

## The 4th Belt and Road Initiative Tax Administration Cooperation Forum

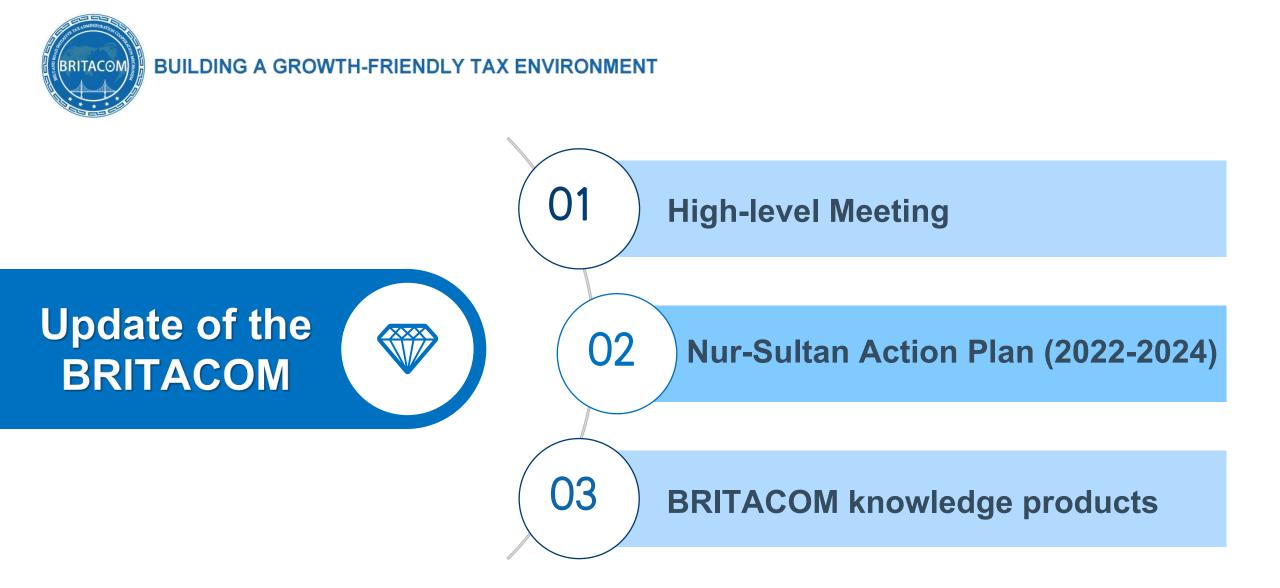
## - Improving Tax Environment

Tbilisi Georgia 11-13 September 2023



# Update of the BRITACOM

Mr. Wang Daoshu Executive Secretary of BRITACOM Secretariat, Deputy Commissioner of State Taxation Administration of China





## **BRITACOM Virtual Roundtable Meeting**





A+ A- Share: 🔕 🔕 🚯 🕐

## **Multilingual press releases**



### 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). حظى الاجتماع بتبادل متكامل في وجهك النظر، حيث أشار مسئلر الثلاث اكديميك للضرائب لمبادرة امراطريق في مناطق والقريض أن نظام المناهج في نسخته الجديدة 10. سيوفر نموذجا عليا لكل الكديمية ضرائب لإجراء التدريب، وسيصن المناهج الحالية من خلال الاعماد على معترى نظام الدرات بناء على معترى نظام الدرات بناء على معترى الكديمية ضرائب لإجراء التدريب، وسيصن المناهج الحالية من خلال الاعماد على معترى نظام الدرات بناء على معترى الله المناهج اليرازيز التعرف التعاون التبادلات بين الدل الأعضاء، والتطوير المستمر المنتجر المعلمين والدرات وموارد التكوين الأخرى، بحيث يكون التكوين المتكم من طرف بريتاميع أوسع وأكبر حجما وأكثر ثراء في المحترى، الذي من شلكه تنزيز التحسين المشكرك التدرات تسيير وتحصيل الضراب التابعة لدول الحاليم من طرف بريتاميع أوسع وأكبر حجما وأكثر ثراء في المحترى، الذي من شلكه تنزيز التحسين المشكرك التدرات تسيير وتحصيل الضراب التابعة لدول العالمان التعامل الطبعة 10. من نظام المنامع بريتاميع بيشادة كبيرة من الخبراء المشاركين، لاسينا التبابة لدول العارية، والما ويلى، وزلك من أجل المعامين والتوروب خطي إصدار الطبعة 10. من نظام المنامع بريتاميع بيراندا تقدراء المشاركين، لاسينا المية لدول التبابي وليل منام عن التد حطي إصدار الطبعة والم من الما المنامع بريتاميع على الدرات المعام والعربي ولين وليله من الما منامج بيتانية كبيرة من المين الميكم والسين وليون خير الضراب التيامي، والبروفيسور دينها لينينا من عبار المرار عار المارين، وليرين ولين المين من المي الميامية المار الموران المينان ولي ولين على الم خير الضراب التيامي، والبروفيسور دينها ليبيناه عبرة عن المرارات الميدة كريستين كليزر أن إصدار الطبعة 10. من نظام منامج بريقامين الدور المي والماري الميامي والعالي والعملي والم من والعمان والعمان المرابية عنهما المارين ولين الموراني من على المرارات الموران المين والمع من المنامين والمالي التيامية ورالمان والمي والعالم والعران والعران والمور والماري والعمان والعمان والعمان والعام والمي والعران والعام والع من والمان والمور والمان والعمل من العام والعمان والعمان من جلب المزية من مطقى المراني والمنامي والمي والمي والعمان والمان من جلب المي من والموران وي منامي والمي والمي والعلم من جلب المريد من مطقى المار الم المراميون ويمزر ولميزان الميرول م

جنير بالتذكير، أنه تم اصدار 6 أعاد من مجلة الضرائب الحرام والطريق (بالإنجليزية)، كمنتج معرفي تشؤلي ليريقانوم، اين تم نشر ما يزيد عن 100 مقل يشل على أكثر من 500.000 كلمة. حيث تركز المجلة على الموضوعات الحساسة في مجل الضرائب الدولية، مع التزامها بتعميق مفاهم ومقترحات والجازات مبادرة الحزام والطريق، إلى جلتب استجابتها إلى موضوعات اهتمام دول الحزام والطريق في مجل الضرائب.

في هذا الشأن صرح **تشنع تمني ون**في مدير هيئة تعرير المجة ورئيس الهمعية المينية لأبحث الضرائب الدولية، أن مجلة ضرائب الحرام والطريق (بالإنجليزية) أصبحت بطئبة حقة وصل بين السلطات الضريبية لدول الحزام والطريق بغية منها لتعزيز الثقام وبناء التواق وتدعيم التعؤن، لتستمر المجلة بعد ذلك، في لعب دور الناعم الذكري، مع تصين جودتها، وتوسع قتوات الاتصال، وتعزيز تأثير علائتها، حيث مع عد من المؤلفين من مختلف بلدان العالم التواحث قيمة حول كيفية إدارة مجلة ضرائب العزام 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 Гуанлян заявил, что версия 1.0 учебной программы ориентирована на повышение способности стран инициативы «Один пояс, один пут» 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 б5 курсов.

В то же время председатель Жун Гуанлян сообщил, что после трехлетнего устойчивого развития BRITACEG добилась 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 создались 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 международнопризанных 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 acções 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, continuadamente, produtos de conhecimento; bem como partilhar os recursos de formação no que diz respeito a formadores e materiais de curso, tornando, por um lado, as acções 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 Interanerocano 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, grstión 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 Force	Chair	Participants		Members of Advi	
		Members	Observers	sory Board	
Raising Tax Certainty	Co-Chair Macao China Indonesia	Macao China Indonesia Uruguay Cambodia Algeria Angola Hong Kong China	New Zealand Singapore Hungary Armenia Italy	Prof. Jinyan Li Prof. Dr. Jeffrey Owens Prof. Guglielmo Maisto Prof. Dr. Stef van Weeghel	
Promoting Tax Administration Digitalization	Kazakhstan	Bangladesh P.R.China 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 Adminis- trations)	David Linke	
Improving Tax Environment	Cambodia	Cambodia Serbia Bangladesh The United Arab Emirates P.R.China	Hungary Armenia Iran IBFD (International Bureau of Fiscal Docu- mentation) ICC (International Chamber of Com- merce)	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	Armenia Iran ICC (International Chamber of Com- merce) ITIC (International Tax and Investment Center)	Prof. Dr. Rup Khadka Dr. Christian Kaeser Prof. Dr. Kees var Raad	

Rwanda



## **Tax Policies in BRITACOM Jurisdictions**

### **Tax Policies in BRITACOM 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)
	LES	58	



## **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

#### 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

#### 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 stuff was raised to 200 in 2013, tops and customs electorate 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 rence 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

#### RESOURCES

#### Documents

**BRITACOM Update** Special Edition of BR Update on COVID-19

Electronic Copy of BR Journal

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

Introduction for the Procedures of Domestic Tax Disputes Resolution

in Indonesis

Introduction for the Tax Disputes Resolution Regime in China

There are three parts. The first part is the legal framework. The second is MAP and

the third is the APA. Part one is the legal framework. In China, there are mainly three

tiers of a legal framework. First it is about law, second about the regulations and third

is about the rules. First tier is the law, Firstly, the Corporate Income Tax Law and Tax

Collection and Administration law. And for the regulations, the second tier, first is the

he CIT law And the second is the Implementation

There is a disagreement between the taxpayer and tax officer with respect to the spayers' liabilities that are in government and related issue. The disagreement with

#### 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 truism 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

	BRITACOM Update on Improving Tax Environment_Issue 10
	BRITACOM Update on Improving Tax Environment_Issue 9 2023-04-24
, RI Tax	BRITACOM Update on Improving Tax Environment_Issue 8 2023-02-09
on nment	BRITACOM Update on Improving Tax Environment_Issue 7 2023-02-09
	BRITACOM Update on Improving Tax Environment_Issue 6 2022-04-28
	BRITACOM Update on Improving Tax Environment_Issue 5 2022-03-30
	BRITACOM Update on Improving Tax Environment_Issue 4 2022-02-23
	BRITACOM Update on Improving Tax Environment_Issue 3

PDF

2022-01-07

BRITACOM Update on Improving Tax Environment\_Issue 2 PDF 2021-11-04 Download

0

Download

0

Download

0

Download

0

Download

0

Download

Download

0

Download

0

Download

0

0

Download

BRITACOM Update on Improving Tax Environment Issue 1 PDF 2021-10-20



## **Tax Administration Theme Day**





## **The Third Tax Administration Theme Day**



# RESOURCES BOOKLETS

(O)NRA

NATIONAL REVENUE AUTHORITY

 Brown (Inc.) BULLCOM a Province and Level Tax Thinks in Neural Level.

 Lintering and inc.) A Street Level.

 1
 Inc. data Street Level.

 1
 Inc. data

Sierra Leone Latest Tax Policies in Sierra

Leone

The Catherin Act 2011 0. The Castaria Tariff Act 1978 1. The Doctor Act 1982

OARP Transform 2000 Views 34
 Oarphanes 2000 Views

BUSINESS CONTINUITY PLAN Connect of the same gas and a transmission of a characteristic provide specific of a first of transmission of the same of the same and the same and the same and the same same gas and the same and the s

NTINUITY PLAN
Optime for chainerings of data on the software and (2010) Plankins
of calabors are provide and the software are also and the software are also and the software and the software and the software and the software are also and the software are as a software and the software are as a software and the software are as a software and the software and the

Delenses of the granes of import indicial data set have an import of month goods.
 Delenses of the granes of import indicial data set have a import of month goods and an import of granes and and data set have a bare of month goods and an import of month goods and an import of month goods and the import of month goods and import of month goods and the import of month goods and im

for LL Confidence 1. Other define to represent out framework product 2. This default facility or specific starting product of these 00 models saving, only on the research of the detaution defaults.

Sierra Leone NRA Business Continuity Plan for Covid–19 Final

March 31, 2020 National Revenue Authority 7 Esthant Strant, Countries, Saint Leve

> Sierra Leone Procedures for Tax Relief – QAERP

metrics assore arbiture aroad ፌደራል ነጋሪት ጋዜጣ FEDERAL NEGARIT GAZETTE And a set of the set o · Ten x04.4m; IS/IMI12P Centeri Ecolution No 411201 PERMIT PLE BY FARMA RIGH ANALY Lond of Moder In Ad MARKA SPINARESEC SHIP PROPERTY CONTINUE OF NONDERS TAX ADMONSTRATION то значи допальной раз схантов проблед Рабо 43 года на проблем на проблем на проблем на проблема проблед Рабо 43 года на проблем на проблем на проблем на проблема стак допально на проблем на проблема на на проблема н NYER \$25 64,624 7788 ARPAGE ARE \$95. al Ubapa Indonator Valle28U orl Arch 126 al REPORT ATTA AND ANAL ANAL COMPANY Friend's Amountain Industries in MUSIA 166,435 BARLONE ette GENERAL ACTUAR A ATTUAR Laura - Infailur ALLER
 A

Ethiopia

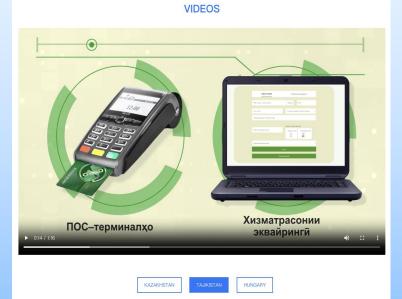


## **The Fourth Tax Administration Theme Day**

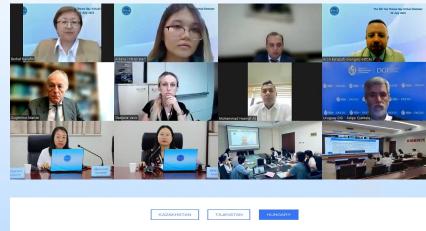




## **The Fifth Tax Administration Theme Day**



RESOURCES













ONLINE INVOICE DATA REPORTING SYSTEM



NNO



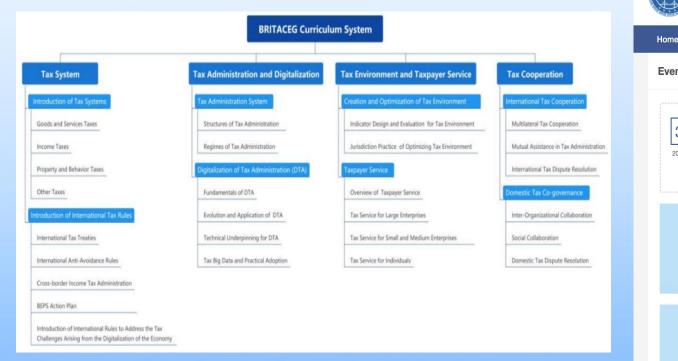




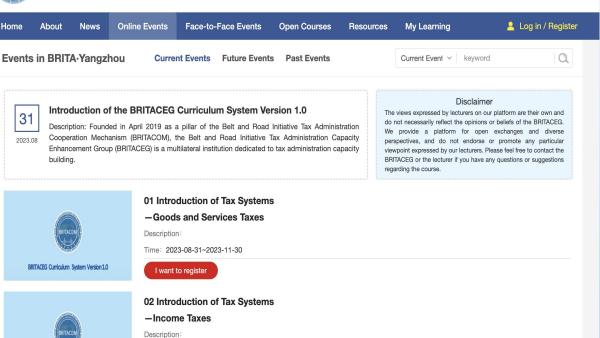


## **BRITACEG curriculum system (1.0)**

RITACON



**BELT AND ROAD INITIATIVE TAX ACADEMY • YANGZHOU** "一带一路"税务学院・扬州



Keyword

Time: 2023-08-31~2023-11-30

I want to register

BRITACEG Curriculum System Version 1.0



## **Belt and Road Initiative Tax Journal**





## **BRI 10th Anniversary**





### Enhance Tax Administration Cooperation in the Spirit of the Silk Road: A Glance at BRITACOM on the 10th Anniversary of the Belt and Road Initiative

F eature

Cooperation in the Spirit of the Silk Road: A Glance at BRITACOM on the 10th Anniversary o	
A Glance at BRITACOM on the 10th Anniversary o	
A diance at Dhi fAcom off the TourAnniversary o	f
the Belt and Road Initiative	

 $\overline{\mathbf{v}}$ 

The BRITACOM Secretariat



Abort spenters to the traditioners, must learning, and mustapal shorth, to example administration cooperation. During the parts frame trade and ensembers through the administration cooperation, capacity building where the trade of the sector the BHTCOM will carry as practical cooperation of a wider score, in house as and at identical took inversion to grind wide. Should not never as. Represent BHTCOM, The Syster of the SK Road, Tae administration coopertion (C, pacity building Runkal learning

Abstract: In April 2019, the Belt and Road Initiative Tax Administration Coore

Mechanism (BRITACOM) was inaugurated in the spirit of peace and cooper

1. http://dcitional.wite.org/wite.or

1014 103 303 BELTAND ROAD INITIATINE TAXADORINAL 3

was enshrined in one of its deliverables, Astana BRITACOM has successively welcomed new Popoul by BRITCC Partiputing Jacisfitians for jointers including tax authorities of Thailand, Enhaning Coppention in Tac Mattee. In April 2019, Mulaysia, Germany, Ecuador, and Ethiopia, and the First Conference of the Belt and Road Ini- an international organization - the Interna tative Tax Administration Cooperation Ferum (BRITACOF) was held in Washen, China, her-the BRITACOM bases 36 Council Member alding the materialization of such conception, i.e., Tax Administrations, 30 Council Observers, 20 the founding of the BRITICOM BRITACEC Members and 14 BRITACEC the BRITACOM, comprising the Coun-Partners, covering Asia, Africa, Europe, South cil the Secretariat, the BRITACOF and the America, and Oceania. In addition, the BRI-Belt and Road Initiative Tax Administration TACOM is steeped in the intellectual support Capacity Enhancement Group (BRITACEG), from academia and businesses channeled by a is committed to building a prowth-friendly tax 16-terson Advisory Board composed of expert environment, championing and complementing current international tax standards such as the Inter-American Center of Tax Administrations Model Tax Conventions of the United Nations (CIAT) and the West African Tax Administration and the OCCD and marker pricing rules, and rourn (WATAP), scholars with universitie contributing to the inclusive and sustainable de-including Leiden University in the Netherland velopment goals proposed in the United Nations and York University in Canada, and heads of 2030 Sustainable Development Goals. The four firms such as PricewaterhouseCoopers and years since its very inception has witnessed the Ernst & Young.

F eature

BRITACOM bargeoning in strides. In 2022, the BRITACOM was circle in the Global Tax 50 2021-22, a lar published by the formational Tax Roman that holds the two certification of the structure of global Roman that holds the two certification of the structure Roman that holds the two certification of the structure of the structure

viduals, organizations, and geopolitical overas in the tax world, as the only mechanism metricoid the tax world, as the only mechanism metricoid to COVID-19 Soon after its founding, the BRITACOM

2. Shared Vision Bridging ic, when all BRITACOM parties rose to the oc-Geographical Distance In April 2019, the Memorandum of Undercasion and explored virtual alternatives adhered standing on the Establishment of the Belt and Read to extensive consultation, joint contributio Initiative Tax Administration Corporation Mechanism, and shared benefits, to bring together hearts and aimed at strengthening practical cooperation in minds, effectively delivering in mutual learning tration and ensing a multileral platform for dulogue, was signed by the imaginal pattern. In the first sensere of 2009, when the of the BRITACOM - 34 tax administrations world was mired in the pandemic, the BRITAas Member Tax Administrations and 22 tax adninistrations and international organizations as a new chapter of online activities. The STA Observers "Adhened to friendshin solidarity and the then Chain-holder of the BRITACOM operation, the Belt and Road Initiative has Council, led the Secretariat in organizing tw attracted participation from all over the world. high-level online conferences with the themes We attach birth importance to the BRITACOE of Responding to COVID-19: BRITACOM and will spare no efforts to work with all partic- Perspective and New Challenges, New Oppor ipants hand in hand to build the BRITACOM tunities and New Future - Development Plan a stronger organization for benefits of all," noted Mr. Ahcene Boukhelfa, the then Algerian Am-Global Pandemic, where participants discussed basador to China. In the following years, the on and built consensus regarding COVID-19

4 BELT AND READ INITIATIVE TAX HOURSAL 10.4 101 202

response, consumir souvery digitalization of tract aluminations, and international anatonic highling excessions weighted from the production confirmers, as demonstrated by the Jose Stormes of the Hyber Hold Cook Storm (Joseph Jose Barrellow (Joseph Joseph Jose) Barrellow (Joseph Joseph Jose) Barrellow (Joseph Jose) Barrellow (Joseph Joseph Jose) Barrellow (Joseph Joseph Jose) Barrellow (Joseph Joseph J

Seem Leone said that some African tax admin Meanwhile, the BRITACOM doubled its istrations, who are slowly catching up with th efforts to build a hub and showcase of expe- revolution of digitalization, are in pressing need rience and mactices by lumching the official of specific references from other tax authorities website (www.britacom.org). Leveraging the to promote their efficiency and effectiveness. website, it organized an opportune drive to Since the outbreak of the pandemic, the summarize and analyze the policy response to the COVID-19 from the tax authorities of BRLI COVID-19 from the tax authorities of BRLi urisdictions, with more than 20 special editions of tax administration, tax dispute resolution, tay 0 BR/ITACOM Update on COVID-19 re-leased, the tax policy responses to COVID-19 to respond to the topical issues of wide conof all 36 Council Member Tax Administrations cern and to strengthen mutual learning in the included, 13 special studies and maltiple news articles on COVID-19 pandemic published, jaridictions. More than 2,500 tax officials from roviding assurance and boosting confidence for 70-odd jurisdictions and over 10 international BRJTACOM parties to tide over the difficulties organizations attended these meetings and left together. As remarked by Mr. Marat Sultangazi- many remainiscent snapshots some were on the yes the then Chairman of the SRC the BRL drive to work due to time difference yet still TACOM has built a stage for communication pulled over and aired their questions only to be and exchange, bringing the participating parties better engaged in the discussion; some tried all closer to the elobal initiatives and practices in means to communicate even distanted by had response to the pandemic, and informing their own policy making. As of the end of May 2023, the full presentation despite the time limitation, the BRITACOM official website has been vis- out of the respect for audience and the apprecia ted nearly 180,000 times by visitors from 109 tion for the opportunity; at the end of the semi jurisdictions, and the number is still growing. In September 2021, the Second BR1-for the exchange opeoennisies enveloed by the TACOF themed Digitalization of Tax Adminis-BRITACOM, bid farewell and parted relactant tration was hosted virtually by the SRC, one of These virtual meetings have been applauded by the initiators of the BRITACOM, attended by tax officials such as Mr. Levan Kakava, Director and another the second process of the second and humans with four important concerns. Head of Office of the Minister of Bearman of eleased, namely the Joint Statement of the Sound Ethiopia, as invaluable opportunities for partici-Belt and Read Initiative Tex Administration Comnation Foreset, the Non-Soliton Action Plan (2022- and explore tax responses in the post-pandemi 2024), the Annual Report of the Belt and Road era. Initiative Tex Administration Concention Mechanism (2021), and the Final Report of Fire Talk Finats of 4. Hands Joined to Enhance the Wiczber Asian Plan (2019-2021). Mr. Pacal Capacity Building Saint-Amans, the then Director of the Center The BRITACEG is the essential carac

10.4 101 203 BELT AND ROAD INITIATIVE TAX JOURNAL 5

ity-building organ of the BRITACOM to ICC, Mr. Rup Khadka, a Nepalese tax experconduct tax-related training and research As of and Prof. Deng Liping from Xiamen Universit today, the BRITACEG has incorporated tax experts form tax authenities, international orga-a platform to enhance efficiency for tax authornizations, academia and business from 13 juris- ities to cope with new and upcoming business actions on five continents into its faculty team. models and other global tax challenges, will enapping into various networks and resources, the hance the capacity of tax administrations in BP BRITACEG has self-orearized, co-hosted, or jurisdictions, and maximize the development of taken an ancelary role in over 50 onsite and en-line events for more than 3,000 tax officials from BRITACEG to a new phase. BRITAs are designated training institution over 100 jurisdictions. As noted by Mr. Jone of the BRITACEG to carry out training pro-Kong Leong, the BRITACEG Director and man provide the international tax en-Director of Financial Services Bureau of Miazo, China, the BRITACEG has made remarkable CEG has advanced the successive establishment chinements in the provision of mining the es-tablement of fire Bek and Road Initiative Tax of China, Astana of Kazakhtan, Macao of China, Academies (BRITAs) and the faculty building in and Riyadh of Saudi Arabia, forging a multilinthe past years. Mr. Abdallahi Mohammed Jars, an official at the Office of Executive Chiarman Russian, Portuguese and Anabie. It is worth of Federal Inland Revenue Service of Nigeria, mentioning that the Zakat, Tax and Customs reresed his willingness to introduce BRITA- Authority (ZATCA) of Saudi Arabia has con CEG programs to more of his colleagues so as tributed substantially during the establishment of to enable and empower Niseria and Africa at BRITA Rizadh exemplifying the active engagelarge in terms of capacity and efficiency of tax ment of BRITACOM parties. With the im administration. Other participants also acclaimed leat by the BRITAs, resource sharing under the the relevance of BRITACEG online courses for austrices of BRITACEG will be facilitated to impact more and benefit more continuous eveloping countries. impact more and benefit more, continuousl In addition, the BRITACEG has set up broadening the global seach of the BRITACEG an ad-hoc task force to conduct extensive constation with tax experts, the BRITACOM 5. Mutual Benefit Through Member Tax Administrations, the BRITACEG Members and Patters based on maliple rounds Over the past four years of evolution, the of research, and eventually developed the BRJ-BRITIACOM has gradually gained ground and TACEG Carriadian System Version 1.0 (Carris-galvanized its partners to be actively involved in slaw), which was released in February 2023. It various activities based on a deeper asimilation oreases of 8 oppies, 27 sub-topics and 65 courses ander a four-theree framework, namely Tax Sys-shared benefits, making it not only a platform of tem Tax Administration and Digitalization Tax choice to communicate and exchange, but also a Environment and Tarpayse Service, and Tar Co-stage for all parties to showcase thermolese, operation. As observed by the BRITAs of Yang-More and more tax authorities have turned zhou, Astara, and Rivadh at the BRITACOM from participants to presiders. For example, in Wirmall Romankable Meeting hold on 16 March September 2022, the Third BRITACOE with 2023, the Gaviadow provides a practical tem-the theme of Enhancing Tax Administration plate to which they could calibrate their training Capacity Building in the Post-Pandemic Era programs combined with their own character istics. The Comission was also highly praised by tax professionals such as Mr. Christian Kaeser, significant outcomes were released, including Chair of the Commission on Taxation of the the Javadaction of the RRITACEC Convision 6 RELT AND READ INITIATIVE TAX INVERSES 10.4 MOT 201

And And Abdellarif. General Director Mobile Applications for the Fulfillment of Tax of Taxes of Algeria, commended the caliber and Obligations by Citizens and Entrepreneur deduction of both the BRITACOM Secretariat and the General Directorate of Tases of Alge-and the General Directorate of Tases of Algeria shown in the collaboration to succeed the The experiment of co-organizing meetings ha BRITACOE and the cooperation opportunities provided by the BRITACOM for an authori-ation, brought out the initiative of participating ties academia and businesses by pooline duerse marties deemened the efficacy of exchange and resources, and also conveyed the commitment of the General Directorate of Taxes of Algeria to the General Directorate of Taxes of Algeria to promoting constructive dialogue and exchange tax governance. on the basis of BRITACOM. Mr. Daniyar Zha- More and more tax entities have been en nalmov, Chairman of the SRC, in looking back gaged in the building of BRITACOM. For exon Kazakhstan's participation in the foundane of ample, in order to optimize the tax environment BRJTACOM, expressed his pride in witnessing for businesses and promote the econ the birth and growth of such a popular international public good, believing that with the firm innovated Tax Administration Theme Day series support and active involvement of all parties, the outfook of the BRITACOM is optimistic. Better Future, as a bridge of communication be-Better Future, as a bridge of communication be In the implementation of Wiceles Artise tween tax authorities and enterprises. As of now Plan (2019-2027), the task forces of Following four virtual seminars have been held to spotlight Rule of Law and Raising Tax Certainty, Ex- tax policies, tax administration, taxpayer service pediring Tax Dispute Resolution, Enhancing and tax incentives in China, the Southeast Asta, Tax Administration Capacity, Streamlining Tax Africa, and the Middle East. Representatives Compliance, and Digitalizing Tax Administra- from the Economic and Commercial Office tion led by their chairs respectively the Firun- of the host countries' embassies in China and to the inso comments emission in clama and the second second of the clama and the second second second clama, the Directome General of Taxes of Indonesia, the Directome General of Taxes of Indonesia, the Dirección General Impositiva of Unazazo the Finance (UK) Ltd., said that as tax officials and General Department of Taxation of Cambo- multinationals have a shared need and interest in du, and the SRC, have compiled the Interim the continuing education to keep up with the Reports and Final Reports to vividy illustrate developments in the regulations and business he status quos of BRI jurisdictions regarding models, a multilateral cooperation mecha constituent aspects of taxation with a mass of of anity and sustainability between tax adminisdetailed data and cases, cemented by adequate trations and businesses should be maintained to upfront research such as questionnaire survey improve dialogue and exchange. and case collection and multiple virtual seminars More and more knowledge products hav held around the conversion frames. By using them solled out, for ensurely the Bolt and Road musi and a second practices in system design, process improvement, digitalization initiatives, BRITACOM, exposes the readers to views of and tax responses to COVID-19, the reports tax experts, interpretation of international taxnovided reference for tax authorities in need, ation policies and specific tax practices through and proposed recommendations and expecta-such characteristic columns, as Feature, Exclusive tions for finure development consequently conibuting to the exploration of a path suitable for ation, Tax Practice, and In Brief As of May 2023 the BRITJ has published six issues, containing **BR1** invisitions In 2022, the BRITACOM has worked more than 100 articles and 500,000 words in with the SRC to host a virtual seminar on total Mr. Zhang Zhiyong, Chair of the BRIT]

Feature

Elastical biology band and Chinamon di Chinamonian Thanai Swant Innine, mphano lan de 100 TJ) seronologi Bull Mariantesia for feltor communitation, communitation of the Bull Swant Lingvi to ben hundri ai to de RBUTCH Lingvi to ben hundri ai to de RBUTCH lingvi to ben hundri ai to de RBUTCH lingvi to ben parte to the SWATCH lingvi to ben parte to the SWATCH lingvi to ben parte to the SWATCH lingvi to ben partes the second second second second second second second second second second second second COUD-19, optimizing the business emission compared and second second second second COUD-19, optimizing the business emission compared and second	netheric traiteriant and expecteus heaps, belowing superstarts in density are set appropriate in a substantiant of brains in a set appropriate in a substantiant of brains in a den- priate. The Administration Theore Die recent and the set of the set of the set of the set print, and the Administration Theore Die recent print, and endings the Taik Raghston Liberry and the set of the set of the set of the set of theory. The set of the set of the set of the distary functions that the REF of the set of the endints of the set of the set of the set of the ending set of the set of the set of the set of the end of the set of the set of the set of the set of the paraters and set of the set of the set of the set of the paraters and particularly for insules endons paraters and particularly for insules endons paraters and particularly for insules endons of the set or settory and the set of the settors.	
Improving Tax Environment have been published	facilitate trade and investment.	
to share experience and practices of jurisdictions		
including Georgia, China, Malaysia, and Brazil.	6.2 Bolster Resource Sharing to Steer the	
	Capacity Building of Tax Administration	
6. Together for a Shared Future	Giving full rein to the role of BRJTACEG,	
The ancient Silk Road, stretching thou-	the BRITACOM will build an online teaching	
sands of miles in length and thousands of years	platform via the website of BRITA (https://	
in depth, crystallized the spirit of peace and cooperation, openness and inclusiveness, mutual	www.brita.top/), with a refined process of teaching and evaluation supplemented by tax	
cooperation, openness and inclusiveness, mutual learning, and mutual benefit, and contributed	teaching and evaluation supplemented by tax cultural events such as virtual tour and virtual	
learning, and mutual benefit, and contributed a significant share to the global interconnec-	cultural events such as virtual tour and virtual exhibition, to conduct online training of wider	
a significant share to the growth Looking back,	reach, larger scale, and richer contents. At the	
the BRITACOM has made solid and concrete	same time, onsite training events on various	
achievements along the way of pioneering. Go-	themes will be carried out levenging the facil-	
ing forward, the BRUTACOM will avail the op- portunity of the 10th anniversary of the BRU to	ties of the multilingual BRITAs, to benefit more tax officials and make the BRTIACEG the go-	
extend its engagement, expand its "friend circle",	to training in capacity building for BRI juris-	
and carry out practical cooperation of a wider	dictions. Aligned with the needs of the times,	
scope, in boader areas, and at elevated level, so as	technological innovation, resource sharing and	
to revive the spirit of Silk Road in the new era.	matual learning in digitalization of tax adminis- tration will be shored up to foster the modern-	
6.1 Enhance Mutual Trust and Tax	ization of tax administration and the building	
Cooperation to Serve the Economic Growth	of smart taxation, to inject strong stimulus for	
Levenging its role of multilateral platform,	economic recovery and quality development.	
the BRITACOM will continue to respond to	Cooperation with other international organi-	
the concerns of the tax authorities of BRJ juris-	zations will also be elevated to integrate more	
dictions, engage them in the delving of tax fron-	quality training and research resources and join	
tiers, and promote friendly and positive interac-	efforts to explore solutions to tax challenges in	
tion, by building the BRITACOF into a flaghip	the spirit of inclusiveness, openness, and matual	
to showcase the progress, initiatives and develop-	learning, so as to build a tax community with a	
ments in the Belt and Road tax cooperation, and	shared fature.	
10 million		

8 BELT AND ROAD INITIATIVE DAY, OWBARL VOL 4 NOT 202





# THANKS

