



Annual Report of the Belt and Road Initiative Tax Administration Cooperation Mechanism (2024)

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

September 2024

Foreword

Dear readers,

Greetings!

Time stops for no one, and the seasons keep changing. The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) has traversed a memorable time for five years since its inception in Wuzhen, an ancient water town south of the Yangtze River. Over the past five years, we have worked together and deepened our cooperation, not only building a “bridge” for all parties to promote the unimpeded flow of economy and trade, and enhance tax administration capacity, but also providing a bond to promote mutual learning and prosperity. 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 kicks off another golden decade of the Belt and Road Initiative (BRI). Under the guidance of the BRI, and with the joint efforts of tax authorities from various countries, international organizations, academic institutions, and industry, the BRI tax administration cooperation has achieved fruitful outcomes. Over the past five years, the BRITACOM has been committed to actively upholding multilateralism in global tax governance. It has focused on issues of concern to BRI jurisdictions, such as promoting tax administration digitalization, raising tax certainty, and improving the tax environment, and leveraged forums, seminars, theme days, and other activities as platforms to set up a stage for emerging economies and developing countries. Besides, it has advocated the concept of multilateral tax co-governance, helped BRI jurisdictions to join the ‘circle of friends’ in global tax governance, and provided new institutional arrangements for reshaping international tax governance. The BRITACOM endeavors to promote tax administration capability. Centering on the needs of BRI jurisdictions to strengthen their capacity, we have built a multilingual training network in English-speaking, Chinese-speaking, Portuguese-speaking, Russian-speaking, and Arabic-speaking regions, established a curriculum system themed on “Tax system”, “Tax Administration and Digitization”, “Tax business Environment and tax Service” and “Tax cooperation”, and assembled a professional and international team with experts and trainers. These efforts are utilised to equip tax officials in the BRI jurisdictions with the professional knowledge required to prepare for the new rules of international taxation and to effectively strengthen their capacity in tax administration.

In the past year, the journey ahead for the BRITACOM may be long and arduous, but with sustained actions, we are ushering in a brighter future. We have held seminars, themed days, and training programs on hot topics in taxation, fully demonstrating the breadth of tax cooperation, delved into the construction of intellectual products such as tax law libraries and journals to thoroughly reflect the depth of tax cooperation, and advocated mutual learning and assistance to strongly demonstrate the warmth of tax cooperation. This Annual Report is compiled to demonstrate the progress of the BRITACOM and extend appreciation to those who care and support us.

This Annual Report will be released during the Fifth Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) in Hong Kong, China on 24-26 September 2024, which propels the implementation of the relevant deliverable of multilateral tax cooperation of the Third Belt and Road Forum for International Cooperation. Considering “Deepening Tax Administration Cooperation for High-Quality Belt and Road Development” as the theme of this BRITACOF, related parties around the world will exchange best practices and explore the path of implementation. With more profound taxation exchanges and cooperation, we are looking forward to working with all parties to enhance tax administration capacity and foster a growth-friendly tax environment.

A just cause finds great support, and a journey with many companions gets far. We firmly believe that, with the joint efforts of all parties, we will turn the BRITACOM into a model international cooperation platform for promoting trade and investment liberalization and facilitation in BRI jurisdictions and for facilitating the achievement of the United Nations 2023 Sustainable Development Goals. Thereby, those concerted efforts will better serve the construction of high-quality Belt and Road cooperation, and the building of a community with a shared future for mankind.

Wang Daoshu

Executive Secretary of the Secretariat of the BRITACOM

Deputy Commissioner

State Taxation Administration, China

September 2024



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Chapter One

Introduction to the Belt and Road Initiative Tax Administration Cooperation Mechanism

1.1 Overview

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 Member Tax Administrations 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 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 Comments from Relevant Parties

Ms. Margarita Faral, Director General of Revenue of the General Directorate of Taxation of Uruguay (DGI) emphasizes that it is a pleasure for DGI to join the BRITACOM and to be one of its founding Member Tax Administrations. DGI appreciates the platform provided by the BRITACOM, the BRITACOF as well as the BRITACEG for facilitating the exchange of experience and conducting course training among diverse tax authorities. DGI wishes the BRITACOM greater progress and consolidation in the coming years.

Mr. Ng Wai Choong, Commissioner of Inland Revenue/CEO, Inland Revenue Authority of Singapore (IRAS) emphasizes that the BRITACOM has been an effective platform to advance tax cooperation and knowledge sharing among the Belt and Road Initiative jurisdictions and partners. The IRAS has benefited from participating in the BRITACOM events and initiatives to exchange views and learn from other tax administrations. Looking ahead, the IRAS looks forward to the BRITACOM's continued contributions in collaborating in cross-border dispute prevention and resolution.

Mr. Mekar Satria Utama, Director of International Taxation, Directorate General of Taxes, Ministry of Finance of Indonesia says that he is thankful that the BRITACEG has been very supportive to Ministry of Finance of Indonesia through the extensive and various topics of the online taxation training so far. Mr. Mekar Satria Utama hopes that the BRITACOM will continue to work on significant developments and trends in international taxation in the future.

Mr. Balázs Kertész, Deputy Head of Planning and Analysis Department, Central Management, National Tax and Customs Administration, Hungary (NTCA) says that the NTCA has a lot to thank for the BRITACOM especially in the field of capacity building. Since NTCA sees the enormous value of the BRITACEG training system, they have also decided to contribute to it by sharing experience and offering lectures during several online courses and recorded video materials.

Mr. Francisco Garcia, First Secretary of Peruvian Embassy in China, emphasizes that establishing a “bridge” in the tax domain of the BRI will ultimately yield benefits for companies across various countries and regions. He believes that the BRITACOM serves as a pivotal platform for fostering cooperation among nations along the Belt and Road, thereby enhancing the tax environment between participating countries and those involved in this global initiative.

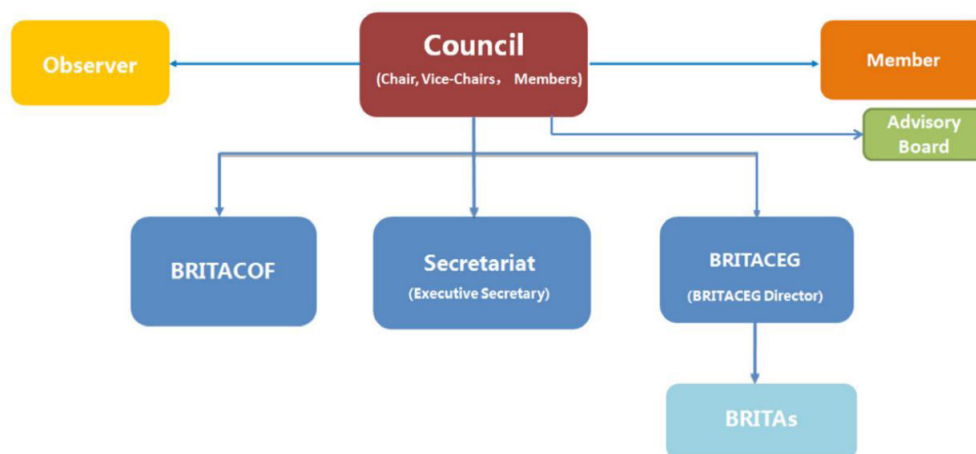


Mr. Smail Halfaou, Counsellor in charge of cooperation, Algerian Embassy in China, holds that this cooperative mechanism primarily focuses on exchanging experience related to tax collection and

administration. It provides an opportunity to share theoretical research findings as well as advanced practices among co-building nations, facilitating their efforts towards establishing more efficient systems for tax collection and administration. He expresses great anticipation for future developments within this cooperative mechanism.

1.2 Organizational Structure

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, and the Deputy Executive Secretary assists the Executive Secretary in discharging his/her functions. Both the Executive Secretary and the Deputy Executive Secretary are



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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 Belt and Road Initiative Tax Academies (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 tax administrations that have joined the BRITACEG as a member, and hold office for three years, eligible for re-appointments.

1.3 Relevant Parties

1.3.1 Council Member Tax Administrations (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, the 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), International 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), CIAT, 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 (September 2023-September 2024)



Levan Kakava

Chair of the Council

Head of the Revenue Service of Georgia



Davlatzoda Nusratullo Muqim

Vice-Chair of the Council

Chairman of the Tax Committee under the Government of the Republic of Tajikistan



Khalid Ali Al-Bustani

Vice-Chair of the Council

Director General, Federal Tax Authority of the United Arab Emirates



Margarita Faral

Vice-Chair of the Council

Director General of Revenue of the General Directorate of Taxation of Uruguay



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Jeneba Kpaka-Bangura (2023.12 till now)

Vice-Chair of the Council

Chairperson of National Revenue Authority, Republic of Sierra Leone



Tuma Adama Gento-Kamara (2019.4-2023.12)

Vice-Chair of the Council

Formal Chairperson of National Revenue Authority, Republic of Sierra Leone



Iong Kong Leong

Director of the BRITACEG

Director of Financial Services Bureau of Macao, China



Wang Daoshu

Executive Secretary

Deputy Commissioner of the State Taxation Administration, China



Yermek Kozhabergenov

Deputy Executive Secretary

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

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Chapter Two Secretariat

2.1 Introduction

2.1.1 Establishment of the Secretariat

The Secretariat is located in Beijing, the 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.



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

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 Tax Administrations in preparing BRITACOF conferences;
4. coordinate activities of the BRITACEG, such as training, research and technical assistance programs;
5. prepare and submit annual reports 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.

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Chapter Three

Introduction to the Fourth BRITACOF

3.1 Snapshot

From 11 to 13 September 2023, the Fourth BRITACOF on “Improving Tax Environment” was convened in Tbilisi, Georgia. More than 300 delegates, including 25 heads and deputy heads of tax authorities from 32 jurisdictions, and representatives and experts from 10 international organizations and world-famous enterprises attended this event onsite and remotely.



According to the *MoU on the Establishment of the BRITACOM*, during the forum, the Council announced Mr. Levan Kakava, Head of the Revenue Service of Georgia to be the President of the 4th BRITACOF and Chair of the BRITACOM Council. Mr. Davlatzoda Nusratullo Muqim, Chairman of the Tax Committee under the Government of the Republic of Tajikistan, was elected as a new BRITACOM Council Vice-Chair. The Council Meeting also introduced New Advisory Board Members Mr. Albert Baker, Global Tax Policy Leader Deloitte; Mr. Babatunde Oladapo, Executive Secretary of WATAF; Mr. Edwin Visser, Deputy Global Tax Policy Leader of PwC; and Mr. Marcio Ferreira Verdi, Executive Secretary of Inter-American Centre of Tax Administrations (CIAT).



In the three-day agenda, the delegates carried out in-depth discussions on six topics, namely 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, Dispute Resolution Mechanism and Tax Environment Improvement. Participating parties reached broad consensus amongst BRI jurisdictions and jointly released the *Joint Statement of the Fourth BRITACOF*.

3.2 Review

The Fourth BRITACOF was held both online and offline to provide a significant communication platform for participating parties to strengthen tax administration capacity building. The Fourth BRITACOF is composed of opening addresses, speeches and panel discussions on six topics, and the Business and Industry Tax Dialogue. The details are as follows.

3.2.1 Opening Addresses



At the opening ceremony, Mr. Lasha Khutsishvili, Minister of Finance of Georgia, delivered a welcome address to all the delegates. Mr. Wang Daoshu, Executive Secretary of BRITACOM Secretariat, updated the work progress of the BRITACOM. Mr. Iong Kong Leong, Director of the BRITACEG and Director of Financial Services Bureau of Macao, China, updated the work progress of the BRITACEG. Mrs. Amel Abdullatif, General Director of Taxes of Algeria, expressed appreciation and congratulations to the Revenue Service of Georgia for hosting this BRITACOF and introduced achievements made during her term of office as President of the third BRITACOF and Chair of the BRITACOM Council. Mr. Wang Jun, Commissioner of State Taxation Administration of China (STA), delivered his keynote speech on Improving Tax Environment for Common Development, during which Mr. Wang Jun reviewed the fruitful results of the concerted efforts of advancing the BRITACOM, shared China's explorations and practices of improving tax environment, and proposed three initiatives for pursuing high-quality development of the BRI jurisdictions.

3.2.2 Speeches and Panel Discussions on Six Topics

1. Overall Planning of Improving Tax Environment



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Introduction to the Fourth BRITACOF

Speakers from South Africa, the International Monetary Fund (IMF), the International Tax and Investment Center (ITIC) and the Asia Oceania Tax Consultant's Association (AOTCA) delivered keynote speeches in this session.



Mr. Edward Kieswetter, Commissioner of South African Revenue Service (SARS), shared various initiatives and valuable experience of SARS in enhancing the efficiency of the tax business environment through a pre-recorded video.

Ms. Debra Adams, Division Chief, Revenue Administration, Fiscal Affairs Department of IMF, shared the global economic and tax performance, as well as challenges faced by businesses and countries in building their tax capacities.

Mr. Daniel Witt, President of ITIC, shared the three mega trends affecting the future of international taxation.

Mr. Jeremy Choi, President of AOTCA, shared that Hong Kong, China is an investment and fundraising platform for trade and business between Chinese mainland and other BRI countries.

2. Transparency of Tax Regulations and Tax Administration

In this section, Hong Kong (China), Kazakhstan, the African Tax Administration Forum (ATAF) and EY shared their practices from the perspective of transparency of tax regulations and tax administration.



Mr. TAM Tai-pang, Commissioner of Inland Revenue Department of Hong Kong (IRD), China, shared the development of tax transparency and how the IRD disseminates tax information to taxpayers.

Mr. Kairat Miyatov, Deputy Chairman of State Revenue Committee of Ministry of Finance of the

Republic of Kazakhstan, shared the experience and emphasized the innovations and approaches in administration of Kazakhstan.

Mr. Logan Wort, Executive Secretary of ATAF (video), shared the importance of tax transparency lies in its ability to enhance tax administration, foster public trust, and promote tax compliance.

Mr. Christopher Sanger, EY Global Government and Risk Tax Leader, shared the transparency of the data, transparency of tax system performance and transparency of the rule of law.

3. Reducing Tax Burden

In this section, Algeria, Georgia, and PwC made an overall presentation of their domestic system construction in reducing tax burden.



Mr. Mohand AMEUR, Deputy Director of Taxes of Algeria, shared the tax system of Algeria, measures to reduce tax burden and to streamline tax process, tax incentives for investment, tax incentives for scientific research and innovation, and tax incentives to enhance the competitiveness of enterprises.

Mr. Arsena Tevdorashvili, Deputy Head of Division at Analytical Department of the Revenue Service of Georgia, shared the close correlation among enhancing tax and customs duties compliance, fostering sustainable development of institutional capacity, and promoting international cooperation.

Mr. Edwin Visser, Dep. Global Tax Policy Leader of PwC, shared the importance of tax systems in collecting revenue and attracting foreign direct investment.

4. Streamlining Tax Compliance

Iran, Angola, Armenia, Singapore, the West African Tax Administration Forum(WATAF) and KPMG shared their experiences from the perspective of streamlining tax compliance.

Dr. Seyed Mohammad Hadi Sobhanian, President of Iranian National Tax Administration, shared the measures to streamline tax compliance, such as simplifying the direct tax, establishing a comprehensive tax database, enhancing the legislation governing point-of-sale and taxpayer systems, along with imposing stricter penalties.

Mr. Tiago Cordeiro dos Santos, Member of the Board of Directors, Angola Revenue Administration, shared the establishment of a robust relationship between tax enterprises and the streamlining of tax compliance can be achieved through enhanced publicity, guidance, and offering comprehensive tax

courses.

Mr. Ashot Muradyan, Deputy Chairman of State Revenue Committee of the Republic of Armenia, shared the strategies for enhancing the promotion of simplified tax compliance through the utilization of big data applications, artificial intelligence, tax fraud prediction, precise supervision, and the influence of tax audits on taxpayer behavior.



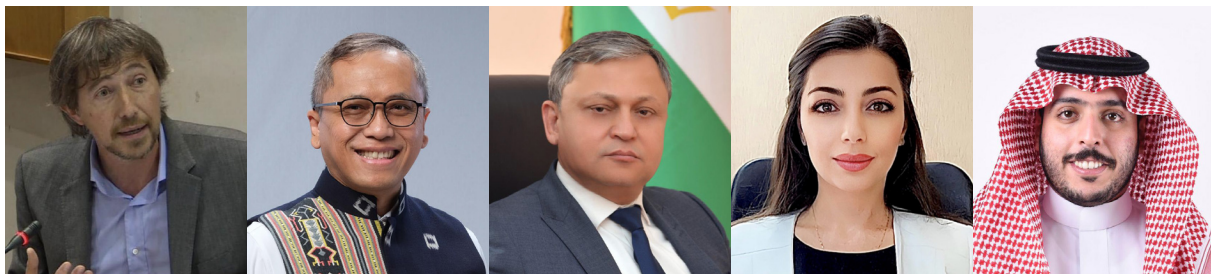
Mr. Pek Zhiyu, Assistant Commissioner of IRAS, shared the integrated compliance and service framework of IRAS, encompassing the precision of top-level design, accuracy in tax payment services, continuity in behavior promotion, and correctness of tax payment concepts.

Mr. Babatunde Oladapo, Executive Secretary of WATAF, shared the definition of tax compliance by examining taxpayers' attitudes and behaviors toward compliance, as well as government policies' influence on tax compliance.

Mr. Grant Wardell-Johnson, KPMG Global Tax Policy Leader, shared the information regarding Pillar Two on global minimum taxes.

5. Information Technology and Tax Environment Improvement

Indonesia, Tajikistan, Georgia, Saudi Arabia, and the Inter-American Center of Tax Administrations (CIAT) shared their respective experience in information technology and tax environment improvement.



Mr. Iwan Djuniardi, Assistant to the Minister of Finance for Tax Regulation and Law Enforcement, Indonesia, shared the experience of the Director General of Minister of Finance of Republic of Indonesia in improving business environment with information technology.

Mr. Solehzoda Ayubjon Maruf, First Deputy Chairman of the Tax committee under the Government of the Republic of Tajikistan, shared that the main task Tajikistan facing is the transition from a total fiscal function to a service-oriented model based on the development of partnerships between tax authorities and taxpayers.

Ms. Lika Chopuryan, Main Specialist at Methodology Department of Revenue Service of Georgia, shared the modern tax debt management in Georgia, aiming to improve the rate of timely payment of tax debt and reduce the volume of accumulated tax debt.

Mr. Omar Almoosa, Director of E-Invoicing Program in the Zakat, Tax and Customs Authority (ZATCA) of Saudi Arabia, shared the implementation of e-invoice in Saudi Arabia.

Mr. Santiago Diaz de Sarralde Miguez, Tax Studies and Research Director at CIAT, shared CIAT's implementation of digital technology to enhance the tax business environment. His speech focused on background analysis, data acquisition strategies, data application techniques, and artificial intelligence integration.

6. Dispute Resolution Mechanism and Tax Environment Improvement

The United Arab Emirates, the International Bureau Of Fiscal Documentation (IBFD), Deloitte and Huawei shared their practices from the perspective of dispute resolution mechanism and tax environment improvement.

Ms. Sara Al Habsh, Executive Director of Tax Compliance Sector of the Federal Tax Authority, the United Arab Emirates, shared the importance of establishing a modern tax system for dispute resolution and economic development.

Mr. Victor van Kommer, Director of Tax Services and Board Member of the IBFD, shared the measures to organize the disputes and the appeal procedures.

Mr. Albert Baker, Global Tax Policy Leader at Deloitte, shared three surveys conducted by Deloitte, namely the *Global Tax Income Survey 2023*, the *Tax Dispute Resolution Survey* and the *Multinational Companies' Response to Corporate Tax Investigations*.

Mr. Daniele Trois, Director of Global Tax Policy & Certainty at Huawei, shared various approaches to addressing disputes, encompassing the date consistent tax guidance, risk-based compliance controls, certainty-binding rulings, effective and fair tax audit programs, and cooperative relationship.



3.2.3 Business and Industry Tax Dialogue

Mr. Christian Kaeser, Emeritus Chair of ICC Tax Commission, Global Head of Tax of Siemens, shared the significance of taxation and the influence of tax rates and tax credits on investment.



Mr. Michael Lennard, Chief of International Tax Cooperation and Trade in the Financing for Development Office (FfDO) of the United Nations (video), shared the insights on enhancing the tax business environment and elucidated the significance of enterprises' involvement in dispute resolution.

The panel discussion also witnessed the active participation of esteemed individuals, including Mr. Dirgha Raj Mainali, Director General of the Inland Revenue Department, Nepal, Mr. Jeremy Choi, President of Asia Oceania Tax Consultant's Association (AOTCA), Mr. Clive Baxter, Head of Tax Policy, Huawei Global Finance (UK) Ltd, Mr. Ma Long, China Tax Policy Services Leader of PwC.

3.3 Outcomes

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



3.3.1 Joint Statement of the Fourth BRITACOF

The Joint Statement, which consists of five parts, including overview, positions, outcomes and objectives, elaborates on the achievements of the Belt and Road Initiative over the past 10 years, recognizes the contributions made by the BRITACOM over the past 4 years, and reaffirms the importance and necessity for all parties to build consensus and strengthen cooperation under the framework of the *Nur-Sultan Action Plan (2022-2024)*. In the future, all parties will continue to strengthen cooperation under the framework of the BRITACOM to build a growth-friendly tax environment.

3.3.2 Action Plan for Improving Tax Environment (2023-2025)



The Action Plan sets out the cooperation visions and practical initiatives of all parties from 2023 to 2025, which mainly include building a rule-of-law and an intelligent tax environment, enhancing the transparency of tax information, streamlining tax compliance, continuing the theme day events, and promoting the construction of the BRITACEG Curriculum System.

3.3.3 Improving Tax Environment—Best Practice

Improving Tax Environment--Best Practice, a collection of 18 articles have been collected and compiled to introduce the practices of relevant jurisdictions in improving tax environment and provide reference for the tax administrations of the BRI jurisdictions. At present, the BRITACOM has edited the above experience sharing into a special issue, providing high-quality resources for mutual learning.

3.3.4 Improving Tax Environment--Theme Day Events

Since 2022, under the guidance of task force on Improving Tax Environment of the *Nur-Sultan Action Plan (2022-2024)*, the BRITACOM has organized seven online theme day events for tax authorities, focusing on the basic tax systems and their implementation of different regions, so as to open up the channels of communication between the tax authorities and enterprises, and has obtained positive responses from all parties. A 4-minute video clip of highlight moments of the events was released to show the fruitful outcomes of relevant parties in the construction of the BRITACOM.

3.3.5 BRITACEG Curriculum System Version 1.0

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. As of August 2023, 63 courses have been completed and put on line through the website of the Belt and Road Initiative Tax Academy.

3.3.6 Annual Report of the BRITACOM (2023)

The Annual Report summarizes the construction of the BRITACOM since the third BRITACOF (from September 2022 to the present) in eight aspects, 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.



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Chapter Four Seminars and Events

4.1 Virtual Seminars

4.1.1 Virtual Seminar on experience of Tax Administration Digitalization

1. Introduction of the Seminar

The Virtual Seminar with the theme of experience of Tax Administration Digitalization was held on 5 December 2023, attracting more than 200 representatives from BRITACOM Member Tax Administrations, Observers, the Advisory Board and business from over 20 jurisdictions.

2. Topics and Main Contents

At the beginning of the seminar, Ms. Bakhytgul Kazakpayeva, Head of Training and Methodological Center of the State Revenue Committee of Ministry of Finance of Kazakhstan (SRC) briefly reported the progress of the task force and introduced the following steps. It was then followed by four keynote speeches. Dr. Csaba Bóta, Tax Expert from the Risk Analysis and Data Science Department of the National Tax and Customs Administration of Hungary, shared their experiences on tax data, risk analysis, and statistical models. Mr. Yerzhan Mustafin, Head of the End-to-End Monitoring Department of the Digitalization Department of the SRC gave a substantive introduction to their national traceability system. Mr. Xu Jianan, Tax Officer of Planning and Design Division of Tax and Information Technology Administration Department of STA China presented insights on China's overall planning of tax administration digitalization. Dr. Imam Arifin, Director at Directorate Transformation of Business Process of Directorate General of Tax of Indonesian Ministry of Finance updated the participants on their tax reforms towards digitalization. At the last session, Mr. WONG Kai-cheong, Assistant Commissioner of the IRD and Mr. Se Chi Kit, Officer of Financial Services Bureau of Macao, China also shared their experience and stories on tax administration digitalization. The participants were attentive at the conference, actively participated in the online polls and had extensive exchanges with the speakers on key topics and issues.

3. Outcomes of the Seminar



This seminar would contribute to the fruitful outcomes of this task force to be released on the fifth BRITACOF to be hosted by the IRD in September 2024. More seminars will be organized under the framework of the *Nur-Sultan Action Plan (2022-2024)* on promoting tax administration digitalization, raising tax certainty, improving tax environment, and reinforcing capacity building of tax administration to exchange views, share best practices, and improve the outcomes of each task force, so as to deliver high-quality outcomes in the fifth BRITACOF.

4.1.2 Virtual Seminar on Raising Tax Certainty

1. Introduction of the Seminar

The Virtual Seminar on Raising Tax Certainty was held on 12 December 2023. More than 160 representatives from the BRITACOM Council Member Tax Administrations, Observers, the Advisory Board, and business attended the meeting. All participants and speakers contributed to this informative and engaging event.

2. Topics and Main Contents

At the seminar, Prof. Dr. Jeffrey Owens, Director of WU Global Tax Policy Center, Vienna University of Economics and Business, and his colleagues Dr. Anastasiya Piakarskaya, and Mr. Timoleon Angelos Christodouloupoulos emphasized the importance of raising tax certainty, called for resolving tax disputes through domestic and international cooperation. Mr. Guglielmo Maisto, Professor of international and comparative tax law at the Università Cattolica di Piacenza, shared his research related to advance tax rulings, mutual agreement procedure and tax dispute resolution mechanisms in the context of Pillar Two. Mr. Lasha Koberidze, deputy chief of the legal department of the Georgia Revenue Service (GRS), introduced the recent progress in tax law transparency, advance tax rulings and tax dispute resolution by GRS. Ms. Zhang Lin, Deputy Chief of Recordation Review Division, Tax Policy and Legislation Department, STA China presented views in the experiences and practices of China's tax law formulation, implementation and domestic dispute resolution. Dr. Mekar Satria Utama, Director of International Taxation, Directorate General of Taxes, Indonesian Ministry of Finance shared Indonesia's experience and practices on tax certainty, including domestic and international tax certainty, advance pricing arrangement, mutual agreement procedure, and possible challenges arising from the implementation of the Two-Pillar Solution for digital economy. Participants were attentive at the conference, actively participated in the online Q&A session and had extensive exchanges with speakers on key topics and issues.

3. Outcomes of the Seminar

The virtual seminar aims to promote the research on the topic of raising tax certainty and to provide experience that could be referenced for the BRI countries. Raising tax certainty is of great significance in reducing the business risks and additional tax burdens of taxpayers, and improving tax environment. More seminars will be organized on the topics listed in *Nur-Sultan Action Plan (2022-2024)* next year to facilitate communication among BRITACOM parties, and contribute to the building of a growth-friendly tax environment.



4.1.3 The Task Force Meeting and the Virtual Seminar on Raising Tax Certainty

1.Introduction of the Seminar

The Virtual Seminar on Raising Tax Certainty was held on 28 March 2024, attracting more than 260 representatives from BRITACOM Member Tax Administrations, Observers, the Advisory Board and business from over 20 jurisdictions. Participants were attentive at the conference, actively participated in the online polls and had extensive exchanges with speakers on key topics and issues during the Q&A session.

2. Topics and Main Contents

At the seminar, Mr. Logan Wort, the Executive Secretary (ES) of the ATAF shared the African experience and practices in improving tax certainty. Mrs. Marijana Markovic, the head of Section for Marketing and Public Relations, Taxpayer Services and Education Department in the Tax Administration of the Republic of Serbia, introduced the recent progress in taxpayer services in Serbia, their future plan to build the client-oriented approach to taxpayers and raise taxpayers' voluntary compliance level. Mr. David Watkins, the partner at Deloitte in Sydney commented on the concept of the tax certainty and expressed the ATO's advice and guidance on raising tax certainty. Ms. Ng Pei San, the Tax Director in the IRAS, presented insight in Singapore's practices in dispute prevention and resolution mechanisms in both the domestic and the international context. Mr. Bruno da Silva, the Legal Advisor at the Financial Services Bureau of Macao SAR, emphasized the importance of General Anti-Avoidance Rules (GAARs) and their utilization to the tax certainty.

3.Outcomes of the Seminar

The virtual meeting was preceded by the Task Force Meeting on Raising Tax Certainty. The co-chairs, members of raising tax certainty task force, and the BRITACOM Secretariat attended the meeting. The Task Force Meeting and the Virtual Seminar on Raising Tax Certainty facilitate the sharing of best practices among BRITACOM parties, help to improve the outcome of the Raising Tax Certainty task force, which will be released at the fifth BRITACOF, and contribute to the building of a growth-friendly tax environment.

4.2 Special Event: Embassy Officials Visit to the BRITACOM Secretariat

1.Introduction of the Event

On April 18 2024, at the invitation of the BRITACOM Secretariat, embassy officials from the BRI jurisdictions including Kazakhstan, Algeria, Tajikistan, Mongolia, Ethiopia, D.R. Congo, Cameroon, Peru, and Azerbaijan, as well as representatives from international organizations such as the IBFD, paid a visit to the Secretariat and participated in a round-table meeting on the vision for tax administration cooperation along the developing economies.



2. Topics and Main Contents

At the round-table meeting, Mr. Smail HALFAOUI, Counsellor in charge of Cooperation, Embassy of Algeria to China, Ms. Raushan Izbassarova, First Secretary, Embassy of the Republic of Kazakhstan to China, Mr. Huang Suhua, Deputy Director-general of the International Taxation Department of the STA China, delivered keynote speeches as guest representatives. They shared their experience in participating in the construction of the BRITACOM, expressing their vision for continuing to play a bridging role and promoting cooperation under the framework of the BRITACOM to build a growth-friendly tax environment. Following the keynote remarks, the guests engaged in a discussion to exchange views on issues of common concern and deliberate on development initiatives of the BRITACOM.



3. Outcomes of the Event

This event aimed to review the evolutionary development of the BRITACOM and embrace a better development vision to promote the building of a pragmatic and efficient tax cooperation mechanism, which would in turn contribute to the establishment of a growth-friendly tax environment.

4.3 Tax Administration Theme Day Events

4.3.1 The Sixth Tax Administration Theme Day Event

1.Introduction of the Event

The sixth Theme Day Event was carried out through a virtual seminar and the launch of a dedicated webpage, highlighting tax administrations in Latin America and marking the conclusion of the theme day events for 2023.



2.Brief Introduction

The virtual seminar for the sixth event, which took place on 16 November 2023, drawing significant attention from businesses, BRITACOM Member Tax Administrations, Observers, relevant jurisdictions, and international organizations. More than 80 people participated in the event to carry out dialogues and communication between tax authorities and enterprises.

3.Topics and Main Contents

The speakers from Uruguay kicked off the seminar by a substantive introduction to Uruguay's Single Window for Investment (VUI) and actions taken by the DGI to facilitate and simplify tax compliance by Ms.Margarita Faral, Director General of the DGI, Mr. Alejandro Ortiz, Coordinator of VUI, and Mr Felipe Quintela, Director of Planning, Studies and Coordination of the DGI. Mr. Galo Maldonado López, a tax law expert in taxation matters who previously served as Deputy General Director of the Internal Revenue Service of Ecuador in 2022, delivered an in-depth presentation on various aspects of Ecuadorian tax regimes, cooperative compliance, and international taxation. Additionally, Mr. Santiago Díaz de Sarraalde Miguez, Tax Studies and Research Director of CIAT, shared insights on the role of digital technology in tax administration and the experiences of jurisdictions in Latin America through a pre-recorded video. The subsequent Q&A session provided an opportunity for extensive exchanges among participants from businesses and tax officials on topics such as tax certainty, tax environment, and the specific practices of Tax Administration 3.0.

4.Dedicated Webpage

The official website of BRITACOM launched the sixth theme day event dedicated webpage, showcasing taxpayer services, tax incentives for investment, and the digitalization of tax administration through videos, brochures, and weblinks from the three co-hosts.

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

5.Outcomes of the Event

The content of the Event provided valuable opportunities for mutual learning among tax administrations, facilitated communication and exchanges between the taxing and the taxed, which in turn would contribute to the tax environment.

4.3.2 The Seventh Tax Administration Theme Day Event

1.Introduction of the Event

In the mid-May 2024, the seventh Tax Administration Theme Day Events was co-hosted by the Tax Committee under the Government of the Republic of Tajikistan and BRITACOM Secretariat via a virtual seminar and an online exhibition on a dedicated webpage.



2.Brief Introduction

The virtual seminar of the seventh event was held on 29 May 2024, attracting more than 160 representatives from BRITACOM Member Tax Administrations, Observers, the Advisory Board and business parties. Participants were attentive at the conference, and had extensive exchanges with speakers on key topics and issues during the Q&A session.

3.Topics and Main Contents

At the seminar, Mr. Solehzoda Ayubjon Maruf, First Deputy Chairman from the Tax committee under the Government of the Republic of Tajikistan, shared digitalization of tax administration of Tajikistan. Mr. Raul Felix Junquera Valera, Global Lead on Domestic Resource Mobilization at the World Bank, introduced digital transformation of tax and customs administrations. Mr. Malikzoda Narzullo Saimiddin, Deputy Chairman from the Tax Committee under the Government of the Republic of Tajikistan, commented on the formation and development of the tax system of Tajikistan. Mr.



Khaled Elkorek, Senior Tax Consultant with the World Bank, presented insights in compliance risk management. At the Q&A session, participants had extensive exchanges with speakers on key topics and issues, such as social tax payments for foreign employees in Tajikistan-based enterprises, the basis for calculating withholding enterprise income tax, the implementation of differential VAT rates, major measures taken by the tax authorities to encourage taxpayers to use digital tax services, and the scope of application of the tax compliance risk management system, etc.

4.Dedicated Webpage

The official website of the BRITACOM launched the seventh Theme Day Event dedicated webpage as an online exhibition. It showcased Tajikistan's tax policies, tax administration, taxpayer services, and tax incentives for attracting investment and optimizing business through videos and booklets.

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

5.Outcomes of the Event

The event explored Tajikistan's tax mechanisms, providing participants with a profound insight into the local tax landscape. This has strengthened trust and understanding within the BRITACOM community, paving a pathway for collaborative growth and development.

4.4 The Event on the Development of the BRITAs



1.Introduction of the Event

From 4th to 5th July, the BRITACOM successfully held an event on “the development of the BRITAs”. Representatives from 5 BRITAs: BRITA · Astana, BRITA · Beijing, BRITA · Macao, BRITA · Riyadh



and BRITA · Yangzhou attended the event. Meanwhile, tax administrations of Algeria, Uruguay, and other jurisdictions, as well as international organizations such as The Inter-American Center of Tax Administrations(CIAT), the Asian Development Bank (ADB), and the United Nations Development Programme (UNDP), and representatives from BRITACEG experts and embassies based in China, participated in the event either on-site or online.

2. Introduction of the BRITAs' Development

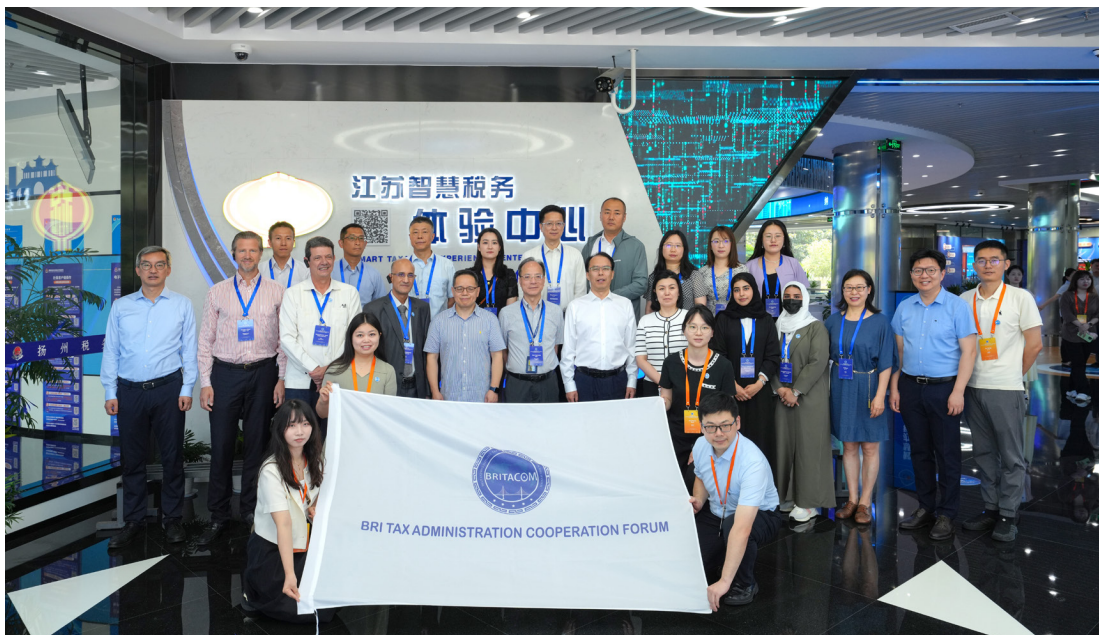
Ms. Meng Yuying, Director General of International Taxation Department of the STA made the opening marks, on behalf of Mr. Wang Daoshu, Executive Secretary of the BRITACOM Secretariat and Deputy Commissioner of the STA, to extend sincere greetings and warm welcome to all attendees. She also introduced the progress of the BRITACOM, which has built a new bridge for all parties to exchange insights on tax matters to promote economic and trade connections.

Following that, Mr. Iong Kong Leong, Director of BRITACEG introduced that the BRITACEG has successively established five BRITAs, forming a multilingual training network covering English, Chinese, Russian, Portuguese, and Arabic-speaking jurisdictions since 2019. Over the past five years, the BRITACEG has actively developed various knowledge products, released the 1.0 version of the curriculum system, and invited over 100 fiscal and tax officials, industry experts, and representatives from nearly 20 jurisdictions and international organizations to join in the course making. To date, the BRITACEG has organized more than 130 online and offline training programs by the five BRITAs, training over 5,500 fiscal and tax officials from more than 120 jurisdictions.



3. Experience Exchange

During the experience exchange session, representatives from the five BRITAs introduced their institutes, training activities and future plan. CIAT, ADB, and UNDP representatives introduced opportunities, and areas of collaboration, and held in-depth conversations about training, curriculum, and trainer resources, offering suggestions and recommendations to the BRITACEG. Representatives from China, Algeria, and the BRITACEG expert group also shared their experiences in capacity building and contribution to the BRITACOM. Besides, discussion over *BRITACEG Work Report (2022-2024)*, *BRITAs*, *BRITACEG curriculum*, *expert and faculty*, *website development*, and *Rules and Regulations on the BRITACEG (Trial)* were also launched, during which insightful and impressive comments and suggestions were given by the representatives. A study tour was arranged to Smart Taxation Experience Center of Jiangsu Province. Representatives have also joined the cultural events.



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Chapter Five

Development of the BRITACEG

5.1 Background

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 to enhance tax cooperation among the partners of the BRI, promote the joint enhancement of tax administration capacity, and become an important force in the development of the global tax governance system.

Since its establishment in 2019, all parties of the BRITACEG have made active efforts. In particular, relying on the 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.

Tax Administrations Members			
Afghanistan	Bangladesh	Cambodia	Cameroon
China	Djibouti	Gabon	Georgia
Kazakhstan	Kuwait	Macau,China	Mongolia
Nigeria	Rwanda	Saudi Arabia	Senegal
Somalia	Thailand	Ukraine	Uruguay

BRITACEG Partners—Countries & International Organization		
Angola	Armenia	Cyprus
Indonesia	Iran	Singapore
South Sudan	Tajikistan	African Tax Administration Forum
China Chamber of International Commerce	Inter-American Center of Tax Administrations	International Bureau of Fiscal Documentation
Leiden University Center for International Tax Law	Vienna University of Economics and Business, Austrian and International Tax Law Institute Global Tax Policy Center	

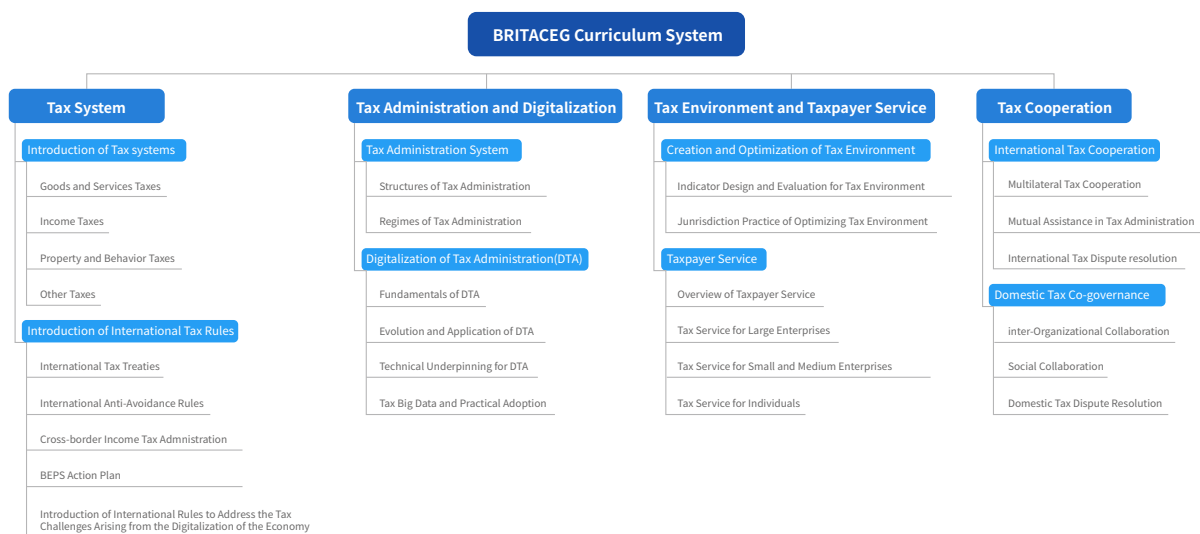


As of August 2024, 20 tax administrations have become BRITACEG members, and 14 tax administrations, international organizations and academic institutions have become partners of the BRITACEG.

5.2 Progress

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 the 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 Environment 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 the 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 expertise and rich experience to participate in the recording of the courses. According to preliminary statistics,



Chapter Five

Development of the BRITACEG

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

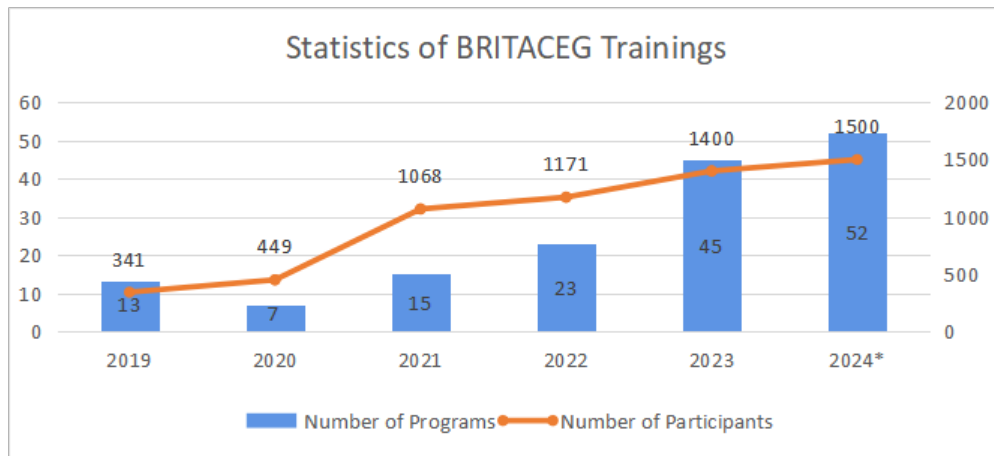
The BRITACEG has actively promoted the development and advancement of BRITAs. Following the establishment of BRITA in Yangzhou China, Beijing China, Astana Kazakhstan, Macau China and Riyadh Saudi Arabia, the BRITA·Algiers will be announced to be established in Algeria at the fifth BRITACOF. So far five 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 September 2023, all the tax academies have carried out seminars and teaching activities in an orderly manner, and organized exchange activities to enhance inter-institutional exchanges and strengthen cooperation. BRITA · Yangzhou adheres to high standards and quality in mechanism construction, curriculum design and knowledge product development, creating an international exchange hub for tax officials of BRI jurisdictions. BRITA · Beijing continuously optimize the curriculum and undertakes the on-site teaching work of a number of tax-themed workshops. BRITA · Astana continues to strengthen close cooperation with international organizations and actively invites international tax experts to hold thematic lectures. BRITA · Riyadh as the knowledge training center of the BRITACEG in the Arabic-speaking region, successfully carries out two tax-themed training programmes in 2023, which marks the successful entry into the on-site operation stage of the academy. Under the guidance of the BRITACEG, BRITA · Macau innovatively explores cross-border teaching and training with the Taxation Service of Hengqin Guangdong-Macao In-depth Cooperation Zone and sets up the Hengqin Campus. In July 2024, the BRITA Exchange Activity was successfully held, in which representatives of the academies, international organizations, some experts of the BRITACEG and officials of taxation administrations of China, Algeria and other countries gathered in China to exchange views on taxation and promote the development of the BRITACEG.



5.2.4 BRITACEG Training and Seminars

The BRITACEG training program basically covers the whole field and all links of practical tax work with attaches equal importance to professionalism and practicality, focusing on basic theory and practical application, conforming to the global economic situation and the development differences of jurisdictions. Up to now, the BRITACEG has organized more than 140 online and offline training programs and seminars, covering approximately 6,000 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, collecting feedback from students in a timely manner and optimizing training courses to continuously enhance the capability. The BRITACEG gathers multiple platforms and forces to extend cooperation space and innovate training models and carry out various high-quality training activities. It successfully holds multiple offline tax-themed; training events. The international influence of the BRITACEG's training continues to increase.

06

Chapter Six Task Forces

6.1 Background

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

In view of the positions of the 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 *the 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) Promoting Tax Administrations Digitalization; (iii) Improving Tax Environment; and (iv) Reinforcing Capacity Building of Tax Administration.

6.2 Composition

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.

Task Forces for Nur-Sultan Action Plan (2022-2024)				
TaskForce	Chair	Participants		Members of Advi- sory Board
		Members	Observers	
Raising Tax Certainty	Co-Chair Macau China Indonesia	MacauChina 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 Adminis- trations)	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 Docu- mentation) ICC (International Chamber of Com- merce)	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 Com-merce) ITIC (International Tax and Investment Center)	Prof. Dr. Rup Khadka Dr. Christian Kaeser Prof. Dr. Kees van Raad

6.3 Objectives

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 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 the 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.

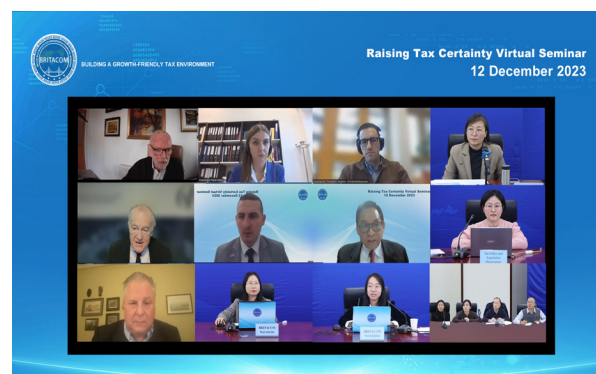
5. We will issue certificates to participants of training programs to expand the influence and enhance the reputation of the BRITACEG in the BRI jurisdictions step by step.

6.4 Progress

Since September 2022, focusing 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 focuses on tax dispute resolution, tax treaty concluding, appointment pricing arrangements, pre-ruling of large enterprise and other topics and organized multiple online webinars on improving tax certainty. The task force continues to improve tax transparency and predictability through the exchange of concrete practical cases of tax certainty, resulting in the *Report of the Working Group on Improving Tax Certainty (2022-2024)*.



6.4.2 The Task Force on Promoting Tax Administration Digitalization

Through holding high-level international seminars and online tax seminars on Digitalization of Tax Administration, the task force assesses the capacity and exchanges experiences and practices of tax administration digitalization of the BRI jurisdiction countries. By clarifying the direction of the development of tax administration digitalization, the task force sorts out the major difficulties faced by all parties and summarizes the global issues of tax administration digitalization under the digital economy.



6.4.3 The Task Force on Improving Tax Environment

The task force consistently promotes the theme day events of the tax administration and the publication of issues on improving tax environment. As of September 2024, 28 articles have been published in the special issue of Improving Tax Environment, sharing the advanced experience and practices of relevant parties. The theme days of the tax authorities focused on the basic tax system and its implementation of countries such as Uruguay, Ecuador and Tajikistan, as well as international organizations such as CIAT. In this way, it provides new opportunities for mutual learning and exchange among tax authorities, builds new channels for communication and exchange between tax authorities and enterprises, and nurtures a growth-friendly tax environment jointly with all parties. As of September 2024, a total of seven theme days have been held and 11 special issues on Optimizing the Tax Environment have been released.

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 BRI jurisdictions from the perspectives of academy establishment, trainer training, training and teaching, and curriculum system



design. Since the BRITACEG Curriculum System Version 1.0 was officially released, 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.



07

Chapter Seven BRITACOM Website and Journal

7.1 Official Website

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 launches the official website of the BRITACOM in collaboration with other parties (The URL of the website: www.britacom.org). The website continuously improves functions of special columns, information release, and conference services and cross-links with 28 jurisdictions and international organizations to constantly enhance the practicality and professionalism and expand the reach of the website. In addition, the website newly launches the policies and regulations database module, collecting and displaying the tax policies of 20 jurisdictions for visitors' reference, and the module will continue to add more jurisdictional policies and regulations to expand the coverage. As of August 2023, the website has registered more than 200,000 pageviews by visitors from 171 jurisdictions.



The website also launches the Theme Day Event Column to display the fruitful outcomes. As the flagship activity of the BRITACOM initiated in 2022, the Tax Administration Theme Day Event has built an effective platform of communication between tax administrations and businesses. As of August 2024, seven Theme Day Events focusing on different region including Chinese Mainland, Hong Kong China, Macau China, Singapore, Myanmar, Indonesia, Ethiopia, Sierra Leone, Algeria, WATAF, Saudi Arabia, Iran, the United Arab Emirates, Kazakhstan, Tajikistan, Hungary, Uruguay, Ecuador, CIAT and Tajikistan have been successfully held. The events explore tax mechanisms of tax administration, providing participants with a profound insight into the local tax landscape via virtual seminars. It

has strengthened trust and understanding within the BRITACOM community, paving a pathway for multilateral collaborative growth and development.



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 experience in tax administration and best practices, and establish a bridge between taxpayers and tax administrations in the BRI jurisdictions, the BRITACOM regularly publishes the *Belt and Road Initiative Tax Journal* (BRITJ) from 2020. It is a biannual journal in both electronic version and print version. At present, 9 issues have been published, the topics of which are “Responding to COVID-19” “Digital Transformation” “Improving Tax Environment” “Recent Reforms on Tax System and Tax Administration” “Enhancing Tax Administration Capacity Building” “Promoting Economy Recovery” “Promoting the High-Quality Development of the Belt And Road” “Improving Tax Environment in BRI Jurisdictions” “Enhancing Digitalization of Tax Administration: BRITACOM PERSPECTIVE”. 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 invites 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. Issue No. 8 of the journal focuses on the theme of “Improving Tax Environment in BRI Jurisdictions”, highlighting the pragmatic initiatives and solid progress made by Hong Kong, China and other BRI jurisdictions in



optimizing the taxation environment. Issue No. 9 focuses on the theme of “Enhancing Digitalization of Tax Administration: BRITACOM PERSPECTIVE”, summarizing and analyzing the multiple use and good results of big data models and artificial intelligence with case studies of BRI jurisdictions. The journals will continue to update more remarkable insights into the BRI and opinions and suggestions on its future development.



08

Chapter Eight Advisory Board

8.1 Brief Introduction

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 17 members.

8.1.2 Contributions 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 fifth BRITACOF. All members of the Advisory Board responded positively to the invitation of the BRITACOM and made beneficial suggestions for the

preparation of the fifth BRITACOF. On one hand, a total of 8 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 their enthusiasm for academic research and creation, the Advisory Board strongly supported 9 issues of the BRITJ and contributed 40 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



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 Emeritus Chair of ICC Tax Commission, Global Head of Tax of Siemens. He serves as the Global Head of Tax and Corporate Vice President at Siemens since 2009, based in Munich. He is also responsible for a global community of 700 tax & customs experts. He is the chairman of the Tax Commission of BDI (German Federation of Industries) and Chairman of the supervisory board of WTS Steuerberatungsgesellschaft AG (tax advisory company with 1500 FTE). He teaches at the FU Berlin (Freie Universität Berlin) & UNIL (Université de Lausanne).



Christopher Sanger is EY Global Government and Risk Tax Leader and EY EMEA and UK & Ireland Tax Centre Tax Policy Leader. He 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.



David Watkins is a Partner at Deloitte in Sydney and leads the Australian Tax Insights & Policy group. David has over 35 years' experience in corporate and international tax across a range of industry sectors. In his current role, David is regularly involved in tax policy discussions and consultation with Treasury and the Australian Taxation Office relating to proposed legislative changes to Australian tax laws. David has worked overseas for a number of years, variously in Malaysia, Singapore and New York.



Edwin Visser is dep. Global Tax Policy leader, Tax policy leader for the EMEA region and of PwC Europe. His practice includes representing PwC in tax policy matters (e.g. with the EU institutions and the OECD), sharing his and PwC's vast experience and insights with policymakers to help improve tax, legal and regulatory systems for the future. He provides strategic advice to boardrooms to help shaping sustainable tax strategies, and is involved in tax government consulting (advising governments on tax matters). Edwin also advises clients on mutual agreement procedures and arbitration in tax matters. Edwin brings 26 years of experience in the Dutch government, and 10 years of experience in private practice. He was deputy director-general for Tax and Customs Policy and Legislation at the Dutch Ministry of Finance. He represented the Netherlands at the Bureau of the OECD's Committee on Fiscal Affairs from 2012 through 2014 and he co-chaired the OECD Informal task force on tax and development (2010-2014).



Guglielmo Maisto is a professor of international and comparative tax law at the Università Cattolica di Piacenza and founding Partner of Maisto e Associati. He is global President of the International Fiscal Association (IFA), member of the Board of Trustees of the IBFD in Amsterdam, member of the Practice Council of New York University (NYU) Law's International Tax Program and member of the Board of the American Chamber of Commerce in Italy. He represents the Italian Association of Industries (Confindustria) at the OECD Business Industry Advisory Committee in Paris. He acted as a consultant to the Ministry for European Community Affairs and was a member of the EU Joint Transfer Pricing Forum.



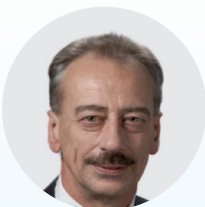
David Rosenbloom is the Director, International Tax Program, New York University School of Law. He has served as Tax Policy Advisor for the U.S. Treasury, the OECD, AID, and the World Bank in Eastern Europe and tax policy advisor of many other countries. He has authored many articles and taught international taxation and related subjects at Stanford, Columbia, the University of Pennsylvania, Harvard, and New York University Law Schools. In recent years, he has been an expert witness on international tax matters in the United States, Canada and the United Kingdom. He is a graduate of Harvard Law School.



Jeffrey Owens is the Director, WU Global Tax Policy Center (WU GTPC), Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU). He is an advisor to the European Investment Bank, the World Bank, and a number of regional tax administration organizations. Jeffrey has membership in the Institute of Management Accountants, UK, and the International Institute of Public Finance. Jeffrey used to lead the OECD tax work for over 20 years, initiated the dialogue with the G20 on taxation, and oversaw the G20 and OECD initiatives to improve tax transparency, laying the foundation for the Base Erosion Profit Shifting (BEPS). He has made numerous contributions to professional journals and published a number of books including OECD publications on taxation. He has a doctorate degree at Cambridge University.



Jinyan Li is a Professor of Tax Law at Osgoode Hall Law School, York University. She was a visiting professor at several law schools, including Tsinghua Law School and Loyola Law School (LA), and a visiting scholar at Harvard Law School. She once served on the Panel of Experts advising the Minister of Finance, Canada on reviewing tax expenditures. She has also been a consultant to the Asian Development Bank, the IMF, the OECD, the Auditor General of Canada, and the Department of Justice of Canada. She has authored and co-authored over a dozen books on topics of International Taxation in the Age of Electronic Commerce, Principles of Canadian Income Tax Law, International Taxation in Canada, International Taxation in China, and so forth.



Kees van Raad is a Professor of International Tax Law at the University of Leiden and he is the Chairman of the International Tax Center Leiden and Director of the Leiden Adv LLM Program in International Tax Law. He has lectured in more than 30 countries and has held visiting professorships at many universities abroad. He is a frequent speaker at foreign conferences, congresses, seminars, etc. He is an Honorary Member of IFA and actively participates and organizes relevant stuff. He has been a Deputy Judge in the Tax Chamber of a Dutch Court of Appeal and has served as a consultant to OECD on tax treaties. His books cover all aspects of international tax law, especially tax treaties.



Márcio Ferreira Verdi is the Executive Secretary of the CIAT and he was the Tax Auditor of the Federal Revenue Secretariat of Brazil (RFB). When served as the adviser to the RFB Secretary on the development and assessment of the Brazilian tax policy, he lectured and presented at different international events and tax meetings in over 60 countries. He has a specialized degree in International Economics and Advanced Quantitative Methods from the University of Brasília (UnB). And he holds a Postgraduate degree in Theory and Operation of a Modern Economy, from the George Washington University – GWU, Washington, D.C. U.S.A.



Pascal Saint-Amans is a Professor of Tax Policy, University of Lausanne, Switzerland and Partner at the Brunswick Group. He is previously the Director, Center for Tax Policy and Administration, OECD. He played a key role in advancing the OECD tax transparency agenda. He was an official in the French Ministry for Finance for nearly a decade. He held various positions within the Treasury, including heading the supervision of the EU work on direct taxes and overseeing legislation and policy on wealth tax, mergers, and spin-offs. He also served as Financial Director of the Energy Regulation Committee and was responsible for the introduction of new electricity tariffs. He was also a member of the UN Group of Experts on International Co-operation in Tax Matters.



Peter Barnes is a Senior Fellow at the Duke Center for International Development at Duke University. Peter retired from General Electric Co., where he worked for more than 22 years as Senior International Tax Counsel. Prior to GE, Peter was in the US Treasury Department, Office of Tax Policy completing his service as Deputy International Tax Counsel. He is a graduate of the University of North Carolina and Yale Law School.



Rup B. Khadka is a Nepalese taxation specialist. He has more than 30 years of experience in value-added tax, income tax, consumption tax, tariff, property tax, federal financial system, capacity-building, taxpayer education, etc. He holds a doctorate in economics and has published many articles and books at home and abroad. He has served as a tax policy and administrative consultant in nearly 30 countries and is familiar with the tax systems of various countries. He has been appointed as the Chairman of the High-Level Tax System Review Commission by the government of Nepal and a member of the Fiscal Reform Taskforce.



Stef van Weeghel is the professor of international tax law at the University of Amsterdam. He also chairs the Board of Trustees of the IBFD. He focuses on tax policy, strategic tax advice, and tax controversy. On the basis of abundant knowledge of tax treaties and anti-avoidance rules, he appeared as an expert before both chambers of the Dutch Parliament and appeared before the TAXE and PANA Committees of the European Parliament. He authored and co-authored several books and numerous articles on Dutch and international taxation and has lectured extensively in the Netherlands and internationally. He obtained an LL.M. in Taxation from New York University and received a doctorate in law from the University of Amsterdam.



Stefano Grilli is a Professor of International Tax Law at the University of Bicocca, Milan and Partner of International Tax, Deloitte. He is also the Partner and Head of Tax Practice at GIANNI, ORIGONI, GRIPPO, CAPPELLI & PARTNER. He is a lecturer of Advanced Studies at the University of Leiden, the University of Amsterdam, IFA, IBFD, and other organizations. His research focuses on Italian Corporate Income Tax, EU Tax Law, Tax Treaties, Transfer Pricing, etc., and he writes a large number of relevant articles and books. He received a Ph.D. (2012) at the University of Bergamo on International and European Tax Law.



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