



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# The 2nd Conference of Belt and Road Initiative Tax Administration Cooperation Forum

## ——Digitalization of Tax Administration

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# EXPEDITING TAX DISPUTE RESOLUTION TASK FORCE FINAL REPORT

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# CONTENTS

01 / INTRODUCTION OF THE FINAL REPORT

02 / TAX DISPUTES IN BRITACOM COUNCIL MEMBERS

03 / IMPLEMENTATION OF WUZHEN ACTION PLAN (2019–2021)

04 / RECOMMENDATION ON EXPEDITING DISPUTES RESOLUTION



# Part 01

## **INTRODUCTION**



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# INTRODUCTION



01

Background

02

Why is Expediting Tax Dispute  
Resolution Important in BRI Context

03

Scope



# Part 02

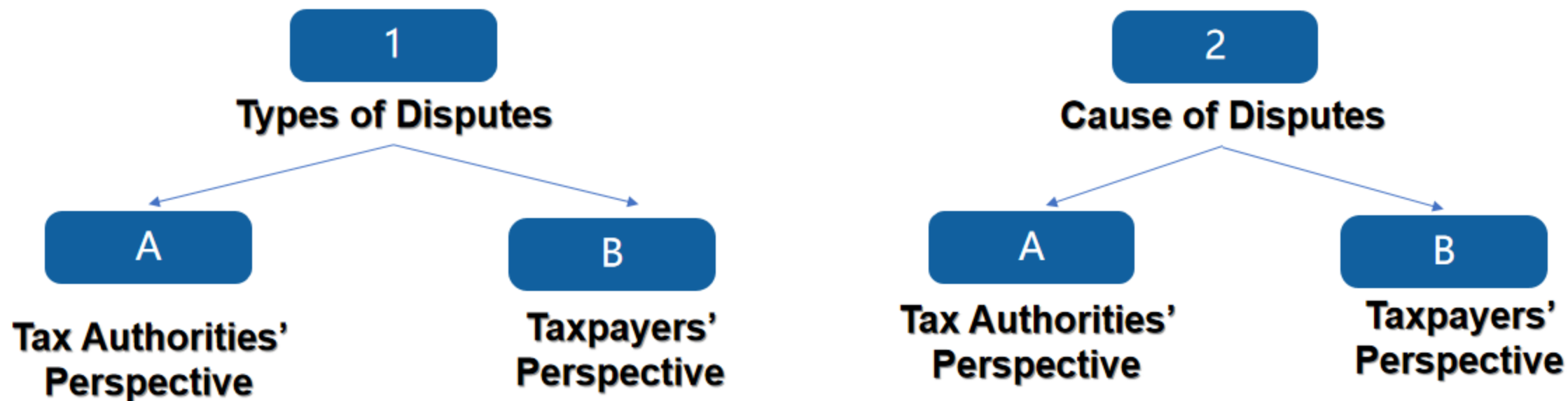
## **TAX DISPUTES IN BRITACOM COUNCIL MEMBERS**



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## Tax Disputes in BRITACOM Council Members





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## Tax Disputes in BRITACOM Council Members

3

### Current Mechanisms of Dispute Prevention and Resolution

A

**Tax Authorities'  
Perspective**

B

**Taxpayers'  
Perspective**





## Part 03

# **IMPLEMENTATION OF WUZHEN ACTION PLAN (2019-2021)**



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### Implementation of Wuzhen Action Plan (2019-2021)



Domestic Remedies

Mutual Agreement Procedures

Extending Treaty Network

Endorsing Minimum Standards of BEPS Action 14

Tax Measures in Response to Covid-19

Hosting Training Workshops



## Part 04

# **RECOMMENDATIONS ON EXPEDITING TAX DISPUTE RESOLUTION**



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### 4.1 MEASURES FOR IMMEDIATE TERM (2022--2024)

1. Increasing the frequency of bilateral discussions or regular exchanges of positions between Competent Authorities. Tax authorities are encouraged to exchange views more frequently via online communications when face-to-face meetings are not feasible under certain circumstances.
2. Ensuring taxpayer's accessibility to MAP. Tax authorities are encouraged to issue explicit regulations with clear guidelines to facilitate taxpayers to file the MAP requests when encountering tax disputes.
3. Strengthening MAP functions with dedicated personnel. To improve the efficiency of MAP, Tax authorities are encouraged to deploy more resources and professionals to deal with MAP cases, and ensure them to be settled in a timely manner.
4. Enhancing capacity building. Tax authorities are encouraged to upgrade the capacity of tax officials to deal with the complex international tax issues via the knowledge-sharing network of the Belt and Road Initiative Tax Capacity Enhancement Group (BRITACEG, the capacity building unit under BRITACOM).
5. Holding workshops to facilitate the negotiation and interpretation of tax treaties. Tax authorities are encouraged to have in-depth discussions or mutual learning on interpretation and implementation of tax treaties with regular workshops and consultations via BRITACOM platform.
6. Endorsing the minimum standards of BEPS Action 14.



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### 4.2 MEASURES FOR LONGER TERM (2025 AND BEYOND)

1. Ensuring clear and consistent interpretations of tax laws and regulations.
2. Improving the procedure of administrative review and judicial litigation mechanism for tax dispute resolution.
3. Establishing dedicated and specialized MAP unit within tax authority.
4. Extending tax treaty network.
5. Introducing APA (especially bilateral APA) to prevent potential tax disputes in advance and, if retroactivity is allowed, to resolve prior years' issues.





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# THANK YOU

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