



Joint Statement of the Fourth Belt and Road Initiative Tax Administration Cooperation Forum

We, Parties of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), met for the Fourth Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) in Tbilisi, Georgia on 11-13 September 2023.

With “Improving Tax Environment” as the theme of this BRITACOF, we have had in-depth discussions on six topics: Overall Planning of Improving Tax Environment; Transparency of Tax Regulations and Tax Administration; Reducing Tax Burden; Streamlining Tax Compliance; Information Technology and Tax Environment Improvement; and Dispute Resolution Mechanism and Tax Environment Improvement.

With unanimous agreement of all Council members and the approval of the Council Chair, we hereby declare the following:

We are delighted to see that in the past 10 years since the Belt and Road Initiative (BRI) was unveiled, all parties have upheld the principles of extensive consultation, joint contribution and shared benefits, deepened cooperation for mutual benefits, and made substantive and significant achievements. As a multilateral cooperation platform under the BRI in taxation, the BRITACOM has always committed to promoting tax cooperation among all parties involved since its establishment. We have achieved fruitful results in deepening communication and exchanges, improving capacity building, and enhancing solidarity and mutual trust, and made positive contribution to building a growth-friendly international tax environment. Looking ahead, we will continue to build the BRITACOM to a higher level, and contribute to a more prosperous "belt of development" that benefits the world, and a broader "road to happiness" that benefits mankind.

We fully recognize that promoting global economic recovery and development is the primary task of all jurisdictions in the post-pandemic era. Faced with the uneven path of economic recovery, we must adhere to the concept of openness and inclusiveness, strengthen communication and deepen cooperation in areas such as improving the rule of law in taxation and transparency in tax administration, reducing tax burden and compliance costs, and deepening the application of digital technology and work together to create a more equitable, transparent and convenient tax environment, so as to achieve global economic recovery and development that is of higher quality, more efficient, and more sustainable.

We reiterate the series of consensus reached under the framework of the Nur-Sultan Action Plan (2022-2024). Aiming at improving tax environment, we have conducted extensive explorations in advancing the BRITACOM, sharing practical experience, deepening communication between tax administrations and businesses, and enhancing tax administration capacity, and have achieved the following outcomes:

- **Releasing Best Practice of Selected Jurisdictions on Improving Tax Environment.** We paid close attention to the experiences and practices of different jurisdictions in improving their tax environment and published 18 issues, in a bid to provide an open platform for all participants to showcase their best practices, deepen exchanges and mutual learning, and promote effective cooperation.
- **Organizing the Tax Administration Theme Day Event.** We have held a series of activities with the theme of "Better Connection for a Better Future", focusing on tax systems, preferential policies, and tax service measures of various jurisdictions. We have built an open, inclusive, pragmatic, efficient, and unique communication platform for tax administrations, industries and businesses.
- **Launching the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) Curriculum System.** Focusing on the functions of the tax administration and the responsibilities of tax officials, we have designed and released the BRITACEG Curriculum System Version 1.0, offering 65 courses with Tax System, Tax Administration and Digitalization, Tax Environment and Taxpayer Service, and Tax Cooperation as four pillar themes, which has created a systematic, professional, and open learning platform for tax officials from all parties involved.
- **Publishing the Annual Report of the BRITACOM.** In the Annual Report, we gave an overview of the Third BRITACOF, the implementation of the Nur-Sultan Action Plan (2022-2024), the operation of the BRITACOM Secretariat, as well as the development of the BRITACEG, demonstrating the achievements of the BRITACOM with the active participation of all parties over the past year.

We have discussed the trend of the global tax environment, analyzed the current difficulties and challenges, shared practical experience in this field, and adopted "Improving Tax Environment Action Plan (2023-2025)". We are committed to realize the following objectives:

- Building a market-oriented, law-based and digitalized tax environment in keeping with international standards, and promoting the development of tax policies and regulations database of the BRI jurisdictions.
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- Unblocking channels for information sharing, supervision of tax administrations, and provision of feedback and comments to enhance the transparency of tax regulations and tax administration.
- Streamlining tax compliance and improving tax service.

We attach great importance to the cooperation with other international organizations, and stand ready to share more high-quality resources in training and researches, and jointly explore solutions to difficult problems in the field of taxation, so as to make concerted efforts to realize an inclusive and sustainable development.

We encourage all parties to keep abreast of the trend of the times, strengthen technological innovation research, resource sharing, mutual learning and assistance in digital tax administration, jointly promote the realization of smart taxation, and improve the modernization of tax administration, in order to inject more powerful impetus into economic recovery and high-quality development.

We are grateful to the Revenue Service of the Ministry of Finance of Georgia for hosting this BRITACOF, and to the BRITACOM Secretariat for the preparation work. We look forward to the Fifth BRITACOF in Hong Kong, China in 2024.
