



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The 4th Belt and Road Initiative Tax Administration Cooperation Forum

— Improving Tax Environment

Tbilisi Georgia

11-13 September 2023





BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Update of the BRITACOM



Mr. Wang Daoshu

Executive Secretary of BRITACOM Secretariat,
Deputy Commissioner of State Taxation
Administration of China



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Update of the BRITACOM



01

High-level Meeting

02

Nur-Sultan Action Plan (2022-2024)

03

BRITACOM knowledge products



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

BRITACOM Virtual Roundtable Meeting

BRITACOM Virtual Roundtable Meeting Held on March 16 2023

updated: 2023-03-20



BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM
VIRTUAL ROUNDTABLE MEETING
“一带一路”税收征管合作机制圆桌会议



01

The 4th BRITACOF

02

BRITACEG Curriculum System (1.0)

03

Belt and Road Initiative Tax Journal



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

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Home Latest Cooperation Priorities Events Opinions Enterprises Videos Pt +

BRITACOM Virtual Roundtable Meeting held on March 16, 2023

Updated: March 20, 2023 Source: britacom.org

The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) Virtual Roundtable Meeting was convened on March 16 2023, hosted by Mr. Wang Daoshu, Executive Secretary of the Secretariat of the BRITACOM and Deputy Commissioner of the State Taxation Administration (STA) of China and attended by representatives of BRITACOM Council Members, Observers, members of the Expert Advisory Board and members of the BRITJ Editorial Advisory Board. At the meeting, participants advised on and exchanged insights about the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) Curriculum System Version 1.0, the Belt and Road Initiative Tax Journal (BRITJ) and the 4th Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF).

حظي الاجتماع بتبادل متكامل في وجهات النظر، حيث أشار ممثلو الثلاث أكاديميات للضرائب لمبادرة الحزام والطريق في مناطق **يقفنتشو** و**استامتا** والرياض أن نظام المناهج في نسخته الجديدة 1.0 سيوفر نموذجاً عملياً لكل أكاديمية ضرائب لإجراء التدريب، ويسمح المناهج الحالية من خلال الاعتماد على محتوى نظام الدورات بناء على مميزاته الخاصة، بالإضافة إلى زيادة تعزيز التعاون والتبادلات بين الدول الأعضاء، والتطوير المستمر للمنتجات المعرفية، وتبادل المعلمين والدورات وموارد التكوين الأخرى، بحيث يكون التكوين المقدم من طرف **بريتاسيج** أوسع وأكبر حجماً وأكثر ثراءً في المحتوى، الذي من شأنه تعزيز التحسين المشترك لتدات تسيير وتحصيل الضرائب التابعة لدول الحزام والطريق، وذلك من أجل المساهمة في خلق بيئة ضريبية مواتية للنمو. لتدحفي إصدار الطبعة 1.0 من نظام المناهج **بريتاسيج** بإشادة كبيرة من الخبراء المشاركين، لاسيما السيد **كريستين كلوزر**، رئيس لجنة الضرائب التابعة لفرقة التجارة الدولية، والسيد **روپ كاكفا**، خبير الضرائب النيبالي، والبروفيسور **دينغ ليينغ** من جامعة شيامن. كما أشارت السيدة **كريستين كلوزر** أن إصدار الطبعة 1.0 من نظام مناهج **بريتاسيج** والإطلاق المتتالي للدورات، سيمكن التكوين المعرفي والعلمي والمهني والقدال من جلب المزيد من موظفي الضرائب في دول الحزام والطريق، ويعزز باستمرار مستوى تدات تسيير الضرائب وتحصيلها، وبقي أيضاً تطوير **بريتاسيج** إلى فضاء جديد.

جدير بالذكر، أنه تم إصدار 6 أعداد من مجلة الضرائب الحزام والطريق (بالإنجليزية)، كمنتج معرفي تعاطلي ل**بريتاكوم**، أين تم نشر ما يزيد عن 100 مقال يشمل على أكثر من 500.000 كلمة. حيث تركز المجلة على الموضوعات الحساسة في مجال الضرائب الدولية، مع التزامها بتعميق مفاهيم ومقترحات وإجراءات مبادرة الحزام والطريق، إلى جانب استجابتها إلى موضوعات اهتمام دول الحزام والطريق في مجال الضرائب.

في هذا الشأن، صرح **تشنغ تشي يونغ**، مدير هيئة تحرير المجلة ورئيس الجمعية الصينية للأبحاث الضرائب الدولية، أن مجلة ضرائب الحزام والطريق (بالإنجليزية) أصبحت بمثابة حلقة وصل بين السلطات الضريبية لدول الحزام والطريق بغية منها لتعزيز التفاهم وبناء التوافق وتدعيم التعاون، لتسفر المجلة بعد ذلك، في لعب دور الداعم الفكري، مع تحسين جودتها، وتوسيع قوت الاتصال، وتعزيز تأثير علامتها. حيث قدم عدد من المؤلفين من مختلف بلدان العالم المقترحات قيمة حول كيفية إدارة مجلة ضرائب الحزام والطريق (بالإنجليزية).

В работе круглого стола под председательством г-на Ван Даошу, Генерального секретаря Секретариата BRITACOM и заместителя комиссара Государственной налоговой администрации (STA) Китая приняли участие налоговые администрации-члены совета, наблюдатели, экспертные консультанты и члены редакционных комитетов журнала.

В феврале 2023 года BRITACEG на официальном сайте BRITACOM и через сеть BRITA опубликовала Систему учебных программ версии 1.0, чем привлекла широкую заинтересованность от всех участников инициативы.

На заседании круглого стола Председатель BRITACEG, Генеральный директор Финансового управления Макао, Китай г-н Жун Гуанлянь заявил, что версия 1.0 учебной программы ориентирована на повышение способности стран инициативы «Один пояс, один путь» улучшить свои возможности по управлению налогами, а также тесно связана с функциональным позиционированием налоговых органов и обязанностями налогового чиновника в рамках четырех тем, таких как «Налоговая система», «Налоговое управление и цифровизация», «Налоговая деловая среда и налоговые услуги», «Налоговое сотрудничество», по которым было проведено 65 курсов.

В то же время председатель Жун Гуанлянь сообщил, что после трехлетнего устойчивого развития BRITACEG добились значительных результатов в обучении, строительстве налоговой академии по всему региону «Пояса и Пути» и формировании преподавательского состава. На данный момент BRITACEG провела более 50 онлайн и офлайн обучающих мероприятий для 3000 налоговых должностных лиц из 100 стран и регионов. Последовательно созданы 5 налоговых академий в Янчжоу, Пекине и Макао (Китай), Астане (Казахстан), Эр – Рияде (Саудовская Аравия). Была построена сеть многоязычных учебных заведений в регионе, охватывающая английский, китайский, русский, португальский и арабский языки. Для формирования первой группы экспертов приглашены 26 международно-признанных экспертов по налогам из 13 стран и регионов. Участники из разных стран и регионов имели полную возможность общались на встречах.

Durante a reunião, os presentes trocaram plenamente as opiniões, sendo que os representantes das academias fiscais no quadro da iniciativa “Uma Faixa, Uma Rota” de Yangzhou, de Astana e de Riade afirmaram que o Sistema Curricular lhes oferece um modelo prático no desenvolvimento das ações de formação, permitindo-lhes, tendo como referência o conteúdo do Sistema Curricular, também: aperfeiçoar os seus cursos de formação existentes, conjugados com as próprias particularidades; reforçar a cooperação e o intercâmbio; explorar, continuamente, produtos de conhecimento; bem como partilhar os recursos de formação no que diz respeito a formadores e materiais de curso, tomando, por um lado, as ações de formação de BRITACEG mais abrangentes, de maior escala e com conteúdo mais diversificado, e melhorando, por outro lado, as competências da administração fiscal dos países ao longo da “Uma Faixa, Uma Rota”, em prol da criação de um ambiente fiscal amistoso. O Sistema Curricular (Versão 1.0) de BRITACEG foi altamente elogiado pelos especialistas presentes, Sr. Christian Kaeser, Presidente da Comissão Tributária da Câmara do Comércio Internacional, Sr. Rup Khadka, perito fiscal nepalês, e Sr. Deng Liping, Professor da Universidade de Xiamen. Christian Kaeser referiu que, com o lançamento do Sistema Curricular (Versão 1.0) de BRITACEG, e a promoção sucessiva de cursos, serão proporcionadas formações científicas, profissionais e eficientes aos oficiais fiscais dos países envolvidos na construção conjunta de “Uma Faixa, Uma Rota”, elevando constantemente o nível da capacidade de administração fiscal, bem como promovendo a construção e o desenvolvimento de BRITACEG para uma nova fase.

En la reunión todos tuvieron un intercambio completo. Los representantes de las tres academias tributarias en Yangzhou, Astana y Riyadh dijeron que el sistema de cursos proporciona una plantilla práctica para que cada academia organice las capacitaciones, y combinarán sus propias características para aprender del contenido del sistema curricular para mejorar la presente planificación de los cursos, fortalecer aún más la cooperación y los intercambios, desarrollar continuamente productos de conocimiento, compartir recursos de capacitación como maestros y cursos, de modo que la cobertura de capacitación del Grupo sea más amplia, de mayor escala y más rica en contenido, y promover la mejora conjunta de las capacidades de recaudación y gestión de impuestos de los países de “la Franja y la Ruta”, contribuyendo a la creación de un entorno fiscal favorable al crecimiento. La versión 1.0 del sistema curricular del Grupo fue altamente valorada por expertos participantes como Christian Kaeser, Presidente de la Comisión Tributaria de la Cámara de Comercio Internacional, Rup Khadka, experto en impuestos de Nepal, y Deng Liping, Profesor de la Universidad de Xiamen. Christian Kaeser señaló que con el lanzamiento de la versión 1.0 del sistema curricular del Grupo y el lanzamiento sucesivo de cursos, brindará capacitación científica, profesional y eficiente en conocimientos a más funcionarios fiscales de los países construyendo conjuntamente “la Franja y la Ruta”, a fin de elevar continuamente el nivel de recaudación y gestión de impuestos, y también promover el desarrollo de la construcción del Grupo en un espacio nuevo y más grande. Por su parte Alejandro Juárez, Director de Capacitación y Desarrollo del Talento Humano del Centro Interamericano de Administraciones Tributarias destacó el relevante esfuerzo del Sistema curricular 1.0 y sus efectos positivos en el futuro, no sólo por el tema explícito de la formación, sino también por su potencial contribución a otros procesos de Capital Humano, como plan de carrera, gestión de sucesiones y evaluación del desempeño.



Task Forces for Nur-Sultan Action Plan (2022-2024)

- ◆ Raising Tax Certainty
- ◆ Promoting Tax Administration Digitalization
- ◆ Improving Tax Environment
- ◆ Reinforcing Capacity Building of Tax Administration

Task Forces for Nur-Sultan Action Plan (2022-2024)				
Task Force	Chair	Participants		Members of Advisory Board
		Members	Observers	
Raising Tax Certainty	Co-Chair Macao China Indonesia	Macao China Indonesia Uruguay Cambodia Algeria Angola Hong Kong China Bangladesh P.R.China	New Zealand Singapore Hungary Armenia Italy	Prof. Jinyan Li Prof. Dr. Jeffrey Owens Prof. Guglielmo Maisto Prof. Dr. Stef van Weeghel Prof. Dr. Kees van Raad
Promoting Tax Administration Digitalization	Kazakhstan	Kazakhstan Rwanda Algeria Cambodia Angola Nepal Georgia The United Arab Emirates Bangladesh Uruguay P.R.China	Hungary Armenia Iran CIAT (Inter-American Centre of Tax Administrations)	Prof. Jinyan Li Prof. Dr. Jeffrey Owens Christopher Sanger David Linke
Improving Tax Environment	Cambodia	Cambodia Serbia Bangladesh The United Arab Emirates P.R.China	Hungary Armenia Iran IBFD (International Bureau of Fiscal Documentation) ICC (International Chamber of Commerce)	Prof. Dr. Rup Khadka Dr. Christian Kaeser Prof. H. David Rosenbloom
Reinforcing Capacity Building of Tax Administration	P.R.China	P.R.China Cambodia Angola Tajikistan Bangladesh Algeria Georgia Rwanda	Armenia Iran ICC (International Chamber of Commerce) ITIC (International Tax and Investment Center)	Prof. Dr. Rup Khadka Dr. Christian Kaeser Prof. Dr. Kees van Raad



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Tax Policies in BRITACOM Jurisdictions

Tax Policies in BRITACOM Jurisdictions

Jurisdictions

Bangladesh

Cambodia (non-English
version)

China (non-English
version)

Georgia

HongKong, China

Indonesia

Macao,China

Mongolia

Rwanda

Serbia

Sierra Leone

Uruguay (non-English
version)

▲
LESS



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Best Practices on Tax Certainty and Improving Tax Environment

Expediting Tax Dispute Resolution in Singapore

In Singapore, the Comptroller of Income Tax (CIT) is empowered to raise assessments based on the information furnished by taxpayers or in the absence of information, to the best of his judgement. If a taxpayer does not agree with an assessment raised by the CIT, the taxpayers may object to the assessment. The objection and appeal process commences four weeks after the assessment is issued.

Introduction for the Procedures of Domestic Tax Disputes Resolution in Indonesia

There is a disagreement between the taxpayer and tax officer with respect to the taxpayers' liabilities that are in government and related issue. The disagreement with stems from two separate perspectives: first is the law, and the second is the implementation of the law.

Introduction for the Procedures of Domestic Tax Disputes Resolution in Hong Kong China

Objection by a taxpayer

1. Taxpayers in Hong Kong have the right to challenge tax assessments through the mechanisms of reviews by the tax administration, by an external body or by a Court. If a taxpayer disagrees with an assessment upon receipt of a notice of assessment, an objection may be made to the tax authority.

Advanced tax ruling of large business in Hungary

Our last taxpayer program was established in 1996. In Hungary class, texture program was established in 1990s, the creation of the directory. It was an important and significant step in the history of Hungary and tax administration. And the tax is also in the beginning, the large taxpayers had original competence in central Hungary, best county and the best staff of 141 tax officers and 250 taxpayers.

In 2007, the directory became a taxation which needs national competence, the number of experienced 625. And the staff was raised to 200 in 2013, tops and customs electronic for launch. They must transform significantly. It became a first interactive tax and customs directorate in Hungary as a result of changes in the competence. 2092 taxpayers managed by the 93 web transfer to the region and tax by the great directory. And 320 companies were transferred from the central Hungary and tax directory. Simultaneously, the activities of the directory were also extended with responsibilities or special companies. In 2016, national attacks and customs administration was established. New organization and structure came into existence. Nowadays, the directorate has a conference in first real priority taxpayers located in central Hungary, and also with banks and insurance companies operating as joint stock companies, which can't divide.

The threshold defined in line with the decree of the minister of finance of Hungary. Taxpayers are classified by size of their average tax capacity, calculated for a reference beyond. The threshold for the 10,000 largest taxpayers who although are not classified as blush taxpayers, but obliged to fulfil some measures, for example, obliged to file return or three in Hungary because of taxpayer, the large taxpayer, when it is average tax capacity exceed 1300 million Hungarian For him, which is equivalent to 3 million euro. They are all so called 3000 largest taxpayer. Large taxpayers are classified in the category first priority taxpayers. When its coverage tax capacity exceeds 3,700 million Hungarian for it, which is equivalent to 10 million euro, this category also includes banks and insurance companies cooperating as joint stock company taxpayers located in universe. And the end in best county, as well as the banks and insurance companies, operating as joint stock companies are overseen by the large taxpayers directory, the cases of none to the best and non-partiality based taxpayers are overseen by designated out in divisions at local tax directorate.

Some special measures for the large taxpayers, this is the following xps, organized to

Tax Treaty in United Arab Emirates and Experience in Successfully Signing and Enforcing Tax Treaty during COVID-19

1. Introduction – UAE Economic Strategy for Growth

The UAE is a net exporter of capital and recipient of Capital intensive investment associated with high technology. Following sustained afforce to support the diversification of the economy, the UAE is now not only a player on global oil market but also a regional logistic hub and major tourist and real state destination. The UAE long term economic development strategy is focused on accelerating development of new source of growth including the digital economy e-commerce, agri-tech and clean tech as well as further enabling development of private non-oil growth, SMEs and to attract foreign investment and highly skill workers (including under the golden visa program) will support the diversification into these new source of growth.

2. Foreign direct investment entering the UAE

The United Arab Emirates ranked 24th in the world in FDI inflows for 2019, with inflows of USD 13.8B

	2015	2016	2017	2018	2019
Inward FDI (in USD Billions)	8.551	9.605	10.357	10.386	13.787
Growth Rate	-	12.3%	7.8%	0.03%	32.7%

The value of foreign direct investment inward to the UAE rose positively during the year 2019 by USD 3.4 B, by 32%, as the total inflow of foreign investment in 2019 reached a total of USD 13.778B, compared to USD 10.385B in 2018.

The UAE was the largest recipient of FDI in the region, largely due to:

- The issuance of the Foreign Direct Investment Law;
- The role played by the Emirate of Abu Dhabi through major investment deals in oil and gas, for example, the deal of the US company BlackRock and KKR Global with ADNOC to acquire a 40% stake in the assets of oil transmission and distribution pipelines, the deal valued at USD 4B. Italy's Eni also acquired a 20% stake in the Abu Dhabi Oil Refining Company for USD 3B; and

RESOURCES

Documents

- BRITACOM Update
- Special Edition of BRITACOM Update on COVID-19
- Electronic Copy of BRI Tax Journal
- BRITACOM Update on Improving Tax Environment

Document Title	Date	Download
BRITACOM Update on Improving Tax Environment_Issue 10	2023-05-31	Download
BRITACOM Update on Improving Tax Environment_Issue 9	2023-04-24	Download
BRITACOM Update on Improving Tax Environment_Issue 8	2023-02-09	Download
BRITACOM Update on Improving Tax Environment_Issue 7	2023-02-09	Download
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BRITACOM Update on Improving Tax Environment_Issue 4	2022-02-23	Download
BRITACOM Update on Improving Tax Environment_Issue 3	2022-01-07	Download
BRITACOM Update on Improving Tax Environment_Issue 2	2021-11-04	Download
BRITACOM Update on Improving Tax Environment_Issue 1	2021-10-20	Download

1



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Tax Administration Theme Day

Better Connection for a Better Future
Tax Administration Theme Day

2022

2023

FIRST EVENT

SECOND EVENT

THIRD EVENT

Ethiopia

Sierra Leone

Algeria

WATAF

Better Connection for a Better Future
Tax Administration Theme Day

2022

2023

FOURTH EVENT

FIFTH EVENT

Saudi Arabia

Iran

United Arab Emirates

Better Connection for a Better Future
Tax Administration Theme Day

2022

2023

FOURTH EVENT

FIFTH EVENT

Kazakhstan

Tajikistan

Hungary



The Third Tax Administration Theme Day



RESOURCES

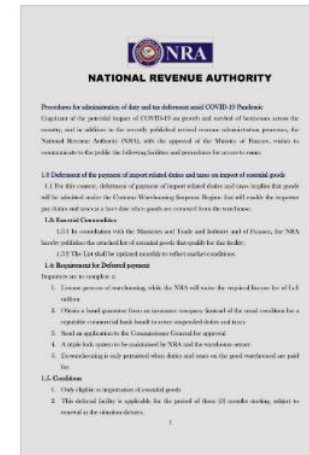
BOOKLETS



Sierra Leone Latest Tax Policies in Sierra Leone



Sierra Leone NRA Business Continuity Plan for Covid-19 Final



Sierra Leone Procedures for Tax Relief – QAERP



Ethiopia




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The Fourth Tax Administration Theme Day

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VIDEOS



1:15 / 4:01

SAUDI ARABIA UNITED ARAB EMIRATES

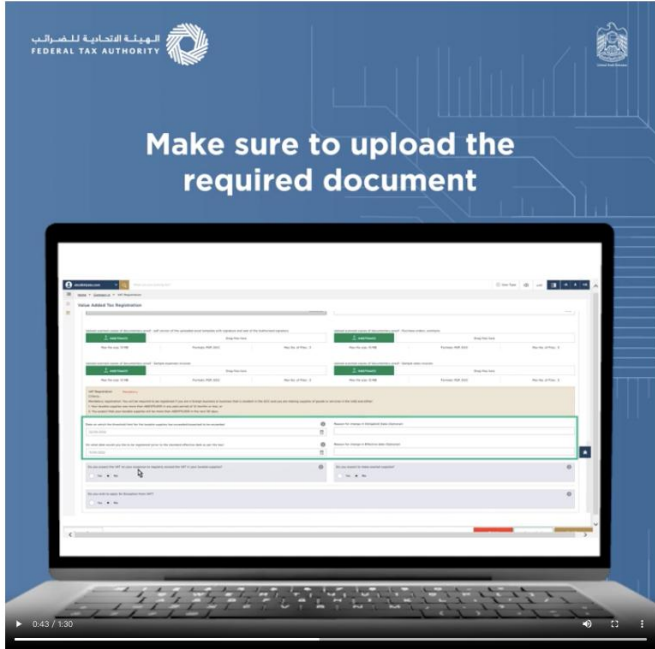
BRITACOM

BETTER CONNECTION FOR A BETTER FUTURE
BRITACOM TAX ADMINISTRATION THEME DAY
FOURTH VIRTUAL SEMINAR



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SAUDI ARABIA UNITED ARAB EMIRATES

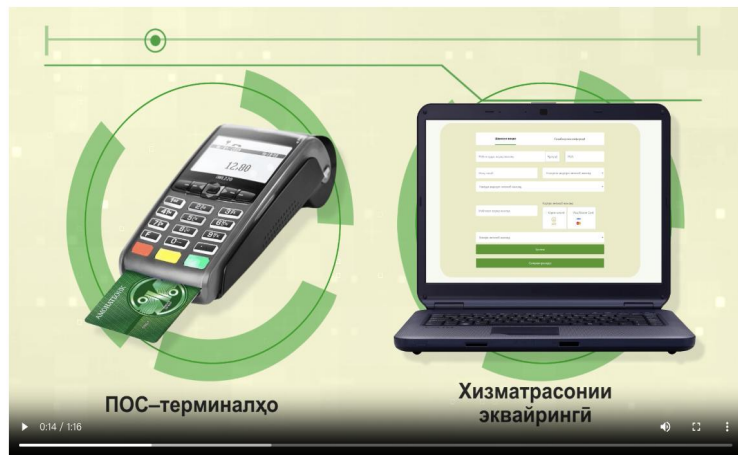


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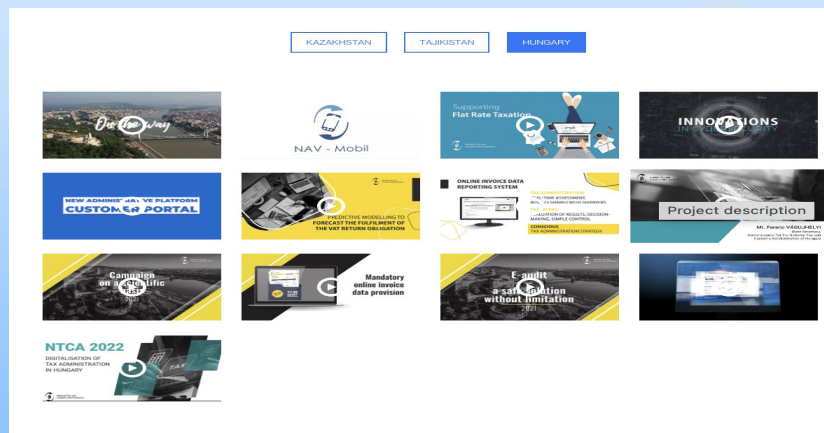
The Fifth Tax Administration Theme Day

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KAZAKHSTAN TAJIKISTAN HUNGARY



RESOURCES

VIDEOS

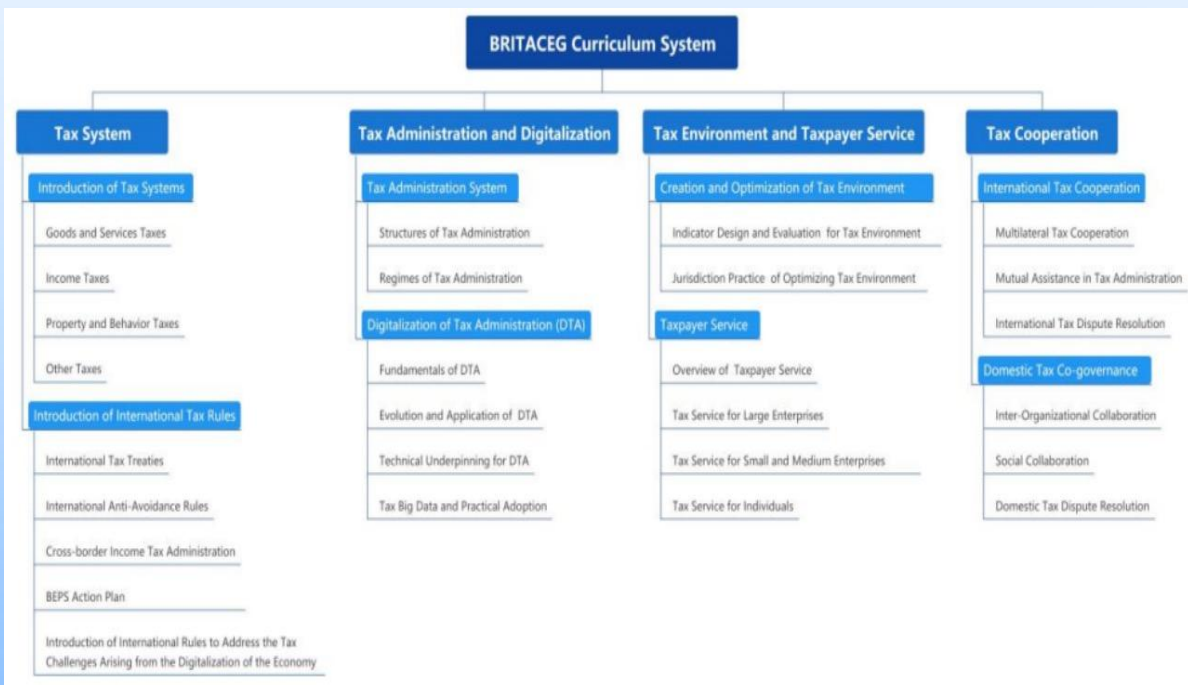


KAZAKHSTAN TAJIKISTAN HUNGARY



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

BRITACEG curriculum system (1.0)



BELT AND ROAD INITIATIVE TAX ACADEMY • YANGZHOU
“一带一路” 税务学院 • 扬州

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Events in BRITA-Yangzhou Current Events Future Events Past Events

31 2023.08 **Introduction of the BRITACEG Curriculum System Version 1.0**
Description: Founded in April 2019 as a pillar of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) is a multilateral institution dedicated to tax administration capacity building.

01 Introduction of Tax Systems – Goods and Services Taxes
Description:
Time: 2023-08-31~2023-11-30
[I want to register](#)

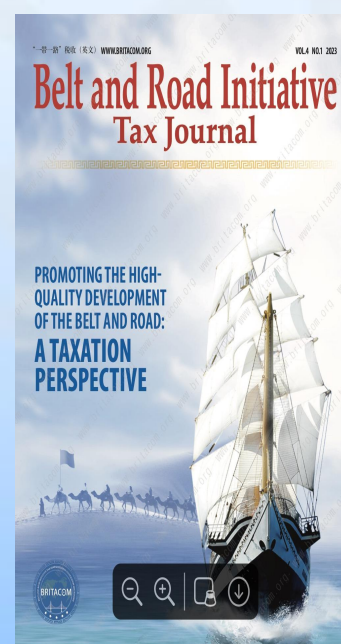
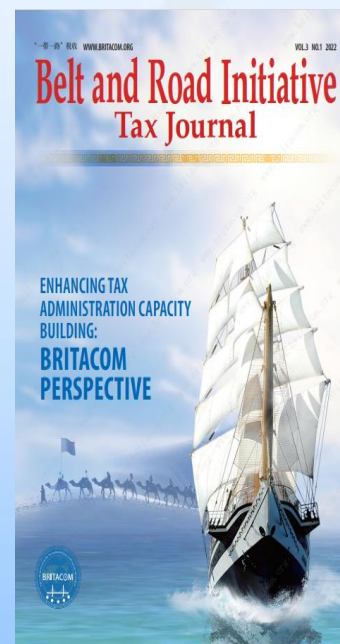
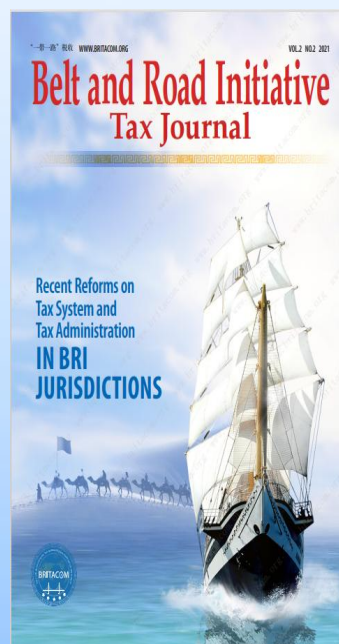
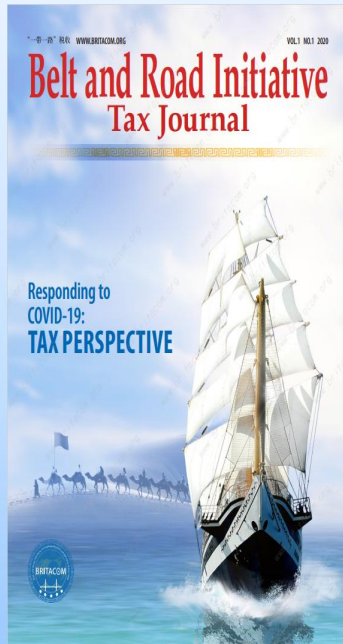
02 Introduction of Tax Systems – Income Taxes
Description:
Time: 2023-08-31~2023-11-30
[I want to register](#)

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Belt and Road Initiative Tax Journal





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BRI 10th Anniversary

BRI 10th Anniversary Letter from the DGI of Uruguay

Dear colleagues,

Congratulations from the Directorate General-Inspection (DGI) of Uruguay!

It is a pleasure for our tax administration to join the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) and to be one of its founding members.

BRITACOM is important for the DGI of Uruguay for providing a platform in which the exchange of opinions and experiences of the different tax administrations takes place, as well as training in tax issues. For this, dialogue, cooperation among administrations and capacity building are important.

The main pillars for such objectives are the Council (of which the DGI of Uruguay currently holds the position of Vice Chair), the Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOM), the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACOG) of which Uruguay is the president, the Advisory Board and the support provided by the Secretariat.

Regarding the BRITACOG, through participation in it, our administration has had the opportunity to appreciate the good practices and knowledge shared by other administrations and, at the same time, we have been able to present our experience and opinions on tax issues.

In addition, we have had the opportunity to actively participate in different tax topics that were created from the action plans of the two BRITACOG conferences that took place in Wuhan and Macao S.A.R. Through this participation, we have acquired knowledge and we are also

been able to contribute our own to achieve a good result together.

In relation to BRITACOG, it is important to highlight the formation of an outstanding team of teachers and the creation of instances of academic training in tax issues in which officials from our administration have also participated.

We also would like to highlight the important contributions of the members of the Advisory Board in the different instances in which they have participated.

In addition, in our opinion the Secretariat should receive a special mention as an important support for the development of the aforementioned activities, through an excellent organization of the different events.

Finally, we would like to express that the BRITACOM is a great instrument based on the feedback of all its members to achieve great and important results in countries that could not be achieved individually. The benefits obtained can only be achieved with an organization such as BRITACOM today with tax administrations from jurisdictions in different geographical parts of the world with a high sense of cooperation and collaboration.

In order to maintain competitiveness, BRITACOM should continue and strengthen its cooperation with different international organizations, increase its representation in these organizations, and offer open and transparent cooperation to those organizations in order to achieve a beneficial and desirable result.

It is indeed a pleasure to be a regional hub, BRITACOM assigns significant attention to strengthening its internal administrative capacity by offering more platforms and opportunities to its member and non-member administrations to raise their concerns

Margarita Faral
General Director
Director General Inspection
Uruguay

Proposals and Suggestions for Future Development of the BRITACOM

The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) is a joint-political mechanism for tax administration cooperation among the jurisdictions that subscribe to the Belt and Road Initiative, whose members are also members of other international organizations. On the one hand, and on the other hand, it imposes a great responsibility on it in the conditions of high competition to provide its members and beneficiaries with such a product that will help them overcome modern challenges related to taxation, and will be constantly updated and flexible.

Today we live in an era when tax challenges go beyond the border of the single country. The digitalization of the administration process in the beginning and now well-advanced research digitization of the economy/business has blurred the borders between countries and borders blurred the borders for problems related to taxation. What used to be a problem of one country has now become universal. Under such conditions, close cooperation and exchange of information/experiences among tax jurisdictions of different international tax organizations is not only necessary, but vitally important.

In order to maintain competitiveness, BRITACOM should continue and strengthen its cooperation with different international organizations, increase its representation in these organizations, and offer open and transparent cooperation to those organizations in order to achieve a beneficial and desirable result.

It is indeed a pleasure to be a regional hub, BRITACOM assigns significant attention to strengthening its internal administrative capacity by offering more platforms and opportunities to its member and non-member administrations to raise their concerns

Pablo Kikaly
First Deputy General Director
Revenue Service of the Ministry of Finance of Georgia
Council Vice Chair
BRITACOM

The Benefits and Changes the Belt and Road Initiative Has Brought to the Macao Special Administrative Region, China

It is with great pleasure for me to comment on the 10th anniversary of the Belt and Road Initiative (BRI). Over the past decade, we have all witnessed BRI flourish from a grand idea into a concrete reality even amid the severe COVID-19 pandemic situation in the past three years. BRI has still proven itself a tremendous catalyst for world peace and development and human progress through joint efforts of the participating countries and regions.

BRIAS has benefited from participating in the BRITACOM events and initiatives to exchange views and learn from other tax administrations. IRAS appreciates the opportunity to share on the topics of tax certainty, tax service digitalization, and strategic approach on workforce development at the past Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOG).

BRIAS has already delivered successful and practical results in the past, and it will continue to create new opportunities for the world and contribute towards world peace and development and human progress in the future.

In addition, Macao of China has historically

Ng Yee Chung
Inland Revenue Authority of Singapore

Message from the Commissioner of the Inland Revenue Authority of Singapore

The Inland Revenue Authority of Singapore (IRAS) extends our warmest congratulations to the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), the Belt and Road Initiative Tax Academy (BRITATAX) which mainly serves the tax authorities of the Portuguese-speaking countries and regions was established in Macao of China in 2019.

The Academy provides a platform to facilitate dialogue, strengthen cooperation and improve capacity building for tax authorities of the Portuguese-speaking countries and regions. It has greatly enhanced the level of connectivity among Macao of China, Portuguese-speaking countries and other Belt and Road countries and regions.

IRAS has already delivered successful and practical results in the past, and it will continue to create new opportunities for the world and contribute towards world peace and development and human progress in the future.

Ng Yee Chung
Inland Revenue Authority of Singapore

The Benefits and Changes the Belt and Road Initiative Has Brought to Hungary

The Hungarian Belt and Road Initiative (BRI) is an important part of the national development strategy. The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) provides a platform for tax authorities of the participating countries and regions to exchange views and learn from other tax administrations. IRAS appreciates the opportunity to share on the topics of tax certainty, tax service digitalization, and strategic approach on workforce development at the past Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOG).

BRIAS has already delivered successful and practical results in the past, and it will continue to create new opportunities for the world and contribute towards world peace and development and human progress in the future.

Ng Yee Chung
Inland Revenue Authority of Singapore

The Positive Role of the BRITACOM in Promoting Cooperation among Tax Administrations

The 10th anniversary of the Belt and Road Initiative (BRI) is a great occasion to celebrate BRITACOM for all its successes over the last few years. These years have not been easy, especially due to the health and humanitarian crisis we all have been through. From CIAT we want to thank BRITACOM and all the international partners for their efforts to overcome the difficulties and to continue operating together to enhance tax administrations' efficiency to the benefit of economic growth and the world population welfare.

As Mr Sheldon Cohen - the first President of CIAT's Executive Council in 1967, more than fifty years ago - said reflecting about CIAT's foundation: "When you have cooperation, it's easier to have more cooperation." And this 10th anniversary of the BRI is a great example

Maria F. Fiol
Executive Secretary
Inter-American Center of Tax Administrations

Outcomes of WATAF and BRITACOM Partnership

Introduction

The Belt and Road Initiative (BRI) Tax Administration Cooperation Mechanism (BRITACOM) has fulfilled an arduous role in promoting cooperation among administrations in the world. BRITACOM provides a platform for jurisdictions to exchange information, share best practices, and improve capacity building. The platform also provides a mechanism for resolving cross-border tax disputes and promoting tax events by working together, participating jurisdictions can build trust and improve their relationships, leading to increased cooperation in other areas and creating new economic opportunities.

WATAF and BRITACOM Partnership

The West African Tax Administration Forum (WATAF), which brings together the 15 tax authorities of the Economic Community of West African States (ECOWAS), is one of the regional organizations that have benefited from BRITACOM. West African countries are important participants in the BRI. For instance, the Gambia, Nigeria, Senegal, and Sierra Leone are members of the BRI countries. Additionally, WATAF has signed the Memorandum of Understanding (MoU) on the Establishment of the BRITACOM as an observer.

Notwithstanding the challenges of managing diverse representations regarding taxation as a project of this magnitude, the BRITACOM has helped tax authorities to overcome some of these challenges through the Belt and Road Initiative Tax Academies (BRITATAX) which are tax capacity building units. This is in line with one of the objectives of WATAF which aims at improving the capacity of West African tax administrations to meet their revenue targets.

In 2021, during COVID-19 pandemic peak, over thirty tax officials of WATAF Member States

Richard Oduye
Executive Secretary
West African Tax Administration Forum



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

THANKS

