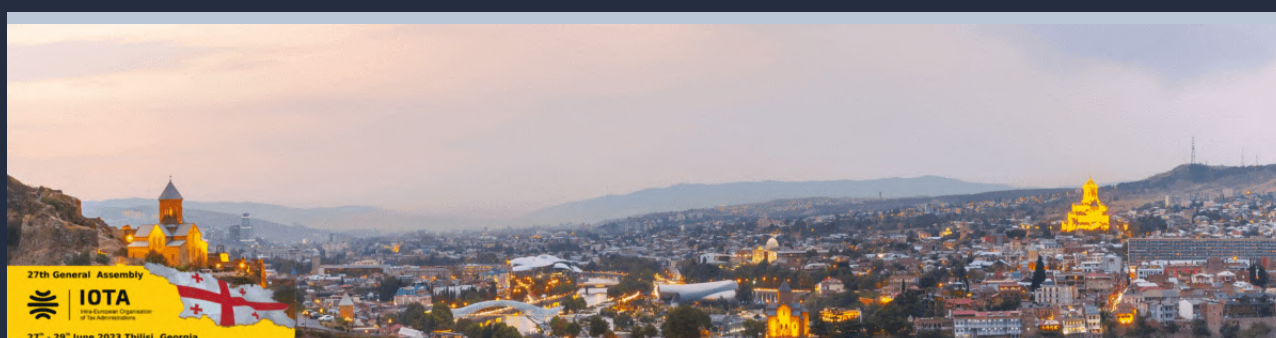


[Activities](#)[Publications](#)[News](#)[27th General Assembly of IOTA](#)

NEWSLETTER - JULY 2023



Dear ,

We are very pleased to announce that the 27th General Assembly of IOTA in Tbilisi, Georgia was an extraordinary success! The vibrant atmosphere was infused with enthusiasm as tax officials from across Europe and beyond gathered to participate in this high profile event. The theme for the General Assembly was '**Transformation of International Tax System and Tax Administrations**' and served as a platform for practical collaboration, knowledge sharing, and shaping the future of tax administrations. Take some time to rewatch the plenary and parallel sessions on demand on our website.

Earlier in June, IOTA hosted a unique **video event** on '**Promoting Employee Well-Being**' along with the first forum of the year, the **IOTA Forum on Combating VAT Fraud**. The recordings of these events are also available on IOTA's website.

As we look ahead, the IOTA calendar is full of engaging activities. From September onwards, we will be addressing topics such as **Virtual Currency, Communications, Debt Management, Unstructured Data and BEPs**, as well as working with our international partners such as the **ISORA network and the NTO**. Our wide range of events will provide unique opportunities for networking, learning, and exploring innovative approaches to tax administration. **Registrations are open!**

Scroll down for the details and more news!

[Click to IOTA Work Programme 2023](#)

[Click to Calendar of Activities](#)

27TH GENERAL ASSEMBLY OF IOTA

27th General Assembly



IOTA

Intra-European Organisation
of Tax Administrations

27th - 29th June 2023 Tbilisi, Georgia



REVENUE
SERVICE



MINISTRY OF FINANCE
OF GEORGIA



Transformation of International Tax System and Tax Administrations

27th General Assembly of IOTA

The Georgian Presidency of the Intra-European Organisation of Tax Administrations (IOTA) together with the IOTA Secretariat had the pleasure of co-hosting the 27th General Assembly of IOTA on 27-29 June 2023, in Tbilisi, Georgia. During the 3-day conference, the vibrant Georgian capital became the hub for this remarkable event, where East and West connected. During these turbulent times, not only for the European region but for the entire world, tax administrations shall continue to smoothly mobilize resources for enabling public services. This is a common goal, which may be adequately addressed only by joint efforts of

tax administrations, partner international organisations, businesses, and academia at the largest event of IOTA this year.

This unique platform was welcomed *in person* by over 180 delegates and *digitally* by over 90 participants from *IOTA Members and Associate Member Countries' Tax Administrations*, high-ranking officials of the governmental bodies of Georgia, the European Commission, the Cercle de Rencontres et d'Études des Dirigeants des Administrations Fiscales (CREDAF), Intra-American Network of Tax Administrators (CIAT), International Monetary Fund (IMF), World Customs Organization, and other representatives of international organisations, along with the business community representatives, tax practitioners, and academia.

The *Administrative Session of the 27th General Assembly* took place on the 27th of June and was followed by the *Technical Session* on the 28th and 29th of June 2023. The professional theme of the *Technical Session* was “*Transformation of International Tax System and Tax Administrations*”. As a part of the Technical Session, delegates also had the unique opportunity to visit the *IOTA TechExpo “Digital Transformation in Action”*. This exhibition showcased new developments and solutions that can help shape the digital transformation of tax administrations.

[Find out more](#)

Videos

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



27th General Assembly of IOTA

Technical Session DAY 2

Transformation of International Tax System and Tax Administrations



Photo gallery



[More photos](#)



Hungarian Presidency receives IOTA Flag

IOTA is glad to inform you that the National Tax and Customs Administration of Hungary took over the Presidency from the Georgia Revenue Service at the 27th

General Assembly of IOTA in Tbilisi.

Last year, the General Assembly appointed the National Tax and Customs Administration of Hungary (NTCA) as the next Presidency of IOTA for the period 2023/2024, making Ferenc Vágújhelyi the new President of IOTA for the following one-year term. Hungary is one of the 7 founding members of IOTA and has held IOTA Presidency previously during the 1998/1999 and 2005/2006 terms.

Levan Kakava, the Head of Georgia Revenue Service, and outgoing President of IOTA handed over the IOTA flag to Ferenc Vágújhelyi, Commissioner of NTCA at the end of the Administrative Session. Traditionally, the flag is handed over to the newly appointed Presidency during the General Assembly.

Termination of Membership of Russia and Belarus in IOTA

The memberships of the Federal Tax Service of Russia and the Ministry of Taxes and Duties of the Republic of Belarus in the Intra-European Organisation of Tax Administrations (IOTA) are terminated.

The decision was made by the 27th General Assembly of IOTA in Tbilisi, Georgia, and follows a 1-year suspension from all IOTA activities that took place in June 2022. The termination of membership resulted from an absolute majority vote of IOTA members and came into effect on 27 June 2023.

IOTA NEWS

**IOTA Webinar – Video Event
"Promoting Employee Well-Being"**



On 7 June 2023, IOTA had the pleasure of organising another fruitful Webinar on "Promoting Employee Well-Being". Over 100 participants from 29 IOTA member tax administrations joined the online video event as we also welcomed guests from our international partner organisation, the OECD Forum on Tax Administration which

was represented by its members of the Community of Interest on HR.

[Read more](#)



IOTA Forum on Combating VAT Fraud

13-15 June 2023
Budapest, Hungary

IOTA Forum on Combating VAT Fraud

IOTA has just carried out another fruitful hybrid activity, the Forum on Combating VAT Fraud took place on 13th -15th June 2023 in Budapest, Hungary. Over 50 tax officials from 27 IOTA member administrations joined in person and more than 200 participants from the membership attended digitally the forum meeting.

It was a pleasure to welcome to the event guest speakers from our international partner organisations such as the European Commission's DG TAXUD and the European Commission's Anti-Fraud Office (OLAF), the Organization for Economic Co-operation and Development (OECD) along with the international enforcement agency, EUROPOL. Forum participants explored new VAT fraud trends, exchanged knowledge, and shared good

practices on how to handle concrete cases of organised cross-border VAT fraud during the three-day meeting.

[Find out more](#)

MEMBER NEWS



SRS: Only Licensed Accountants can Provide Accounting Services in Latvia

As of July 1 2023, outsourced accounting (bookkeeping) services may be provided by licensed accountants only. Licenses are

issued by the State Revenue Service (SRS). The licensing system will provide quality service and safety guarantees thereby reducing shadow economy risks and increasing the international credibility of the Latvian economy.

[Find out more](#)



The State Revenue Service (SRS) of Latvia Announces its Development Strategy for 2023-2026

The State Revenue Service (SRS) of Latvia has approved and published its development strategy for the next four years, setting out the institution's priorities, goals, and tasks. Among the priorities is the development of more targeted baskets of services based on taxpayer behaviour and in the case of honest fulfilment of obligations – new benefits. In the future, SRS will review more carefully outgoing communication with clients so that it is simpler and more understandable. Simultaneously, SRS will direct increased attention to the development of its data research practice so that negative trends can be identified at an early stage.

[Find out more](#)



Latvia to Launch a Rating System for Companies

In 2024, the State Revenue Service (SRS) will launch a rating system for Latvian companies. Amendments to the law *On Taxes and Fees* were approved by

Parliament on 8 June. The new system has two purposes: 1) companies will be able to see their tax payment discipline in detail, which affects cooperation with SRS, and 2) company ratings (general info) will be publicly visible so that possible cooperation partners, customers, and other interested parties can verify the company's overall tax payment performance. SRS will use the taxpayer segmentation system already in place to determine a company's rating, which is based on tax payment history data available to SRS.

[Read more](#)



Newly Appointed President of the Romanian Tax Administration

Ms. Nicoleta Mioara Cîrciumaru has been appointed as the new President of the Romanian Tax Administration. Ms.

Cîrciumaru took office on 30 May 2023. Ms. Cîrciumaru has over 20 years' experience of working in tax administration and has held a wide range of roles in the organisation. She has held leading positions at both local and regional levels, including being in charge of the Bucharest Regional Office, the most important regional office in Romania, as well as key roles in the headquarters of the Administration. Most recently, Ms. Cîrciumaru held the position of ...

[Continue reading](#)

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.



13 September 2023, via MS Teams

Webinar on International Approaches to Virtual Currency

Target audience: Participants are senior officials/experts from IOTA member tax administrations responsible for tax compliance and tax treatment of transactions involving crypto-assets and virtual currencies.

This IOTA Webinar is a continuation of several IOTA Workshops/Webinar on cryptocurrency and virtual-assets, which are devoted to explore how digitalisation of money is rapidly changing along with the understanding of what a virtual currency is and how it operates.

The main objectives of this IOTA Webinar are to share IOTA members' expertise/practices in the use of data on digital currency and data management.

The Webinar will focus on:

- Increasing the IOTA members' knowledge on virtual currency, also if possible latest trends;
- The new challenges for tax authorities in terms of risk analysis and use of virtual currency data;
- Internationally approaches to the tax treatment of virtual currency.

The expected outcomes of the Webinar are:

- A better understanding of IOTA members` tax practices and treatment of virtual currency;
- Practical expertise to implement a more efficient management risks and use of virtual currency;
- Build up and maintain a network of senior officials/experts from IOTA member tax administrations involved in the subject area.

Registration is open. Save your spot today!

[Find out more](#)



27-28 September 2023, via MS Teams

Digital Workshop on Using Unstructured Data to Improve Compliance Risk Management in Tax Administrations

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

The main objectives of this event are to share IOTA members` practices and lessons learnt in storing, cleansing, classifying and analysing unstructured data to support compliance risk

management and tackle tax fraud and error.

This Workshop will focus on:

- Experiences in the use of unstructured data to support compliance risk management;
- Measures taken to make sure that data is cleansed, reliable, useable, properly managed and adheres to data protection legislation;
- Analytical tools used to work with unstructured data;

The expected outcomes of the Webinar are:

- Gain better insight into how tax administrations are using big data in compliance risk management;
- A better understanding of the opportunities offered by unstructured data and the challenges faced in managing and analysing such data.
- A look at potential future developments;
- Share lessons learned;

Claim your virtual seat today!

Find out more



3-5 October 2023, Budapest, Hungary, Hybrid

Tax Debt Management Forum

Tax debt management between a rock and a hard place

Target audience: Participants are senior officials/experts from IOTA member tax administrations involved in the management of tax debts, tax enforcement practice and insolvency and bankruptcy procedure.

This IOTA Forum will cover strategies, working plans and tailored approaches to decreasing tax debts in the period of global crises and at the same time create a supporting mechanism to manage the surge of insolvency and bankruptcy.

The following topics will be addressed:

- Different approaches for reducing the backlog of tax debts in the current and forthcoming period,
- The possible need for continuation of the supporting measures and incentives for overcoming the challenges imposed by the crises,
- The necessity for new segmentation and risk analysis models aligned with the recent developments,
- Different measures for managing the surge of insolvency and bankruptcy, such as re-organisation (including cross-border) procedure, writing-off tax debts, and the challenges in the practical implementation of these procedures,
- The use and different experiences regarding the application of the pre-insolvency proceedings and measures,
- Emerging issues in the recovery of the tax debts from assets that are difficult to recover (incl. crypto-currency/crypto-assets).

The expected outcomes of the Forum:

- Understanding of tax administrations' different approaches for reducing the backlog of tax debts in the current and forthcoming period;
- Clearer vision of the possible need for continuation of the supporting measures and incentives for overcoming the challenges imposed by the crises,
- Learn new tax debts segmentation and risk analysis models;
- Gain knowledge about different measures for managing the surge of insolvency and bankruptcy, such as re-organisation (including cross-border) procedure, writing-off tax debts and the challenges in the practical implementation of these procedures;
- Understand different practices regarding the application of the pre-insolvency proceedings and measures;
- Raised awareness of emerging issues in the recovery of the tax debts from assets that are difficult to recover (incl. crypto-currency/crypto-assets).
- Build up and maintain a network of senior officials/experts from IOTA member tax administrations involved in the management of tax debts.

Registration is already open. Save your seat today!

Find out more



10-12 October 2023, Budapest, Hungary, Hybrid

Forum on Communication

Target audience: Participants should be senior tax officials (managers, experts) from IOTA member tax administrations who are working in the field of communication. 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 share strategies and experiences on how IOTA member tax administrations are dealing with the new digital communication channels, social media, IT tools, AI technology, and consequently measure the effect and impact of these communication tools.

The Forum will also focus on the introduction and the main results of the most recently written IOTA Report on Communication and Nudging Techniques. The Report explores how IOTA member tax administrations use nudging techniques in their taxpayer communication activities as well as how the effects of these techniques are analysed to understand the impact and the ethical considerations made in the design phase. In addition, the Report also summarises examples of nudging techniques used by the communication departments of IOTA member tax administrations and practitioners, suggests processes for implementing these techniques (e.g., cost-benefit analysis, timing, number of messages), and promotes their effective and appropriate use to enhance trust in tax administration and tax morale.

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

- new digital communication channels, apps, social media (use of influencers, employee advocacy), IT tools, AI technology, etc.;
- measuring the effect and impact of communication tools, particularly among taxpayers (e.g. tax practitioners, businesses, and young people)

- how to improve and implement nudging as a technique in taxpayer communication

Register TODAY!

Find out more



17-19 October 2023, Budapest, Hungary, Hybrid

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

Target audience: Participants are representatives from IOTA member tax administrations who are responsible for and/or dealing with the practical implementation of BEPS measures.

The main purpose of the Forum on Implementation of Measures to Counter Base Erosion and Profit Shifting (BEPS), hereafter 'IOTA Forum on BEPS' or 'Forum', is to share knowledge and experiences between IOTA member tax administrations to identify best practices in the way tax administrations operate upon the implementation of the BEPS Action Plan.

Within the scope of the Mandate for 2022 – 2023, and following consultation with the Steering Group members, the last year's Forum participants (online and in person as expressed through the poll questions), this year's Forum meeting will focus on the following aspects of the BEPS Action Plan:

- Tax challenges arising from the digitalisation of the economy,

- Transfer Pricing emerging issues (Intangibles & DEMPE Analysis, Financial Transactions, comparability issues, etc.),
- Practical use of data received from the exchange of CbC Reporting, exploitation of data, challenges faced insofar,
- Practical use of data, received through the automatic exchange of tax rulings and unilateral advance pricing agreements, difficulties raised, lessons learned,
- Covid-19 consequences on APAs (both existing and potential future ones to be signed).

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

- the BEPS implementation process;
- the challenges for tax administrations in taxing the digital economy;
- current developments on actions taken for Pillar 2 Globe Rules by tax administrations
- countries' experiences on Transfer Pricing emerging issues and their adopted approach in respective controlled transactions;
- good practices, defined procedure, confidentiality issues, challenges in processing and incorporating 'Country-by-Country Reporting' data into domestic risk assessment processes;
- countries' approaches, difficulties faced under the current structure and exchanging template, actual usage by the risk analysis management, of the data received through the exchange of tax rulings, and unilateral advance pricing agreements;
- consequences followed the Covid-19 pandemic, on both existing and under negotiation Advanced Pricing Agreements - APAs, challenges raised for tax administrations, tax practices followed, and MNEs reaction.

Registration is open. Claim your spot!

Find out more

LATEST VIDEOS

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

Webinar on Use of Big Data and the Deployment of Analytics

31 May 2023



[Watch NOW](#)



Webinar - Video Event Promoting Employee Well-Being

7 June 2023

[Watch NOW](#)



Forum on Combating VAT Fraud

13-15 June 2023

[Watch NOW](#)

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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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