



## NEWSLETTER - AUGUST 2023

- **Webinar** on International Approaches to Virtual Currency
- **Digital Workshop** on Using Unstructured Data to Improve Compliance Risk Management
- **Forum** on Tax Debt Management
- **Forum** on Communication
- **Forum** on BEPs

**Registrations are open**

Dear Reader,

With the success of our summer events still fresh in our minds, our team is wasting no time in curating an unforgettable series of experiences for the upcoming months.

Both of our virtual events in September, the **Webinar on International Approaches to Virtual Currency** and the **Digital Workshop on Using Unstructured Data to Improve Compliance Risk Management in Tax Administrations**, will offer opportunities for learning and driving innovation in their fields.

In October, our **Forums on Tax Debt Management, Communication and BEPs** will take the lead in fostering networking, exchanging best practices, and influencing the course of tax administration. **All registrations are now open. Enrol TODAY!**

Scroll down for more details and other news!



Scan to IOTA Work Programme 2023

Scan to IOTA Calendar of Activities 2023



## 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!



Scan to find out more about this IOTA  
Webinar



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!**



**Scan to find out more about this IOTA  
Workshop**

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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!**



**Scan to find out more about this IOTA  
Forum**



**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!**



**Scan to find out more about this IOTA  
Forum**

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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.

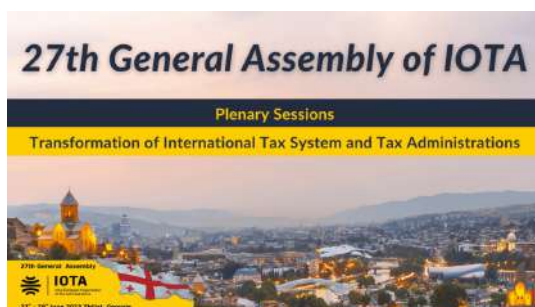
Registration is open. Claim your spot!



Scan to find out more about this IOTA Forum

## LATEST VIDEOS

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



### 27th General Assembly of IOTA - Technical Session

28 June 2023



Scan to watch the recordings of the 27th General Assembly



## The Spanish Tax Agency's App Functionality to Pay, Defer and Consult Debts Awarded the Prize "Citizenship 2023"

*The Spanish Government grants prizes for Quality and Innovation in Public*

*Management on an annual basis. In the XVI edition, the Spanish Tax Agency has been awarded the prize "Citizenship" for its App functionality to pay, defer and consult debts.* The aim of this service, available from July 2022, is to make more agile, quick and simple the payment of debts, the request of a deferment or a payment on instalments, the consultation of the state of pending debts or obtaining a certificate of being up to date with tax liabilities. The system is available 24/7, so that taxpayers can save time and avoid travelling to the tax offices to perform these formalities.



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## The State Revenue Service of Latvia (SRS) Offers More Favourable Tax Payment Options for Taxpayers

New agreement options are now available to entrepreneurs and citizens for whom

SRS has initiated tax checks and identified unpaid tax payments, which can reduce late fines up to 85% or completely cancel fines. The sooner an agreement is reached, the greater the reduction of the fine. Amendments to the law "On Taxes and Fees" (Section 41) motivate taxpayers to conclude agreements with SRS (before SRS had published a final decision) by reducing penalty payments and increasing the payment deadline for residents who do not engage in economic activity to two years instead of one. These agreements can replace lengthy legal disputes and facilitate collection of unpaid taxes.

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## The State Revenue Service of Latvia (SRS) Inspections will be Simpler and Easier to Understand

To streamline and simplify work with taxpayers, one tax control will replace the previous four different types of tax inspections. Up until now, SRS used thematic inspections, data compliance inspections, clarification of taxable objects, and/or clarification of the tax amount to verify compliance of tax payments by entrepreneurs and economically active citizens. This was not only complicated and difficult to apply, but often difficult to understand. **A simpler process of inspections will make it easier for entrepreneurs and citizens to understand their situation and communicate with SRS.**



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## 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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**IOTA**

Intra-European Organisation  
of Tax Administrations



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