



Nur-Sultan Action Plan (2022-2024) The Second Belt and Road Initiative Tax Administration Cooperation Forum

7–9 September 2021

The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), since its inception, has adhered to the principle of extensive consultation, joint contribution and shared benefits, and enhanced communication, experience sharing and cooperation in tax administration of the Belt and Road Initiative (BRI) jurisdictions under the guidance of the Wuzhen Action Plan (2019-2021). To further the friendly and win-win cooperation in tax administration of the BRI jurisdictions, we developed and adopted the Nur-Sultan Action Plan (2022-2024).

1. Raising Tax Certainty

- 1.1 We are committed to establishing explicit domestic tax laws and administration procedures to ensure predictable and consistent law interpretation and standard, and unified tax administration.
 - 1.2 We resolve to establish tax dispute prevention mechanisms including Advance Pricing Arrangements to prevent and reduce tax disputes to the maximum extent possible.
 - 1.3 We stress the need to institute and improve dispute resolution measures including administrative review, legal remedy, and Mutual Agreement Procedure under tax treaties.
 - 1.4 We are devoted to enhancing international cooperation and exchanges in formulating and enforcing coherent and consistent international tax rules and guidelines.
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2. Promoting Tax Administration Digitalization

- 2.1 We are committed to formulating development plans of tax digitalization fitting the conditions of different jurisdictions.
- 2.2 We resolve to develop “non-contact” services to maintain business continuity in the time of the COVID-19 pandemic and the post pandemic era.
- 2.3 We support efforts to strengthen big data of tax administration to improve quality control, analysis, and application of tax-related data.
- 2.4 We respect data security, and are committed to establishing mechanisms to avoid potential risks of privacy breaches, and observing confidentiality of data in accordance with the applicable law.

3. Improving Tax Environment

- 3.1 We encourage the preparation of taxation guidelines by tax type, process and industry, based on the condition of each jurisdiction, to facilitate taxpayers’ access to the tax policies they need. We resolve to offer well-targeted application of appropriate policies and measures and promote trade and investment liberalization and facilitation.
- 3.2 We resolve to optimize procedures of tax law application to conduct equitable and impartial law enforcement and create a law-based business environment.
- 3.3 We are committed to providing targeted services to taxpayers, and collecting multiple taxes concurrently. We strive to create a convenient tax environment by consolidating filing periods, simplifying declaration, reducing reporting documents of tax-related information and shortening the time to comply.
- 3.4 We are devoted to improving taxpayers’ compliance and building a fair business environment.

4. Reinforcing Capacity Building of Tax Administration

- 4.1 We will bolster training programs, researches, and the sharing of knowledge of the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) with an aim to enhance capacity building.
 - 4.2 We will employ questionnaires to continuously identify training needs and determine training topics.
 - 4.3 We will organize targeted training programs in view of participants’ different capacity levels so as to enhance the effectiveness of training.
 - 4.4 We will assemble a world-class BRITACEG teaching team of experts and talents from different fields to build a set of top-notch courses.
 - 4.5 We will issue certificates to participants of training programs to expand the influence and enhance the
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reputation of the BRITACEG in BRI jurisdictions step by step.

5. Establishing a Regular Exchange Mechanism

- 5.1 We will establish a regular exchange mechanism for offline and online dialogues based on the Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) and seminars.
- 5.2 We will hold the BRITACOF annually to provide a permanent platform of dialogue for Member Tax Administrations and Observers of the BRITACOM Council and other parties to share best practices, identify emerging tax issues that need to be addressed together, and seek innovative solutions by tax administration cooperation.
- 5.3 We will organize online and offline conferences on related topics from time to time to create opportunities for peer learning and mutual benefits.

6. Raising the Profile of the BRITACOM

- 6.1 We will give full play to the functions of the BRITACOM official website by constantly improving webpage design, regularly updating dedicated columns, and benchmarking with international practices for comprehensive and concrete display of progress and achievements of the BRITACOM and relevant parties.
- 6.2 We plan to publish two issues of the Belt and Road Initiative Tax Journal (BRITJ) each year. We will make the BRITJ as a flagship publication of the BRITACOM with articles of common interests in response to international trends.
- 6.3 We will prepare an Annual Report of the BRITACOM and present it to the BRITACOM Council to demonstrate the progress and achievements of the BRITACOM.

7. Implementation Framework

- 7.1 We will conduct in-depth researches in and discussion on key issues of raising tax certainty, promoting tax digitalization, improving tax environment, and reinforcing capacity building of tax administration.
 - 7.2 We will formulate an annual meeting plan for relevant parties to participate, exchange and discuss extensively, and seek effective solutions to common problems within the framework of BRI.
 - 7.3 We will devise an annual training plan and host targeted training programs to help BRI jurisdictions enhance tax administration capacity.
 - 7.4 We will periodically update contents of the BRITACOM official website and improve webpage design to provide accurate and reliable interpretation and implementation of tax laws in BRI jurisdictions.
 - 7.5 We will promote cooperation with other international organizations, regional organizations, academic institutions, and intermediate agencies to facilitate the steady development of the BRITACOM.
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