



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The 3rd Belt and Road Initiative Tax Administration Cooperation Forum

—Enhancing Tax Administration Capacity Building in
the Post-pandemic Era

19-21 September 2022
Algiers Algeria



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Capacity building: a joint necessity for taxpayers and tax administrations

Christian Kaeser
Chair ICC Global Tax Commission
Global Head of Tax - Siemens

「01」 **Triggers for Capacity Building**

「02」 **Understanding Business Models**

「03」 **How can Businesses contribute to enhancing Capacity Building?**



CONTENT

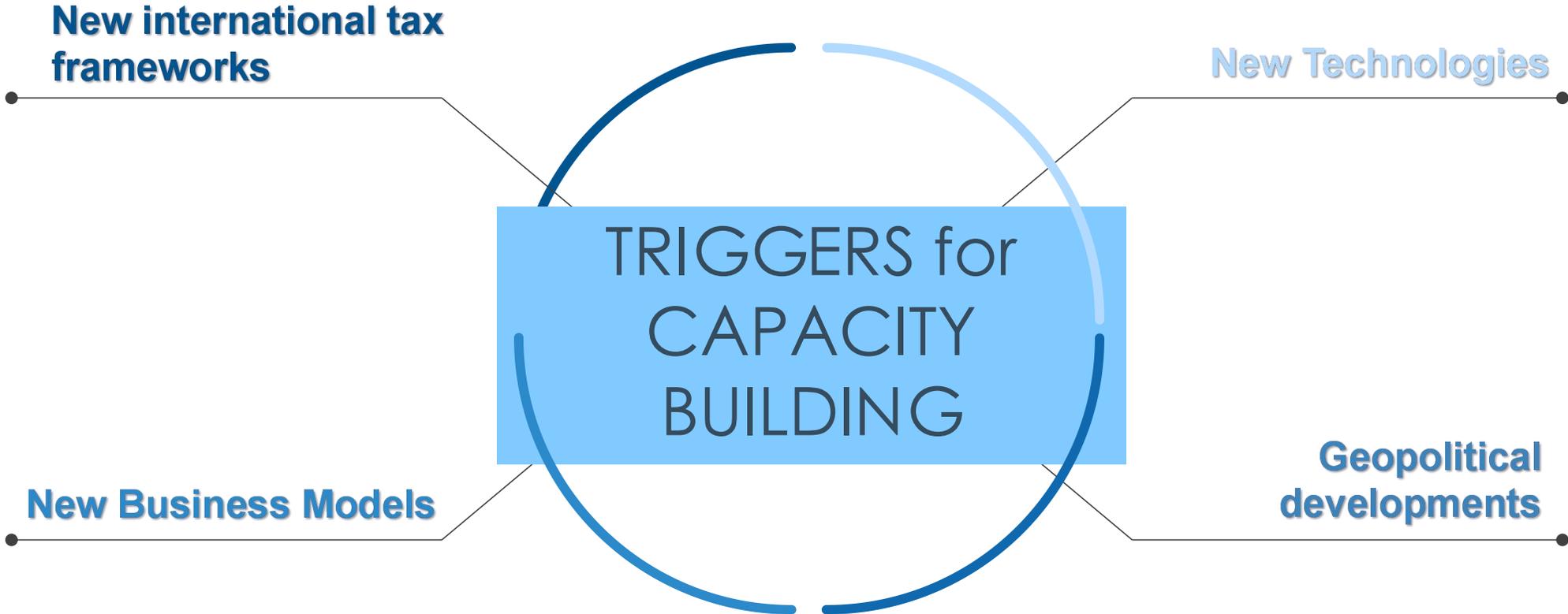


PART ONE

Triggers for Capacity Building



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Needed expertise

01

Knowledge of tax laws, tax concepts and TP rules

02

Strengthening accounting skills

03

Understanding of how new tax frameworks (i.e. Pillar 2) will work and which impact they will have



2

PART TWO

Understanding Business Models



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01

Technological developments & new markets contributing to the creation of new business model

Difficulties in applying existing tax provisions to new business models

02

03

Fully understanding how a new business model works is necessary for the correct application of existing tax provisions



3

PART THREE

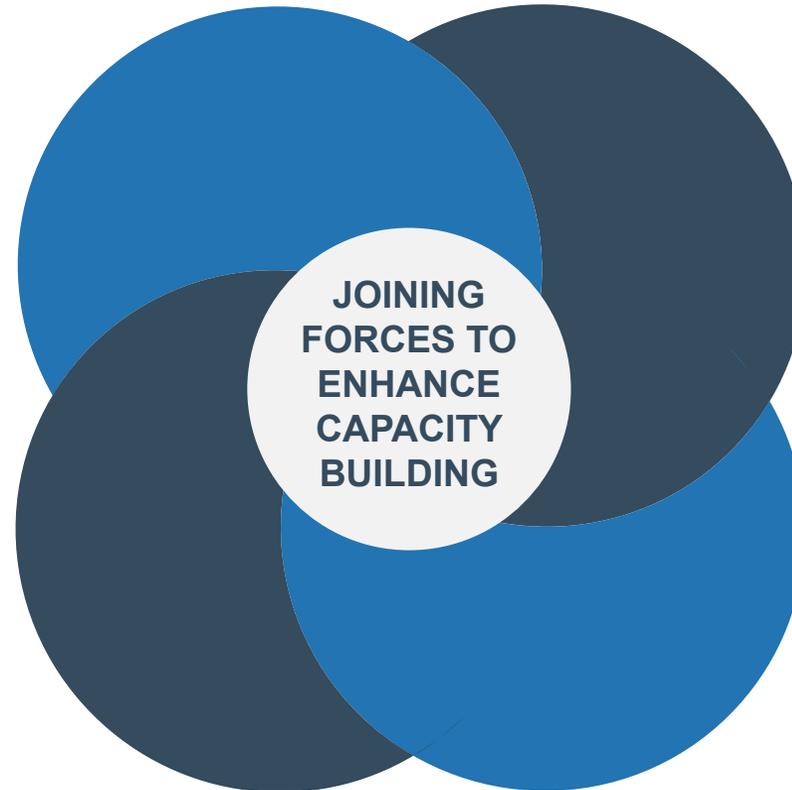
How can taxpayers contribute to enhancing capacity building?



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**01. A balance of
knowledge-based and
hands-on learning**

**03. Building a trustworthy
relationship**



**02. Sharing best
practices for building
up knowledge**

**04. Increasing tax
certainty**



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**How new technologies can support
taxpayers-tax administrations synergies
in the area of capacity building**





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THANKS