



Annual Report of the Belt and Road Initiative Tax Administration Cooperation Mechanism (2022)

Secretariat of the Belt and Road Initiative Tax Administration Cooperation Mechanism

September 2022



Foreword

Dear readers,

Greetings!

Time flies, with a new chapter begun. It has already been three years since the start of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) in 2019 under the cooperation and concerted efforts of all parties. On behalf of the Secretariat of the BRITACOM (Secretariat), I hereby would like to express my heartfelt thanks to friends who have shown constant care and firm support to the development of the BRITACOM!

The emergence of the COVID-19 pandemic has significantly changed the work and life styles and economic environment of the global society. In the past one year, countries (regions) around the world have actively faced up to the difficulties, taken the initiative to solve problems, and tried to create better development conditions for the whole society. Looking back, the pandemic has made countries (regions) more urgent for mutual cooperation. Looking ahead, the trend of win-win cooperation is unstoppable.

In this context, in order to realize the transformation from the beginning to the prosperity, the BRITACOM has actively explored beneficial developmental pattern to innovate in both the forms and the themes of cooperation. On the one hand, the BRITACOM actively develops online conference channels so as to create more opportunities for all parties to participate in, and thus expand the coverage of the BRITACOM activities. On the other hand, the BRITACOM focuses on the common concerns of the jurisdictions that subscribe to the Belt and Road Initiative and selects themes carefully to enhance the pertinence and practicality of activities.

All parties, by fostering cooperation in reinforcing capacity building of tax administration, raising tax certainty, and other fields, and sharing tax administration experience and best practices, are marching towards the common goal of building a growth-friendly tax environment that would liberalize trade, facilitate investment and promote economic growth. We are working jointly to achieve the inclusive and sustainable development proposed in the United Nations' 2030 Agenda for Sustainable Development, and to promote the building of a peaceful and prosperous community with a shared future for mankind.

Considering the uncertainty of the global pandemic situation, the Third Belt and Road Initiative Tax Administration Cooperation Forum will be held in the mode of both onsite and online in September 2022. Algerian tax administration will provide conference venue and accommodation in Algiers, Algeria for delegates who could attend onsite, while the Secretariat will keep the online channels open for those who

could not be onsite. Just as the difficulties cannot defeat us, the distance cannot block us neither. With the speed of development and the temperature of mutual assistance in mind, the BRITACOM strives to move forward speedily and smoothly.

In the past year, the BRITACOM has continued to promote the work arrangements and made continuous breakthroughs: four task forces have been set up to carry out relevant work in Nur-Sultan Action Plan (2022-2024), the network of the Belt and Road Initiative Tax Academies (BRITAs) has kept on expanding, the international faculty of BRITAs has continued to be strengthened, five issues of the Belt and Road Initiative Tax Journal have been published, the tax administration theme day events of the BRITACOM have been carried out orderly, the Secretariat has been performing its duties efficiently and diligently. This Annual Report is compiled to demonstrate the progress of the BRITACOM, and extend appreciation to those who give concerns and support to us.

The BRITACOM owes its development to the joint efforts of all parties, and its future hinges on the continuous support of all parties. As the Executive Secretary of the Secretariat and on behalf of the BRITACOM, I would like to express my sincerest gratitude to everyone again.

This is an era of challenges, and at the same time an era full of hope. We need to recognize the general trend of world development, strengthen our confidence, and work together to create a better future. Everything can be achieved with connected heart. I believe that as long as we have the same goal in mind and cooperate sincerely, the BRITACOM will be more prosperous. I look forward to working together with you to push forward our cooperation, build a growth-friendly tax environment, and share a harmonious, prosperous and glorious future.

Wang Daoshu

Executive Secretary of the Secretariat of the BRITACOM

Deputy Commissioner

State Taxation Administration, China

September 2022



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Introduction to the Belt and Road Initiative Tax Administration Cooperation Mechanism

1.1 Overview of the BRITACOM

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

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

1.1.1 Vision of the BRITACOM

The vision of the BRITACOM is to promote trade and investment liberalization and facilitation in the 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 Model Tax Conventions of the United Nations and the Organisation for Economic Co-operation and Development (OECD) and transfer pricing rules, the Inclusive Framework on Base Erosion and Profit Shifting, and the Global Forum on Transparency and Exchange of Information for Tax Purposes.

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

1.1.3 Influences of the BRITACOM

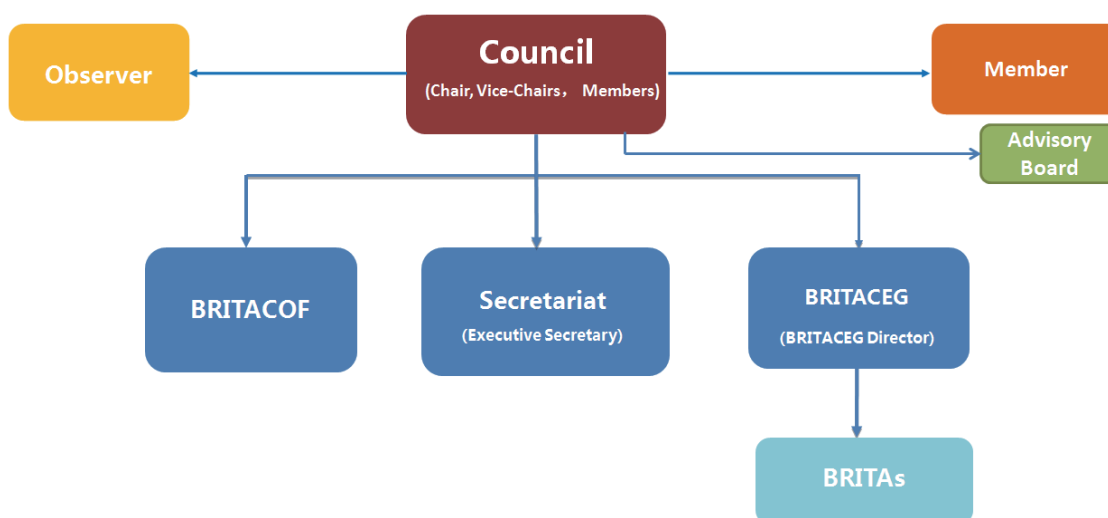
In 2022, International Tax Review revealed the Global Tax 50 2021-22, which is an annual event since 2011, highlighting the most influential individuals, organizations, and geopolitical events in the tax world. The BRITACOM has been listed as one of the most influential organizations for the first

time, and it is the only tax mechanism that enters the top 50.

The article titled *The Rise of the BRITACOM* points out that there is still intense competition in global trade, and the BRITACOM plays a crucial role to

play in forging greater tax cooperation among the BRI jurisdictions. It shows that the work of the BRITACOM has received strong support from the tax administrations of the BRI jurisdictions, and its achievements have been widely recognized.

1.2 Organizational Structure of the BRITACOM



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, 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 the 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.

1.3 Relevant Parties of the BRITACOM (as of 2022)

1.3.1 Council Member (36)

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

1.3.2 Observers (30)

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

(IBFD), International Chamber of Commerce (ICC)

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 (CCIC), Inter-American Centre of Tax Administrations (CIAT), International Bureau of Fiscal Documentation (IBFD), International Tax Center Leiden, WU Global Tax Policy Centre at the Institute of Austrian and International Tax Law of the Vienna University of Economics and Business.

1.4 Leaders of the BRITACOM (April 2019–September 2021)



Chair of the Council

Daniyar Yerengaliyevich Zhanalinov

Chairman of State Revenue Committee of the Ministry of Finance, Republic of Kazakhstan (August 2022 - Now)



(Former) Chair of the Council

Ali Sapargaliyevich Altynbayev

(Former) Chairman of State Revenue Committee of the Ministry of Finance, Republic of Kazakhstan



Vice-Chair of the Council

Khalid Ali Albustani

Director General of the Federal Tax Authority, United Arab Emirates



Vice-Chair of the Council

Margarita Faral

Director General of Direccion General Impositiva,
Oriental Republic of Uruguay



Vice-Chair of the Council

Paata Kiladze

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



Vice-Chair of the Council

Tuma Adama Jabbi

Chairperson of National Revenue Authority, Republic of
Sierra Leone



Executive Secretary

Wang Daoshu

Deputy Commissioner of the State Taxation Administration, China



Deputy Executive Secretary

Yermek Kozhabergenov

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



Director of the BRITACEG

Anatoliy Aleksandrov

Director of Strategic Development and International Cooperation Department, State Fiscal Service of Ukraine

The Secretariat

2.1 Introduction to the Secretariat

2.1.1 Establishment of the Secretariat

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



The Secretariat of the BRITACOM

2.1.2 Executive Secretary of the Secretariat

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

(1) Responsibilities of the Executive Secretary

- 1) take charge of the day-to-day affairs of the BRITACOM;
- 2) participate in the Council meetings with the right to speak, but not to vote;

- 3) implement the rules and regulations of the BRITACOM as approved by the Council;
- 4) employ and dismiss Secretariat staff as needed and approved by the Council; and
- 5) report to the Council on the performance of the Secretariat.

(2) Executive Secretaries

- 1) Mr. Liao Tizhong (May 2019 to October 2019)
- 2) Mr. Wang Daoshu (October 2019 until now)

2.2 Responsibilities of the Secretariat

- 1) prepare and organize the 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, budgets and financial statements to the Council for review and approval;
- 6) facilitate the work of the internal and external auditors, and submit audit reports to the Council;
- 7) assist the Council in raising and managing funds, review the source of the funding, and accept or reject the funding on behalf of the Council;
- 8) draft or revise the rules and regulations of the BRITACOM and submit them to the Council for approval;
- 9) keep records and documents for the BRITACOM; and
- 10) handle applications for admission and withdrawal of membership and observership.

Introduction to the Second BRITACOF

3.1 Snapshot of the Second BRITACOF

From 7 to 9 September 2021, the Second BRITACOF with the theme of “Digitalization of Tax Administration” was convened virtually, attracting heads and representatives of tax authorities from 61 jurisdictions including China, Kazakhstan, Algeria,

Russia, Italy, Uruguay, Sierra Leone, the United Arab Emirates, Spain, the United Kingdom, and heads of 12 international organizations, as well as representatives from the academia and the business.



During the forum, the Council officially announced the joining of two tax authorities to the BRITACOM as Council Member Tax Administrations, and eight tax authorities and international organizations joining the BRITACOM as Observers. According to the MoU, the Council appointed Mr. Ali Sapargaliyevich Altynbayev, the then Chairman of

the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, as the Chair of the Council, and elected Vice-Chairs of the Council.



In accordance with the three-days agenda of the Second BRITACOF, delegates held in-depth discussions on four topics, namely Tax Administration Digitalization, Tax Service Digitalization, New Technologies in Taxation, and Tax Related Data Governance, with the commitment to improving tax administration digitalization, building a growth-friendly tax environment, and contributing to the fulfillment of inclusive and

sustainable development goals as set out in the United Nations' 2030 Agenda for Sustainable Development. Participating parties reached broad consensus on strengthening tax administration cooperation amongst the BRI jurisdictions and jointly released Joint Statement of the Second BRITACOF and Nur-Sultan Action Plan (2022-2024) (Action Plan).

3.2 Review of the Second BRITACOF

Considering the severe situation of the global COVID-19 pandemic, the Second BRITACOF was held online. Through the active participation and joint efforts of all participants, the forum has achieved fruitful results with innovative significance, symbolizing that the BRITACOF has entered a new stage and a higher level. The detailed introduction of the four topics of the forum are as follows.

3.2.1 Tax Administration Digitalization

Speakers from Kazakhstan, China and Indonesia delivered keynote speeches in this session. The speaker from Kazakhstan, introduced the process of using information technology to improve tax

administration and carry out digitalization of tax management, and introduced the beneficial practices and experiences of domestic electronic invoice management. The speaker from China shared the relevant practices of 5C evaluation of tax administration quality in China and 2D monitoring system of credit + risk, and introduced how 5C and 2D innovate the system of service, law enforcement and supervision from the perspectives of taxpayers and tax authorities, so as to provide strong support for further optimizing tax service, improving the quality and efficiency of tax administration, and serving the macro decision-making. The speaker from Indonesia introduced Indonesia's advanced experiences in using big data technology to analyze

taxpayer-related information and provide better tax services.

3.2.2 Tax Service Digitalization

In this section, speakers from Tajikistan and Singapore shared their practices from the perspective of tax service digitalization. The speaker from Tajikistan introduced the laws and regulations related to tax service digitalization, the construction and specific functions of tax service digitalization, showing the achievements of tax authorities in Tajikistan in continuously promoting online tax service in recent years. The speaker from Singapore introduced the government service concept of Singapore — comprehensive digitalization, wholeheartedly for the people. The speaker also shared the achievements made in government service digitalization and the practical experiences of tax authorities in building the whole-process digital service chain from tax authorities' end to taxpayers' end by using information data, and providing personalized and whole-chain digital tax service for taxpayers.

3.2.3 New Technologies in Taxation

In this section, Chile, Malaysia and WU Global Tax Policy Center introduced the future outlook for new technologies in the field of taxation. The speaker from Chile introduced the specific application which makes use of big data to support tax administration in Chile. Among them, the speaker mainly expounded the importance of big data information system in generating data and early warning, controlling tax compliance, using electronic documents for audit, and prompting and reporting. The speaker from Malaysia, combining with the digitalization construction of Malaysia

tax authorities, mainly described the vital roles of artificial intelligence, processing process automation, data analysis, and the application of data statistical tools in the digitalization construction. Professor Jeffrey Owens, Director of Global Tax Policy Center of Vienna University of Economics and Business, introduced the application of blockchain technology in the field of tax, economic activity management and digital currency in recent years.

3.2.4 Tax Related Data Governance

Russia and Italy shared their experiences from the perspective of tax-related data governance. The speaker from Russia introduced the use of tax data in Russia, the use of online data mining, cross-border B2B data exchange, and the relevant application experience of the whole-government data exchange platform. The speaker from Italy introduced the data security governance framework implemented in Italy around the four main pillars. The framework uses a series of security measures to provide adequate security protection to the data and information collected, while ensuring the quality of the data collected.

3.3 Outcomes of the Second BRITACOF

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

3.3.1 Joint Statement of the Second Belt and Road Initiative Tax Administration Cooperation Forum

The Joint Statement, focusing on the construction of cooperation mechanism and combining the development characteristics of the BRI jurisdictions, reached 23 consensus on three aspects, including the Development of Tax Digitalization, Development of the BRITACOM and Next Steps. Among them, the part of the Development of Tax Digitalization summarized the development trend of tax administration digitalization, and combined the main issues of the forum to provide the direction for the development of the cooperation mechanism. In the Development of the BRITACOM part, the statement summarized the achievements of the BRITACOM. The Next Steps part explained the future direction and priorities of the BRITACOM, and emphasized the strengthening of friendly cooperation with other international organizations to promote the better role of the BRITACOM.

3.3.2 Nur-Sultan Action Plan (2022-2024)

Focusing on the Joint Statement, the forum refined specific measures, analyzed in-depth features of the BRITACOM, deeply explored the keypoint of work, effectively innovated the implementation path, actively responded to the demands of the BRI jurisdictions, determined the direction of the BRITACOM work in the next two years, and

formulated the Nur-Sultan Action Plan (2022-2024). The Action Plan held the goal of creating diversified, pragmatic results. The content covered four key tasks including Raising Tax Certainty, Reinforcing Capacity Building of Tax Administration, Improving Tax Environment and Promoting Tax Administrations Digitalization. The Action Plan extensively solicited opinions from all parties, effectively reflects the multilateral characteristics of the BRITACOM, strives to solve difficult problems and promote development for the BRI jurisdictions, and provides new opportunities for international tax administration cooperation.

3.3.3 Annual Report of the Belt and Road Initiative Tax Administration Cooperation Mechanism (2021)

The Annual Report shows the construction of the BRITACOM since its establishment, including the basic situation of the BRITACOM, the introduction to the Secretariat, review of the First BRITACOF, Conferences and Seminars, development of the BRITACEG, the progress of the Task Forces, the BRITACOM Website and Journals and the Advisory Board of the BRITACOM.

3.3.4 Final reports of the Wuzhen Action Plan (2019-2021)

The final reports of the five task forces of the Wuzhen Action Plan (2019-2021) have been widely solicited among the BRITACOM parties and revised for many times. After being examined and approved by experts, the final reports with more than 74,000 words were officially released during

the forum as the outcome of the implementation of the Wuzhen Action Plan (2019-2021). The reports comprehensively introduced the best practices to carry out the Wuzhen Action Plan (2019-2021) in various countries (regions). The final reports put forward multi-angle solutions for tax authorities from the BRI jurisdictions on the existing problems arising from tax certainty, tax dispute resolution, tax administration capacity building, streamlining tax compliance, and tax administration digitization.

Through deepening international tax cooperation, relevant parties of the BRITACOM will constantly work for a fair and rational international tax system and promote mutual learning and improvement in areas such as business environment and tax governance in the BRI jurisdictions.

Seminars and Events

Affected by the global COVID-19 pandemic, the BRITACOM has taken the initiative and actively explored the online seminar mode to build a regular communication platform for all parties to exchange experiences in the post-pandemic era. Since 2021, more than 30 online seminars of different levels and themes have been held, and the detailed information is as follows.

4.1 Online Seminars

4.1.1 Virtual Seminar on Resolution of Tax Disputes

(1) Brief Introduction

The Virtual Seminar on Resolution of Tax Disputes was held virtually on 15 October 2021. More than 70 representatives from the BRITACOM Council Member Tax Administrations, Observers, the Advisory Board, and business of 11 jurisdictions, 2 international organizations attended the seminar. The participants shared advanced experiences on the development process, existing problems and solutions of tax certainty, and had in-depth discussions on improving tax certainty to provide important reference to the tax authorities of the BRI jurisdictions to guarantee taxpayers' operation. All participants and speakers contributed to this informative and engaging event.

(2) Topics and Main Contents

The seminar had three topics, namely, "Topic 1. How to solve the problem that tax policy enforced by the government may be implemented inconsistently in different regions?", "Topic 2. Introduction for the procedures of local tax disputes

resolution" and "Topic 3. Introduction for the mechanism of cross-border tax disputes resolution". At the seminar, Mr. Mekar Satria Utama from Directorate General of Taxes, Ministry of Finance of Indonesia introduced the four measures taken by Indonesia to minimize tax policy interpretation and implementation inconsistency. Ms. Yong Sing Yuan from Inland Revenue Authority of Singapore introduced the responsibilities of Inland Revenue Authority of Singapore, the main objectives of tax policy and the tax assessment method. Ms. Zhang Lin from State Taxation Administration of China analyzed the reasons for the inconsistency in policy implementation, and introduced the normal working mechanism and main practices to prevent and solve the inconsistency. For Topic 2, Indonesia, Singapore and Hong Kong, China respectively introduced the procedures of local tax dispute resolution. In the discussion of topic 3, Mr. Ma Guang from State Taxation Administration of China, introduced the legal basis and relevant documents of China's cross-border tax dispute resolution mechanism, and shared the relevant practical experience of China's Mutual Agreement Procedure (MAP) and Advance Pricing Arrangement (APA).

Ms. Yong Sing Yuan introduced the MAP-the main means of resolving cross-border tax disputes, and arbitration-the auxiliary means. Prof. Jinyan Li from Osgoode Hall Law School, York University introduced the role of APA and the practical difficulties and existing challenges to taxpayers and tax authorities from an academic perspective.

(3) Outcomes of the Seminars

First, participants had in-depth discussions and shared experiences in tax dispute resolution. The seminar covered all aspects of improving the quality and effectiveness of tax dispute resolution in the post-pandemic era, including preventing and solving the inconsistent application caliber of tax policies, and the measures and experiences to solve local and cross-border tax disputes for the reference of various jurisdictions. Second, it provided a reference for the follow-up seminars. This was the first seminar held after the Second BRITACOF. In the future, the BRITACOM would continue to follow up with the practical themes that developing jurisdictions are generally concerned about and urgently need to be improved, so as to promote communication and build consensus among Member Tax Administrations and Observers. Third, the seminar marked the kick-off of the implementation of the new Action Plan. As an issue of common concern to all parties of the BRITACOM, raising tax certainty is one of the key tasks of the Nur-Sultan Action Plan (2022-2024). At this seminar, the participants had a preliminary discussion on further improving tax certainty in the future, which is a beneficial exploration and practice for the implementation of the new Action Plan and the pooling of all parties to promote the construction of the BRITACOM after

the Second BRITACOF.

News link:

https://www.britacom.org/xw_7086/jzdt/202110/t20211018_1121750.html

4.1.2 Virtual Seminar on Digital Transformation of Tax Administration

(1) Brief Introduction

The Virtual Seminar on Digital Transformation of Tax Administration was held on 16 December 2021. Nearly 100 representatives from the BRITACOM Council Member Tax Administrations, Observers, the Advisory Board, and business from 20 jurisdictions and 3 international organizations attended the seminar. All participants and speakers contributed to this informative and engaging event.

(2) Topics and Main Contents

Delegates from six countries (regions) and international organizations delivered keynote speeches on three topics, and interacted with the participants on the content of the speeches.

Mrs. Tuma Adama Gento-Kamara, Board Chairperson of National Revenue Authority of Sierra Leone, described the needs and challenges of digital transformation from the perspective of improving tax compliance, and introduced the digital solutions implemented in Sierra Leone. Mr. Jeffrey Owens, Director of WU Global Tax Policy Center presented insights in new technologies of digitalization. Mr. Babatunde Oladapo, Executive Secretary of West African Tax Administration Forum shared some West African countries' experience on digitalization of tax service. Mr. Wang Likun, representative of State Taxation

Administration of China, introduced electronic tax bureau construction in China for participants' reference. Mr. Christian Kaeser, Chairman of Commission on Taxation of International Chamber of Commerce, and Mr. Ali Ehsani, Head of Smart Data Exploitation and Data Governance Group of Iranian National Tax Administration reflected on protection and control of tax-related data security.

(3) Outcomes of the Seminar

First, the professionalism and practicality of hosting seminar by the BRITACOM are constantly improved. The Secretariat added an online questionnaire session for online interaction to make full use of the seminar resources to investigate the status quo of tax digitalization in various countries (regions), so as to provide useful reference and in-depth inspiration for the participants with different development stages of tax digitalization. Second, study and formulation of standards and road maps for the digital transformation of tax administration were discussed. Jurisdictions increasingly attach great importance to information construction and digitalization of tax administration, and this seminar made beneficial contribution to the formulation of subsequent long-term strategic plans among the BRI jurisdictions. Third, the experience of organizing online seminars had been increasingly mature. The Secretariat had explored and formed a relatively mature seminar organizing mechanism with enhanced coordination capacity, and all BRITACOM parties were also more used to the process of online seminars, hardware support, etc. It helped to accumulate more experiences for organizing and holding various online meetings in the future.

News link:

http://britacom.org/xw_7086/jzdt/202112/t20211221_1122716.html

4.1.3 Virtual Seminar on Advance Tax Ruling of Large Businesses

(1) Brief Introduction

The Virtual Seminar on Advance Tax Ruling of Large Businesses was held virtually on 31 March 2022. The advance tax ruling of large businesses can effectively reduce tax uncertainty, reduce tax-related risks and improve the business environment. The seminar was attended by nearly 100 representatives from the BRITACOM Council Member Tax Administrations, Observers, the Advisory Board and business. The participants focused on the issues generally concerned by the BRI jurisdictions in the area of tax administration of large enterprises to fully exchange experiences and views.

(2) Topics and Main Contents

At the seminar, Mr. Tamás KISS, Head of Transfer Pricing Support Unit of the Large Taxpayers' Tax and Customs Directorate of the National Tax and Customs Administration of Hungary, introduced the development of Hungarian large taxpayer office and its special measures. Mr. Edwin Visser, Partner and Tax Policy leader for the Europe, Middle East and Africa region and of PricewaterhouseCoopers Europe, presented insights in advance tax ruling and tax certainty services for large businesses, leading attendees to reflect on how to reduce potential challenges arising from the use of tax certainty services. Mr. Li Yinan, Deputy Director of Assessment Service Office, Large Business Taxation Department of State Taxation Administration of

China shared China's Large Business Advance Tax Ruling System and the practices of State and Local Tax Authorities. In the expert comment session, Mr. Christopher Sanger, Partner and Head of Tax Policy of Ernst & Young (EY) made some comments on each topic after the speeches, and expressed that advance tax ruling could be a valuable tool if implemented properly. In addition, this seminar specially set up the online questionnaire survey and question and answer (Q&A) session to enhance the participation and sense of gain of the participants.

(3) Outcomes of the Seminars

First, it was helpful to fully understand the importance of the advance tax ruling of large businesses. For tax authorities, advance tax ruling can effectively improve taxpayers' compliance and enhance the efficiency of tax administration. This seminar can help the BRI jurisdictions to review the advance tax ruling practices of other jurisdictions, so as to draw lessons from advanced international experience, and design scientific and effective systems. Second, the depth and breadth of the seminars continue to expand. For the first time, the seminar set up expert comment session to review and summarize the key points, which effectively improved the practicality and coverage of the discussion, as well as provided useful reference and inspiration for all BRITACOM parties to solve the practical problems in the area of advance tax ruling of large businesses. Third, the seminar kicked off the 2022 seminar program. This was the first virtual seminar held by the BRITACOM in 2022 and more seminars will be organized on the topics listed in Nur-Sultan Action Plan (2022-2024) in 2022 to facilitate communication among the BRITACOM parties to build a growth-friendly tax environment.

News link:

http://britacom.org/xw_7086/jzdt/202204/t20220402_1124139.html

4.1.4 Virtual Seminar on Mobile Applications for the Fulfillment of Tax Obligations by Citizens and Entrepreneurs

(1) Brief Introduction

The Virtual Seminar on Mobile Applications for the Fulfillment of Tax Obligations by Citizens and Entrepreneurs was held on 15 July 2022. Nearly 150 representatives from the BRITACOM Council Member Tax Administrations, Observers, the Advisory Board, and business of 18 jurisdictions attended the seminar. All participants and speakers contributed to the exchange of experiences and opinions on the practice and exploration of improving taxpayers' compliance by using mobile applications in Kazakhstan, Italy and China. The seminar was the first time that the Secretariat attempted to provide simultaneous interpretation in five languages including English, Russian, French, Arabic, and Chinese during the online seminar.

(2) Topics and Main Contents

At the seminar, Ms. Gulmira Smagulova, Head of the Department for Administration of Special Tax Regimes and Business Activities of Individuals of State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan and Mr. Shynbergen Yerkanat Kamidollauli, Deputy Head of the Department of Universal Declaration and Administration of Personal Income of State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan introduced the functions and usage of E-Salyq, a mobile application

in Kazakhstan. Ms. Francesca Vitale, Head of the International Department of Italian Revenue Agency shared the four functional modules of the Italian mobile application. Ms. Wang Wei, staff of Big Data and Risk Management Bureau of State Taxation Administration of China presented insights in the experiences and practices of China's individual income tax application. In the expert comment session, Mr. Christopher Sanger, Partner and Head of Tax Policy of EY made some comments on each speech, and emphasized the importance of mobile application for the fulfillment of tax obligations by citizens and entrepreneurs especially against the background of the COVID-19 pandemic. Participants were attentive at the seminar, actively participated in the online Q&A session and had extensive exchanges with speakers on key topics and issues.

(3) Outcomes of the Seminars

First, the seminar effectively improved the participation of the BRITACOM parties. This online seminar was the first seminar initiated by a

Council Member Tax Administration apart from the Secretariat, and was co-hosted by the Secretariat and representatives of Kazakhstan. It indeed opened up new ways and channels for Council Member Tax Administrations to participate in the activities of the BRITACOM. Second, the seminar innovatively made full and positive use of simultaneous interpretation in working-level seminar. It not only provided more language choices for participants from various jurisdictions, but also provided sort of rehearsal for Algeria to hold the Third BRITACOF. Third, the selected topic of the seminar had attracted wide attention globally. Considering the situation of the pandemic all over the world and the growing demand of “non-contact” tax services, the topic “Mobile Applications for the Fulfillment of Tax Obligations by Citizens and Entrepreneurs” was selected to provide participants with opportunities of experience sharing and view exchange.

News link:

http://britacom.org/xw_7086/jzdt/202207/t20220725_1125977.html

4.2 Tax Administration Theme Day Events

4.2.1 The First Tax Administration Theme Day Event

(1) Introduction of the Event

According to the Nur-Sultan Action Plan (2022-2024), the BRITACOM will consecutively organize three Tax Administration Theme Day Events in 2022 with the theme of Better Connection for a Better Future to build a platform for tax-business communication and improve the business environment.

The first theme day event was co-hosted by the tax administrations of the Chinese mainland, Hong Kong, China, and Macao, China, starting from mid-June 2022 and lasted for about one month. The event was carried out in the form of “1+1+1”, which consisted of a dedicated webpage with online exhibition, a virtual seminar, and an interactive Q&A module. On 15 June 2022, a dedicated webpage with online exhibition was unveiled on the BRITACOM official website, which marked the beginning of the first Tax Administration Theme

Day Event of the BRITACOM.

(2) Brief Introduction

The virtual seminar of the first event was held successfully on 23 June 2022. It comprehensively introduced the basic tax system in mainland China, Hong Kong, China and Macao, China about their experience and practices in attracting investment and optimizing the business environment in the tax field. More than 100 representatives from the BRITACOM Council Member Tax Administrations, Observers, the Advisory Board, and business of 20 jurisdictions attended the seminar.

(3) Topics and Main Contents

At the first session of the seminar, representatives from State Taxation Administration of China delivered presentations on tax policies and administration features in Chinese mainland. Ms. Wang Rui from Tax Policy and Legislation Department introduced Chinese mainland's tax administration system and highlights of its recent reforms, giving an overview of taxes closely related to investment and business operations. Ms. Zhou Meifeng from Income Tax Department introduced the corporate tax incentives for "bringing in" enterprises. Ms. Gao Jianmin from International Taxation Department explained China's preferential tax policies for non-resident enterprises. Ms. Yu Zhifang from Taxpayer Service Department shared the improved tax service provided by the tax authorities of China for inbound business. Mr. Li Yinan from Large Business Taxation Department shared the practices of tax certainty services of state and local tax authorities for large business over the past years. Mr. Li Qiaolang from International Taxation Department introduced tax treaty

developments in China and the administrative measures on obtaining treaty benefits. Ms. Zhang Ying from International Taxation Department together with Ms. Zhang Ning from Shenzhen Tax Service presented China's first successful pilot case of the coordinated management mechanism of transfer pricing between Chinese tax administration and customs administration, which is aimed at reducing compliance burden for businesses and improving tax certainty.

At the second session, Ms. CHAN Shun-mei, Assistant Commissioner, Ms. WONG Pui-ki, Chief Assessor and Ms. WONG Ka-yee, Chief Assessor from Inland Revenue Department of Hong Kong, China introduced Hong Kong's tax policies and tax administration, and also shared the experiences in attracting investments from tax perspective.

At the last session, Mr. Masato Gerald Jeffrey Muraishi, Senior Officer of Department of Public Auditing, Tax Investigation and Appeals from Financial Services Bureau of Macao, China, gave an overview of Macao's tax policies, tax administration and tax services.

(4) Dedicated Webpage

The official website of the BRITACOM had launched the theme day event dedicated webpage, and set up the online exhibition module. The dedicated webpage with online exhibition as a warm-up, substantively displayed the tax policy framework, tax incentive policies, tax declaration process of the three co-host jurisdictions in the form of videos, brochures, and pictures in different languages, which were closely relevant to foreign-invested enterprises and has attracted a lot of attention from the BRITACOM parties and foreign enterprises.

Besides, the dedicated webpage set up an interactive Q&A module for enterprises to communicate with related tax authorities and others. In addition, the dedicated webpage set up an online seminar module to upload seminar videos, photos, documents, etc.

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

(5) Outcomes of the Event

First, the form of the BRITACOM activities has been innovated. Tax Administration Theme Day Events are a series of activities newly planned to be carried out in 2022 by the BRITACOM. The first theme day event was successfully held in the form of “1+1+1”, which could provide valuable reference for holding other activities in the future. Second, the professionalism and practicality of the seminar continued to improve. This seminar comprehensively introduced the cutting-edge tax system arrangements in mainland China, Hong Kong, China and Macao, China, creating favorable conditions for “bringing in” and “going global” enterprises to fully learn and master China’s tax system, and providing useful reference to the tax authorities of the BRI jurisdictions to optimize the business environment. Third, the influence of the BRITACOM is more prominent. This theme day event played a multilateral platform effect of the BRITACOM to smooth the communication channels of tax authorities and enterprises and realize the win-win development of tax authorities and enterprises among the BRI jurisdictions.

4.2.2 The Second Tax Administration Theme Day Event

(1) Introduction of the Event

The second theme day event continued to be carried out in the form of “1+1+1”, which consisted of a dedicated webpage with online exhibition, a virtual seminar, and an interactive Q&A module. The second event introduced the basic tax system of Indonesia, Myanmar and Singapore and their experiences and practices in tax services and tax incentives.

(2) Brief Introduction

The virtual seminar of the second event was held successfully on 4 August 2022. More than 100 representatives from the BRITACOM Council Member Tax Administrations, Observers, the Advisory Board, and business of 20 jurisdictions attended the seminar.

(3) Topics and Main Contents

At the seminar, Mr. Mekar Satria Utama, Director of International Tax, Directorate General of Taxes, Ministry of Finance Republic of Indonesia delivered presentations on tax policies, tax incentives as well as tax administration and services in Indonesia. Ms. Win Thida Aye, Assistant Director of the Internal Revenue Department, Ministry of Planning and Finance, Republic of the Union of Myanmar, gave an overview of the tax system and tax incentives for investment in Myanmar. Singapore showed their domestic tax policy and tax administration by displaying short videos. During the presentation, speakers from Indonesia and Myanmar reached the agreement that the BRITACOM serves as a good platform for the BRITACOM parties to share experiences and update tax incentives in the global taxation environment.

(4) Dedicated Webpage

The official website of the BRITACOM had launched the second theme day event dedicated webpage, and set up the online exhibition module. The dedicated webpage displayed videos, brochures and other materials to introduce the tax policies in Indonesia, Myanmar and Singapore. Besides, the dedicated webpage set up an interactive Q&A module for enterprises to communicate with related tax authorities and others. In addition, the dedicated webpage set up an online seminar module to upload seminar videos, photos, documents, etc.

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

(5) Outcomes of the Event

First, the forms of the presentation have been enriched. This event combined keynote speeches and

videos, which enriched the form of the presentation, and increased the diversity of the event. Second, the vision of the event has been broadened. Compared with the first theme day event which focused on China, the second theme day event focused on Southeast Asian countries. Indonesia, Myanmar, and Singapore have participated in the BRITACOM activities with important roles. Third, the event had an extensive influence. The dedicated webpage of the second theme day event was visited by nearly 30 jurisdictions for almost 1,000 times after its launch for only five days, highlighting the influence of the event.

Development of the BRITACEG

5.1 Background of the BRITACEG

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

Since its establishment in 2019, all parties of the

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

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

5.2 Progress of the BRITACEG

5.2.1 BRITAs

So far the BRITACEG has set up four BRITAs: BRITA·Yangzhou, BRITA·Beijing, BRITA·Nur-Sultan, and BRITA·Macao. The BRITACEG has actively promoted the development and advancement of the BRITAs and tried to build more BRITAs, in order to provide targeted training services for more tax officials from the BRI

jurisdictions. In 2022, with the active cooperation of General Authority of Zakat and Tax of Saudi Arabia, the “BRITA · Riyadh” was established and its establishment was officially announced during the Third BRITACOF. The BRITAs continue to expand its influence by covering more regions with different languages, including English-speaking, Chinese-speaking, Russian-speaking, Portuguese-speaking

and Arabic-speaking regions.

The BRITACEG has released the Rules and Regulations on the BRITACEG (Trial) during the Third BRITACOF, which standardizes the operation in the areas of academy establishment, curriculum system design, trainer training and establishment threshold, and provides institutional guidelines for more Member Tax Administrations, and Observers of the BRITACOM to join the BRITACEG and build tax academies. The BRITACEG is making efforts to build the BRITA·Yangzhou into a flagship to promote its advanced experiences in the development and operation of the academy and drive the development of other BRITAs.

5.2.2 BRITACEG Trainers

The expertise of the trainers determines the development of the BRITACEG training. With the goal of building a team of composite and high-end trainers with international vision and strategic thinking, the BRITACEG has been continuously consolidating its foundation, growing its strength and enhancing its influence.

According to the developmental needs, in combination with the construction goal of the BRITACEG trainers, the BRITACEG has invited 26 experts from over 10 jurisdictions to join the BRITACEG Expert Group and to take part in future seminars and courses at different levels of the BRITACEG. The BRITACEG is continuously expanding its expert resources to promote itself into a multi-specialty group with high professional standard and good reputation.

5.2.3 BRITACEG Trainings and Seminars

In response to the COVID-19 pandemic, the

BRITACEG has gathered multiple resources to actively deliver a string of trainings and seminars through independent programs, joint programs and co-organized programs. Since 2021, the BRITACEG has held 23 training events with more than 1,700 tax officials from nearly 100 jurisdictions have participated in these events.

The BRITACEG training focuses on the combination of basic theory and practice, accords with the global economic situation and the development differences of various jurisdictions, and pays equal attention to professional and practical needs. The training topics basically cover all areas and the whole process of tax work.

On one hand, the BRITACEG has coordinated internal professionals and resources, relied on the websites of the BRITAs, independently held primary courses on such topics as “Tax Dispute Resolution”, “Digitalization of Tax Administration”, “Tax Business Environment and Taxpayer Services” and “The VAT Reform”, and further optimized the content according to the feedback of trainees and the improvement of the BRITACEG curriculum system. The video recordings of intermediate courses are scheduled to be available online in September 2022. On the other hand, the BRITACEG has fully utilized external cooperation resources to enlarge cooperation space, cooperated with OECD and International Monetary Fund and carried out online training programs with high quality. Meanwhile, the BRITACEG actively co-organized foreign aid training programs hosted by China International Development Cooperation Agency to continuously expand the international influence of the BRITACEG training.

5.2.4 The BRITACEG Curriculum System

In order to enhance tax administration capacity building of the BRI jurisdictions and provide talent support for the continuous constructing of a fair, transparent and predictable growth-friendly tax environment, the BRITACEG has conducted extensive research on the training course regimes of well-known international training institutions, and invited experts in the field of finance and taxation to carry out multiple rounds of discussion on the basis of learning and reference. Based on the analysis of taxation subjects, professional knowledge and actual needs of the BRI jurisdictions, and taken into consideration the questionnaire results of trainees and the opinions and suggestions from various parties, the BRITACEG has built a set of BRITACEG curriculum system with clear content definition, rigorous logical structure and tight integration of work requirements.

With the four themes of “Tax System”, “Tax Administration and Digitalization”, “Tax

Environment and Taxpayer Services” and “Tax Cooperation” as the main framework, the curriculum consists of 8 topics and 30 subtopics and focuses on achieving goals of BRI tax cooperation that are more in-depth, more comprehensive, more diversified and of a higher-level. It aims at fully sharing advanced practices and experience, jointly promoting the modernization of tax governance regime and governance capacity to facilitate high-quality economic development and win-win cooperation among the BRI jurisdictions.

Task Forces

6.1 Background of Task Forces

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

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, four task forces have been formed to oversee the implementation of the Action Plan, namely, (i) Raising Tax Certainty; (ii) Reinforcing Capacity Building of Tax Administration; (iii) Improving Tax Environment; and (iv) Promoting Tax Administration Digitalization.

6.2 Composition of Task Forces

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

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

Composition of Task Forces

Task Forces for Nur-Sultan Action Plan (2022-2024)				
Task Forces	Chairs	Participants		
		Members	Observers	Members of Advisory Board
Raising Tax Certainty	Co-Chair Macao China Indonesia	Macao China Indonesia Uruguay Cambodia Algeria Angola Hong Kong China Bangladesh China	New Zealand Singapore Hungary Armenia Italy	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 United Arab Emirates Bangladesh Uruguay China	Hungary Armenia Iran CIAT (Inter-American Centre of Tax Administrations)	Prof. Jinyan Li Prof. Dr. Jeffrey Owens Christopher Sanger David Linke
Improving Tax Environment	Cambodia	Cambodia Serbia Bangladesh United Arab Emirates China	Hungary Armenia Iran IBFD (International Bureau of Fiscal Documentation) ICC (International Chamber of Commerce)	Prof. Dr. Rup Khadka Dr. Christian Kaeser Prof. H. David Rosenbloom

Reinforcing Capacity Building of Tax Administration	China	China Cambodia Angola Tajikistan Bangladesh Algeria Georgia Rwanda	Armenia Iran ICC (International Chamber of Commerce) ITIC (International Tax and Investment Center)	Prof. Dr. Rup Khadka Dr. Christian Kaeser Prof. Dr. Kees van Raad
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6.3 Objectives of Task Forces

6.3.1 Raising Tax Certainty

- (1) We are committed to establishing explicit 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 time of 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 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.

We will examine the feasibility of pilot projects for digitalization while taking into consideration our specific and most pressing needs.

We will assist each other in upgrading information systems and training staff.

6.4 Progress of Task Forces

6.4.1 Build Groups to Establish the Cooperation Model

Since October 2021, under the framework of four key task forces, the BRITACOM has summarized the previous task forces' working experience in Wuzhen Action Plan (2019-2021), combining with participants' willingness and advantages conveyed in the former activities. Based on this, the

BRITACOM invited Member Tax Administrations, Observers and the Advisory Board to join the best-suited task forces. After multiple rounds of email confirmation, a total of 35 jurisdictions, international organizations and experts have joined one or more task forces, and the chairman of each task force was elected through the combination form of self-recommendation and selection. Based

on the above work, a working pattern led by the chairman and cooperated by the members for the four task forces was successfully formed.

6.4.2 Setting the Direction to Clarify Goals

Under the leadership of chairs, the task forces have strictly implemented various tasks, actively explored methods to achieve their operational goals, and set goals for different stages with the assistance of the Secretariat to promote the work with plans and priority since their establishment. In the first year, the task forces focused on basic theoretical researches, including collecting and analyzing the status and problems in tax administration in the BRI jurisdictions, presenting best practices of some jurisdictions, and initially proposing targeted suggestions, provided Member Tax Administrations with beneficial reference to enhance tax administration capacity and better implement the Action Plan, and issued the Interim Reports. In the second year, the task forces laid stress on progress evaluation, including investigating and evaluating the implementation of the Action Plan by members of task forces. The task forces further improved and enriched the suggestions proposed in the first year by analyzing the outcomes of jurisdictions, and established a preliminary system and pattern suitable to solve tax administration problems in the BRI jurisdictions and issued the Final Reports of the task forces.

6.4.3 Gather together to share high-quality resources

In accordance with the key working framework of task forces, the BRITACOM has already held special online seminars on Resolution of Tax Disputes, Digital Transformation of Tax Administrations,

and Advance Tax Ruling of Large Businesses, to jointly solve issues of common concerns of all BRI jurisdictions. At the same time, the BRITACOM, together with the task forces, developed a database of tax policies and regulations of the BRI jurisdictions on the BRITACOM website for relevant parties to preliminarily learn about and benefit from the policies. Besides, special issues on optimizing the tax business environment had been compiled, and the tax measures of the BRITACOM Council Member Tax Administrations in response to the COVID-19 pandemic had been updated and posted on the website. As shown above, a number of knowledge products were continuously launched, laying a solid foundation for the implementation of the Nur-Sultan Action Plan (2022-2024).

In addition, the BRITACOM has shared two seminars on digitalization of tax administration organized by the World Bank to the BRITACOM parties. What's more, the BRITACOM has held online meetings with international organizations such as the OECD and the Asian Development Bank to exchange views on further cooperation directions and share high-quality resources.

The BRITACOM Website and Journal

7.1 Official Website of the BRITACOM

In order to satisfy the demands of the BRITACOM parties in regularly sharing and exchanging information, strengthening publicity, and displaying achievements of the BRITACOM in a diversified and regular way, the Secretariat has launched the official website of the BRITACOM in collaboration with other parties (www.britacom.org). In line with actual needs, the website has set up a column on combating the COVID-19 pandemic. In this column, the BRITACOM has updated and displayed tax policies of 36 jurisdictions in fighting the pandemic, which not only provides information for taxpayers suffering from the COVID-19 pandemic, but also does good to the tax work of various jurisdictions. In addition, the website

has newly launched the policy and regulations database module, collecting and displaying the tax policies of 12 jurisdictions for visitors' reference, and the module will continue to add more national (regions') policies and regulations to expand the coverage. The website has continuously improved functions of special columns, information release and conference services, and has launched cross-linked with 27 jurisdictions and international organizations to constantly enhance the practicality and professionalism, as well as to expand the scope of dissemination of the website. By August 2022, the website has registered more than 136,000 pageviews by visitors from 152 jurisdictions.

7.2 Belt and Road Initiative Tax Journal (BRITJ)

In order to enhance the long-term development of the BRITACOM, open a window for the BRI jurisdictions to showcase the latest tax laws and regulations and provide reminders about tax administration, build a platform for the BRI tax authorities to exchange their experiences in tax administration and best practices, and establish a bridge between taxpayers and tax administrations in the BRI jurisdictions, the Secretariat regularly publishes the BRITJ from 2020. It is a biannual

journal in both electronic version and print version. At present, five 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", and "Enhancing Tax Administration Capacity Building". 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.

As an important knowledge product of the BRITACOM, the BRITJ is also an important platform for mutual learning, communication and cooperation of the BRITACOM. In order to highlight the characteristics of the BRI and benchmark with first-class publication standards, the Editorial Office of the journal extensively invited experts from the BRI jurisdictions, international organizations and the Advisory Board in related fields to publish articles. The third and the fifth issue of the BRITJ respectively interviewed Mr. Wang Jun, Commissioner of the State Taxation Administration of China, and Mr. Ali Sapargaliyevich Altynbayev, (Former) Chairman of State Revenue Committee of the Ministry of Finance, Republic of Kazakhstan. In exclusive interviews, two leaders shared successful experiences and measures applied to optimize the tax business environment in respective jurisdictions. In the future, the journal will continue to deeply explore the “exclusive interview” column, publish more exclusive interviews of tax commissioners from the BRI jurisdictions.

The Advisory Board

8.1 Brief Introduction to the Advisory Board

8.1.1 Framework of the Advisory Board

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

At the First BRITACOF, Chair of the Council appointed 11 world-recognized tax experts to join the Advisory Board. Since then, the Secretariat has continued to attract elites from different fields in a wide range of ways including targeted invitation, self-recommendation, and recommendation, so as to enrich the openness, inclusiveness and professionalism of the BRITACOM. At present, the Advisory Board has a total of 14 members.

8.1.2 Work of the Advisory Board

Since the First BRITACOF, the Advisory Board and the Secretariat have established a regular exchange mechanism and jointly formulated a detailed work plan for using resources and expertise and jointly building the BRITACOM in an effective manner.

Firstly, joining the task forces of the Nur-Sultan Action Plan (2022-2024). With the in-depth development of the BRITACOM, 10 members of the Advisory Board have joined the task forces of the Nur-Sultan Action Plan (2022-2024) according to their expertise. They put forward opinions on the implementation of the Nur-Sultan Action Plan (2022-2024), 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 Third BRITACOF. All members of the Advisory Board responded positively to the invitation of the BRITACOM and made beneficial suggestions to the preparation of the Third BRITACOF. On the one hand, a total of 4 members were invited to play important roles such as topic moderators and keynote speakers, helping turning 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

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

Thirdly, contributing to the BRITJ. Based on their extensive theoretical and practical experience as well as enthusiasm for academic research and creation, the Advisory Board strongly supported five issues of the BRITJ and contributed 17 high

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

8.2 Members of the Advisory Board (In alphabetical order)



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



Christopher Sanger is EY's Global Tax Leader for Government, and Tax Policy Leader for the EMEIA Tax Centre and the UK. Chris has extensive experience in advising governments, including as Head of Business Tax Policy in the UK's HM Treasury. He is Chairman of the Institute of Chartered Accountants in England & Wales's Tax Technical and Oversight Committee and founder of its Tax Policy Committee; a Council Member of the Institute of Fiscal Studies and chair of the Forum of Tax Professionals, which advises UK Ministers on the making of tax policy. Chris is also a member of 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 the 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 organisations. 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 Government on tax and economic policy. He has over 19 years' experience in tax advisory, particularly in the area of international and M&A tax. David holds a Bachelor's degree in Economics and Laws. He is the member of Institute of Chartered Accountants in Australia and a Fellow of the Tax Institute.



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



H. 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, World Bank and a number of regional tax administration organizations. Jeffrey has membership of the Institute of Management Accountants, UK and the International Institute of Public Finance. For over 20 years, Jeffrey led the OECD tax work, initiated the dialogue with the G20 on taxation and oversaw the G20 and OECD initiative 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.



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