



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

September 2024



We, Parties of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), met for the Fifth Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) in Hong Kong, China on 24-26 September 2024, which is implementing the relevant deliverable of the Third Belt and Road Forum for International Cooperation.

The year of 2024 marks the fifth anniversary of the establishment of the BRITACOM and the conclusion of the *Nur-Sultan Action Plan (2022-2024)*. With “Deepening Tax Administration Cooperation for High-Quality Belt and Road Development” as the theme of this BRITACOF, we have had in-depth discussions and exchanges on five topics: Raising Tax Certainty; Promoting Tax Administration Digitalization; Improving Tax Environment; Reinforcing Capacity Building of Tax Administration; and Optimizing Administration Measures in Financial Sector to Reduce Compliance Cost. The Business and Industry Tax Dialogue with the theme of “Promoting Tax Administration Digitalization through Coordination between Tax Authorities and Enterprises” was also conducted.

With the unanimous agreement of all Council Members and approval of the Council Chair, we hereby declare the following:

We are fully aware that the world is undergoing rapid and profound transformations and the international order is in a constant state of evolution and reshaping. In view of a series of major issues and challenges faced by the Belt and Road Initiative (BRI) jurisdictions, following the principle of “planning together, building together and benefiting together”, and focusing on promoting the facilitation of free trade and investment among the BRI jurisdictions, the BRITACOM has fully implemented a series of consensus reached in the previous BRITACOFs and organized various activities, which has effectively promoted exchanges and mutual understanding among tax administrations and injected fresh momentum into the global cooperation in tax administration.

We are delighted to see that over the past five years, the BRITACOM has facilitated vigorous development of tax administration cooperation among the BRI jurisdictions from scratch, and is still exploring its boundary while marching forward, showing strong vitality and attractiveness. The BRITACOM has highlighted the role of tax in promoting sustainable, stable and healthy development of the world economy.

We always adhere to the principle of openness and inclusiveness, and welcome the participation of all like-minded people. The circle of friends of the BRITACOM continues to grow, and a new bridge has been built for all parties to promote the unimpeded flow of economy and trade and enhance the capacity of tax governance. Focusing on the implementation of the *Wuzhen Action Plan (2019-2021)* and the *Nur-Sultan Action Plan (2022-2024)*, we have held five BRITACOFs, and over 40 high-level and working-level events, and have continued to make fruitful multilateral taxation dialogues, thus turning the conception of the BRITACOM into action and vision into reality.

We have facilitated experience sharing and mutual learning through setting up the BRITACOM official website and publishing nine issues of the *Belt and Road Initiative Tax Journal* (BRITJ). We have promoted the development of the Belt and Road Initiative Tax Administration Capacity Enhancement



Group (BRITACEG), advanced the construction of the Belt and Road Initiative Tax Academies (BRITAs) and the curriculum system of the BRITACEG, built a multilingual training network in English-speaking, Chinese-speaking, Portuguese-speaking, Russian-speaking and Arabic-speaking regions, and organized over 140 training programs and seminars covering around 6,000 finance and tax officials from more than 120 jurisdictions.

Focusing on the priorities of the *Nur-Sultan Action Plan (2022-2024)*, the relevant parties of the BRITACOM have pooled their wisdom and efforts to achieve the following results:

- We have published the Reports of the Task Forces of the *Nur-Sultan Action Plan (2022-2024)*: the *Report of the Task Force on Raising Tax Certainty (2022-2024)*, the *Report of the Task Force on Promoting Tax Administration Digitalization (2022-2024)* and the *Report of the Task Force on Improving Tax Environment (2022-2024)*. The reports introduce the background and scope of the corresponding themes, analyze the overall situation based on the questionnaires, share good practices and advanced experience, and put forward suggestions for future development. The *Report on the Work of the BRITACEG (2022-2024)* and the *Video Showcasing the Training Achievements of the BRITACEG (2022-2024)* provide a comprehensive picture of the development and progress of the BRITACEG over the past three years.
- We have released the *Hong Kong Action Plan (2025-2027)*. Continuously focusing on the concerns of the BRI jurisdictions including Raising Tax Certainty, Promoting Digital Transformation of Tax Administration, Improving Tax Environment and Reinforcing Capacity Building of Tax Administration, as well as paying attention to the new trends and development in related areas, we have drawn up a blueprint for the next three years, set out the priorities of the BRITACOM and formulated an implementation framework.
- We have launched the *Annual Report of the BRITACOM (2024)*. It focuses on the achievement and development of the BRITACOM in the past year, including the Secretariat, the Fourth BRITACOF, the various events, the BRITACEG, the implementation of the *Nur-Sultan Action Plan (2022-2024)*, the official website, the BRITJ, and the Advisory Board, which could help relevant parties to understand the BRITACOM, further enhance its influence and expand the circle of friends.

We are fully aware that the world economy is undergoing a tortuous recovery process and that changes are unfolding in an extraordinary manner. The trend towards peace, development, cooperation and win-win situation is irreversible. We agree that, in the process of global integration, deepening tax administration cooperation is of great importance in removing barriers to cross-border trade and investment, and promoting coordinated regional development and inclusive growth of economic globalization. Looking ahead, we will continue to uphold the spirit of openness and inclusiveness, win-win cooperation and mutual learning, and commit ourselves to promoting a higher level of cooperation in tax administration, and strive to achieve the following goals:

- We will comprehensively build a transparent, efficient and predictable tax cooperation mechanism, promote the establishment of a stable and clear rule of the law-based system on tax matters and



tax administration procedures, build a fair mechanism for the prevention and resolution of tax disputes, strengthen the coordination of tax laws and regulations among jurisdictions, actively participate in global tax governance, and endeavour to build a growth-friendly tax environment.

- We will firmly embrace the digital trend, take digital upgrading and intelligent transformation as a breakthrough, continuously accelerate the in-depth integration of digital technology and tax administration, enhance tax data quality control, analysis and application, continuously promote the transformation and upgrading of tax payment methods through digitalization and intelligentization, and join hands to welcome the historic opportunities of the information revolution and digital cooperation.
- We will endeavour to provide enterprises with a fair, stable, transparent and predictable tax environment, thereby promoting the quality development of the economy. We will open up channels for obtaining tax information and for providing feedback, continuously streamline tax compliance, enhance the ease of paying taxes, optimize the quality of tax services, strengthen tax law publicity and consultation, and work together to build an international tax business environment that is conducive to the free flow of factors of production and fair and orderly competition.
- We will encourage all parties to incorporate tax administration capacity building into the medium and long-term tax development plans, continue to build a high-level BRITACEG curriculum system and a quality faculty, strengthen the construction of the BRITAs, make joint efforts to improve the quality and effectiveness of the training programs, and gradually build the BRITACEG into a brand with greater influence and professionalism for the BRI jurisdictions, so as to enhance the tax administration capacity of relevant jurisdictions.

We attach great importance to the cooperation with other regional and international organizations, stand ready to jointly share resources in training and technical assistance, and explore solutions to complex tax issues in our concerted efforts to realize an inclusive and sustainable development.

We agree to promote the high-quality Belt and Road cooperation through high-quality tax administration cooperation, and support common modernization for the BRI jurisdictions.

We are grateful to the Inland Revenue Department of Hong Kong, China for hosting this BRITACOF, and to the BRITACOM Secretariat for the preparation work. We look forward to the Sixth BRITACOF in Nepal in 2025 and the Seventh BRITACOF in Indonesia in 2026!

We have reviewed and approved the *Hong Kong Action Plan (2025-2027)* as the working plan from 2025 to 2027 to promote the progress of the BRITACOM.

Annex: *Hong Kong Action Plan (2025-2027)*



**Secretariat of the Belt and Road Initiative Tax
Administration Cooperation Mechanism**