



NEWSLETTER - MAY 2023



Dear Reader,

As the spring reaches its full bloom, it is full steam ahead for IOTA. Our Webinar held on 20 April “**Understanding Practices to Facilitate Risk Analysis of Transactions Involving Crypto Assets**” proved very popular. This was followed by a vibrant, in-person-only event in Budapest - the **Special Interest - Case Study Workshop “Transfer Pricing Special Issues: Intangible Asset Value Creation/Determination”**. Our line-up of publications was enriched by an IOTA Paper from Lithuania, and we have many diverse events lined up in the upcoming months.

Also, do not forget that there are still a few more days left to register for the 27th General Assembly in Tbilisi, Georgia.

Scroll down for the details and more news!



Scan to IOTA Work Programme 2023



Scan to IOTA Calendar of Activities 2023

27th General Assembly of IOTA

27-29 JUNE, TBILISI, GEORGIA

Registration is still open



A few more days left to register for the 27th General Assembly

The 27th General Assembly of IOTA is the largest event of the year in scale and importance. The Georgian Presidency and IOTA Secretariat continue working hand in hand to create a unique and unforgettable experience in **Tbilisi from 27-29 June**.

“Transformation of International Tax System and Tax Administration” will be the theme of this year’s Technical Session and the following issues will be addressed:

- The changing global landscape of taxation;
- Digital transformation of Tax Administrations;
- Technological evolution;
- New business models.

In parallel with the technical sessions, **IOTA TechExpo** will be held showcasing a wide range of innovative projects and emerging technology solutions implemented as part of the digitalisation and digital transformation of Tax Administrations.

This year’s General Assembly will create a unique opportunity to further extend our cooperation, share good practice, and debate digital transformation and emerging technology trends that have substantial impacts on how tax administrations increase taxpayer satisfaction, empower tax agency employees, optimise operations and modernise services impact.

Registration deadline: 16 May 2023



Scan to register for the 27th General Assembly



IOTA Webinar on Understanding Practices to Facilitate Risk Analysis of Transactions Involving Crypto Assets

On 20 April 2023, IOTA successfully carried out another fascinating digital event. We welcomed a distinguished group of tax officials from IOTA member administrations to share insights, gain knowledge and build a valuable network during our Webinar on “Understanding Practices to Facilitate Risk Analysis of Transactions Involving Crypto Assets”. The event brought together over 200 tax experts from 31 IOTA member countries who joined digitally to the meeting.



Scan to read more about this IOTA Webinar



IOTA Special Interest - Case Study Workshop on
“Transfer Pricing Special Issues: Intangible Asset Value
Creation/Determination”

IOTA Special Interest - Case Study Workshop on “Transfer Pricing Special Issues: Intangible Asset Value Creation/Determination”

On 25-27 April 2023, IOTA had the pleasure of hosting the Case Study Workshop on “Transfer Pricing Special Issues: Intangible Asset Value Creation/Determination” in Budapest, Hungary. As the first fully face-to-face technical activity of the year, the Case Study Workshop welcomed 47 tax officials from 27 IOTA member administrations to the event.

The concept of development, enhancement, maintenance, protection, and exploitation of intangibles (DEMPE) is designed to help both taxpayers (including Multi-National Entities) and tax authorities arrive at fair arm’s length pricing for related party transactions involving intangibles. For this reason, it is very useful to share good practices, techniques, and methods used to apply and implement the DEMPE framework. The IOTA workshop brought together the latest member-country experiences, presented practical examples, and discussed challenges in assessing and determining the value of contributions to DEMPE functions.



Scan to read more about this IOTA Workshop



Improved Access Period, Introduction of Reference Guide, and New Translated Courses in the VITARA Portfolio

We are happy to inform you about a new milestone that we have most recently achieved in the history of the VITARA Portfolio. In order to improve the user experience and mitigate the administrative processes for the VITARA learners, we made the completion time of the VITARA Courses significantly more flexible and practical than ever before. Hence, all the courses will be accessible throughout the year after one single registration. This new development means that learners can register for the new courses anytime in the upcoming 12 months (but latest by March 4, 2024) and access the courses until April 15, 2024. In the meantime ...



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MEMBER NEWS



Invitation to a Workshop on Implementing a Commercial-Off-The-Shelf Taxation System by the Finnish Tax Administration

The Finnish Tax Administration (VERO) is happy to welcome the members of IOTA tax administrations to a *Workshop on Implementing a Commercial-Off-The-Shelf (COTS) Taxation System*. VERO ran a major operations and application renewal programme between 2013-2019. The programme developed taxation processes and replaced over 70 legacy applications with a COTS tax software solution. Due to the recent interest in their experiences, VERO decided to organise a workshop on their COTS implementation from 13-14 September 2023, with a one-day plenary meeting on the first day. On the second day there will be one-on-one discussions with VERO's experts and directors who have been involved in the implementation.



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Newly Appointed Director-General at the Swiss Federal Tax Administration

The Swiss Federal Council appointed Tamara Pfammatter as the new Director General of the Swiss Federal Tax Administration (FTA). Ms. Pfammatter took the office on 1 April 2023 and will succeed Adrian Hug, who retired at the end of March 2023. Before her appointment as Director General of the FTA, Tamara Pfammatter served as an ambassador at the State Secretariat for International Finance (SIF). As Head of Tax Division at SIF, she was responsible for Switzerland's international bilateral and multilateral tax dossiers. In the last decade (2009-2020), she worked as a ...



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UPCOMING ACTIVITIES

Please note: Registration for the below events is only possible via IOTA Principal Contact Persons. 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.



17 May 2023, Digital via MS Teams

Webinar “Optimisation of Tax Declaration Processes for Individuals”

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.

The invited speakers from Estonia, Finland, Greece and Italy will share their methods of optimisation and streamlining the tax declarations processes for individuals using the pre-filling of income tax and social contributions, virtual assistants for declaration forms, digital communication channels and 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 of 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-19 crisis;

- tax situation of individual taxpayers;
- electronic viewing channel, how to detail existing data (including payments made by taxpayers and existing debts).

Just a few more days are left to register. Claim your spot!



Scan to find out more about this IOTA Webinar



31 May 2023, Digital via MS Teams

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

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;

Reserve your seat today!



Scan to find out more about this IOTA Webinar



13-15 June 2023, Budapest, Hungary, Hybrid

Forum on Combating VAT Fraud

Target audience: Participants should be experts specialising in VAT/VAT fraud issues within their tax administrations, including tax auditors, investigators and legal experts. They should have a good knowledge of the topics to be addressed during the Forum and be in a position to express opinions on the effectiveness of their current practices, in discussion with other delegates.

The purpose of this year's Forum will be to identify new VAT fraud trends as well as to exchange knowledge and IOTA countries' expertise on concrete cases of organised cross-border VAT fraud. A Session will also be devoted to explore "prevention activities" in terms of education/due diligence for economic operators and voluntary compliance programmes, put in place by IOTA member tax administrations. International enforcement agencies will contribute to the Forum discussion by sharing their experience on some of the Forum's agenda topics.

As a result of attending this Forum, delegates will achieve a greater practical understanding and awareness on:

- New VAT Fraud Trends;
- Organised cross-border VAT fraud cases, learning concrete measures to detect and tackle them;
- Prevention activities put in place by tax administrations such as education/due diligence for economic operators and voluntary compliance programmes.

Registration is already open. Secure your place today!



Scan to find out more about this IOTA Forum



7 June 2023, Digital via MS Teams

Webinar - Video Event "Promoting Employee Well-Being"

SAVE THE DATE!

Target audience: Participants are Heads of HR departments, HR managers and senior HR experts of IOTA member tax administrations, experts responsible for employee well-being, HR data and analytics experts.

Human capital plays a central role in success and sustainability of a tax administration. In most IOTA member tax administrations, hybrid working is a new reality, therefore promoting people-centric organizational culture is becoming more important. Employee well-being is one of the key pillars of this approach. This event will help HR organizations of IOTA members to learn about best practices in exploring and supporting all aspects of employee well-being: physical, mental, social, professional, and financial.

The Webinar-Video event will:

- Explore strategies IOTA member tax administrations are employing to address the needs of their employees well-being;
- Explain how they measure different aspect of employee well-being;
- Share practical examples, lessons learned and plans for the future.

The expected outcomes of the event are:

- A better understanding of IOTA member tax administrations' strategies for exploring and promoting employee well-being;
- Learn how to use different methodologies and tools for measuring employee well-being in an organization;
- Share examples of the most successful initiatives;

- Learn about the new trends, experiences, the best practices, and problems experienced by tax administrations in addressing employee well-being issues;
- Share lessons learned;
- Build up and maintain a network of HR senior officials/experts from IOTA member tax administrations involved in the field of promoting employee well-being.

Registration will begin shortly. Stay tuned!



Scan to find out more about this IOTA Webinar

LATEST VIDEOS

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



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

21 March 2023



Scan to watch the full event recording



Webinar “Understanding Practices to Facilitate Risk Analysis of Transactions Involving Crypto Assets”

20 April 2023



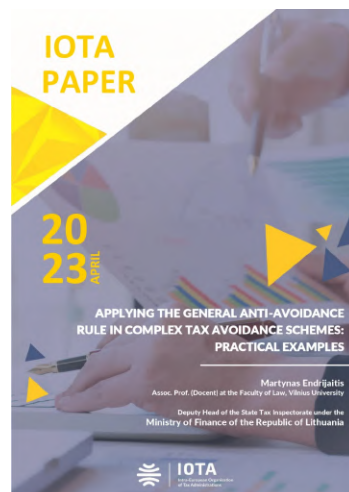
Scan to watch the full event recording

LATEST PUBLICATIONS

IOTA PAPER

APPLYING THE GENERAL ANTI-AVOIDANCE RULE IN COMPLEX TAX AVOIDANCE SCHEMES: PRACTICAL EXAMPLES

We proudly present the newest item in the line-up of IOTA Publications, an **IOTA Paper** by **Martynas Endrijaitis**, the **Deputy Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania**. Recent discussions have increasingly focused on the practicality of applying the principle of substance over form in complex tax avoidance schemes and this paper follows a case of good practice in the Baltic country.



Scan to download the IOTA Paper

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!



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