

## NEWSLETTER - NOVEMBER 2023



**Join us  
ONLINE**

**Forum**  
Human Resource Management  
14-16 November

**Webinar**  
Addressing the Future Developments of  
International Cooperation in Tax Matters  
22 November

**Forum**  
the Use of Data from the  
Automatic Exchange of Information (AEoI)  
5-7 December

Dear ,

As we find ourselves in the middle of the humming event season, we have already executed three remarkable forums: the Forum on Tax Debt Management, the Forum on Communication, and the Forum on BEPS in October. These forums have not only met but surpassed our expectations, receiving widespread acclaim and appreciation from our audience.

As we turn our gaze to the horizon, our calendar remains impressive with exceptional events that promise to enrich your professional journey. Join us from **14<sup>th</sup>-16<sup>th</sup> November for the Forum on Human Resource Management**, where our focus will be on Learning and Development. Later in the month, on **22<sup>nd</sup> November**, we invite you to our **Webinar on Addressing the Future Developments of International Cooperation in Tax Matters**. And from **5<sup>th</sup>-7<sup>th</sup> December**, mark your calendars for the **IOTA Forum on the Use of Data from the Automatic Exchange of Information (AEoI)**, emphasizing CSR, FATCA, and DAC 2. Our year culminates with the **Workshop on Virtual Assets: Risks and Opportunities for Tax Administration from 12<sup>th</sup>-14<sup>th</sup> December**. Be sure not to miss these invaluable opportunities.

And for those in search of an insightful read we recommend diving into the **interview with IOTA's new President, Ferenc Vágújhelyi**, the final report of a **Peer-to-Peer Technical Assistance between Slovakia and Malta** or the insightful **IOTA Report Project on Communication and Nudging Techniques**.

Scroll down for more details!

[Click to IOTA Work Programme 2023](#)

[Click to Calendar of Activities](#)

## IOTA NEWS



### Interview with Ferenc Vágújhelyi, the new President of IOTA

Ferenc Vágújhelyi, President of the National Tax and Customs Administration (NTCA), has been designated President of IOTA for the 2023-2024 Hungarian Presidency. By education, he is a physics teacher and a programming mathematician.

His previous scientific publications and research focused on electronic identification and authentication, and on the potential applications of blockchain technology in public administration. He holds several patents related to information technology. In Hungary, in addition to his position as Commissioner of the NTCA, he is the Chairman of the National Council for Telecommunications and Information Technology, the Head of the Blockchain Working Group of the Digital Welfare Programme, the Chairman of the Association of Telecommunications and Information Science, the President of the Blockchain Coalition, and the Government Commissioner for the Optimisation of the Data Assets of the Hungarian State Treasury and the NTCA.

[Read the full interview with Mr. Vágújhelyi](#)



## **IOTA Forum on Tax Debt Management**

Tax debt management between a rock and a hard place

3-5 October 2023 | Budapest, Hungary

### **Forum on Tax Debt Management “Tax Debt Management between a Rock and a Hard Place”**

On 3-5 October 2023, IOTA had the pleasure of organising the Forum on Tax Debt Management “Tax Debt Management between a Rock and a Hard Place”, as the first hybrid event of the IOTA Work Programme 2023 autumn’s activity. The Forum took place in Budapest, Hungary, and brought together over 50 tax officials from 26 IOTA member administrations in person and more than 80 attendees digitally in order to learn more about strategies, working plans, and tailored approaches to decreasing tax debts in the period of global crises. Additionally, it was an absolute honour to welcome to the event guest speakers from our international partner organisations, the European Commission and the OECD.

The emerging geo-political situation slowly led to a new global recession, represented by economy and energy crises, high inflation, increasing costs and interest rates. Finding themselves “between a rock and a hard place”, IOTA member tax administrations are undertaking different approaches to reduce the backlog of tax debts resulting from the crises on the one hand, but on the other hand to offer support to their clients and help them overcome the payment difficulties caused by global economic crises.

[Find out more](#)

---

**IOTA Peer-to-Peer Technical Assistance Project “Roll-out of transfer pricing legislation in Malta”**



IOTA Peer-to-Peer Technical Assistance Project  
"Roll-out of transfer pricing legislation in Malta"

Malta and the Slovak Republic shared experience in the framework of the IOTA Peer-to-Peer Technical Assistance Project "Roll-out of transfer pricing legislation in Malta". The latest IOTA Peer-to-Peer Technical Assistance Project was successfully implemented by the Financial

Directorate of the Slovak Republic as the Provider and Malta Tax and Customs Administration as the Beneficiary.

In the context of newly introduced transfer pricing legislation in Malta, the overall objectives of technical assistance were to address the technical gaps in specific areas of transfer pricing and to provide useful insights on the application of transfer pricing legislation. The specific objectives were to discuss case studies encountered by the Slovak experts and the application of the technical OECD transfer pricing guidance for such cases.

[Find out more](#)



## IOTA Forum on Communication

How Digitalisation Reshapes Tax Communication and Unleashes the Power of Technology for Efficient Compliance

10-12 October 2023 | Budapest, Hungary

# IOTA Forum on Communication "How Digitalisation Reshapes Tax Communication and Unleashes the Power of Technology for Efficient Compliance"

On 10-12 October 2023, IOTA successfully organised the Forum on Communication with the main theme of "How Digitalisation Reshapes Tax Communication and Unleashes the Power

**of Technology for Efficient Compliance" in Budapest, Hungary.** The 3-day meeting provided a great opportunity to explore how IOTA member tax administrations adapt to new digital communication channels and how these tools improve trust and connection with taxpayers. The hybrid event was joined by over 40 communication experts from 28 IOTA member tax administrations gathered in person at the venue and more than 80 attendees connected online to the activity.

Welcome remarks by Alix Perrignon de Troyes, Executive Secretary of IOTA set the floor for the Forum which featured speakers from various IOTA member tax administrations including Bulgaria, Denmark, Finland, Italy, Lithuania, Portugal, Romania, Spain, Sweden, and the United Kingdom. Additionally, it was an honor to welcome Michaela Sullivan-Paul as an online guest speaker from the OECD's Science, Technology, and Innovation Directorate.

[Find out more](#)



## **IOTA's official study visit to CIAT**

**On 4-11 October 2023, IOTA successfully conducted an official study visit to the *Inter-American Center of Tax Administration (CIAT)*.** Under the framework of the Peer-to-Peer Cooperation Program between

organizations members of the *Network of Tax Organizations (NTO)*, the IOTA Strategy and Institutional Development Manager, Roman Bichevoy together with the PITAA Training Coordinator/ Office Administrator, Petero Maivucevuce had the opportunity to take part in a study visit at the CIAT Executive Secretariat in Panama City, Panama. The study visit was organised and led by the CIAT Project Manager, David Borja.

[Find out more](#)

---



## IOTA Forum on Implementation of Measures to Counter Base Erosion and Profit Shifting

17-19 October 2023 | Budapest, Hungary

### IOTA Forum on Implementation of Measures to Counter Base Erosion and Profit Shifting (BEPS)

In recent weeks, IOTA has been engaged in various technical activities. From 17th to 19th October 2023, IOTA hosted the Forum on Implementation of Measures to Counter Base Erosion and Profit Shifting (BEPS) in Budapest, Hungary one of the most anticipated hybrid activities of the IOTA Work Programme. This event welcomed 39 tax officials from 21 IOTA member tax administrations gathered in person at the venue, while more than 80 attendees connected online to the activity.

The Forum is an important platform for experts of IOTA member tax administrations to discuss and share strategies and practical applications of working methods and tools developed to effectively tackle BEPS. This year's meeting featured speakers from various IOTA member tax administrations including Armenia, Austria, Belgium, France, Georgia, Greece, Latvia, Spain, Sweden, and Switzerland along with the United Kingdom. Furthermore, it was an absolute honor and pleasure to welcome Laura Stefanelli, as a guest speaker from the IOTA's international partner organisation, the OECD.

The event was focused on various aspects of the BEPS Action Plan such as tax challenges arising from the digitalisation of the economy, Transfer Pricing emerging issues (Intangibles & DEMPE Analysis, Financial Transactions, Comparability Issues), as well as the practical use of data received from the exchange of CbC Reporting, as well as from the mandatory spontaneous exchange of on tax rulings (under BEPS Action 5).

[Find out more](#)



## Webinar on Understanding and Mitigating the Disinformation Threats in Tax Administration

On 26 October 2023, IOTA successfully held its latest Webinar on “Understanding and Mitigating the Disinformation Threats

in Tax Administration”. This digital event had over 50 registered participants from 19 IOTA countries and featured speakers from two member tax administrations: Lithuania and the United Kingdom.

Disinformation, also known as "fake news", is a persistent threat in the digital space. Its spread and persistence, especially on social media platforms, pose a significant challenge for both users and content administrators. The recent Webinar provided an excellent platform for IOTA member countries to share their experiences and insights on identifying disinformation threats and effectively mitigating them in their respective tax administrations.

[Find out more](#)

## 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.*



**14-16 November 2023, Budapest, Hungary, Hybrid**

### FORUM on Human Resource Management

Target audience: Learn & Development managers and specialists, HR managers and experts of IOTA member tax administrations, representatives of training institutions for tax officials, mid/senior managers interested in the L&D strategies and approaches.

Every organisation needs to adapt to the emerging big trends affecting future work and this will be a major question what HR leaders and professionals should do to prepare for the future.

After 5 years of its operation, the IOTA Human Resources Management (HRM) Forum will focus on the topic of Learning and Development of tax officials, trying to explore the new strategies and innovative approaches to the L&D in tax administrations.

**Registration for online participants is still open. Apply now!**



22 November 2023, IOTA Studio

## WEBINAR on Addressing the Future Developments of International Cooperation in Tax Matters

Target audience: Participants are senior officials/experts from IOTA member tax administrations involved in the area of administrative cooperation in tax matters (of international relations, exchange of information, strategic planning, joint audits, mutual assistance).

In the last years, various tools, techniques, and procedures have been developed, emphasizing and favouring the meaning of cooperation and teamworking at an international level, leaving national initiatives and the unilateral approach of a tax administration's point of view on the issue of taxation, not as a priority but rather as a secondary strategic goal.

The main objective of this IOTA event is to provide an opportunity for IOTA members to share their experiences on the challenging issue of evaluation of international cooperation, and identify and deepen their understanding of the following topics:

- Promote the effective international dialogue between tax administrations on issues that may generate tax disputes
- Identify and share good practices already adopted by Member States. Even not overall successful approaches may benefit developing countries by means of time-saving
- Provide a clearer focus on approaches and potential KPIs adopted by tax administrations



- Avoid duplication of effort with respect to existing best practices

The expected outcomes of the webinar are:

- A better understanding of IOTA members` expected benefits from international cooperation, as well as drawbacks;
- Learn about the concerns or challenges that other tax administrations faced and how and if they overcame or re-adjust their strategic plan
- Consider improvements in the tax administration`s adopted approach or applied process;
- Be up to date about other potential initiatives that take place from other international organizations;
- Share lessons learned;
- Build up and maintain a network of senior officials/experts from IOTA member tax administrations involved in the area.

**Save your virtual seat and apply TODAY!**

[Find out more](#)



**5-7 December 2023, Budapest, Hungary, Hybrid**

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

Target audience: Participants are senior tax officials (advisors, inspectors, managers, data scientists, etc.) from IOTA member tax administrations who are dealing with the practical

implementation of CRS as well as those responsible for the effective use of data from the AEOI.

Established in 2017, the IOTA Forum on the Use of Data from Automatic Exchange of Information aims to create a platform for experts of IOTA member tax administrations to work collaboratively towards developing effective ways to access and use the data under the Automatic Exchange of Information (AEOI), Common Reporting System (CRS) and Foreign Account Tax Compliance Act (FATCA).

This year's Forum will focus on the following key topics:

- Facilitation on the compliance of Financial Institutions with CRS-related, FATCA, and DAC 2 reporting obligations,
- Methods/ Procedures for the use of CRS data to identify non-compliance of FIs/ Carried out audits in this field,
- Methods/ Procedures for the use of CRS data to identify non-compliance of domestic taxpayers,
- Using CRS data for enforcing tax compliance, and
- Advanced IT tools and CRS data analytics used by tax administrations

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

- A better understanding of FI's operations, how they deal with data exchange requirements, and potential ways to improve the received data quality.
- A greater understanding of the effective implementation of AEOI and different approaches to improving FI's compliance.
- Different approaches in ensuring data quality; e.g. data validation, TIN verification, general due diligence standards
- A raised awareness of the effective use of the received CRS data to identify non-compliance of taxpayers.
- An increased knowledge of practical approaches to the use of the CRS data for encouraging taxpayer compliance and measuring the effect/evidence of the impact.
- Build up and maintain a network of specialists managing and planning the use of data from AEOI for tax compliance purposes

**Online participants can still register. Claim your spot!**

[Find out more](#)

---



12-14 December 2023, Budapest, Hungary

## WORKSHOP on Virtual assets: risks and opportunities for tax administration

Target audience: Participants are senior officials/experts from IOTA member tax administrations involved in the area of crypto assets and digital currencies

As a continuation of several IOTA Workshops and Webinars on the virtual assets, this in-person only IOTA Workshop will focus on to gain a better understanding of the impact virtual assets have on the whole tax chain, both as a risk but also as an opportunity, so that when different functions within the tax administration deal with them, it is clear which impact virtual assets (can) have on other functions. This should lead to better cooperation when dealing with virtual assets.

The expected outcomes of the Workshop are:

- To assist in the creation of a whole-of-administration approach on virtual assets, leaving a silo-based approach.
- Build up and maintain a network of senior officials/experts from IOTA member tax administrations involved in the subject area

**Registration is already open. Sign up for this unique opportunity!**

[Find out more](#)

**VIDEOS**



27-28 September 2023

## DIGITAL WORKSHOP on Using Unstructured Data to Improve Compliance Risk Management in Tax Administrations

Watch NOW



3-5 October 2023

## FORUM on Tax Debt Management

Watch NOW



10-12 October 2023

## FORUM on Communication

Watch NOW



17-19 October 2023

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

Watch NOW



26 October 2023

## WEBINAR on Understanding and Mitigating the Disinformation Threats in Tax Administration

Watch NOW

# PUBLICATIONS

## IOTA REPORT

### PROJECT ON COMMUNICATION AND NUDGING TECHNIQUES

This IOTA Report was published on 6<sup>th</sup> October 2023 as the highlight of the Forum on Communication this year. It was written and prepared by the Subgroup of the IOTA Forum on Communication. The project 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.



[Download the IOTA Report](#)

*Please note: The report is available for members only.*

## IOTA REPORT

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

Under the umbrella of IOTA's Peer-to-Peer Technical Assistance this final report was issued on the 3<sup>rd</sup> project of the 2022 cycle. During the week-long training session the Financial Directorate of the Slovak Republic served as the Provider, while the Malta Tax and Customs Administration acted as the Beneficiary for a project focused on transfer pricing legislation in Malta. *The technical assistance provided to the Maltese Tax Administration was bespoke and hence all suggested gaps were addressed during the peer-to-peer technical assistance. In this regard, the outcomes from the peer-to-peer assistance were satisfactory and it also exceeded our expectations.* as stated in the report.



[Download the IOTA 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!*

Submit IOTA Paper



**IOTA**

Intra-European Organisation  
of Tax Administrations



**Intra-European Organisation of Tax  
Administrations**

14 Dohány utca

1077 Budapest, Hungary

[secretariat@iota-tax.org](mailto:secretariat@iota-tax.org)

*You are receiving this email because you have registered on the IOTA website. If you do not wish to receive the IOTA Newsletter anymore, click the Unsubscribe button.*

[Unsubscribe](#)