



Annual Report of the Belt and Road Initiative Tax Administration Cooperation Mechanism (2023)

**Secretariat of the Belt and Road Initiative Tax
Administration Cooperation Mechanism**

September 2023

The bottom portion of the cover features a stylized desert landscape with rolling dunes in various shades of blue. In the foreground, a caravan of camels and riders is depicted in white silhouette, moving across the dunes from left to right.



Foreword

Dear readers:

Greetings!

Across mountains and oceans, thousands of miles behind and a longer journey awaits, the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) has traversed a memorable time in the past four years. Looking back at our joint efforts and cooperation, we have been striding forward on the “Belt of Development” in the interest of the whole world. Wielding the brush of tax cooperation, we have been writing a magnificent chapter along the “Road of Happiness” for the benefit of mankind. On behalf of the Secretariat of the BRITACOM, I hereby would like to express my heartfelt thanks to friends who have been offering constant care and firm support to the development of the BRITACOM!

This year marks the 10th anniversary of the Belt and Road Initiative (BRI). Adhering to the principle of extensive consultation, joint contribution and shared benefits and keeping in line with the trend of world development as well as expectations of the international community, the BRI has always maintained strong resilience and vitality, and will continue to provide new opportunities for the world and add new momentum to the building of a community with a shared future for mankind, by which we are genuinely elated and inspired!

Under the spirit of the BRI, The BRITACOM aims to foster a growth-friendly tax environment, promote trade and investment liberalization and facilitation, and achieve the United Nations 2030 Sustainable Development Goals. Over the past four years, the BRITACOM has continuously stepped up to new levels and embarked on new journeys through the vivid practice of broader and more in-depth international tax cooperation of higher standards. Focusing on the concerns of tax authorities and business in various jurisdictions, we have continued to promote effective multilateral dialogues on improving tax environment, capacity building and other topics in tax field, to build a broad consensus on cooperation and development. We have jointly facilitated the building of the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG), developed and expanded the global network of the Belt and Road Initiative Tax Academies (BRITAs), created professional and diversified public intellectual products, and enhanced tax administration capacity through mutual learning. From “general sketch” to “meticulous painting”, the grand scroll of the BRI tax administration cooperation is gradually unfolding and spreading towards a better future full of glory and dreams.

In the past year, the BRITACOM remained vibrant and fruitful. New progress has been made in the tasks of Nur-Sultan Action Plan (2022-2024), the development and operation of the BRITACOM Secretariat have reached new heights, the tax administration theme day events of the BRITACOM have breathed new life, the network of BRITAs with their fresh cohort of international faculty has attracted more members, and the diversified curriculum system has kept enriching its contents. This Annual Report is compiled to demonstrate the progress of the BRITACOM, and extend appreciation to those who care and support us.

Focusing on the theme of “Improving Tax Environment”, the 4th Conference of the Belt and Road Initiative Tax Administration Cooperation Forum will be held in Tbilisi, Georgia in September 2023 to exchange best practices and explore the path of implementation. With more profound taxation exchanges and cooperation, we are looking forward to facilitating the improvement of business environment at a higher level and inject more impetus into the recovery and development of the world economy.

Looking ahead, what comes into sight are blossoming flowers and grand scenery with unrivaled splendor along the Belt and Road, and a win-win tax cooperation is embracing a brighter future. I am looking forward to working with all parties and friends to live up to the times’ expectations, to forge ahead hand in hand, and continue to write a more magnificent chapter of the BRI tax cooperation!

Wang Daoshu

Executive Secretary of the Secretariat of the BRITACOM

Deputy Commissioner

State Taxation Administration, China

September 2023



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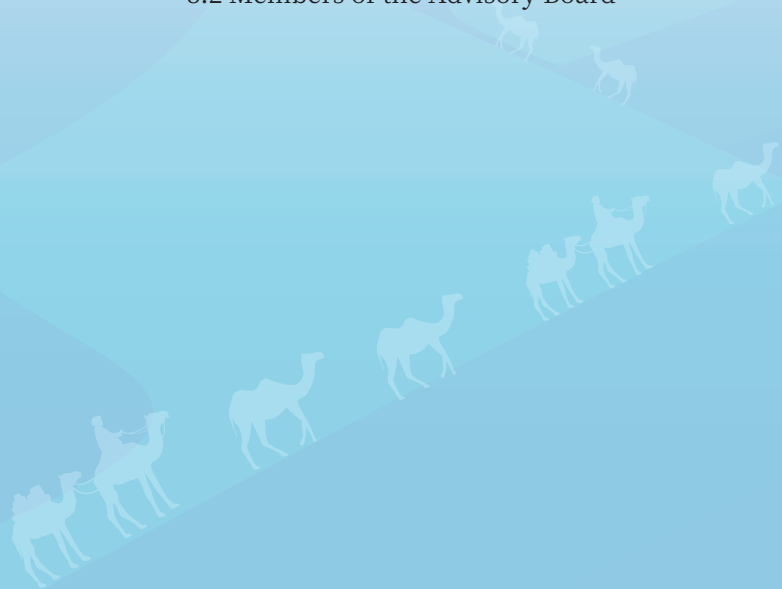
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Introduction to the Belt and Road Initiative Tax Administration Cooperation Mechanism

1.1 Overview of the BRITACOM

The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) is a non-profit official mechanism for tax administration cooperation amongst the jurisdictions that subscribe to the Belt and Road Initiative (BRI).

In April 2019, the First Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) was held in Wuzhen, Zhejiang Province, China. At the conference, 34 tax administrations signed the Memorandum of Understanding on the Establishment of the Belt and Road Initiative Tax Administration Cooperation Mechanism (MoU) as BRITACOM Council Members and 22 tax administrations or international organizations signed the MoU as Council Observers, marking the official establishment of the BRITACOM.

1.1.1 Vision of the BRITACOM

The vision of the BRITACOM is to promote trade and investment liberalization and facilitation in

BRI jurisdictions by strengthening tax administration cooperation, and contribute to the fulfillment of inclusive and sustainable development as set out in the United Nations 2030 Agenda for Sustainable Development.

1.1.2 Objectives of the BRITACOM

The BRITACOM supports, complements and strengthens existing international tax standards, such as the UN and OECD Model Tax Conventions and transfer pricing rules, standards advocated by the Inclusive Framework of Base Erosion and Profit Shifting, and the Global Forum on Transparency and Exchange of Information for Tax Purposes.

To this end, the BRITACOM aims at building a growth-friendly tax environment through cooperation and the sharing of best practices in following rule of law, raising tax certainty, expediting tax dispute resolution, improving taxpayer service, and enhancing tax administration capacity.

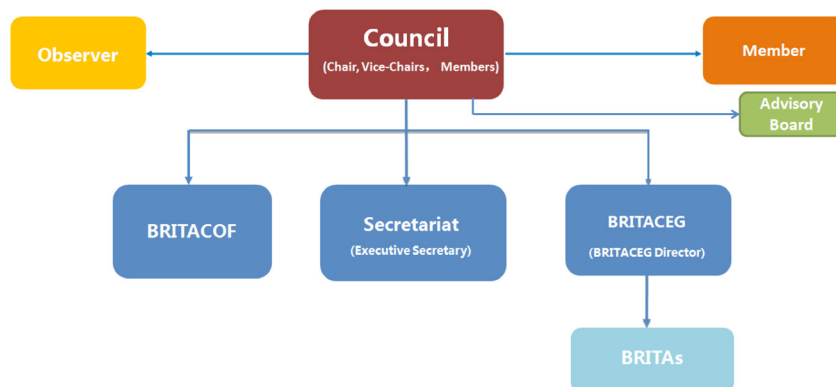
1.1.3 Influences of the BRITACOM

In 2022, International Tax Review (ITR) revealed the Global Tax 50 2021-22, which is an annual event since 2011, highlighting the most influential individuals, organizations, and geopolitical events in the tax world. BRITACOM has been listed.

The article titled The rise of the BRITACOM points out that there is still intense competition in global trade, and BRITACOM has a crucial role to play in forging greater tax cooperation among BRI jurisdictions. It shows that the work of the BRITACOM has received strong support from the tax administrations of the BRI jurisdictions, and its achievements have been widely recognized.

1.2 Organizational Structure of the BRITACOM

The BRITACOM consists of the Council, the Secretariat, the BRITACOF, and the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG).



1.2.1 Council

The Council is the decision-making body of the BRITACOM and is open to jurisdictions participating in the BRI tax administration cooperation. A Council Member Tax Administration is the tax administration of a BRI jurisdiction that has signed the MoU. The Council has established the Observer mechanism and an Advisory Board.

The Council has a Chair and four Vice-Chairs. The Chair of the Council should also be the President of the BRITACOF, holding office for

the interval between two adjacent BRITACOF conferences. Vice-Chairs should be elected by the Council from the Council Members and hold office for two years, eligible for re-elections. If the tax administration where a Vice-Chair comes from is to host the BRITACOF during his or her term of office, that Vice-Chair will automatically become the Chair of the Council as well as the President of the BRITACOF. In the meantime, with the approval of the Council, there will be an election for a new Vice-Chair.

1.2.2 Secretariat

The Secretariat, not a legal entity, is the liaison office of the BRITACOM based in China, supporting the routine operation of the Council, the BRITACOF and the BRITACEG. Each Council Member Tax Administration or Observer may second one representative to the Secretariat. The Executive Secretary is the head of the Secretariat, the Deputy Executive Secretary assisting the Executive Secretary in discharging his/her functions, both are appointed by the Council for a three-year term of office and eligible for re-appointments.

1.2.3 BRITACOF

The BRITACOF is a non-profit official event authorized by the Council. In principle, the BRITACOF conference should be hosted by Member Tax Administrations based on the alphabetical order of the English names of their

home jurisdictions. It provides a communication platform for BRI jurisdictions, international organizations, academic institutions, multinational enterprises and other relevant parties.

1.2.4 BRITACEG

The BRITACEG is a network composed of willing Member Tax Administrations and Observers of the Council dedicated to enhancing their capacity of tax administration by making full use of their existing training institutions or expertise to conduct tax-related training, research and technical assistance programs. So far five BRITAs have been set up: BRITA · Yangzhou, BRITA · Beijing, BRITA · Astana, BRITA · Macao, and BRITA · Riyadh. The Director of the BRITACEG should be appointed by the Council from Council Members representing the TAs that have joined the BRITACEG as a member, and hold office for three years, eligible for re-appointments.

1.3 Relevant Parties of the BRITACOM (as of 2023)

1.3.1 Council Member (36)

Afghanistan, Algeria, Angola, Bangladesh, Cambodia, Cameroon, China, Democratic Republic of the Congo, Djibouti, Ethiopia, Gabon, Gambia, Georgia, Hong Kong China, Indonesia, Kazakhstan, Kuwait, Macao China, Mongolia, Nepal, Nigeria, Pakistan, Papua New Guinea, Rwanda, Samoa, Senegal, Serbia, Sierra Leone, Slovakia, Somalia, South Sudan, Sudan, Suriname, Tajikistan, United Arab Emirates, Uruguay.

1.3.2 Observers (30)

Armenia, Côte D' Ivoire, Cyprus, Ecuador, Germany, Greece, Hungary, Iran, Italy, Liechtenstein, Malaysia, Morocco, Myanmar, New Zealand, Peru, Qatar, Republic of Korea, Saudi Arabia, Singapore, Spain, Timor-Leste, Thailand, Ukraine, Asia Oceania Tax Consultants' Association (AOTCA), Business and Industry Advisory Committee at OECD (BIAC), Inter-American Centre of Tax Administrations (CIAT), International Bureau of Fiscal Documentation (IBFD), International Chamber of Commerce (ICC), Interna-

tional Tax and Investment Centre (ITIC), West African Tax Administration Forum (WATAF)

1.3.3 BRITACEG Members (20)

Afghanistan, Bangladesh, Cambodia, Cameroon, China, Djibouti, Gabon, Georgia, Kazakhstan, Kuwait, Macao China, Mongolia, Nigeria, Rwanda, Saudi Arabia, Senegal, Somalia, Thailand, Ukraine, Uruguay.

1.3.4 BRITACEG Partners (14)

Angola, Armenia, Cyprus, Indonesia, Iran, Singapore, South Sudan, Tajikistan, African Tax Administration Forum (ATAF), China Chamber of International Commerce (CCOIC), Inter-American Centre of Tax Administrations (CIAT), International Bureau of Fiscal Documentation (IBFD), International Tax Center Leiden, WU Global Tax Policy Centre at the Institute of Austrian and International Tax Law of the Vienna University of Economics and Business.

1.4 Leadership of the BRITACOM (September 2022–September 2023)



Chair of the Council

Amel Abdellatif

General Director of General Directorate of Taxes, Algeria



Vice-Chair of the Council

Khalid Ali Albustani

Director General of the Federal Tax Authority, United Arab Emirates



Vice-Chair of the Council

Margarita Faral

Director General of Direccion General Impositiva, Oriental Republic of Uruguay



Vice-Chair of the Council

Tuma Adama Gento-Kamara

Chairperson of National Revenue Authority, Republic of Sierra Leone



Vice-Chair of the Council

Paata Kiladze

Deputy Head of Revenue Service LEPL of the Ministry of Finance of Georgia



Executive Secretary

Wang Daoshu

Deputy Commissioner of the State Taxation Administration, China



Deputy Executive Secretary

Yermek Kozhabergenov

Head of the International Relations Division, the State Revenue Committee of the Ministry of Finance, Republic of Kazakhstan



Director of the BRITACEG

Iong Kong Leong

Director of Financial Services Bureau of Macao, China

Secretariat

2.1 Introduction to the Secretariat

2.1.1 Establishment of the Secretariat

The Secretariat is located in Beijing, capital of the People's Republic of China. Its office was officially put into use in September 2019. Member Tax Administrations or Observers may second representatives to the Secretariat or arrange some staff to work online outside China.



Secretariat of the BRITACOM

2.1.2 Executive Secretary of the Secretariat

The Executive Secretary is the head of the Secretariat, appointed by the Council for a three-year term of office and eligible for re-appointments. A Deputy Executive Secretary should be appointed by the Council, assisting the Executive Secretary in discharging his/her functions and holding office for the same term, also eligible for re-appointments.

1. Responsibilities of the Executive Secretary

- take charge of the day-to-day affairs of the BRITACOM;

- participate in Council meetings with the right to speak, but not to vote;

- implement the rules and regulations of the BRITACOM as approved by the Council;

- employ and dismiss Secretariat staff as needed and approved by the Council; and

- report to the Council on the performance of the Secretariat.

2. Executive Secretaries

- Mr. Liao Tizhong (May 2019 to October 2019)

- Mr. Wang Daoshu (October 2019 until now)

2.2 Responsibilities of the Secretariat

1. prepare and organize Council meetings;

2. implement resolutions of the Council, and assist the Chair, Vice-Chairs and other Council Members in fulfilling their duties;

3. assist the Member TAs in preparing BRITACOF conferences;

4. coordinate activities of the BRITACEG, such as training, research and technical assistance programs;

5. prepare and submit annual reports, budgets and financial statements to the Council for review and approval;

6. facilitate the work of the internal and external auditors, and submit audit reports to the Council;

7. assist the Council in raising and managing funds, review the source of the funding, and accept or reject the funding on behalf of the Council;

8. draft or revise the rules and regulations of the BRITACOM and submit them to the Council for approval;

9. keep records and documents for the BRITACOM; and

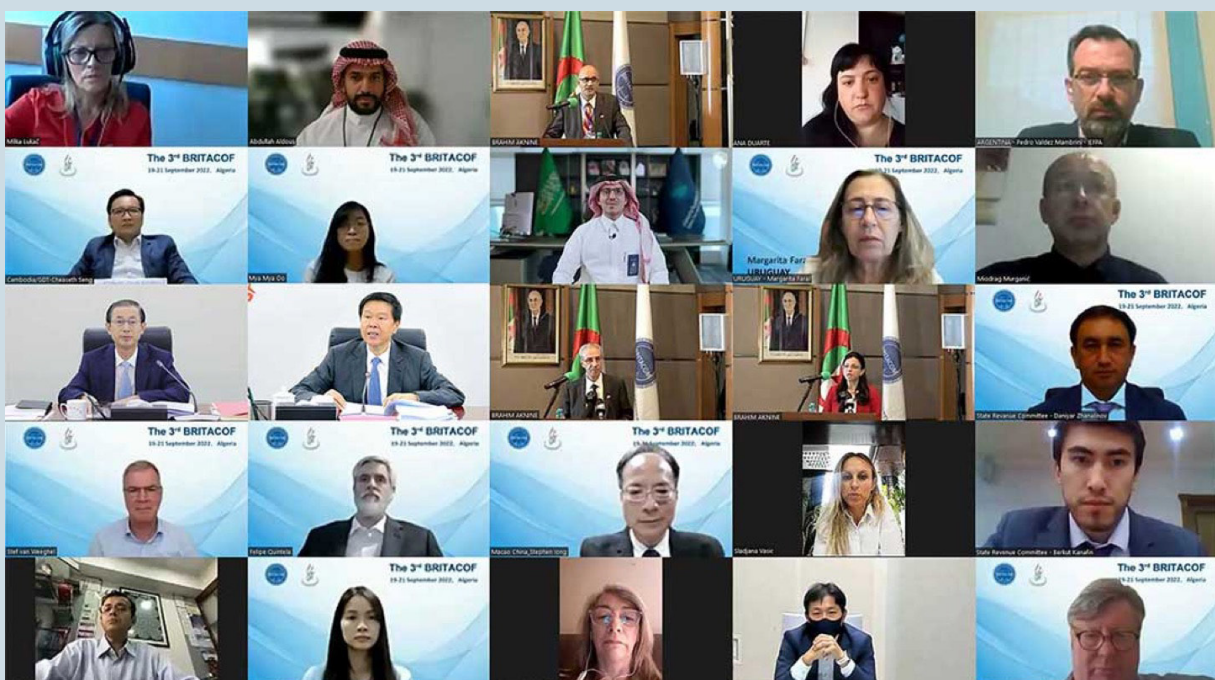
10. handle applications for admission and withdrawal of membership and observership.

Chapter Three Introduction to the Third BRITACOF

3.1 Snapshot of the Third BRITACOF

From 19 to 21 September 2022, the Third BRITACOF themed “Enhancing Tax Administration Capacity Building in the Post-pandemic Era” was held both onsite and online, attracting heads and representatives of tax authorities from 40 jurisdictions including Algeria, Kazakhstan, the United Arab Emirates, Uruguay, Iran, Italy, Korea, New Zealand, Singapore, and heads of 12 international organizations, such as CIAT, IMF, ICC, as well as nearly 300 industry representatives, among which nearly 200 attending online and nearly 100 onsite.

According to the MoU on the Establishment of the BRITACOM, during the forum, the Council recommended Mr. Wang Daoshu, Deputy Commissioner of the STA, and Mr. Ali Sapargaliyevich Altynbayev, the Chairman of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, to be re-elected as Executive Secretary and Deputy Executive Secretary of the BRITACOM Secretariat. Mr. Iong Kong Leong, Director of Financial Services Bureau of Macao, China, was recommended for the election as the Director of the BRITACEG.



In the three-day agenda, the delegates carried out in-depth discussions on five topics, namely Strategic Planning of Capacity Building, Information Technology and Capacity Building, Life-long Learning of Tax Officials, Train the Trainer and Experience Sharing by International Or-

ganizations. Participating parties reached broad consensus on strengthening tax administration capacity building amongst BRI jurisdictions and jointly released the Joint Statement of the Third BRITACOF.



3.2 Review of the Third BRITACOF

In the post-pandemic era, the Third BRITACOF was held both online and offline to provide a significant communication platform for participating parties to strengthen tax administration capacity building, which promoted the global economic recovery and received international attention as well as wide praise. The Third BRITACOF is composed of opening addresses, speeches and panel discussions on five topics, and the Business and Industry Tax Dialogue. The details are as follows.

3.2.1 Opening Addresses

At the opening ceremony, the Belt and Road Initiative Tax Academies (BRITAs) in Riyadh of Saudi Arabia, Astana of Kazakhstan, Yangzhou of China, and Macao of China gave an update on the progress of BRITACEG in alignment with the theme of tax administration capacity building.

Mr. Suhail bin Mohammed Abanmi, Governor of Zakat, Tax and Customs Authority of Saudi Arabia, announced the establishment of the BRITA · Riyadh. He stated that the BRITA · Riyadh will carry out training in multiple themes to enhance tax cooperation and enrich teaching resources to elevate its efficacy within the framework of BRITACOM, in order to bolster capacity building for tax officials in the Arabic region.

Mr. Berkut Kanafin, Chief Expert of International Cooperation Department of State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (SRC), reviewed the founding of the BRITACOM, and the engagement of SRC thereof as one of the initiators in efforts such as the high-level meetings in response to

the pandemic, the Second BRITACOF, task forces of the Wuzhen Action Plan (2019-2021) and the Belt and Road Initiative Tax Journal (BRITJ). He also encapsulated the training programs undertaken by the BRITA · Astana, as well as the discussions and explorations with the BRITACEG Office, and vowed that the SRC will carry on with practical cooperation based on the BRITACOM to fulfill the tasks and goals listed in the Nur-Sultan Action Plan (2022-2024).

BRITA · Yangzhou introduced its over 50 onsite and online training events held since its inception in 2019 leveraging its current resources and facilities to continuously enhance administrative capacities for tax officials from the BRI jurisdictions. Going forward, it will continue to strengthen resource sharing and experience exchanging with other BRITAs, and carry out diversified training programs in cooperation with international organizations leveraging the network of BRITACEG, contributing to enhancement of capacities for the BRI jurisdictions through various high-standard and characteristic events.

Mr. Iong Kong Leong, Director of the Financial Services Bureau of Macao, China, shared the experience of BRITA · Macao in terms of training. He pointed out that the BRITA · Macao has pioneered online teaching and remote learning in face of the challenges wrought by the pandemic since its very establishment and altogether 142 Portuguese-speaking participants are benefited. He added that the BRITA · Macao has launched online courses on selected topics catering to the specific needs of participants in the Portuguese-speaking region, such as prevention and

resolution of international tax disputes, digitalized economy taxation, multilateral instruments and bilateral tax agreements, to help them solve the problems encountered in day-to-day work, effectively enhancing the efficacy of training.

3.2.2 speeches and panel discussions on five topics

1.Strategic Planning of Capacity Building

Speakers from Uruguay, Algeria and Georgia delivered keynote speeches in this session.

Mr. Felipe Quintela, Director of the Planning, Studies and Coordination Division of the General Tax Directorate of Uruguay, introduced the DGI Strategic Planning Process, including shifting to a long-term view of capacity building and the influencing factors of the Capacity Building Strategy. He also introduced the beneficial practices and experiences of the strategic plan for capacity building in human capital.

Ms. SADOUDI Djamila, Director of Studies at the General Directorate of Taxes of Algeria, shared relevant practices of enhancing tax administration capacity and introduced how to further deepening the tax modernization reform through promoting tax justice, enhancing legal security and facilitating the procedures of tax affairs.

Mrs. Ia Mikhelidze, Advisor of the International relations Department of the Revenue Service of Georgia, introduced related information of developing human resources capacity and provided experiences in enhancing capacity when carrying out international cooperative training programs.

2.Information Technology and Capacity Building

In this section, China, Sierra Leone and PwC shared their practices from the perspective of tax administration digitalization.

Mr. Chu Lizhong, Consultant of the Education Center of the State Taxation Administration of China, introduced the Learn4Tax platform launched by STA from design purpose, built-in functions and development prospect.

Mrs. Tuma Adama Gento-Kamara, Chairperson of the Board of Directors of the National Revenue Authority of Sierra Leone, Vice-Chair of BRITACOM Council, introduced the background, current situation and expectation of their tax administration technological systems, as to show needs and challenges faced by Sierra Leone in IT solutions.

Prof. Dr. Stef van Weeghel, Professor of international tax law of University of Amsterdam, Global Tax Policy Leader of PwC, shared how to conduct online courses through learning platform and database during COVID and emphasized the usefulness of Advanced Master of Laws program and the continuity of the structure in capacity building.

3.Life-long Learning of Tax Officials

In this section, Singapore, Hong Kong(China), Kazakhstan and IBFD made an overall presentation of their domestic system construction of life-long learning of tax officials.

Ms. Evelyn Khoo, Assistant Commissioner of the Inland Revenue Authority of Singapore, introduced the strategic plan for using digital transformation to support human resource de-

velopment, and focused on the crucial role of the purpose-driven reform in the development of a future-ready workforce, a system-wide perspective and practical skills.

Mr. TAM Tai-pang, Commissioner of the Inland Revenue Department of Hong Kong, China, introduced life-long learning of tax officials programme formulated by training committee, which aimed at enhancing the tax officials' capabilities needed for work by providing several training programmes, conducting regular job-rotations and promoting continuous self-learning.

Ms. Lyazzat Kasymkulova, Deputy Head of the Educational and Methodological Center of the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, detailed the training center of the State Revenue Committee from its history, center overview and training activities.

Mr. Ma Shiqi, Head of the China Office and Principal Research Associate of the International Bureau of Fiscal Documentation (IBFD), showed the vital roles of the life-long learning concept, the tax learning field and the international learning platforms in long-term strategy of capacity building.

4. Train the Trainer

OECD and ATAF shared their experiences from the perspective of training the trainer.

Ms. Ana Rodriguez-Calderon, Tax Advisor of Global Relations and Development Division of the Centre for Tax Policy and Administration (CTPA) of OECD, presented their extensive training experience, focusing on how to establish faculty training programmes and improve the capacity to mobilize domestic resources.

Mr. Ezera Madzivanyika, Manager Research and Applied Research of the African Tax Administration Forum (ATAF), introduced in detail the importance of faculty training in terms of improving presentation skills, enhancing teaching confidence, teaching management skills, and getting familiar with new technologies, and introduced the new achievements of the hybrid training model in combination with the opportunities and challenges brought by the epidemic.

5. Sharing on capacity building practices of international organizations

The International Monetary Fund (IMF), Italy, the Inter-American Center of Tax Administrations (CIAT) and the West African Tax Administration Forum (WATAF) shared their respective experiences in capacity-building in international organizations.

Mr. Ruud de Mooij, Assistant Director of the Fiscal Affairs Department of the International Monetary Fund (IMF), shared their experience in building capacity in areas such as risk management, digital transformation, and international taxation.

Focusing on the four main areas of assistance, transfer pricing, risk analysis, exchange of information and tax fraud, Mr. Paolo Valerio Barbantini, Deputy Director General of the Italian Revenue Agency, detailed their support for capacity-building programme and partnerships with international organizations such as the OECD, the European Union (EU), the World Bank (WB) and Intra-European Organization of Tax Administrations (IOTA).

Mr. Santiago Díaz de Sarralde Miguez, Tax Studies and Research Director of the Inter-American

Center of Tax Administrations (CIAT), presented the basic information and the strategic plan of the Management Centre. The goal of the plan is to strengthen the tax administration capacity of Member States by providing research training platforms and technical assistance.

Ms. Wapinu Ndule, Manager of the institutional development and corporate affairs, secretariat of the West African Tax Administration Forum (WATAF), introduced the basic information and future prospect of the forum, focused on analyzing the success stories and priority areas of WATAF, and proposed a variety of practical measures facing the challenges such as expanding technology, self-scheduling, and enriching forms to improve capacity-building.

3.2.3. Business and Industry Tax Dialogue

Mr. Christian Kaeser, Chair of the Tax Commission of the International Chamber of Commerce (ICC), in his keynote speech entitled Capacity

Building: A Joint Necessity for Taxpayers and Tax Administrations, analyzed the rationales behind and expertise needed for capacity building, illustrated the requirements of new business models raised, and presented options for enterprises to build up their capacities, such as the adoption of new technologies in coordinating taxpayers and tax authorities in capacity building.

Prof. Guglielmo Maisto, Member of the Advisory Board, shared about capacity building in the context of tax treaty dispute resolution, including tax certainty and dispute resolution to make foreign investment more attractive, experience in capacity building on Mutual Agreement Procedures (MAPs) and dispute prevention, and the use of “non-binding dispute resolution mechanism”, and provided suggestions such as publishing MAP cases and decisions and establishing a MAP Panel within the BRITACOM Members.

3.3 Outcomes of the Third BRITACOF

The third BRITACOF has achieved 6 outcomes, and the related documents have been released on the official website of BRITACOM (www.britacom.org). The 6 outcomes are as follows.

3.3.1 Joint Statement of the Third BRITACOF

The Joint Statement summarized the outcomes of the third BRITACOM, reaffirmed the commitments made by all parties under the cooperation mechanism in the Nur-Sultan Action Plan (2022-2024), and clarified the common goal of the tax administration capacity-building in tax authori-

ties of BRI jurisdiction. It includes promoting the strategic planning of capacity-building, deepening the application of information technology, supporting a life-long learning of tax officials, and building a high-level faculty.

3.3.2 The BRITACEG Curriculum System

The BRITACEG is a capacity-building and training institution of the BRITACOM. Since its establishment in April 2019, the BRITACEG has held 43 on-site and online training events with nearly 2,500 tax officials from about 100 jurisdictions

participated in these events. Since the second forum, the BRITACEG has combined the previous training experiences, closely linked to the core theme of “tax administration capacity improvement”, and designed a set of clearly defined and graded curriculum system which included four themes of “Tax System”, “Tax Administration and Digitalization”, “Tax Environment and Taxpayer Services” and “Tax Cooperation”. The curriculum system is subdivided into 8 topics and 30 subtopics.

3.3.3 BRITACEG Expert Group

In order to better facilitate tax administration capacity building of the BRI jurisdictions, the BRITACEG has actively built the Expert Group, and has invited 26 experts from over 13 jurisdictions to participate in it at present. 11 of them are from government departments, 6 from businesses, 6 from colleges and universities, and 3 from international organizations or institutions. The 26 experts are all industry leaders with specialties covering various fields such as tax system engineering, digital transformation of tax administration, taxpayer services, and tax dispute resolution.

3.3.4 Expanded Network of BRITAs

The BRITACEG has actively promoted the building of the BRITAs. So far it has set up four BRITAs: BRITA · Yangzhou, BRITA · Beijing, BRITA · Nur-Sultan, and BRITA · Macao. Since the second forum, the BRITACEG has worked closely with the tax authority of Saudi Arabia, a member of the BRITACEG and an observer of the cooperation mechanism, to jointly plan the establishment of the BRITA · Riyadh, and will officially announce it during the 4th forum. The

teaching language of the BRITACEG has been expanded from English, Chinese, Russian and Portuguese to Arabic, which will play a positive role in promoting the tax administration capacity building of Arabic-speaking jurisdictions.

3.3.5 The Rules and Regulations on the BRITACEG (Trial)

The BRITACEG has released the Rules and Regulations on the BRITACEG (Trial) which consists of 9 chapters and 28 articles. It optimizes the organizational structure of the BRITACEG, determines the key agenda of the BRITACEG, clarifies the management provisions of the BRITACEG’s operation mode, implementation plan, funds management, supervision and evaluation, and provides more clear and standardized system compliance for the BRITACEG to play its functions.

3.3.6 Annual Report of the BRITACOM

The Annual Report shows the development and operation results of the BRITACOM since the second forum, mainly on the BRITACEG evolution, the implementation of the Nur-Sultan Action Plan (2022-2024), symposiums, Tax Administration Theme Day, the construction of the BRITACOM official website, and the publication of the Belt and Road Initiative Tax Journal (BRITJ).

The dedicated webpage:

<https://www.britacom.org/news/3rdOnlineMeeting/>

Seminars and Events

In order to deepen communication and strengthen exchanges and sharing among relevant parties, the BRITACOM has held more than 20 conferences of different levels and themes since 2022, and the detailed information is as follows.

4.1 The High-level Meeting

As the first online event in 2023, the BRITACOM Virtual Roundtable Meeting invited all parties to participate in the discussion of future development for the BRITACOM so as to effectively enhance its dissemination and recognition and continuously expand its international influence.

4.1.1 Brief Introduction

The BRITACOM Virtual Roundtable Meeting was convened on March 16, 2023. Representatives of BRITACOM Council Members, Observers, members of the Expert Advisory Board, representatives of BRITAs and members of the Belt and Road Initiative Tax Journal (BRITJ) Editorial Advisory Board were invited. About 100 representatives from tax administrations of around 30 jurisdictions, international organizations, and business attended the meeting. At the meeting, participants advised on and exchanged insights about the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) Curriculum System Version 1.0 and the BRITJ.

4.1.2 Topics and Main Contents

The meeting consisted of three main parts, namely, the introduction of preparations for the 4th Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF), exchanges among all parties of BRITACEG, in particular on Curriculum System Version 1.0, and the meeting of BRITJ Editorial Advisory Board.

In the discussion of the BRITACEG Curriculum, Mr. Iong Kong Leong, Director of the BRITACEG, shared the development and recent achievements of the BRITACEG, and then introduced Curriculum System Version 1.0 in emphasis to participants at the meeting. Representatives from BRITAs of Astana, Riyadh and Yangzhou delivered keynote speeches on the application of the Curriculum System in their training and activities, and indicated that more seminars would be held under the framework of the BRITACEG Curriculum System in the future so as to establish a platform for experience exchanges and mutual learning among the BRI jurisdictions. The Curriculum System Version 1.0 was applauded by four experts and scholars at home and

abroad who also expressed their personal opinions on further improvement of the curriculum.

As for the BRITJ, Mr. Li Wanfu, Deputy Director of BRITJ Editorial Advisory Board, summarized the work of the Journal since its launch in 2020, which was appreciated by domestic and overseas members of the BRITJ Editorial Advisory Board who considered that the Journal fully embodied the characteristics of the BRI and achieved the effect of communication to some degree. Followed were the suggestions made by the members on how to make the BRITJ better by focusing on the topics of “improving the quality of the Journal, expanding its influence, and the formation and role of the Editorial Advisory Board”.

4.1.3 Outcomes of the Meeting

Firstly, the recognition of the BRITACEG Curriculum System was improved. The Curriculum System Version 1.0 introduced at the meeting was unanimously recognized by the participating experts and representatives through discussion. Participating experts said that by means of introducing cases of tax administration practices in different countries, the Curriculum System Version 1.0 struck a good balance between theory and practice, met the diversified needs of participants with different professional backgrounds and distinct levels of tax administration, and thus contributed to the joint promotion of tax modernization in different countries.

Secondly, constructive opinions on the running of the BRITJ were provided. Regarding the quality of the BRITJ, members of the BRITJ Editorial Advisory Board believed that the Journal should be benchmarked against the international au-

thoritative journals in terms of the selection of topics, the building of author teams, the reviewing system, and the layout design among others. And it should focus on the reform initiatives adopted by the tax administrations of various countries in the face of the new challenges of digitalization and respond to the hot topics in a timely manner in the field of taxation among the BRI jurisdictions. With regard to expanding the international influence of the BRITJ, it was believed that in terms of international cooperation and exchange, content as well as channel construction, the Journal should cover different subjects and contents and expand its audience. Meanwhile, the close contact and extensive cooperation with the tax administrations and relevant research institutes among the BRI jurisdictions should also be strengthened. As for the formation and role of the BRITJ Editorial Advisory Board, the members expressed their willingness to continue to support the work of the Journal and contribute to its development.

Thirdly, the multilateral role of the BRITACOM has been brought into play. Keynote speeches and thematic discussions were successfully delivered and participated by the tax administrations of the BRITACOM, international organizations, business experts and the representatives of enterprises at the meeting. Moreover, the pragmatic and efficient arrangement of the meeting, which met the demands of all parties and was highly valued by the guests, has demonstrated the positive role of the BRITACOM as an important platform for dialogues in the field of tax collection and administration among the BRI jurisdictions and served as useful practice

to continuously strengthen the coordination and cooperation in the field of tax collection and administration. Meanwhile, with the press releases in Chinese, English, Russian, Arabic, Spanish and Portuguese published on the official website of the BRITACOM, the Belt and Road Portal and websites of relevant jurisdictions and international organizations, the meeting was publicized

in multiple languages for the first time, which had a wide range of dissemination and coverage. Accordingly, the influence of the BRITACOM has been continuously enhanced.

News link:

https://www.britacom.org/xw_7086/jzdt/202303/t20230320_1127746.html

4.2 Tax Administration Theme Day Events

4.2.1 The Third Tax Administration Theme Day Event

1. Introduction of the Event

The third theme day event was carried out in the form of “1+1+1”, which consisted of a virtual seminar, a dedicated webpage with online exhibition, and an interactive Q&A module. The third theme day event shared information about tax policies, tax administration, taxpayer services and tax incentives for foreign investment in the African region.

2. Brief Introduction

The virtual seminar of the third event was held successfully on 30 November 2022. Almost 140 representatives from BRITACOM Council Member Tax Administrations, Observers, members of the Advisory Board, businesses investing more in the African region were in attendance.

3. Topics and Main Contents

At the keynote presentation session, Mr LOUMI Chaâbane and Mr. CHERCHARI Ahmed kicked off the seminar by a substantive introduction

to a variety of aspects of Algerian tax policies, taxpayer services and tax administration including tax incentives for investment. It was then followed by Mr. Philip Kargbo from Sierra Leone and Mr. Yoseph Shiferaw from Ethiopia on their respective tax policy and administration. Mr. Nyatefe Wolali DOTSEVI from WATAF delivered an overview of taxes in West African countries. At the Q&A session, participants had extensive exchanges with speakers on topics ranging from tax incentives for investment, tax certainty and tax transparency, etc.

4. Dedicated Webpage

The official website of BRITACOM had launched the third theme day event dedicated webpage, and set up the online exhibition module. The dedicated webpage showcased tax policies, tax incentives, and tax response to COVID-19 of 15 African countries in the form of booklets and web links. In addition, the dedicated webpage set up an online seminar module to upload seminar videos, photos, documents, etc. for the convenience of the website visitors to review

the seminar and know tax policies of African countries.

5. Outcomes of the Event

First, the content of the Event has been expanded. The Third Event focuses on the tax system and administration of relevant countries, helping expand information channels for outbound investment and attract inbound investment for other jurisdictions. Second, the scenario of the seminar has been enriched. A long time interactive Q&A session in the seminar, serving as a platform for direct link between tax authorities and businesses, was well received by all parties. Third, the cooperation has been consolidated. All parties of the BRITACOM have innovated the cooperation mode, enhanced exchanges and mutual trust, tapped the potential of cooperation, improved the cooperation to a new level, and built a platform for interaction between tax authorities and businesses, which explores useful ways to unite strengths from all parties to optimize tax business environment and realize the principle of extensive consultation, joint contribution and shared benefits.

The dedicated webpage:

https://www.britacom.org/zt/ThemeDay/Third_Event/

4.2.2 The Fourth Tax Administration Theme Day Event

1. Introduction of the Event

The fourth Tax Administration Theme Day Event was co-hosted by the BRITACOM Secretariat, the tax administrations of Saudi Arabia, Iran, and the United Arab Emirates. The fourth Tax

Administration Theme Day Event, featuring a virtual seminar and a dedicated webpage with an online exhibition, shared information about tax policies, tax administration, taxpayer services and tax incentives for foreign investment in the Middle East.

2. Brief Introduction

The virtual seminar of the fourth event was held successfully on 18 May 2023. More than 190 representatives from BRITACOM Council Member Tax Administrations, Observers, members of the Advisory Board, “going global” businesses, officials of relevant embassies were in attendance.

3. Topics and Main Contents

At the keynote presentation session, Mr. Wassal Almalki from Saudi Arabia, opened the keynote session by a substantive introduction to Saudi Arabian tax practices on tax dispute resolution and taxpayer services of large enterprises, followed by an introduction by Mr. Morteza Mollanazar from the Iranian National Tax Administration (INTA), to tax system, tax incentives, tax reforms and dispute resolution in Iran. After that, Ms. Sara AlHabshi, Director of Tax Compliance and Enforcement of the Federal Tax Authority (FTA), briefed on the tax policies related to VAT, excise tax and corporate income tax, tax administration, and taxpayer services in the United Arab Emirates. At the remarks session, Mr. Daniel A. Witt, President of the International Tax and Investment Center, shared his observations on the important role of tax policies in attracting investment and promoting development through a pre-recorded video. At the Q&A session, businesses exchanged with the speakers

on topics ranging from tax incentives for headquarters economy, “going global” tax practices and host country’s tax law rules.

4. Dedicated Webpage

The official website of BRITACOM had launched the fourth Theme Day Event dedicated webpage, and showcased 14 materials on Middle Eastern tax policies in the form of booklets and videos. In addition, the dedicated webpage set up an online seminar module to upload seminar videos, photos, documents, etc. for the convenience of the website visitors to review the seminar and know tax policies of Middle Eastern countries, which continuously improved the practicality of the website.

5. Outcomes of the Event

First, the form of the Event has been enriched. A new remarks session was added into the agenda as a personalized adjustment. Mr. Daniel A. Witt, President of the International Tax and Investment Center, was invited to share his observations on the important role of tax policies in attracting investment and promoting development, offering new insights on formulating policies among BRI jurisdictions. Second, the practicality of the seminar has been enhanced. Focusing on the Middle East, which is located in the convergence zone of the BRI, the embassies in Saudi Arabia, Qatar and other countries actively organized local enterprises to participate in the Event, and the number of participants reached the highest.

The dedicated webpage:
<https://www.britacom.org/zt/ThemeDay/FourthEVENT/>

4.2.3 The Fifth Tax Administration Theme Day Event

1. Introduction of the Event

The fifth Tax Administration Theme Day Event was co-hosted by the Secretariat of the BRITACOM, the State Revenue Committee of Ministry of Finance of the Republic of Kazakhstan (SRC), the Tax Committee Under the Government of the Republic of Tajikistan (TCRT), and the National Tax and Customs Administration of Hungary (NTCA). The fifth Tax Administration Theme Day Event, featuring a virtual seminar and a dedicated webpage with an online exhibition, shared information about tax policies, tax administration, taxpayer services and tax incentives in Eurasia.

2. Brief Introduction

The virtual seminar of the fifth event was held successfully on 20 July 2023. More than 120 representatives from the BRITACOM Council Member Tax Administrations, Observers, members of the Advisory Board, “going global” businesses, officials of relevant embassies attended the seminar.

3. Topics and Main Contents

At the keynote presentation session, Ms. Gulmira Smagulova, Head of the Department for Administration of Special Tax Regimes and Business Activities of Individuals of the SRC, showed their domestic tax practices and its featured taxpayer services by a well-prepared video. Mr. Rabizoda Jahongir, Deputy Head of the Directorate General of the Tax Administration of the TCRT, updated the participants on the tax reforms and tax incentives in Tajikistan to create more favorable

conditions for investment and entrepreneurs, including simplifying taxes, lowering tax rates, launching online services and electronic payments. Dr. Áron Barazutti, Taxpayer Services Officer of the NTCA, gave an elaborate guidance for foreign investors in four aspects such as features of tax regime, main taxes, filing procedures and tax supervision system in Hungary. At the Q&A session, participants from UAE and Angola had extensive exchanges with speakers on key topics and issues, such as the tax incentives for SMEs, treatment for informal economy and tax certainty. The highly interactive Q&A session was well received by participants.

4. Dedicated Webpage

The official website of the BRITACOM had launched the fifth theme day event dedicated webpage, and displayed over 10 relevant materials such as videos and booklets to introduce the tax policy framework, taxpayer services, and tax procedures of these three countries. In order to provide visitors with a convenient way to review the content of the seminar and understand the tax policies of Eurasian countries, seminar videos, photos, documents were uploaded to the online seminar module, continuously improving the practicality of the website.

5. Outcomes of the Event

First, bilingual interpretation played a positive role. At the seminar, two representatives from Kazakhstan used Russian-English consecutive interpretation to deliver their speeches and Tajikistan provided Russian-English simultaneous interpretation, so that participants could choose the corresponding language channel at

their convenience. Second, website's attention increased significantly. The registration system showed that a number of staff members from companies and intermediaries have registered and participated in the event through the website. The positive effect of theme day events has gradually become prominent.

The dedicated webpage:

<https://www.britacom.org/zt/ThemeDay/FifthEVENT/>

Development of the BRITACEG

5.1 Background of the BRITACEG

As a pillar of the BRITACOM, the BRITACEG, composed of relevant participants of the BRITACOM relying on existing training institutions or resources, has been carrying out tax training, academic research, technical assistance and knowledge product development, adhering to the principle of extensive consultation, joint contribution and shared benefits. It aims to build a practical platform for mutual learning, knowledge sharing and capacity building for tax administrations from BRI jurisdictions, international organizations, businesses, academia and others, and better support the building of a growth-friendly tax environment.

Since its establishment in 2019, all parties of the BRITACEG have made active efforts. In particular, relying on the Belt and Road Initiative Tax Academies (BRITAs), the BRITACEG has strived to carry out high-quality knowledge training and academic research, increase tax-related technical assistance, strengthen more frequent exchanges and mutual assistance and continuously enhance the administrative capability of BRI jurisdictions based on the concerns of the tax administrations.

So far, 20 tax administrations have become BRITACEG members, and 14 tax administrations, international organizations and academic institutions have become partners of the BRITACEG.

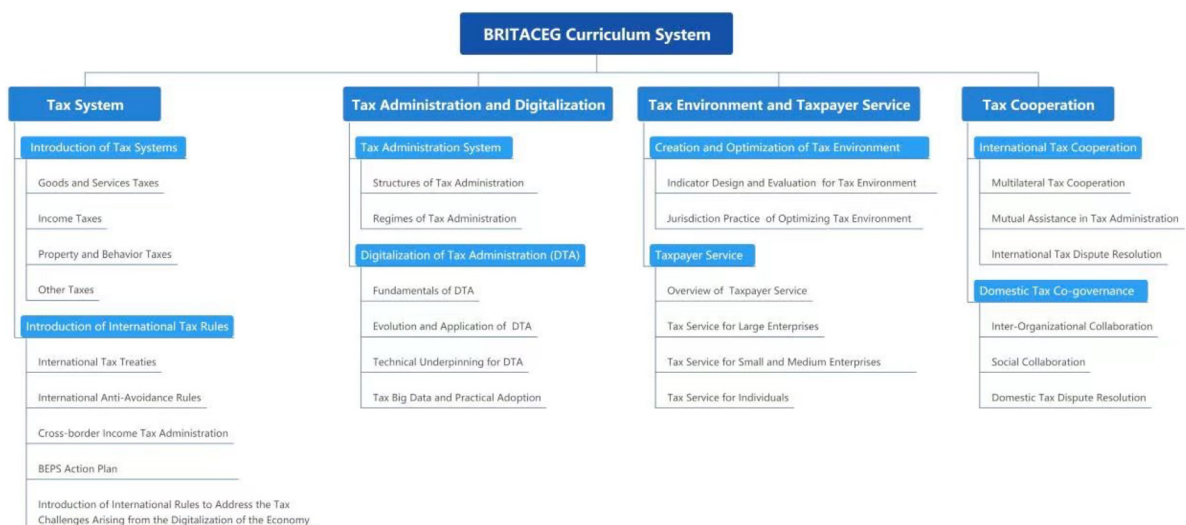
5.2 Progress of the BRITACEG

5.2.1 Curriculum

The BRITACEG adopts a practical, functional and effective target-oriented approach and upholds a scientific, systematic and inclusive design philosophy to develop and release the 1.0 version of its curriculum system, which accords with the demands of BRI jurisdictions on tax administration capacity building and keeps up with the forefront of the international tax reforms.

Under the four themes of “Tax System”, “Digitalization of Tax Administration”, “Tax Environ-

ment and Taxpayer Service” and “Tax Cooperation”, the curriculum system offers 65 courses covering 8 topics and 27 subtopics. Closely sticking to the functional positioning of tax authorities and the responsibilities of tax officials, the courses cover the main work of tax authorities. The curriculum system aims to build a systematic, professional and open learning platform for tax officials from all participants while meeting relevant demands of BRI jurisdictions on mutual improvement of tax administration capacity building.



5.2.2 BRITACEG Trainers

With the increase and the improvement of the team of trainers, the BRITACEG carries out high-level training programs and achieves outstanding results with reputation in the profession being gradually built worldwide.

Since the first batch of expert trainers was teamed in 2022, the BRITACEG develops in the direction of specialization and internationalization. By seizing the opportunity of designing the curriculum system, the BRITACEG continuously invites professionals with deep industry background, good professional quality and rich

experience to participate in the recording of the courses. According to preliminary statistics, more than 100 tax officials and experts from tax administrations and international organizations of 18 jurisdictions have recorded online courses for the BRITACEG. The quality of the courses and the professional level are effectively improved.

5.2.3 BRITAs

The BRITACEG has actively promoted the development and advancement of BRITAs, and so far five BRITAs have been set up: BRITA · Yangzhou, BRITA · Beijing, BRITA · Astana, BRITA · Macao, and BRITA · Riyadh. The BRITAs continue to expand its influence by building a training institution network covering more regions with different languages, including English-speaking, Chinese-speaking, Russian-speaking, Portuguese-speaking regions and Arabic-speaking regions.

Since 2022, the BRITAs have carried out seminars and trainings in an orderly manner. The BRITA · Astana and the BRITA · Riyadh have made great strides in building international training capacity, laying a solid foundation for large-scale trainings in the next step.

BRITA · Yangzhou and BRITA · Beijing have gradually resumed offline training after the pandemic on the basis of online training. The BRITA · Macao carried out its first cross-border cooperative training program under the guidance of the BRITACEG, and continued to explore cooperation mode and promote the construction of practice bases.

5.2.4 BRITACEG Trainings and Seminars

The BRITACEG training program, basically covering the whole field and all links of practical tax work, focuses on basic theory and practical application, conforms to the global economic situation and the development differences of jurisdictions, and attaches equal importance to professionalism and practicality. Up to now, the BRITACEG has organized more than 60 online and offline training programs and seminars, covering over 3,500 tax officials from more than 120 jurisdictions.

Based on the websites of the BRITAs, the BRITACEG carries out online training programs on the four themes of the curriculum system, collects feedback from students in a timely manner, and optimizes training courses, continuously enhances the capability. The BRITACEG gathers multiple platforms and forces, extends cooperation space, innovates training models, carries out various high-quality training activities, and successfully holds multiple offline tax themed training courses. The international influence of the BRITACEG's training continues to increase.

Task Forces

6.1 Background of Task Forces

To implement outcomes of the Second BRITACOF, further enhance the tax administration capacity among BRI jurisdictions, and promote all parties of BRITACOM to jointly build a growth-friendly tax environment, participants of the Second BRITACOF formulated and unanimously adopted the Nur-Sultan Action Plan (2022-2024), and coordinately push forward the work of the Action Plan.

In view of the positions of BRI jurisdictions and

the interests of relevant parties, it is critical that a robust framework is established to ensure the inclusive and effective implementation of Nur-Sultan Action Plan (2022-2024). To this end, task forces have been formed to oversee the implementation of the Action Plan, namely, (i) Raising Tax Certainty; (ii) Reinforcing Capacity Building of Tax Administration; (iii) Improving Tax Environment; and (iv) Promoting Tax Administrations Digitalization.

6.2 Composition of Task Forces

To ensure the inclusiveness and representativeness of task forces, most Council Member Tax Administrations and Observers have joined one or more task forces. The task forces also

draw upon the expertise of the Advisory Board, well-established research institutes around the world, and international organizations.

Composition of Task Forces

Task Forces for Nur-Sultan Action Plan (2022-2024)				
Task Force	Chair	Participants		Members of Advisory Board
		Members	Observers	
Raising Tax Certainty	Co-Chair Macao China Indonesia	Macao China Indonesia Uruguay Cambodia Algeria Angola Hong Kong China Bangladesh P.R.China	New Zealand Singapore Hungary Armenia Italy	Prof. Jinyan Li Prof. Dr. Jeffrey Owens Prof. Guglielmo Maisto Prof. Dr. Stef van Weeghel Prof. Dr. Kees van Raad
Promoting Tax Administration Digitalization	Kazakhstan	Kazakhstan Rwanda Algeria Cambodia Angola Nepal Georgia The United Arab Emirates Bangladesh Uruguay P.R.China	Hungary Armenia Iran CIAT (Inter-American Centre of Tax Administrations)	Prof. Jinyan Li Prof. Dr. Jeffrey Owens Christopher Sanger David Linke
Improving Tax Environment	Cambodia	Cambodia Serbia Bangladesh The United Arab Emirates P.R.China	Hungary Armenia Iran IBFD (International Bureau of Fiscal Documentation) ICC (International Chamber of Commerce)	Prof. Dr. Rup Khadka Dr. Christian Kaeser Prof. H. David Rosenbloom
Reinforcing Capacity Building of Tax Administration	P.R.China	P.R.China Cambodia Angola Tajikistan Bangladesh Algeria Georgia Rwanda	Armenia Iran ICC (International Chamber of Commerce) ITIC (International Tax and Investment Center)	Prof. Dr. Rup Khadka Dr. Christian Kaeser Prof. Dr. Kees van Raad

6.3 Objectives of Task Forces

6.3.1 Raising Tax Certainty

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.

2. We resolve to establish tax dispute prevention mechanisms including Advance Pricing Arrangements to prevent and reduce tax disputes to the maximum extent possible.

3. We stress the need to institute and improve dispute resolution measures including administrative review, legal remedy, and Mutual Agreement Procedure under tax treaties.

4. We are devoted to enhancing international cooperation and exchanges in formulating and enforcing coherent and consistent international tax rules and guidelines.

6.3.2 Promoting Tax Administration Digitalization

1. We are committed to formulating development plans of tax digitalization fitting the conditions of different jurisdictions.

2. We resolve to develop “non-contact” services to maintain business continuity in the COVID-19 pandemic and the post pandemic era.

3. We support efforts to strengthen big data of tax administration to improve quality control, analysis, and application of tax-related data.

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.

6.3.3 Improving Tax Environment

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.

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. 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.

4. We are devoted to improving taxpayers’ compliance and building a fair business environment.

6.3.4 Reinforcing Capacity Building of Tax Administration

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.

2. We will employ questionnaires to continuously identify training needs and determine training topics.

3. We will organize targeted training programs in view of participants' different capacity levels so as to enhance the effectiveness of training.

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.

5. We will issue certificates to participants of training programs to expand the influence and enhance the reputation of the BRITACEG in BRI jurisdictions step by step.

6.4 Progress of Task Forces

Since September 2022, centering on key agenda items and led by task force chairs, the four task forces have effectively implemented various tasks. They have carried out seminars, theme days, and offline and online training programs to encourage all parties to carry out more practical cooperation, acquire cutting-edge tax theories, learn the best tax practices, and reinforce the capability of tax administration in a targeted manner.

6.4.1 The Task Force on Raising Tax Certainty

Led by the co-chairs of Macau China and Indonesia, the task force on raising tax certainty has conducted exchanges and discussions focusing on tax dispute resolution and tax treaties in the earlier stages. In the first half of 2023, the task force has solidly advanced the research project by phases and levels. It has now formed the preliminary draft of a total of seven jurisdic-

tion-specific studies on raising tax certainty. The content is to be further revised and improved as a milestone achievement of the task force for the reference of all parties.

6.4.2 The Task Force on Promoting Tax Administration Digitalization

Since the closing of the Third Forum, the task force on promoting tax administration digitalization has been systematically promoting tasks including the seminar on the "Experience in Building Tax Administration Digitalization" and the report on the "History and Prospect of the Digitalization of Tax Authorities". The task force has conducted regular exchanges and seminars to share advanced experiences and practices of tax administration digitalization and gain a better knowledge of the progress of tax administration digitalization in member countries. Then, it sorts out the main pains and difficulties faced by all parties and summarizes the global

issues of tax administration digitalization under the digital economy to accumulate rich materials for the research report.

6.4.3 The Task Force on Improving Tax Environment

The task force on improving tax environment has consistently progressed with the theme day events of the tax administration and the publication of a special issue on improving tax environment. Up to now, the special issue on optimizing tax business environment has included 18 articles, sharing various parties' advanced experience and practices. After three sessions of the Forum, the theme day events of the tax administration have been continuously upgraded, focusing on the basic tax system and its actual implementation in Africa, the Middle East, and the Eurasian region, respectively. In this way, it provides new opportunities for mutual learning and appreciation among tax administrations of various countries, builds new channels for communication and exchange between tax authorities and enterprises, and nurtures a growth-friendly tax environment jointly with all parties.

6.4.4 The Task Force on Reinforcing Capacity Building of Tax Administration

Since its organization, the task force on strengthening capacity building of tax administration has been exploring ways to enhance capacity building in tax administration in the "Belt and Road" countries from the perspectives of academy establishment, trainer training, training and teaching, and curriculum system design. In February 2023, the BRITACEG curriculum system Version

1.0 was officially released. Subsequently, all the participating parties in the task force launched the work on preparing, recording, and putting on line 65 courses on four themes in full swing. After the COVID-19 pandemic, offline training activities have been gradually resumed, and the chairs of task forces have actively taken the lead in organizing and summarizing the teaching experience to practically improve the quality and efficiency of the training, as well as to build an effective platform for all parties to enhance tax administration capacity building.

BRITACOM Website and Journal

7.1 Official Website of the BRITACOM

In order to satisfy the demands of the BRITACOM parties in regularly sharing and exchanging information, strengthen publicity, and display achievements of the BRITACOM in a diversified and regular way, the Secretariat launched the official website of the BRITACOM in collaboration with other parties (The URL of the website: www.britacom.org). In line with actual needs, the website has set up a column on combating the COVID-19. In this column, the BRITACOM has updated and displayed tax policies of 36 jurisdictions in fighting the pandemic, providing information support for taxpayers suffering from COVID-19 and doing good for the tax work of various jurisdictions. The website continu-

ously improved functions of special columns, information release, and conference services and cross-linked with 27 jurisdictions and international organizations to constantly enhance the practicality and professionalism and expand the reach of the website. In addition, the website newly launched the policy and regulations database module, collecting and displaying the tax policies of 12 jurisdictions for visitors' reference, and the module will continue to add more jurisdictional policies and regulations to expand the coverage. By August 2023, the website has registered more than 200,000 pageviews by visitors from 171 jurisdictions.

7.2 Belt and Road Initiative Tax Journal

In order to enhance the long-term development of the BRITACOM, open a window for BRI jurisdictions to showcase the latest tax laws and regulations and provide reminders about tax administration, build a platform for BRI tax authorities to exchange their experiences in tax administration and best practices, and establish

a bridge between taxpayers and tax administrations in BRI jurisdictions, the BRITACOM regularly publishes the BRITJ from 2020. It is a biannual journal in both electronic version and print version. At present, seven issues have been published, the topics of which are “Responding to COVID-19”, “Digital Transformation”, “Im-

proving Tax Environment”, “Recent Reforms on Tax System and Tax Administration”, “Enhancing Tax Administration Capacity Building”, “Promoting Economy Recovery”, and “Promoting the High-Quality Development of the Belt And Road”.

As an important knowledge product of the BRITACOM, the BRITJ is also an essential platform for mutual learning, communication, and cooperation of the BRITACOM. To highlight the characteristics of the BRI and benchmark with first-class publication standards, the Editorial Office of the journal extensively invited experts from BRI jurisdictions, international organizations, and advisory board in related fields to publish articles. The content of the journal includes the views of the contributors, the interpretation of international tax policies, and the relevant tax practice experience of various jurisdictions or organizations. The seventh issue of BRITJ focuses on two themes, that is, from a taxation perspective, promoting the high-quality development of the Belt and Road and optimizing the taxpayer services by sharing the practice of the tax authorities and the insights of experts. At the same time, a new column of congratulatory letters has been introduced to honor the 10th anniversary of the BRI. The journal will continue to update the “BRI 10th Anniversary” column with more remarkable insights into the BRI and opinions and suggestions on its future development.

BRITACOM Website and Journal

8.1 Brief Introduction to the Advisory Board

8.1.1 Framework of the Advisory Board

The Advisory Board is established by the Council, consisting of prominent figures from international organizations, academic institutions, multinational enterprises, and other related fields. It offers the Council, on a voluntary basis, non-binding strategic advice and opinions on the operation of the BRITACOM. Members of the Advisory Board should be appointed by Chair of the Council for a three-year term of office and eligible for re-appointments.

At the First BRITACOF, Chair of the Council appointed 11 world-recognized tax experts to join the Advisory Board. Since then, the Secretariat has continued to attract elites from different fields in a wide range of ways including targeted invitation, self-recommendation, and recommendation, so as to enrich the openness, inclusiveness and professionalism of the BRITACOM. At present, the Advisory Board has a total of 16 members.

8.1.2 Work of the Advisory Board

Since the First BRITACOF, the Advisory Board and the Secretariat have established a regular exchange mechanism and jointly formulated a detailed work plan for using resources and

expertise and jointly building the BRITACOM in an effective manner.

Firstly, joining the task forces of the Nur-Sultan Action Plan (2022-2024). With the in-depth development of the BRITACOM, 10 members of the Advisory Board have joined the task forces of the Nur-Sultan Action Plan (2022-2024) according to their expertise. They put forward opinions on the implementation of the Nur-Sultan Action Plan (2022-2024) and took the initiative to contact the Chair and members of task forces to help with the related work. In addition, the members have also provided support for the BRITACOM seminars and activities according to the Nur-Sultan Action Plan (2022-2024).

Secondly, helping with the preparation for the Fourth BRITACOF. All members of the Advisory Board responded positively to the invitation of the BRITACOM and made beneficial suggestions for the preparation of the Fourth BRITACOF. On the one hand, a total of 6 members were invited to play important roles such as topic moderators and keynote speakers, helping turn the BRITACOF into a platform integrating experience sharing, mutual learning, and professional discussion. On the other hand, considering international developments, members of the

Advisory Board took advantage of their expertise, keen perspectives, and cutting-edge vision to advise on topic selection and guest invitation of the BRITACOF.

Thirdly, contributing to the BRITJ. Based on their extensive theoretical and practical experience as well as enthusiasm for academic research and creation, the Advisory Board strongly supported seven issues of the BRITJ and contributed

25 high-quality essays, involving topics such as digitalizing tax administration, tax dispute resolution, and other international tax topics. The essays have won wide attention and high praise for detailed cases, comprehensive data, thorough analysis, and novel ideas, providing solutions and setting the direction for the development of international tax administration cooperation.

8.2 Members of the Advisory Board (In alphabetical order)



Babatunde Oladapo is the Executive Secretary of the West African Tax Administration Forum (WATAF) where he oversees the day-to-day administration of the Forum's secretariat operations. Under his leadership, WATAF has grown to become a voice to listen to at international forums on matters relating to tax administration in West Africa. He is a chartered tax practitioner, and his over twenty years career as a tax administrator at the Federal Inland Revenue Service (FIRS), Nigeria has taken him through the field of tax operations, taxpayers' relationship management, and development of the corporate communications function of the Nigerian national tax authority, FIRS.



Christian Kaeser is the Corporate Vice President & Global Head of Tax of Siemens AG, responsible for global tax strategies and tax risk management for the Siemens Group. He is a member of the Executive Committee of International Fiscal Association and the president of the German Branch of IFA. He has extensive tax-related experience in M&A restructuring and transfer pricing and has authored numerous research and review articles on the German tax system and international taxation. He received an MBA from the University of Lausanne, Switzerland.



Christopher Sanger is EY Global Government and Risk Tax Leader and EY EMEA and UK & Ireland Tax Centre Tax Policy Leader. Chris has extensive experience in advising governments, including as Head of Business Tax Policy in the UK's HM Treasury. He is Chairman of the Institute of Chartered Accountants in England & Wales's Tax Technical and Oversight Committee and founder of its Tax Policy Committee; a Council Member of the Institute of Fiscal Studies and chair of the Forum of Tax Professionals, which advises UK Ministers on the making of tax policy. Chris is also a member of the United Nations' Subcommittee on Extractive Industries Taxation Issues for Developing Countries and has given evidence to various Parliamentary and governmental committees.



David Linke is the Global Head of Tax and Legal for KPMG International and a member of the Global Management Team for KPMG. David is well known and sought after all over the world for his significant insights and guidance on the rapidly evolving tax environment. He also leads the policy response of KPMGI in terms of tax policy as it pertains to various bodies including the OECD, EU, and other supra-national organizations. David was previously the National Managing Partner of Deal Advisory, Tax, and Legal for KPMG Australia. He was responsible for the leadership of the firm's Economics and Tax Centre which was instrumental in the development and engagement with the Government on tax and economic policy. He has over 19 years' experience in tax advisory, particularly in the area of M&A and international M&A tax. David holds a Bachelor's degree in Economics and Laws. He is a member of the Institute of Chartered Accountants in Australia and a Fellow of the Tax Institute.



Guglielmo Maisto is a professor of international and comparative tax law at the Università Cattolica di Piacenza. He is the President of the Italian Branch of the International Fiscal Association, Chair of the European Region of the International Fiscal Association. He acted as a consultant to the Ministry for European Community Affairs and was a member of the EU Joint Transfer Pricing Forum on transfer pricing. He is a member of several law societies and on the editorial board of various tax legal journals. He authored several books and articles with special reference to international taxation with special emphasis on the taxation of income derived from the operation of ships, aircraft, and road transportation in international traffic.



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