



The Belt and Road Initiative Tax
Administration Capacity Enhancement Group

Work Report

Nur-Sultan Action Plan (2022-2024)



September 2024

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Chapter 1

Basic Information

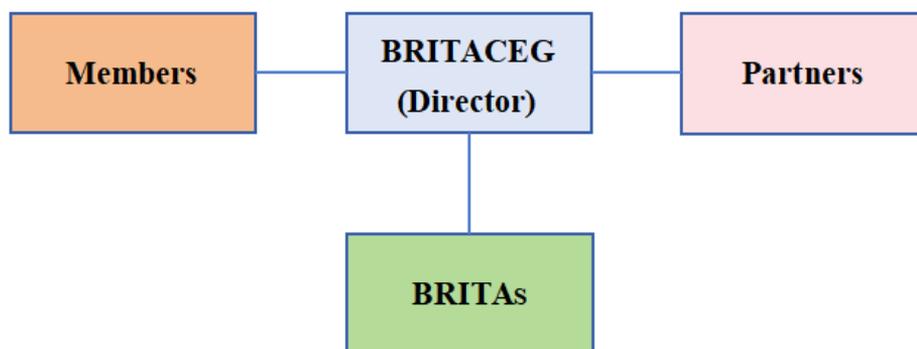
As a pillar of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), since its establishment in April 2019, the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) is a multilateral institution dedicated to tax administration capacity building.

1.1 Purpose

The BRITACEG, by providing training courses, conducting research, and offering technical assistance, aims to establish a practical platform for mutual learning, knowledge sharing, capacity building, and collaborative governance among tax administrations of the Belt and Road Initiative (BRI) jurisdictions, international organizations, industry, and academia so as to enhance their tax cooperation and tax administration capacities, to better support the development of a growth-friendly tax environment, thereby transforming the BRITACOM into a major contributor in shaping the global tax governance system.

1.2 Organizational Structure

The Director of the BRITACEG, as the highest-ranking executive, is responsible for the overall planning of the BRITACEG's work projects. The BRITACEG Director is appointed by the BRITACOM Council and serves a three-year term. The BRITACEG Office, working together with the BRITACOM Secretariat as a joint office in Beijing, is dedicated to the operation of the Belt and Road Initiative Tax Academies (BRITAs) and other capacity-building activities.



1.3 Members

Members of the BRITACEG are Member Tax Administrations and Observer Tax Administrations of the BRITACOM Council that voluntarily join the BRITACEG with their existing training institutions. For those



that do not have training institutions, they can contribute to the BRITACEG development in other ways as appropriate. Members of the BRITACEG are allowed to participate in or give advice on the BRITACEG training, research and technical assistance, provide resources and benefit from the BRITACEG achievements. There are currently 20 members in the BRITACEG.

Afghanistan	Bangladesh	Cambodia	Cameroon
China	Djibouti	Gabon	Georgia
Kazakhstan	Kuwait	Macao China	Mongolia
Nigeria	Rwanda	Saudi Arabia	Senegal
Somalia	Thailand	Ukraine	Uruguay
List of BRITACEG Members			

1.4 Partners

Jurisdictions, international organizations, academic institutions, international businesses, and other stakeholders which acknowledge the BRI may become partners of the BRITACEG with permission of the BRITACOM Council. Partners of the BRITACEG can give advice on the BRITACEG training, research and technical assistance, and share resources with the BRITACEG. There are currently 14 partners in the BRITACEG.

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

Chapter 2

Curriculum System

A scientific, systematic, professional and open curriculum system is the foundation to carry out training in respect of tax administration. Upholding the Silk Road spirit characterized by peaceful cooperation, openness and inclusiveness, mutual learning and mutual benefit, building on years of training experience and incorporating extensive feedback, the BRITACEG designed and implemented a curriculum system that meets the needs of the BRITACOM development and features the BRITACEG characteristics. The BRITACEG has been continuously improving the curriculum system according to the guidance of the *Nur-Sultan Action Plan (2022-2024)* on strengthening tax capacity enhancement work.

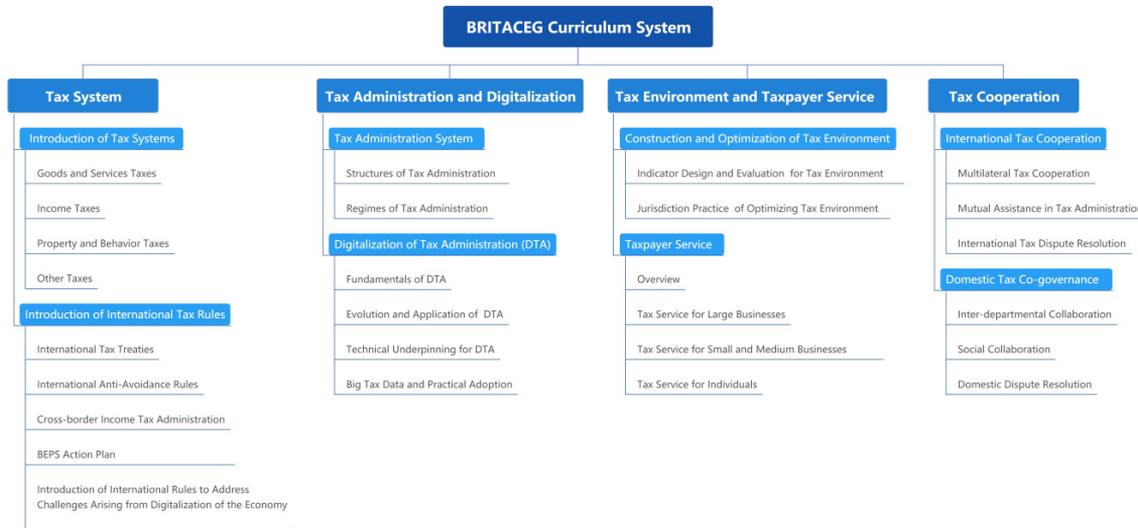
2.1 Overview

Based on the Introduction of the BRITACEG Curriculum System, a document laying out the framework of the Curriculum System was issued at the Third Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) in September 2022. The BRITACEG has rolled out the BRITACEG Curriculum System Version 1.0 after further discussion and rounds of revisions, which was publicly released via press conferences and on the BRITACOM website in February 2023. A dedicated webpage providing content overviews through pictures, videos, e-books, etc., was released at the same time. It can be easily accessed and user-friendly viewed via computers and mobile devices. (More details are available at <https://britacom.org/zt/britaceg/>)

For detailed information, scan the QR code
and open the dedicated webpage.



Building around four themes – “Tax System”, “Tax Administration and Digitalization”, “Tax Environment and Taxpayer Service”, and “Tax Cooperation”, the BRITACEG Curriculum System Version 1.0 offers 65 courses covering 8 topics and 27 subtopics. All the courses have been uploaded to the BRITA · Yangzhou website in 2023. In 2024, the BRITACEG reviewed and improved the quality of the courses. By reviewing, proofreading and adjusting the content and chapters, the BRITACEG aims to make the courses more accurate and logical. Additionally, by adding English subtitles and optimizing the online platform, the BRITACEG aims to enhance learning efficiency and convenience.



2.2 Introduction of Tax Themes

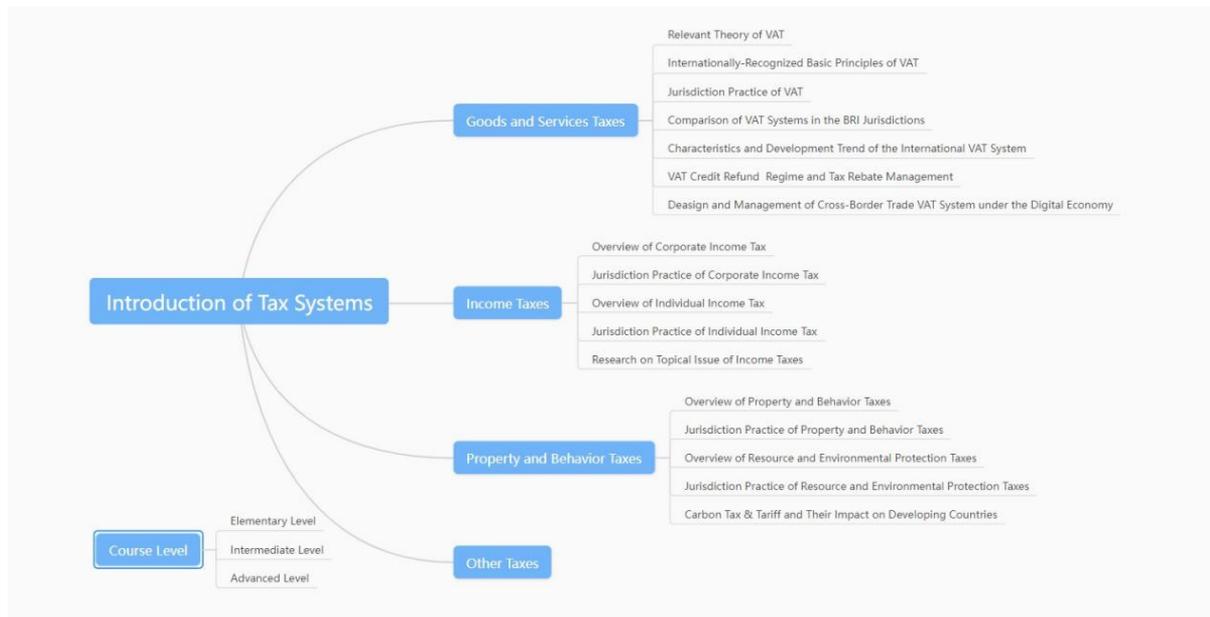
Targeted at tax officials from the BRI jurisdictions, the BRITACEG Curriculum System is following the principles of being realistic, practical and efficient. Focusing on the core theme of tax administration capacity building and taking into account the current status of tax environment and administration capacity of the BRI jurisdictions, it gives consideration to academic requirements, practical needs and future demands while also striving for a balance between theories and practices, generality and individuality, breadth and depth.

2.2.1 Theme 1: Tax system

The tax system is a basic criterion for tax-related activities, and also a determinant of tax certainty and the stability of tax environment. Learning and mastering the basic theoretical knowledge of tax system, as well as the design philosophy, governance idea and behavioral logic embodied in it, including administration practice of tax types in different jurisdictions, the standards and guidelines related to tax governance in international exchanges and cooperation, is the basis for improving the tax administration capacity.

There are two topics in this theme:

Under the topic of Introduction of Tax Systems, there are four subtopics under different tax types: Goods and Services Taxes, Income Taxes, Property and Behavior Taxes, and Other Taxes with 17 courses contained. For each tax type, the specific contents covered but are not limited to: basic concepts and rationales of those taxes; major elements of the tax system and distribution of tax power; major tax reforms and best practices, as well as trends and topical issues regarding tax systems.



The topic of Introduction of International Tax Rules are divided into five subtopics, including International Tax Treaty, International Anti-Avoidance Rules, Cross-border Income Tax Administration, BEPS Action Plan, and Introduction of International Rules to Address the Tax Challenges Arising from the Digitization of the Economy, with nine courses contained, covering the contents of key policies and latest development related to international exchanges and cooperation. The courses aim to improve their cross-border tax supervision and service capabilities.

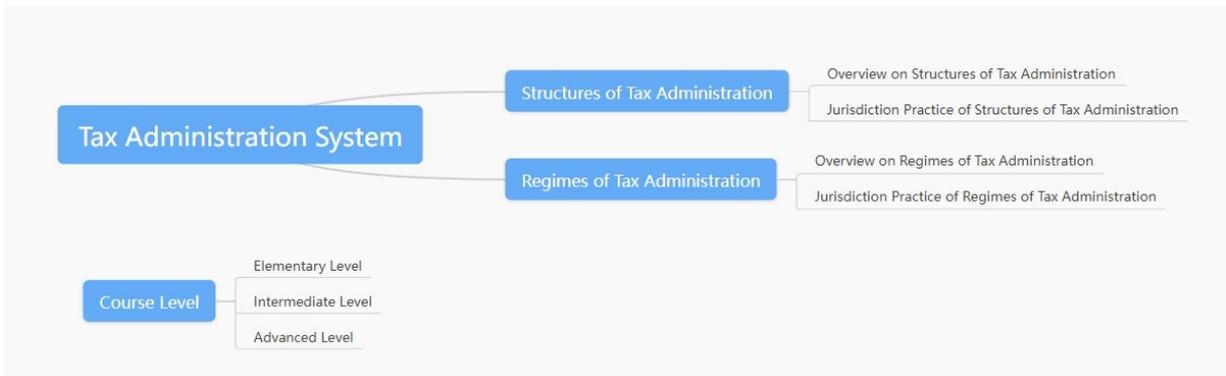


2.2.2 Theme 2: Tax Administration and Digitalization

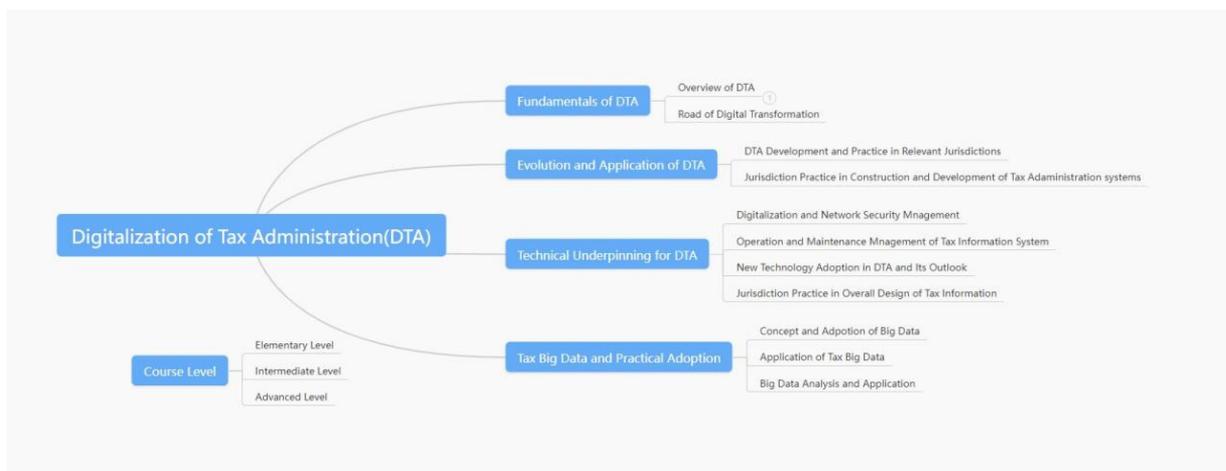
As the pace of transformation in economic and social digitalization is accelerating and new technologies and business models are constantly emerging, the tax administration is faced with unprecedented opportunities and challenges. Exploratory practice of digitalization of tax administration plays an important role in increasing tax governance efficiency, improving international tax environment, promoting convenience of cross-border trade. This theme is aiming to help participants grasp the law of tax administration, promote the digital upgrade and intelligent transformation of tax administration, and improve the accurate supervision efficiency.

There are two topics in this theme:

The topic of Tax Administration System consists of two subtopics — Structure of Tax Administration and Regimes of Tax Administration with four courses contained to illustrate the main elements of tax administration activities, law enforcement of tax authorities, management of tax sources, taxpayer’s rights protection, and so forth, and to share tax administration experience of the BRI jurisdictions.



The topic of Digitalization of Tax Administration covers four subtopics, namely the fundamentals of digitalization of tax administration, its evolution and application, its technical underpinning, tax big data and practical adoption with eleven courses contained, systematically explaining the particular practices of digitalization of tax administration in relevant jurisdictions in order to promote their developments and abilities of application.



2.2.3 Theme 3: Tax Environment and Taxpayer Service

A pro-business tax environment and a high-level taxpayer service are strong measures to enhance tax compliance thus improving tax administration capabilities, and are major indicators of international tax competitiveness. This theme aims at enhancing the management of relevant concepts, learning from good practices, building a tax environment index system and a taxpayer service index system adapted to both domestic conditions and international norms, in order to jointly improve taxpayer services.

There are two topics in this theme:

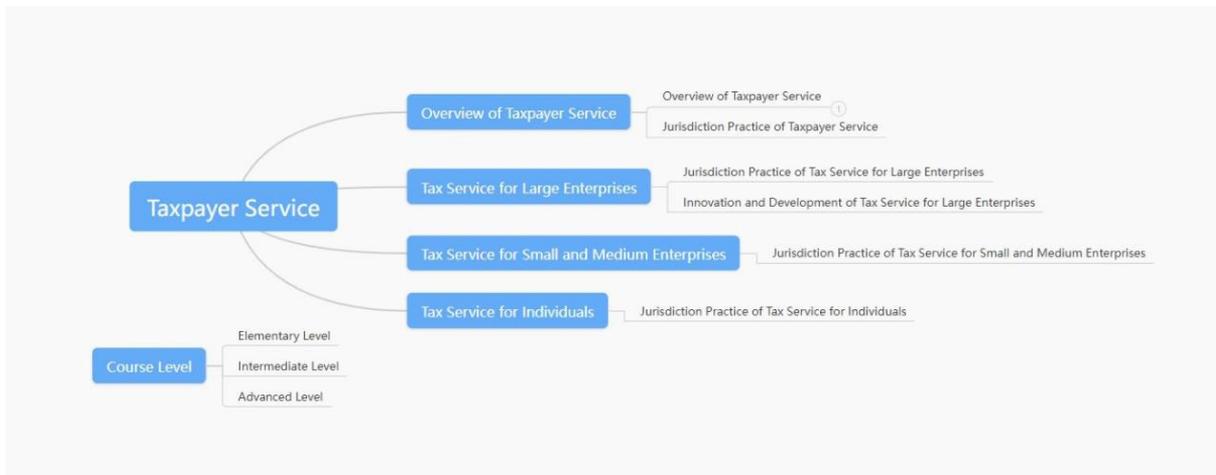
Creation and Optimization of Tax Environment includes two subtopics — Indicator Design and Evaluation of



Tax Environment, and Jurisdiction Practice of Optimizing Tax Environment with three courses provided. This topic introduces how the indicators of tax environment are developed and evaluated, in combination with the reform practices in tax environment of the BRI jurisdictions, to help the participants better comprehend the importance of optimizing tax environment by analyzing concrete needs of taxpayers.



The topic of Taxpayer Service includes four subtopics: Overview of Taxpayer Service, Tax Service for Large Enterprises, Tax Service for Small and Medium Enterprises, and Tax Service for Individuals with six courses contained, aiming at sharing the best practices of innovative measures at taxpayer service by introducing important theories, practice experience and relevant references of taxpayer service in an omni-bearing, multi-level and targeted way.



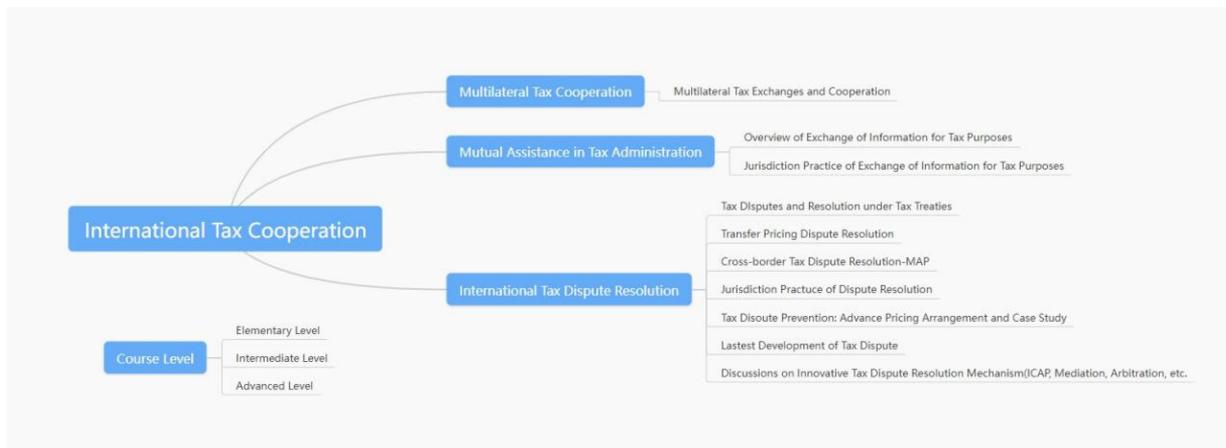
2.2.4 Theme 4: Tax Cooperation

Enhancing cross-border tax administration to tackle with the evolution of economic globalization and the rapid development of cross-border transactions, and adopting inter-departmental cooperation to strengthen tax co-governance are powerful measures by tax authorities in various jurisdictions to improve the efficiency of tax administration. Targeted at helping the BRI jurisdictions enhance their capacity to strengthen international cooperation and inter-organizational collaboration is of great significance for all the world to set up a new landscape of international tax governance and promote the joint development.

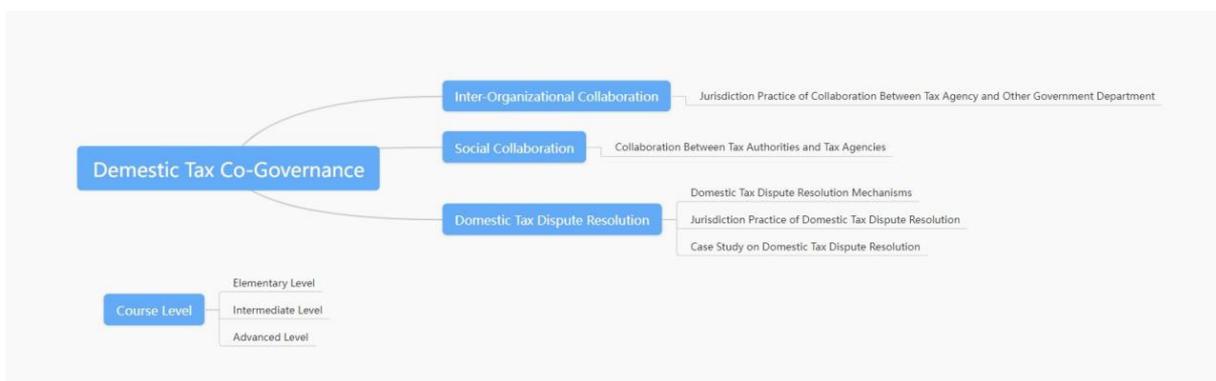
There are two topics in this theme:



The topic of International Tax Cooperation sets up three subtopics including Multilateral Tax Cooperation, Mutual Assistance in Tax Administration and International Tax Dispute Resolution with ten courses contained, introducing current major platforms for multilateral cooperation in the field of taxation, their operation and the roles they play in the international taxation arena, presenting an overview of development of current international mutual assistance in tax administration, analyzing the reasons of disputes and common resolution mechanisms, discussing efficient ways to accelerate the resolution of tax disputes.



The topic of Domestic Tax Co-Governance consists of three subtopics and five courses which include sharing cases about inter-departmental collaboration between tax and customs agency, presenting typical practices in constructing tax co-governance system, and introducing domestic tax dispute resolution mechanisms while sharing useful explorations in solving practical needs from both theory and practice.

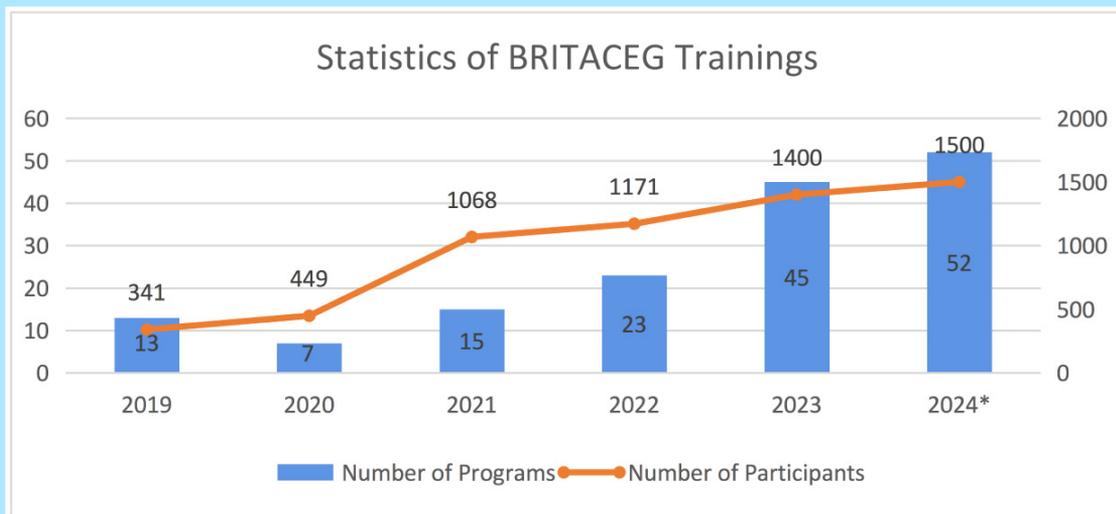


Chapter 3

Training Activities

Carrying out tax-related training activities is an important part of the BRITACEG's work as it plays its functional role and implements the capacity building tasks set out in the *Nur-Sultan Action Plan (2022-2024)*. The BRITACEG has held its first training program in May 2019, which marked the beginning of tax authorities of the BRI jurisdictions jointly improving their tax administration capabilities. Due to the impact of COVID-19, from 2020, the BRITACEG training was held online through the BRITA website (<https://www.brita.top/>), equipped with functions of training registration, participation, exams, and evaluations. In 2023, the BRITACEG restarted offline training activities, well combined with online training under continuous improvement of website functions and enrichment of course content, providing more learning approaches and opportunities for tax officials of the BRI jurisdictions.

For these years, the BRITACEG has held over 140 face-to-face and virtual training events covering around 6000 tax officials from more than 120 jurisdictions participating, deepening tax cooperation and friendship among these jurisdictions. Especially since 2022, the influence of the BRITACEG training has been expanding in international taxation area. The BRITACEG is gradually establishing its training brand featuring professionalism and high-quality. During the implementation of the *Nur-Sultan Action Plan (2022-2024)*, the BRITACEG carried out 120 training programs covering 4400 attendances of the BRI jurisdictions.



2024*: includes statistics for both currently completed and expected future programs

3.1 Training Characteristics

Rich themes and well directed. Based on the needs of tax authorities and trainees of the BRI jurisdictions, the BRITACEG focuses on the development requirements of international tax governance, and provides



targeted training programs based on questionnaires. The BRITACEG training includes topics of “value-added tax reform, tax administration, tax certainty, taxpayer service”, focusing on basic theory and operational guidance, as well as macro research topics such as “theory and practice of tax policy and administration”, and “current issues in tax law design”. It also combines practice sharing of typical cases of corresponding topics to meet the learning needs of different regions and positions.

Flexible form and in-depth experience. The BRITACEG training, especially offline training, offers various teaching forms, including inviting senior experts to give lectures, organizing seminars and discussions, innovatively carrying out on-site teaching activities, experiencing taxpayer service measures and digital tax administration system, visiting representative economic and cultural units such as museums and enterprises. Through the combination of theory and practice, as well as the integration of classroom teaching and onsite visiting, diversified teaching methods have not only improved the quality of courses, but also allowed participants from different jurisdictions to enhance mutual understanding and deepen awareness of common construction and development through learning and communication, enhance friendship and mutual trust, and promote cooperation and progress.

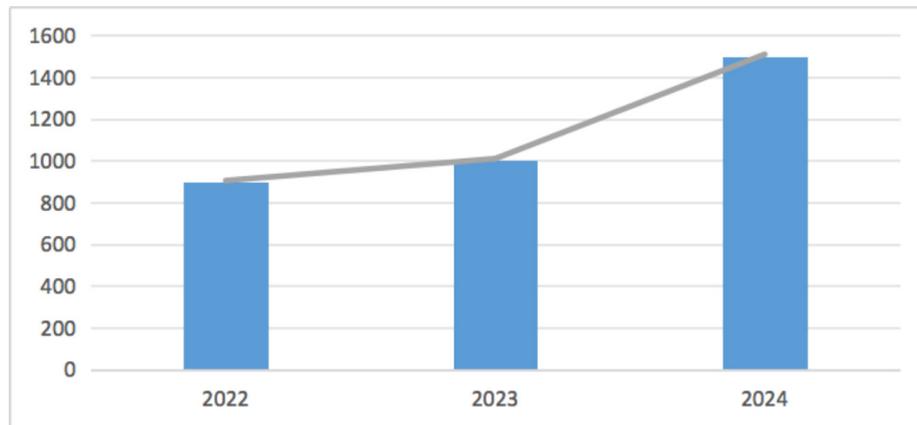


Cooperative education and wide-range influence. In addition to independent training, the BRITACEG also carries out training activities in joint and collaborative methods with the support and assistance from organizations such as the Organisation for Economic Cooperation and Development (OECD), the International Monetary Fund (IMF), and the China International Development Cooperation Agency (CIDCA), achieving resource sharing. Themed training courses such as “Tax Treaties and Multilateral Conventions” jointly organized by OECD in BRITA · Yangzhou have provided more opportunities to participate for the BRI jurisdictions. The BRITACEG has co-hosted 26 training programs with the CIDCA for consecutive years, as well as 8 joint training programs with China-IMF Capacity Development Center (CICDC) under the IMF. The CIDCA and CICDC provide support in terms of funding, teaching staff, and organization. More than 800 trainees from over 100 jurisdictions have participated.



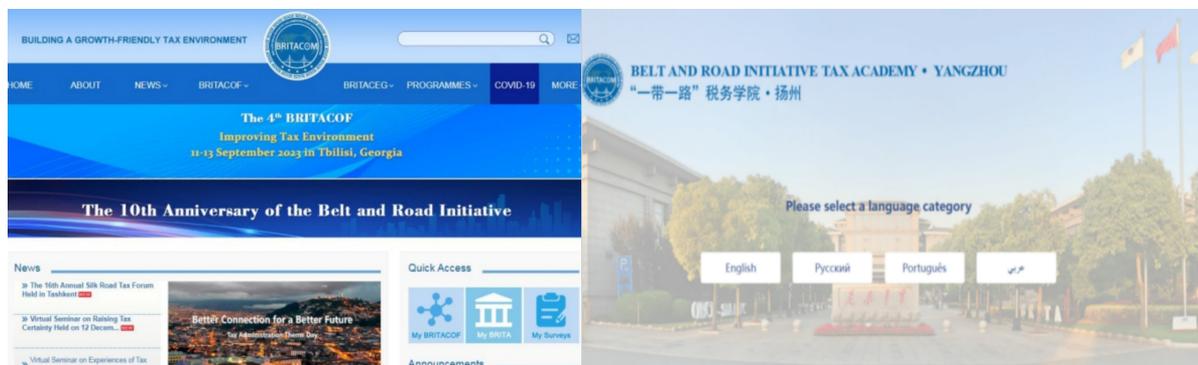
3.2 Online Training

With the continuous upgrading of the functions on the BRITACOM and the BRITA · Yangzhou websites, as well as the strengthening of the construction of the curriculum system and the improvement of the quality of the course videos on the basis of the continuous concluding from the BRITACEG's previous experience, the online training of the BRITACEG in the period of 2022-2024 has yielded significant results and the number of participants in the training had been on steady increase.



3.2.1 Progress of Participation

Before the beginning of one semester, the BRITACEG will notify and invite participants by email in advance, and participants can register for the course by logging on to the BRITACOM website and click the “My BRITA” quick-link port in the BRITACEG column or by the website of the BRITA · Yangzhou. The BRITACEG Office will be responsible for the backstage review of the eligibility for registration. Participants who have completed the enrolment can enter the specific courses after registering on the website. The backend of the website records the study hours of the participants, and they can obtain the certificate of completion after finishing all the study tasks of the current training program and passing the test within the specified time. After the training, the BRITACEG will invite participants to fill in the training program questionnaire, and the BRITACEG Office will collect and collate the feedback, learn the concerns of the participants, answer the questions in time, and continuously improve the quality and efficiency of the training.



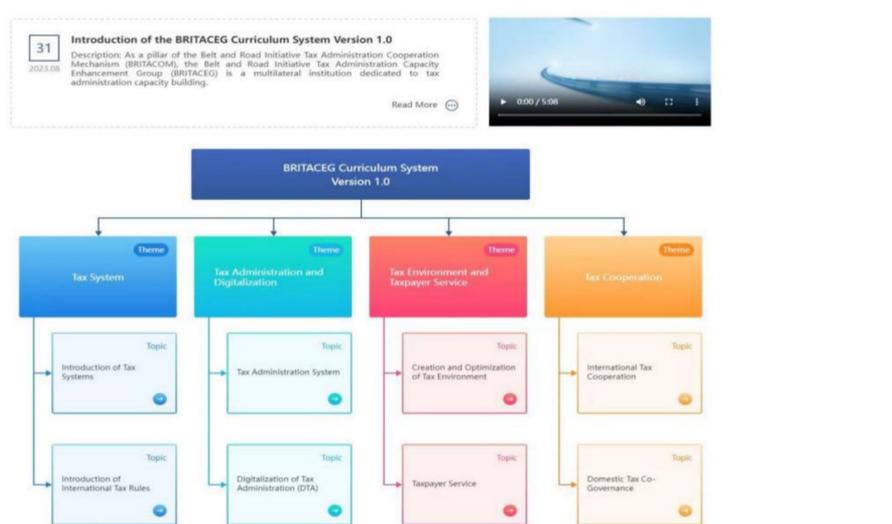


3.2.2 Continuous Course Optimization

In 2022, the online elementary-level courses offered by the BRITACEG on four topics, including “Tax Dispute Resolution, Value-added Tax (VAT) Reform, Digitalization of Tax Administration, and Tax Service,” successfully concluded at the end of April. In mid-September, the BRITACEG organized some teachers to prepare and record corresponding intermediate-level courses, which were launched online. Based on the analysis of the questionnaire data, the BRITACEG sorted out and summarized its shortcomings such as lack of experience in producing online courses and conducting training, laying a solid foundation for the BRITACEG’s online training work in the future.

In 2023, with the release of the Curriculum System Version 1.0, the BRITACEG organized its lecturers and invited nearly 100 tax experts from over 10 jurisdictions and international organizations to participate in recording course videos. The BRITACEG designed video intros, standardized the course recording process and criteria, and strictly controlled content reviews to create uniform-styled and professionally highlighted video courses of the BRITACEG. A total of 65 courses were fully launched online, and 30 online training sessions were initiated on topics such as “Goods and Services Tax” and “Income Tax”, which were warmly welcomed by tax officials from various regions.

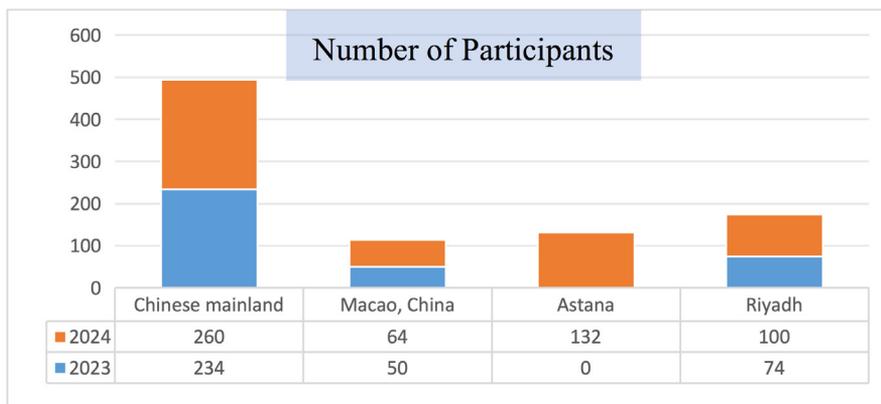
In 2024, the BRITACEG organized some lecturers again and invited professors and experts from universities to discuss and research, aiming to dynamically update and optimize the curriculum system, including continuously updating and adjusting policy citations and the latest cutting-edge achievements, simplifying theoretical content that was repeatedly taught in different courses, and consolidating courses that mainly focused on specific operational practices in a certain country (region) to illustrate its tax policy theory into a unified national practice sharing category, increasing relevant theoretical knowledge based on international acceptance and recognition. After integration and optimization, the content structure of the BRITACEG’s curriculum system became more scientific and reasonable, and the quality of the courses was further improved. Additionally, The BRITACEG has equipped the optimized courses with English subtitles to expand their applicability and provide more resources for building tax collection and administration capabilities in relevant jurisdictions.





3.3 On-site Training

In tax training activities, offline training is more flexible in forms, deeper in content, and more direct in exchanges, are more conducive to mutual learning and improvement. Since 2023, relying on the BRITAs, the BRITACEG has actively cooperated with international organizations to successfully restart offline training projects, and given full play to resource advantages to ensure quality and distinctiveness.



3.3.1 Lectures and Seminars for Better Exchanges

The BRITACEG held special lectures and seminars on deepening tax administration reform, improving tax service levels, optimizing the tax business environment, and international tax management practices to promote in-depth exchanges and mutual learning.



In July 2023, Mr. Wang Daoshu, Executive Secretary of the BRITACOM and Deputy Commissioner of the

State Taxation Administration (STA) of China, highlighted the basic profile of China’s tax administration, the measures and results of deepening the reform of tax collection and administration, and achievements of facilitating the BRI cooperation. At the seminar for participants from “Seminar on Tax Administration in African Countries” and Chinese tax officials, representatives from Nigeria, Sierra Leone, South Africa and Togo shared their countries’ tax administration status and future vision, and discussed and exchanged views on tax big data governance and application, responses to challenges faced by tax digital transformation, and ways to promote the process of electronic invoices. Mr. Wang Daoshu, Deputy Commissioner of the STA of China, and heads of relevant departments such as Tax and Information Technology Administration Department and the Big Data and Risk Management Bureau provided ideas and measures to cope with challenges, shared practical experiences, and put forward operational suggestions for reference. The seminar was effective in answering questions and drawing strengths for common improvement of tax collection and administration capabilities.



3.3.2 Classroom Sharing and Mutual Improvement

The BRITACEG carefully arranges training courses, scientifically designs themes and content, and continuously improves the quality and effectiveness of training seminars. In addition to basic lectures on topics such as “tax services”, “tax collection and management”, and “tax dispute resolution”, each BRITA also launches themed training based on demand, such as “Base Erosion and Profit Shifting Action Plan”, “Basic Principles of Transfer Pricing”, etc. (BRITA · Macao), “Intelligence Exchange and Cross-Departmental Cooperation to Combat Tax Crimes”, “Management and Application of Big Data in Tax Collection and Management”, etc. (BRITA · Astana), “Big Data Analysis”, “Agreement to Avoid Double Taxation”, etc. (BRITA · Riyadh). At the same time, taking advantage of the geographical convenience of working in Beijing, China,

we organized and coordinated senior tax officials from the STA to give lectures on topics such as “Smart Taxation Development and Application”, “Tax Big Data Governance and Application”, “Tax Information System Maintenance and Management System”, and “International Taxation Management” to share China’s tax administration reform cases and successful experiences.



3.3.3 On-site Teaching for In-depth Experience

On-site training has been organized in taxpayer service halls and the 12366 Taxpayer Service Centers to help participants better understand the mechanics and operation of intelligent tax and fee services, and offer interactive experiences about E-tax service, self-service devices, remote visualized tax counselling, and other facilitation service measures. The combination of lecture-sharing and practical experiences has yielded remarkable teaching outcomes.



Smart Taxation Experience Center in Jiangsu Province, China



Taxpayer Service Hall in Guangling District, Yangzhou, Jiangsu Province, China



12366 Beijing Taxpayer Service Center, China



Taxpayer Service Hall in Fengze District, Quanzhou, Fujian Province, China



Taxpayer Service Hall in the Dongguan Government Service Center, Dongguan, Guangdong Province, China

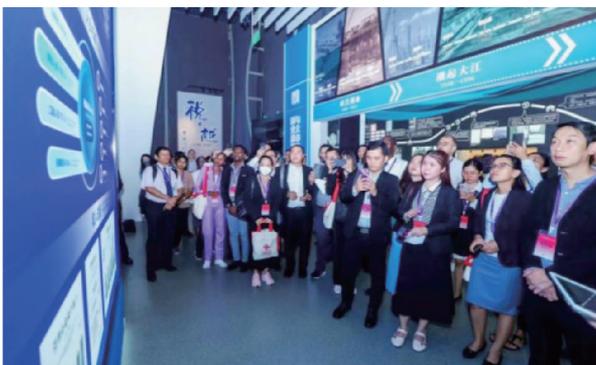




5G Intellectual Taxpayer Service Hall in Xiong'an New Area, Hebei Province, China



Taxpayer Service Hall of Shahekou District, Dalian, China



12366 Zhejiang Taxpayer Service Center, Zhejiang Province, China



Taxpayer Service Hall of Wuhua District, Kunming, Yunnan Province, China

3.3.4 Cultural Integration and Consensus Building

The BRITACEG training not only focuses on learning knowledge, but also promotes exchanges in a broader vision and wider fields. Trainees were organized to participate in the China-Africa Economic and Trade Expo, and visit the main venue of the Yanqi Lake International Conference Center, the Exhibition Center for the Belt and Road Forum for International Cooperation, Quanzhou Overseas Transportation History Museum, Xiong’ an New Area in Hebei Province, JD Group Headquarters, etc., to gain a deeper understanding of the integration and advancement of taxation with cities, economy, and culture, and deepen the practical consensus on win-win cooperation and joint development among the BRI jurisdictions.



China-Africa Tax Administration Innovation and Technical Cooperation Seminar, during the High-Level Seminar on In-Depth China-Africa Economic and Trade Cooperation at the Third China-Africa Economic and Trade Expo in Changsha, Hunan Province, China



Participants learned about the landmark achievements of the BRI in Beijing Yanqi Lake International Conference Center and the Exhibition Center for the Belt and Road Forum for International Cooperation



Participants learned about the starting point and evolvement of the “Maritime Silk Road” at the Quanzhou Overseas Transportation History Museum; Participants learned about the blueprint for the construction of the “City of the Future” at the Planning Exhibition Center of Xiong’ an New Area, Hebei Province, China



Participants visited the JD Group Headquarters where its employees shared a taxpayer service study case; Participants visited a multinational high-tech company in Dongguan and engaged in online simultaneous discussions with company representatives stationed in Africa



Participants witnessed the resplendent Chinese civilization at the Great Wall, the Temple of Heaven and the Ge Garden of Yangzhou, a journey of mutual learning and integration of civilizations



Chapter 4

Belt and Road Initiative Tax Academies (BRITAs)

BRITAs are important carriers for the BRITACEG to conduct capacity development, providing training and academic exchange platform for the tax authorities and tax professionals in the BRI jurisdictions to promote international tax exchanges and cooperation. Based on the conditions such as economic level, traffic situations, IT infrastructure and facilities of training institutions, BRITAs are proposed by the members and partners of the BRITACEG and are set up with the deliberation and approval of the BRITACEG and the BRITACOM Council. They can use the name and the logo confirmed by the BRITACEG and are invited to participate in the conferences and trainings organized by the BRITACEG, obtaining guidance in curriculum design, teaching methods, evaluation methods, and curriculum material development, and utilizing the training resources of the BRITACEG including courses, teachers, and knowledge products. They are encouraged to systematically hold or undertake relevant training and seminars organized by the BRITACEG.

4.1 Establishment Procedures, Rights, and Obligations of BRITAs

BRITAs shall be established upon the applications of the BRITACEG members and partners, contingent upon factors such as economic standing, transportation accessibility, and the software and hardware infrastructure available at training institutions. To be eligible for establishment, certain fundamental prerequisites must be met. They must be situated in economically vibrant regions that serve as exemplars to neighboring areas, offering seamless access to international transportation networks and possessing the requisite faculty and facilities essential for conducting international training programs and seminars.

About the establishment procedures, a member or partner of the BRITACEG shall submit a written application for the establishment of a BRITA together with the introduction of the BRITA to Director of the BRITACEG through the BRITACEG Office. Director of the BRITACEG shall review the submitted materials. Once the application is approved, the BRITACEG Office should report to the Council through the Secretariat for recordation. Under exceptional circumstances, the materials may be submitted to the Council for review and approval through the Secretariat.

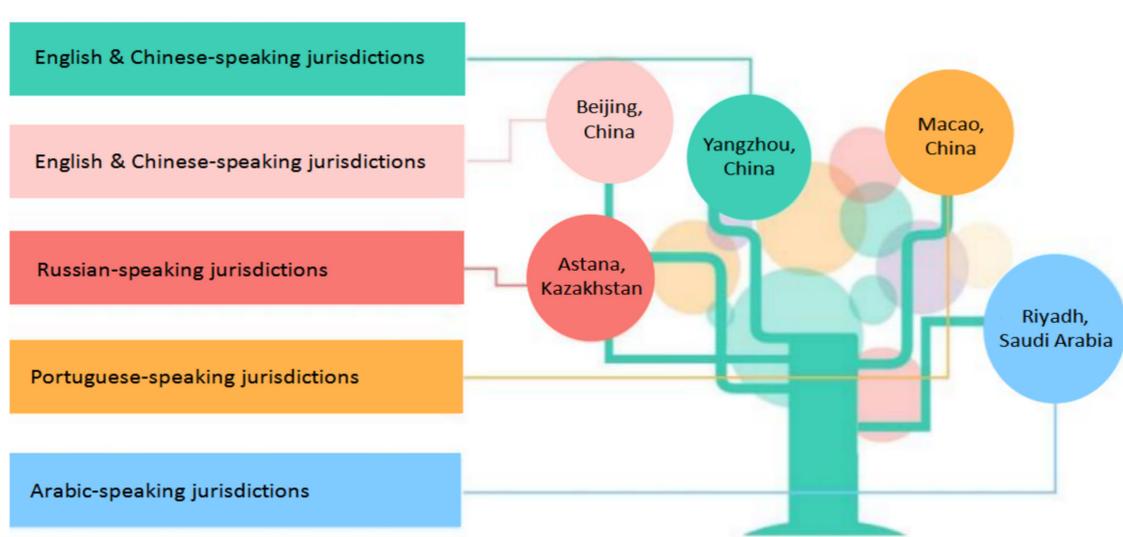
About the rights, BRITAs are entitled to participate in the overall publicity and promotion planning of the BRITACOM, obtain guidance on curriculum design, teaching methodology, assessment approach, development of teaching materials, etc., be invited to attend meetings and training programs organized by the BRITACEG, have access to global tax training and research information, books, publications and audio-visual products provided by the BRITACEG, have access to multimedia courseware and other teaching resources developed by the BRITACEG, use the name and logo confirmed by the BRITACEG and enjoy other

rights conferred by the BRITACEG.

About obligations, the BRITAs should undertake training and other related activities of the BRITACEG and accept guidance from the BRITACEG on training operations. The BRITAs should also accept the project inspection, quality assessment and handling opinions organized by the BRITACEG and other relevant obligations stipulated by the BRITACEG.

4.2 BRITAs Development Status

The BRITACEG is committed to continuously expanding the network of BRITAs. In 2022, through several rounds of communication between the BRITACEG Office and the Saudi Arabian Tax Authorities, BRITA · Riyadh was announced during the Third BRITACOF, which is the fifth BRITA following the establishment of 4 BRITAs in Yangzhou (China), Beijing (China), Astana (Kazakhstan) and Macao (China), effectively expanding the BRITACEG's training scope to the Arabic-speaking region, forming a multi-language training institution network that covers English, Chinese, Russian, Portuguese, and Arabic-speaking jurisdictions. With strong support from the General Directorate of Taxes, Ministry of Finance of Algeria, the BRITACEG is poised to establish its sixth BRITA in Algiers. This academy will cater to the tax officials across the African region, offering training in French and Arabic.



4.3 The Operational Status of BRITAs

With the tax academies as the main platforms, the BRITACEG organizes various training activities each year to meet the development needs of different regions, helping the BRI jurisdictions enhance tax administration capacities jointly. Experts from the BRITACEG have lectured at BRITA · Astana (Kazakhstan) twice. This is a beneficial attempt made by the BRITACEG to establish resource circulation channels between BRITAs, facilitate the sharing of teachers and courses, and in doing so, has accumulated valuable experience for the BRITACEG in organizing and mobilizing diverse forces in the future, enriching training formats, and maximizing the network effect of BRITAs.



4.3.1 Yangzhou (China)

With the support of the senior teaching staff and complete facilities of the National Tax Institute of STA, BRITA · Yangzhou has carried out 78 online and offline training sessions since its establishment in 2019, effectively attracting more than 3,000 tax and fiscal officials to participate in the training cumulatively. The International Taxation Teaching and Research Department stands out in simultaneous interpretation, having undertaken the teaching tasks of courses such as “Taxpayer Service” and “Chinese Tax System” for the BRITACEG since 2023. It has conducted high-quality knowledge training and academic research, provided comprehensive logistical support services, and received unanimous praise from students from various jurisdictions. Furthermore, it has made positive contributions to the promotion of important projects such as the designing of the BRITACEG’s curriculum system and the recording of online courses.



4.3.2 Beijing (China)

BRITA · Beijing is located by the beautiful Yanqi Lake in Beijing, China, adjacent to the Yanqi Lake International Conference Center, boasting superior geographical location and convenient teaching resources, and sharing abundant teaching resources with BRITA · Yangzhou. Additionally, it actively invites experienced professionals from the STA to participate in teaching and sharing their expertise. In 2023, the academy undertook on-site teaching tasks for multiple seminars of the BRITACEG, including “Tax Administration” and “Tax Certainty”, which have been widely acclaimed by participants.



4.3.3 Astana (Kazakhstan)

Since its establishment in 2019, BRITA · Astana has successfully held multiple online and offline training and seminar activities, covering topics such as “Transfer Pricing: Action Plan”, “Information Exchange and Cross-departmental Cooperation to Combat Tax Offenses”, “Implementation and Discussion of the BEPS Action Plan”. It has also actively coordinated with international tax experts through the BRITACEG to host specialized lectures on topics like “Management and Application of Big Data in Tax Administration” and about 1000 fiscal and tax officials have participated in the training and gained valuable experience and emerging knowledge in the field of tax administration. In July and September, 2024, BRITA·Astana held two offline seminars on the themes of “Tax incentives, the Global minimum tax and recent developments in International taxation” and “Transfer pricing”. Almost 100 tax officials from Kazakhstan and other state bodies participated in the training sessions. In 2024 Brita · Astana plans to hold 5 more webinars and train more than 200 local tax officials and other state bodies employers.



4.3.4 Macao (China)

Since the establishment, BRITA · Macao has organized 14 tax-themed training sessions, attracting 449 participants from Portuguese-speaking jurisdictions. In June 2023, it organized its first cross-border exchange program of taxation, and 13 tax officials from Brazil, Portugal, Angola, Mozambique, Cabo Verde, and other jurisdictions participated in the Cooperation and Exchange Conference on Taxation in Support of the Promotion of the BRI held by Guangdong-Macao in-Depth Cooperation Zone in Hengqin Tax Service. The tax officials immersively experienced the achievements of China’s smart taxation and visited the science and technology industrial park and high-tech enterprises. In May 2024, BRITA · Macao held the seminar on “Tax Dispute Resolution”. The BRITACOM delegation had in-depth exchanges with 18 participants from 9 Portuguese-speaking jurisdictions and shared information on development of the BRITACOM and



the training program of the BRITACEG. In September 2024, the BRITA · Macao (Hengqin Campus) was established in Guangdong-Macao In-Depth Cooperation Zone in Hengqin, providing better conditions and more resources for tax officials from Portuguese-speaking jurisdictions to study and exchange ideas.



4.3.5 Riyadh (Saudi Arabia)

As the knowledge training center of the BRITACEG in Arabic-speaking jurisdictions, BRITA · Riyadh, which was announced to establish in September 2022, has successfully hosted “The Big Data Analysis” program and “The Concept and Policy of Double Taxation Treaties” program, attracting the participation of 74 tax officials. This marks the smooth transition of BRITA · Riyadh into its practical operation phase. Four training programs are scheduled to be hosted on the themes of “International Taxation and Double Taxation”, “An Introduction to International Tax Treaties”, “VAT Systems and Administration for Cross-Border Trade in the Digital Economy”, and “VAT in the Financial Sector”, with the participation of 100 tax officials.



4.4 Communication of BRITAs

From 4 to 5 July 2024, the Event on the Development of the BRITAs was successfully held at BRITA · Yangzhou. The five BRITAs exchanged their experiences in operation and shared teaching resources. During the experience-sharing session, the five BRITAs presented their unique advantages, successful cases, and participants’ feedback. It enhanced mutual understanding of training programs, curriculum design, lecturer allocation, and future plans. They also delved into potential areas for future cooperation. In the discussion session, the five BRITAs engaged in discussions on the BRITACEG curriculum, lecturers, websites, and other aspects. They conducted in-depth exchanges on specific cooperation matters such as jointly organizing training sessions and exchanging lecturers, and reached a preliminary intention, laying a solid foundation of trust for future cooperation.

Chapter 5

Team of Experts and Lecturers

High-level faculty is a strong guarantee for the BRITACEG to conduct high-quality training and expand its influence and reputation in professional field. The BRITACEG extensively invites global tax experts to join its team of lecturers. In 2022, the first batch of 26 experts came from the advisory board of the BRITACOM, participants of the BRITACOM seminars, tax academia and industry, leader of relevant departments of STA. They work for institutions in 13 jurisdictions across 5 continents. These experts, with profound industry backgrounds, strong professionalism and rich career experience, fully embody the requirements for diversification, professionalization and internationalization in the BRITACEG's training, and enhance the training capabilities of the BRITACEG with a remarkable brand effect.

In 2023, the BRITACEG has invited nearly 100 tax officials and industry experts from more than 10 jurisdictions and international organizations to participate in the recording of the online courses of the BRITACEG and continues to select experts from the United Nations Committee of Experts, Subcommittees and other professional organizations to join the BRITACEG's expert team, so as to provide assistance for the development of the course system.

In 2024, based on dynamic adjustment, the BRITACEG continues to invite international tax experts, scholars and enterprise experts to join the BRITACEG and expand expert team.

5.1 BRITACEG Experts

in alphabetical order, announced at the Third BRITACOF on 18 September 2022



Ali Ehsani
Iranian National Tax
Administration (INTA)



Babatunde Oladapo
West African
Tax Administration Forum (WATAF)



Brian J. Arnold
Canadian Tax Foundation,
Toronto



Bruno Aniceto da Silva
Financial Services
Bureau of Macao SAR



Chris Sanger
Ernst & Young (EY)



Christian Kaeser
International Chamber of Commerce
(ICC)



David Linke
KPMG



Edwin Visser
PwC



Farhad Ali Yoldashi
Iranian National Tax
Administration (INTA)



Fu Yangfan
State Taxation Administration of
China



Iva Unnaiza Hanum
Directorate General of Taxes of
Indonesia



Jeffrey Owens
Vienna University of Economics and
Business



Jinyan Li
York University



Liao Tizhong
University of Oxford



Liao Yixin
Xiamen University



Liu Yi
Peking University



Peter Barnes
Duke University



Philip Mills
Deloitte



Rup B. Khadka
Nepalese Taxation Specialist



Stef van Weeghel
University of Amsterdam



Stefano Grilli
University of Bicocca



Tang Qinghai
State Taxation Administration of
China



Tyson Fawcett
Australian Taxation Office



Wu Xiaoqiang
State Taxation Administration of
China



Xiong Yan
State Taxation Administration of
China



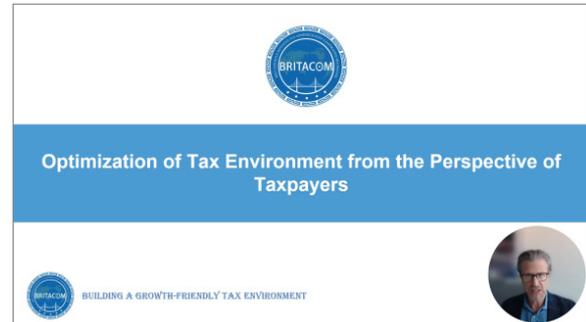
Zhu Qing
Renmin University

5.2 Partial Expert Lectures

in alphabetical order, announced at the Third BRITACOF on 18 September 2022

Christian Kaeser

Christian Kaeser is the Global Head of Tax and Corporate Vice President at Siemens since 2009, based in Munich, Germany. He is responsible for global community of appr. 700 tax and customs experts. Christian is the chairman of the Tax Commission of the International Chamber of Commerce, the chairman of the Tax Commission of the German Federation of Industries (BDI) and president of the German Branch of the International Fiscal Association (IFA). He is also the chairman of the supervisory board of WTS AG, a German-based tax advisory company and member of the advisory board of the BRITACOM. He is the co-editor of a commentary on Double-Taxation-Treaties and of various German tax journals, including the Beck.digitax which exclusively focuses on digitalization in tax.



Lectures:

1. Pillar II— The OECD GloBE Rules
 2. Base Erosion and Profit Shifting - BEPS
 3. Big Data Adoption in Tax Administrations and Its Outlook - Example Germany
 4. Optimization of Tax Environment from the Perspective of Taxpayers
 5. Tax Dispute and Resolution under Tax Treaties
 6. Transfer Pricing Dispute Resolution
- Cross Border Tax Dispute Resolution - MAPs

Iva Unnaiza Hanum

Iva Unnaiza Hanum, a Transfer Pricing and International Tax Practitioner and an Analyst of International Tax Disputes Prevention and Settlement in Directorate General of Taxes of Indonesia. Iva obtained her degree in International Tax Law from University of Melbourne, Australia and her degree in Economic from University of Indonesia. She also obtained an Advanced Professional Certification in International Taxation from IBFD Netherlands.



Lecture:

Indonesia's Tax Disputes Resolution

Rup B. Khadka

Rup B. Khadka is a Nepalese taxation specialist. He has more than 30 years of experience in value-added tax, excise tax, income taxes, customs duties, property tax, inter-governmental fiscal transfers, capacity-building, taxpayer education, etc. He holds a doctorate degree in taxation and has published many articles and books at home and abroad. He has served as a tax policy and administrative consultant in about 25 countries and is familiar with the tax systems of various countries. He was appointed as the Chairman of the High Level Tax System Review Commission and member of many high level Fiscal Reform Taskforces and Committees appointed by the Government of Nepal.



Lecture:

Basics, Principles and Core Features of VAT

Wu Xiaoqiang

Wu Xiaoqiang is Deputy Director-General of the Goods and Services Tax Department, State Taxation Administration (STA) of the People's Republic of China. He has been engaged in the value-added tax work for a long time, thus has a solid theoretical foundation and rich practical experiences. He has participated in all previous VAT reforms and major policy adjustments in recent years, such as the pilot program of replacing business tax with value-added tax in some regions and industries from 2012 to 2014, the comprehensive implementation of replacing the business tax with VAT in 2016, the adjustment and reduction of VAT rate in 2018, the further deepening of VAT reform in 2019, the epidemic prevention and control preferential tax policy in 2020, the large scale VAT credit refund policy in 2022, VAT legislation and initial architecture design of comprehensive digitized electronic invoice, etc. He graduated from the School of Finance and Economics of Suzhou University, China.



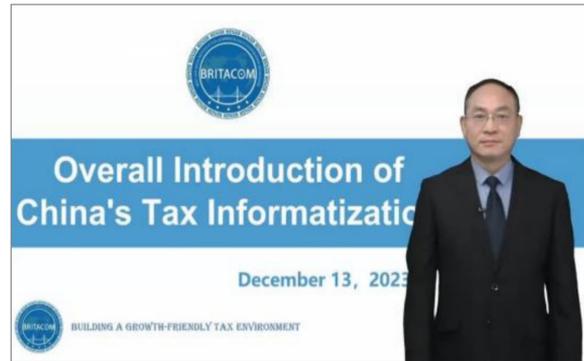
Lecture:

Policy and Management of Value-added Tax Credit Refund



Fu Yangfan

Fu Yangfan is Deputy Director-General of the Tax Administration and Information Technology Department, State Taxation Administration (STA) of the People's Republic of China. He started as a tax official in 1990. He is equipped with rich practice experience and strong theoretical research ability in taxation, successively engaging in Golden Tax Project, Reform of Administration System of state and local tax authorities, Reform of Individual Income Tax, Reform of E-Invoice, Revision of the Tax Administration Law and the Invoice Management Measures, and other important works. He has published several articles in Taxation Research and other newspapers or magazines, and has edited and published monographs such as History of Invoice and Electronic Invoice. He received MS Degree in Public Management in Central South University, China.



Lecture:

Overall Introduction of China's Tax Informatization

Bruno Aniceto da Silva

Bruno Aniceto da Silva is a legal advisor to the Financial Services Bureau of Macao SAR where he also acts as the academic coordinator of the BRITA•Macao. He is also an adjunct professor at Texas A&M School of Law and a guest professor at Portuguese Catholic University. He has obtained master (LLM) and PhD degrees in law writing on international tax matters. He has authored and co-authored books and articles on international tax issues.



Lecture:

Introduction to Tax Treaties

5.3 List of Online Course Lecturers

in alphabetical order

Adhika Bibing Purwanto (IDN) Directorate General of Taxes of Indonesia	Ahemd CHERCHARI (DZA) General Directorate of Taxes, Ministry of Finance, Algeria	Ali Maqsoudi (HUN) National Tax and Customs Administration Central Management, Hungary
Bi Lingbo (CHN) Qingdao Tax Service, State Taxation Administration of China	Bruno Aniceto da Silva (PRT) Financial Services Bureau of Macao SAR	Cai Yuxin (CHN) Shenzhen Tax Service, State Taxation Administration of China
Cao Lanshui (CHN) International Taxation Department, State Taxation Administration of China	Cao Qihuan (CHN) International Taxation Department, State Taxation Administration of China	Cao Yuan (CHN) Property and Behavior Tax Department, State Taxation Administration of China
CHAN Tsui-fung (HKG) Inland Revenue Department of Hong Kong, China	Chen Gege (CHN) Shenzhen Tax Service, State Taxation Administration of China	Chen Liaoyu (CHN) Guangdong-Macao In-Depth Cooperation Zone in Hengqin Tax Service, State Taxation Administration of China
Chew Kay Seng (SG) Inland Revenue Authority of Singapore	Chou Sochet (KHM) General Department of Taxation, Ministry of Economy and Finance of Cambodia	Christian Kaeser (DEU) International Chamber of Commerce (ICC)
Conrad Turley (GBR) KPMG China	Cui Maoquan (CHN) National Tax Institute of STA	Dereje Fana (ETH) Tax Review Dispute Handling Directorate of Ethiopian Ministry of Revenue
Dinar Ayu Adeline (IDN) Directorate General of Taxes of Indonesia	Ding Jing (CHN) Income Tax Department, State Taxation Administration of China	Ding Nana (CHN) Hunan Provincial Tax Service, State Taxation Administration of China
Farhad Yoldashi (IRN) Iranian National Tax Administration	Fu Shaohua (CHN) Beijing Municipal Tax Service, State Taxation Administration of China	Fu Yangfan (CHN) Tax Administration and Information Technology Department, State Taxation Administration of China
Gao Jianmin (CHN) International Taxation Department, State Taxation Administration of China	Grant Wardell-Johnson (GBR) KPMG	Huang Jia (CHN) Global Logistic Properties (GLP)
Huang Ping (CHN) Beilun District Office, Ningbo Tax Service, State Taxation Administration of China	Iva Unnaiza Hanum (IDN) Directorate General of Taxes of Indonesia	Joe Marden (NLD) Global Businesses and Shell International Limited
Kardo Eliezer (IDN) Directorate General of Taxes of Indonesia	Li Fengjiao (CHN) Tianjin Municipal Tax Service, State Taxation Administration of China	Li Hanli (CHN) International Taxation Department, State Taxation Administration of China
Li Mingfei (CHN) Beijing Municipal Tax Service, State Taxation Administration	Li Qiaolang (CHN) International Taxation Department, State Taxation Administration	Liao Lu (CHN) Goods and Services Department, State Taxation Administration of China
Lin Zaikuan (CHN) Shenzhen Tax Service, State Taxation Administration of China	Liu Cong (CHN) Income Tax Department, State Taxation Administration of China	Liu Xiaomeng (CHN) International Taxation Department, State Taxation Administration of China



Long Jun (CHN) Sichuan Provincial Tax Service, State Taxation Administration of China	Ma Anxiu (CHN) Shandong Provincial Tax Service, State Taxation Administration of China	Mao Jie (CHN) Ningbo Tax Service, State Taxation Administration of China
Marlon van Amersfoort (NLD) Shell International B.V.	Mats Grampert (SWE) The Swedish Tax Agency	Matthijs Alink (NLD) University Van Amsterdam
Miao Chengshi (CHN) Liaoning Provincial Tax Service, State Taxation Administration of China	Ng Siling (SGP) Inland Revenue Authority of Singapore	Putu Suidiana (IDN) Directorate General of Taxes of Indonesia
Rup B. Khadka (NPL) High Level Tax System Review Commission, Nepal	Septian Fachriza (IDN) Directorate General of Taxes of Indonesia	Shao Lingyun (CHN) National Tax Institute of STA
Shen Yuyu (CHN) Shandong Provincial Tax Service, State Taxation Administration of China	Song Kosal (KHM) General Department of Taxation of Ministry of Economy and Finance of Cambodia	Su Jingchun (CHN) Chinese Academy of fiscal science, Ministry of Finance of China
Sui Shouyuan (CHN) Daqing Municipal Tax Service, State Taxation Administration of China	Tang Ling (CHN) Sichuan Provincial Tax Service, State Taxation Administration of China	Tang Wenwen (CHN) International Taxation Department, State Taxation Administration of China
TSUI Chung (HKG) Inland Revenue Department of Hong Kong, China	Tyson Fawcett (AUS) Australian Taxation Office	Wang Hairuo (CHN) Taxpayer Service Department, State Taxation Administration of China
Wang Kairan (CHN) Taxpayer Service Department, State Taxation Administration of China	Wang Qingjiao (CHN) Hunan Provincial Tax Service, State Taxation Administration of China	Wang Saili (CHN) Hangzhou Municipal Tax Service, State Taxation Administration of China
Wang Wei (CHN) Big Data and Risk Management Bureau, State Taxation Administration of China	Wang Yifei (CHN) Shenfu Reform and Innovation Demonstration Zone Tax Service, State Taxation Administration of China	Wang Yingbei (CHN) Zhejiang Provincial Tax Service, State Taxation Administration of China
Wang Yuxiao (CHN) Taxpayer Service Department, State Taxation Administration of China	WONG PO-Keung (HKG) Inland Revenue Department of Hong Kong, China	Wu Xiaoqiang (CHN) Goods and Services Tax Department, State Taxation Administration of China
Wu Yuxian (CHN) Income Tax Department, State Taxation Administration of China	Xie Zanping (CHN) Shenzhen Tax Service, State Taxation Administration of China	Xin Jingyang (CHN) Xinjiang Uygur Autonomous Region Tax Service, State Taxation Administration of China
Xu Ruowen (CHN) Songjiang District Office, Shanghai Municipal Tax Service, State Taxation Administration of China	Yang Jinran (CHN) Big Data and Risk Management Bureau, State Taxation Administration of China	Yang Min (CHN) Income Tax Department, State Taxation Administration of China
Yang Wei (CHN) Ganjingzi District Office, Shanghai Municipal Tax Service, State Taxation Administration of China	Yoseph Shiferaw (ETH) Ministry of Revenues, Ethiopia	Zhang Jie (CHN) Tax Policy and Legislation Department, State Taxation Administration of China
Zhang Ming (CHN) International Taxation Department, State Taxation Administration of China	Zhang Ning (CHN) Shenzhen Tax Service, State Taxation Administration of China	Zhang Ying (CHN) International Taxation Department, State Taxation Administration of China
Zhang Zhouyun (CHN) Shenzhen Tax Service, State Taxation Administration of China	Zhao Xun (CHN) International Taxation Department, State Taxation Administration of China	Zhou Kaijun (CHN) National Tax Institute, State Taxation Administration of China

Chapter 6

Influence and Reputation

In order to give full play to its functional role, the BRITACEG continuously strengthens its capabilities, prioritizes the development of brand in professional field, and actively creates various knowledge products for exchange and sharing. Leveraging the development of the BRITAs, it also facilitates the exchange and interaction of resources such as courses and teaching staff among the BRITAs, thus promoting regional guidance and communication through high-quality training. At the same time, the BRITACEG maintains good cooperative relationships with various international organizations and renowned universities, such as the OECD, IMF, African Tax Administration Forum, School of Central Asia, Xiamen University, Hunan China-Africa Economic and Trade Cooperation Research Association, China-SCO Institute of Economy and Trade, establishing long-term and short-term collaborative models to achieve mutual benefits. Over the years, thousands of tax officials have obtained their certificates of completion and corresponding levels through the BRITACEG's training programs, and the BRITACEG's reputation for professionalism and influence in the field of international taxation has continued to grow.

6.1 Expert Opinions



Mr. Christian Kaeser

Member of Advisory Board, Emeritus Chair of ICC Tax Commission, Global Head of Tax of Siemens

"I'm convinced that with the BRITACEG curriculum, the various tax resources in the member jurisdictions of the BRITACOM will achieve a level where they have the same understanding of the tax rules and where those rules are applied consistently. It will help to create a mindset of the member jurisdictions, maybe not a totally uniform mindset but an aligned mindset. I believe as well that the joint understanding of issues can help to create a 'BRITACOM' mindset and 'BRITACOM' best practices, thus promoting the BRITACOM idea."



Mr. Deng Liping

Professor, Xiamen University/Xiamen National Accounting Institute

"The launch of the BRITACEG Curriculum System Version 1.0 is not only limited to the training of existing mechanisms, but also makes a contribution to the modernization of taxation in all BRI jurisdictions."



Mr. Rup Khadka

Member of Advisory Board Tax Expert, Nepal

“BRITACEG serves as a platform for the BRI tax jurisdictions to share knowledge and build capacity. The curriculum system strikes a balance between theories and practice and courses are oriented to help tax officials handle their responsibilities properly, effectively and efficiently.”



Mr. Alejandro Juarez

Director of Training and Development of Human Talent Inter-American Center of Tax Administrations (CIAT)

“The BRITACEG Curriculum System Version 1.0 is a great opportunity to enhance the capacity of building tax administration from learning prospected achievement. The curriculum is coordinated with the international needs, especially international taxation issues. Under the scope, there are a lot of experts to offer us a powerful tool to exchange knowledge and experiences in the tax field.”



Mr. He Hui

China-IMF Capacity Development Center (CICDC) Director

“Successful training programs co-organized by CICDC and BRITACEG have received high evaluation from the participants and achieved good results in terms of mutual improvement.”



6.2 Feedback of Participants



Senaka Palliyaguruge, Sri Lanka

“We need to hail new experience, new inputs to develop our systems, so this program would help our tax officials a lot to go ahead with the new technology and new thinking in the coming future.”



Mary Musu Combey, Sierra Leone

“I am most impressed by the way that tax systems are integrated, the filing system, the self-service systems. These ones are very excellent because it brings the tax authorities closer to taxpayers. I believe when I return home, this (the BRI) is something I am going to market to my senior management team.”



Philip Banahene Thompson, Ghana

“We wish that more such cooperation in the future will be held to ensure that we are able to move in the right direction which China has taken.”



Jasurbek Olimjonovich Yusupov, Uzbekistan

“I believe that such kind of cooperation will improve emerging countries like our country. So it gives us not only the chance to talk with Chinese tax officers and tax professors but also gives us a chance to talk with other nations and know more about their tax systems.”



Retselisitsoe Edward Mporo, Lesotho

“It will teach us everywhere in the world and it will be easier for most of our colleagues back home just to make sure that they get access to the courses.”



Carlos Jose Moreno Viera, Venezuela

“I think that, probably in the future, we can repeat this kind of seminar, probably in the second semester, so people coming from our home, our country, are going back to share the knowledge.”



Sara Abdelaty Rashid Farag Saloum, Egypt

“This seminar is very useful for me and reaches me with valuable information. And thank you for exchanging experience with us Egypt and other countries.”



Chapter 7

Work Plans and Outlooks

Next, the BRITACEG will continue to collaborate with all stakeholders to carry out its work with due diligence. Firstly, the BRITACEG will continue to strengthen curriculum development. The BRITACEG will persistently refine and enhance its online courses by adding multilingual subtitles, reinforcing the application of the curriculum system across the BRITAs, and creating more learning opportunities and resources for tax officials in relevant jurisdictions. Additionally, the BRITACEG will invite a broader range of participants to join the BRITACEG's training programs and continue to expand its influence.

Secondly, the BRITACEG will develop management measures for lecturers. The BRITACEG will study and formulate the "BRITACEG Faculty Management Regulations", enhance the management of the faculty team, clarify the management systems regarding lecturers' rights and responsibilities, evaluation mechanisms, and selection and exit procedures. This will ensure that the BRITACEG's management of experts and lecturers is more scientific and effective, thus better leveraging the strengths of the expert and lecturer teams.

Thirdly, the BRITACEG will follow up and expand the tax academies. The BRITACEG will maintain close communication with relevant tax authorities and international organizations to discuss the specifics of establishing new academies and expedite the construction progress. Simultaneously, to further broaden the coverage and meet the capacity-building needs of more jurisdictions, the BRITACEG will explore the potential for expanding other tax academies.

Fourthly, the BRITACEG will continue to enhance communication and cooperation among tax academies, tax authorities, and international organizations. Regular exchange activities, thematic seminars, and tax training programs will be organized to facilitate the sharing of resources such as lectures, courses, and other materials, thereby improving the efficiency and effectiveness of cooperation.

Looking ahead, the BRITACEG will continue to uphold the principles of open cooperation, mutual benefit, and win-win outcomes. The BRITACEG will provide solid support and build convenient bridges for all parties to jointly promote in-depth exchanges and cooperation. By working together with all stakeholders, the BRITACEG aims to build a growth-friendly tax environment and promote the capacity-building of all parties. Through relentless efforts and sincere cooperation, the BRITACEG is determined to achieve win-win and shared development, thus writing a new chapter of cooperation in tax administration among jurisdictions participating in the BRI.



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