

Improving Tax Environment Action Plan (2023-2025)

To further the win-win cooperation between the tax administrations of the Belt and Road Initiative (BRI) jurisdictions on improving tax environment, we developed and adopted the Improving Tax Environment Action Plan (2023-2025), and will promote cooperation in the following aspects:

1. We will support building a rule-of-law tax environment. We will improve tax legal system, establish well-defined tax administrative procedures, refine tax legislation, and standardize tax law enforcement to provide a more solid legal basis for taxation. We will encourage the comprehensive improvement of the rule-of-law infrastructure. We will strengthen international cooperation, and promote the development of tax policies and regulations database of the BRI jurisdictions.
 2. We will encourage building an intelligent tax environment. We will promote wider application of digital technology, improve information and communication infrastructure of tax authorities, and strengthen information coordination with other government agencies. We will enhance the capacity of data management, analysis and application, and establish a more digitalized and intelligent tax administration.
 3. We will call for greater transparency of tax information. We will offer market entities convenient accesses to the latest tax policies and regulations together with the relevant elaborations to facilitate understanding of the tax procedures. We will proactively publicize the contact information of tax administration, as well as the external supervision methods and feedback channels.
 4. We will support streamlining tax compliance. We will optimize tax payment procedures, simplify document submission requirement, reduce the number of tax payments and shorten the time for processing tax matters. We will make clear the rights and obligations of taxpayers, improve the capabilities of tax officials, encourage better understanding of individual needs of taxpayers and facilitate channels for seeking relief and remedies, thereby improving tax service.
 5. We will take the tax administration theme day as our flagship event, and further enrich its content, broaden its participation, and diversify its forms of activities. We will endeavor to understand the different focuses and demands of tax administrations, industries and businesses in relevant jurisdictions, and promote equal, open and professional communication for the improvement of the global and regional tax environment.
 6. We will take the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) Curriculum System as our leading product. We will improve the curriculum design and build up a high-level teaching team, in order to provide knowledge products with higher-quality and richer content for tax officials, so as to provide capacity support for the improvement of the global and regional tax environment.
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