law**. This IOTA Paper is an analysis of how the Restructuring Directive has been transposed into the Hungarian law, how it offers innovative solutions for distressed companies, following the main building blocks.



**Scan to download the IOTA Paper**

*Please note: this is a restricted IOTA Report, which is available for registered members only.*

## **IOTA REPORT**

### **PEER-TO-PEER TECHNICAL ASSISTANCE - 2022 CYCLE**

We are proud to present the **Final Report of the 'Intangibles and DEMPE Analysis' Project** in the framework of the Peer-to-Peer Technical Assistance from the 2022 cycle. The two partners were the State Revenue Service of The Republic of Latvia (SRS) from the Republic of Latvia as the Beneficiary and the Ministry of Finance, National Revenue Administration (Polish Tax Administration) from Republic of Poland as the Provider.



**Scan to download the report**

**Submit your IOTA Paper!**

Would you like to see your IOTA Paper published? Do you have any relevant issues you wish to share? Apply NOW!

*Please note: Before submitting your paper, kindly contact the IOTA PCP of your Tax Administration for approval and include them in your correspondence with us as well. Thank you for your cooperation!*



**Scan to submit an IOTA Paper**

***Please note:** IOTA Secretariat will be closed between 7 and 10 April due to the Easter Holidays. We will gladly be at your service from 11 April. Thank you very much for your kind understanding!*



**IOTA**

Intra-European Organisation  
of Tax Administrations



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