



The positive role of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) in promoting cooperation among tax administrations

Outcomes of WATAF and BRITACOM partnership

Introduction

The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) has fulfilled an assertive role in promoting cooperation among tax administrations in the world. BRITACOM provides a platform for jurisdictions to exchange tax information, share best practices, and improve capacity building. The platform also provides a mechanism for resolving cross-border tax disputes and preventing tax evasion. By working together, participating countries can build trust and improve their relationships, leading to increased cooperation in other areas and creating new economic opportunities.

WATAF and BRITACOM partnership

The West African Tax Administration Forum (WATAF) which brings together the fifteen (15) tax authorities of the Economic Community of West African States (ECOWAS), is one of the regional organisations that have benefited from BRITACOM. Western African countries are important participants in the BRI project. For instance, The Gambia, Nigeria, Senegal, and Sierra Leone are members of the BRI jurisdictions. Additionally, WATAF has signed a Memorandum of Understanding (MoU) with BRITACOM as an observer.

Notwithstanding the challenges of managing diverse expectations regarding taxation on a project of this magnitude the BRITACOM has helped Tax authorities to overcome some of these challenges through BRITAs (Belt and Road Initiatives for Tax Academies) which is its capacity building arm. This is in line with one of the objectives of WATAF which aims at improving the capacity of West African tax administrations to meet their revenue targets.

In 2021, during COVID-19 pandemic peak, over thirty tax officials of WATAF Member States (MS) registered for the online training event on “Digitalisation of Tax Administration”. They were equally able to pursue other training programs and seminars to learn from each other's experiences and best practices. This has helped to improve the efficiency and effectiveness of tax administration in West African countries.

In addition to training, the Tax Administration Theme Day Activities organised by BRITACOM in 2022 with the theme: “Better Connection for a Better Future” to construct a platform for tax-business communication and improve the business environment through virtual seminar, dedicated webpage with online exhibition, and an interactive Q&A module assisted companies worldwide to have a coherent view of taxation in West Africa.

To a large extent, the MoU between WATAF and BRITACOM has deepened the relationship between the two organisations. By working together to address tax issues, the two bodies have built up trust and improved their cooperation in other areas.

Conclusion

The partnership of WATAF and BRITACOM highlights the benefits of this mechanism in practice. As the BRI project continues to expand, the importance of BRITACOM in promoting tax cooperation among jurisdictions will only increase to fulfill the motto of the two institutions which are: “Building a growth-friendly tax environment” and “Engaging for development”.



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