



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



Raising Tax Certainty

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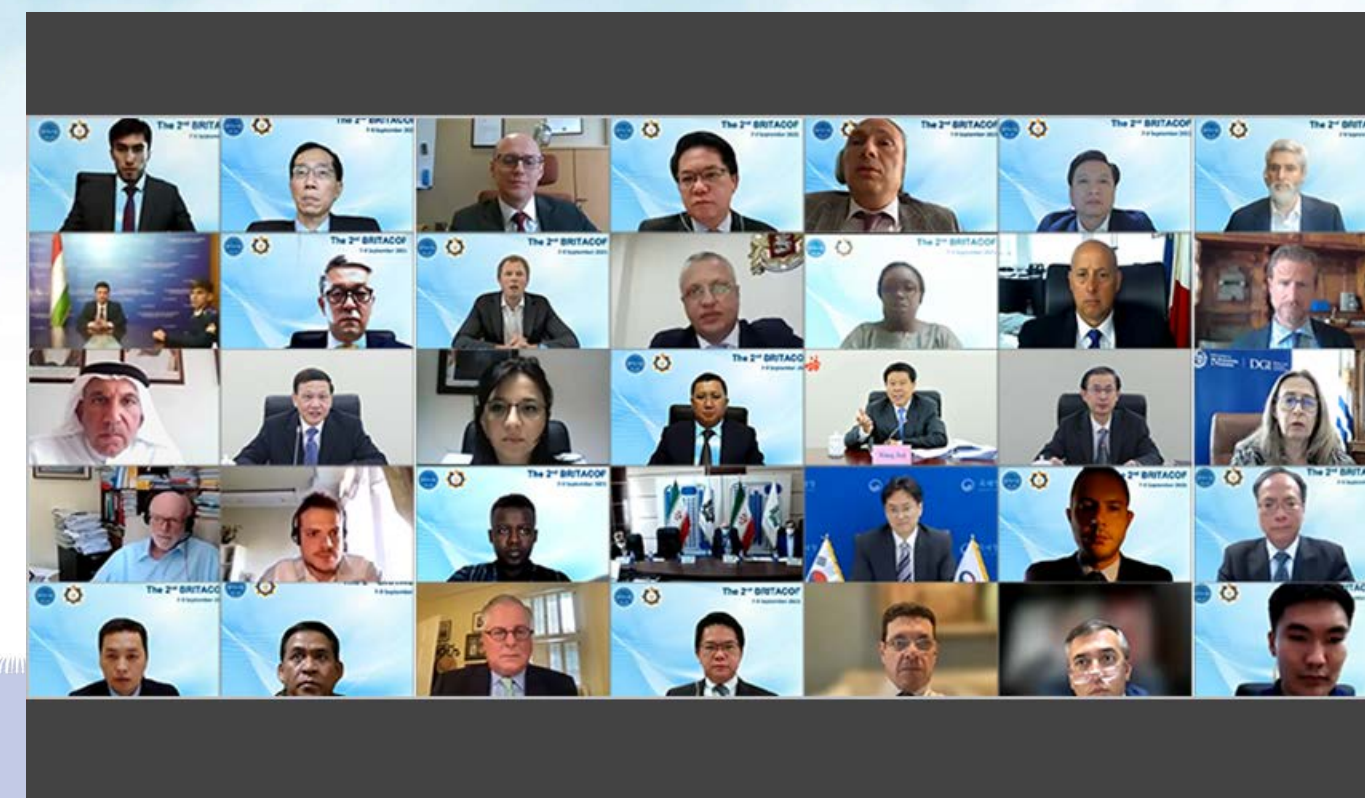
1. Background

- ◆ In September 2021, the 2nd BRITACOF released the Nur-Sultan Action Plan (2022-2024)
- ◆ Recommendations to raise tax certainty
- ◆ Establishment of the tax certainty task force

The Second Conference of the Belt and Road Initiative Tax Administration Cooperation Forum

Digitalization of Tax Administration

7-9 September 2021





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Nur-Sultan Action Plan (2022-2024)

- ◆ Establishing explicit domestic tax laws and administration procedures
- ◆ Establishing tax dispute prevention mechanisms
- ◆ Instituting and improving dispute resolution measures
- ◆ Enhancing international cooperation and exchanges

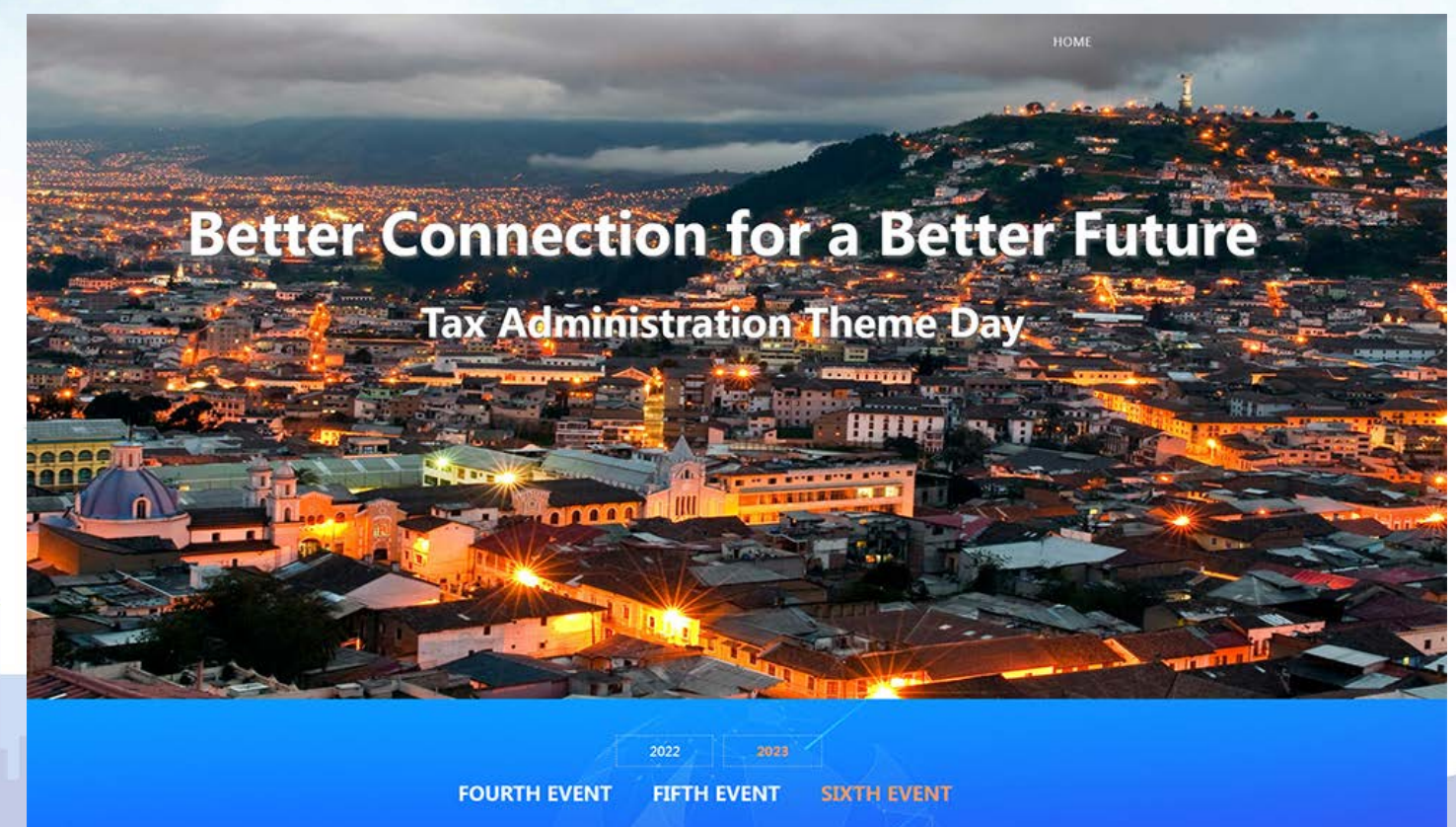
Tax Certainty Task Force

- ◆ Co-chaired by Indonesia and Macao, China
- ◆ Members:
- ◆ Angola, Algeria, Armenia, Bangladesh, Cambodia, China, Hong Kong, China, Hungary, Italy, New Zealand, Singapore and Uruguay



2.Recent Efforts

- ◆ 7 Theme Day events and 4 online seminars have been conducted since 2022
- ◆ Over **140** capacity building activities since 2022
- ◆ A survey research with questionnaire among BRI jurisdictions
- ◆ A report on Raising Tax Certainty





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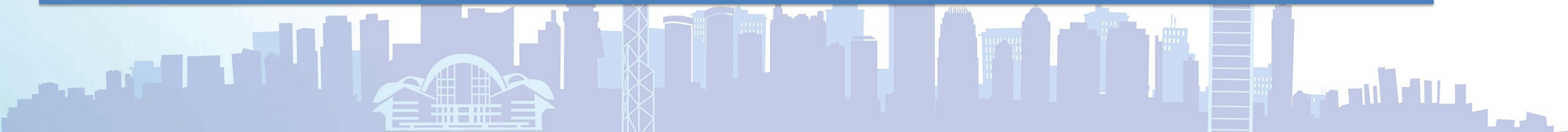
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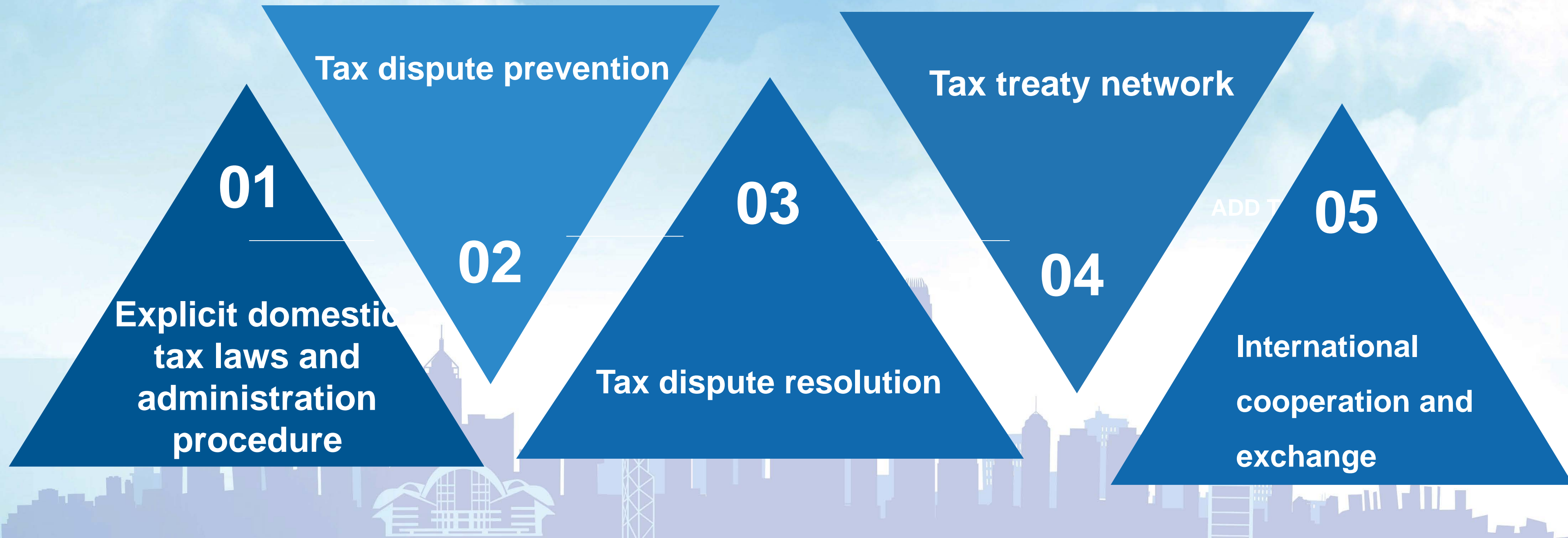
3. The Key Takeaways of the Report

- ◆ Efforts and findings of raising tax certainty, based on the questionnaire survey and research
- ◆ Tax certainty practices
- ◆ Recommendations



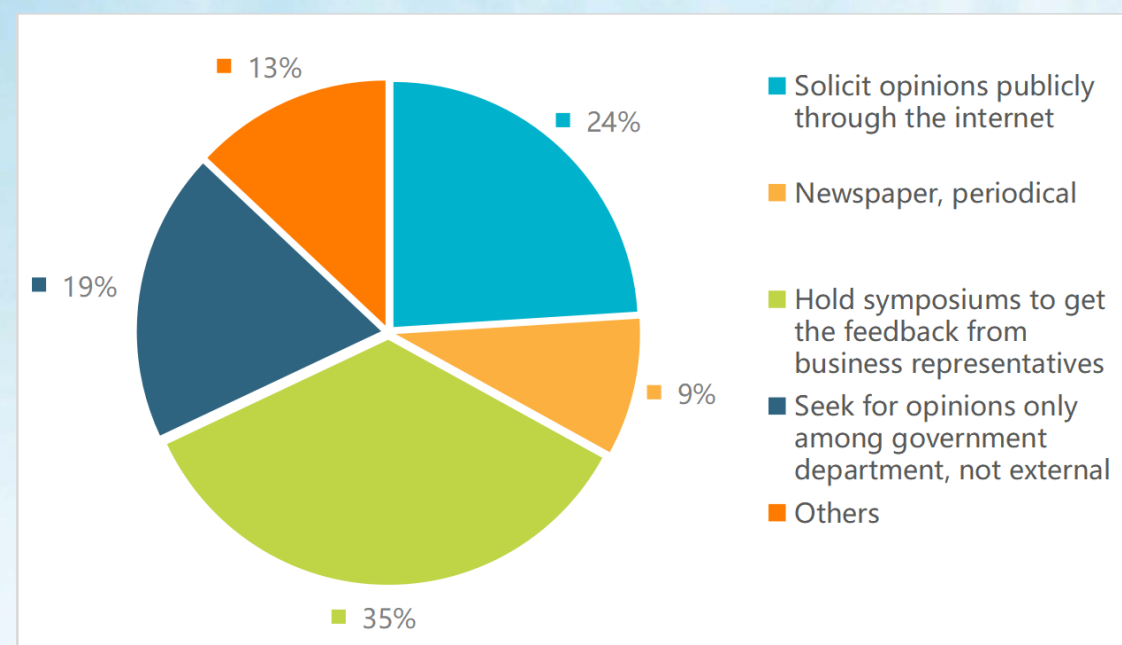


Part 2: Efforts and findings of BRI Jurisdictions

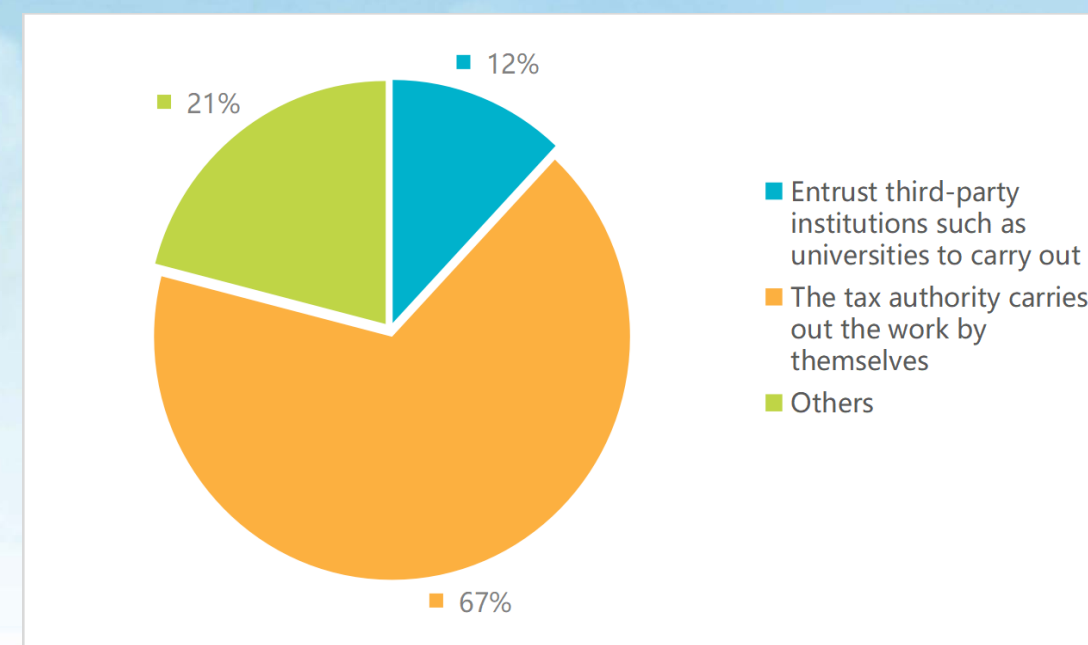




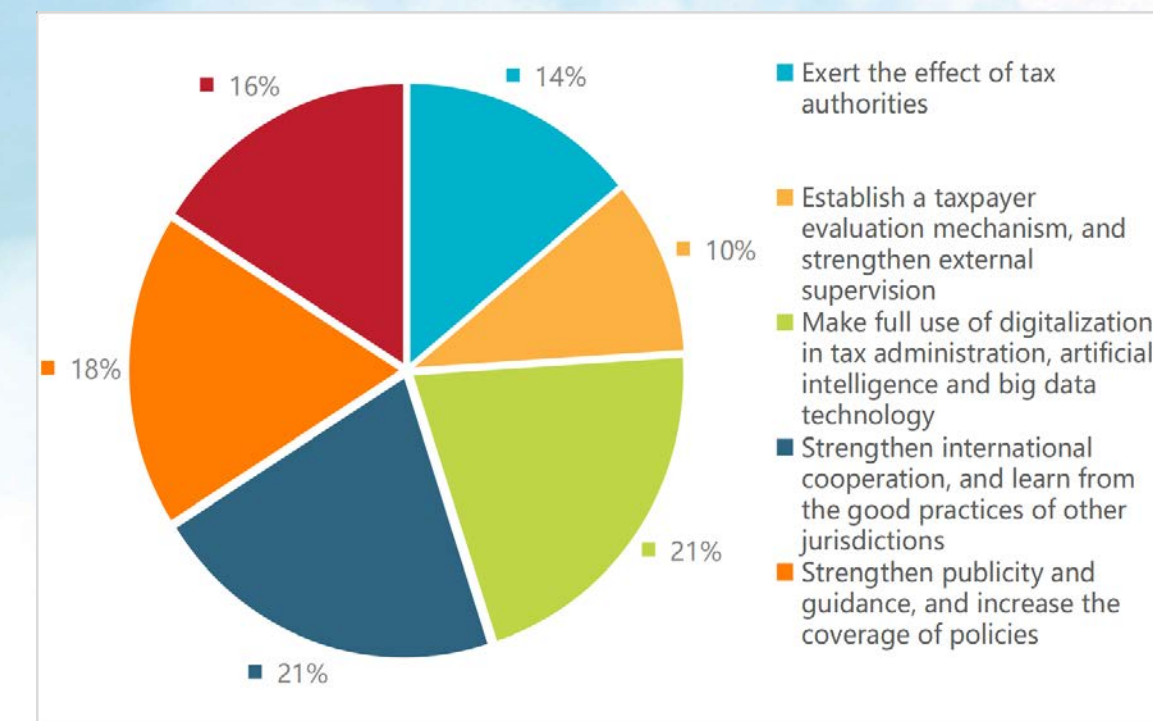
01: Explicit tax laws and administration procedure



Soliciting opinions
when making tax
policies



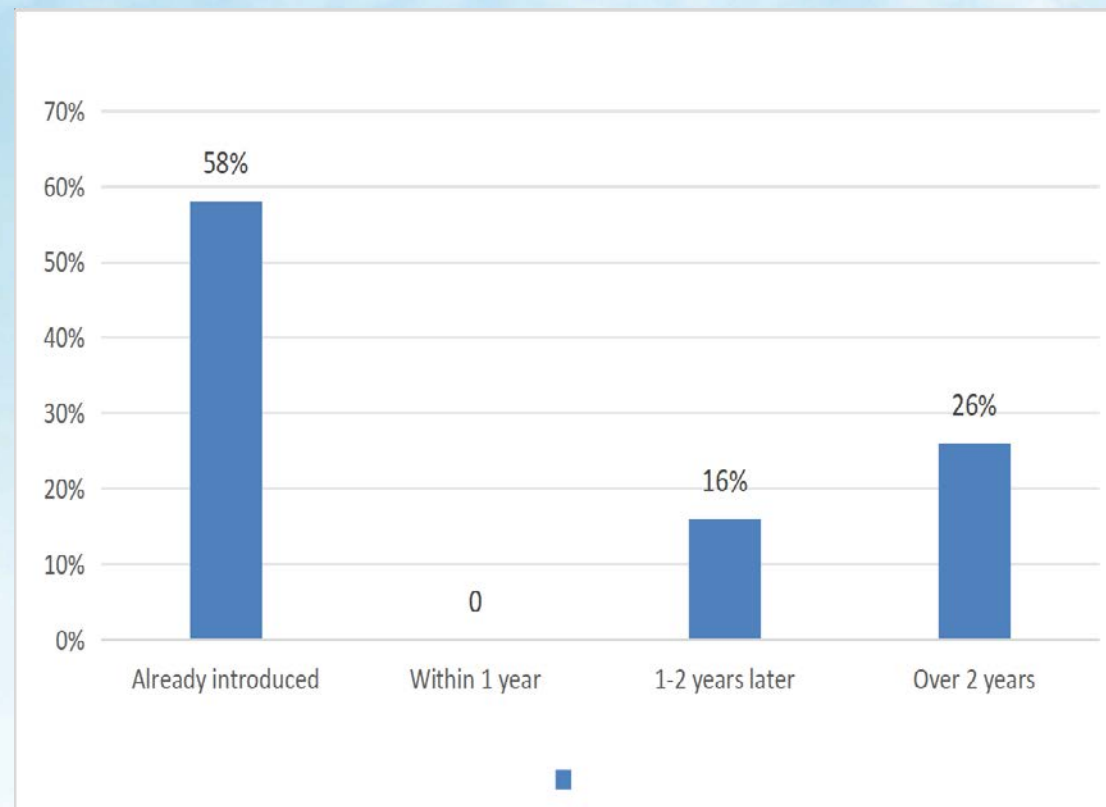
Policy
Evaluation



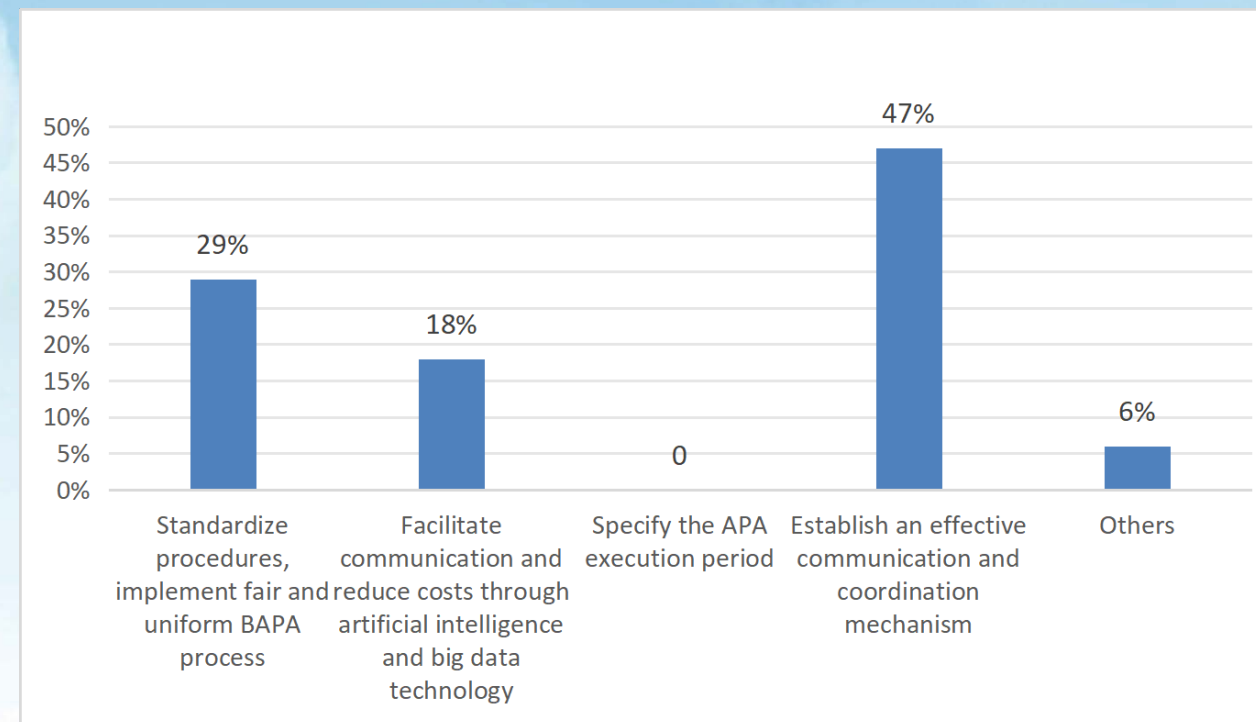
Implementing
Preferential Tax
Policies



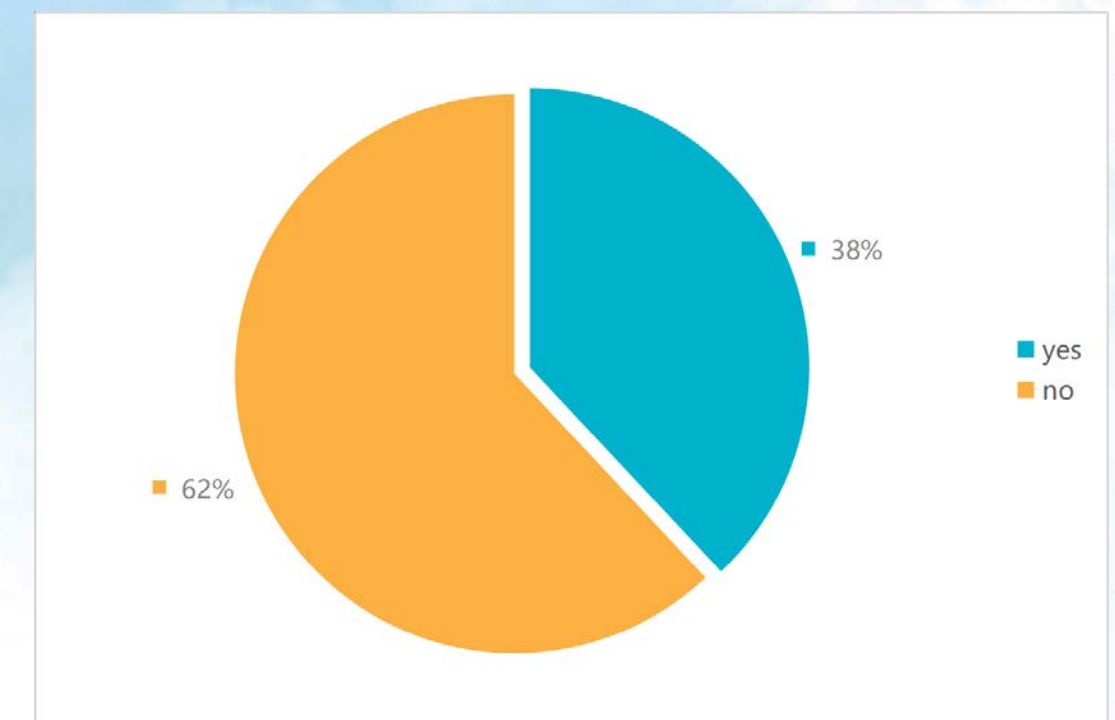
02: Tax Dispute Prevention Mechanism



APA



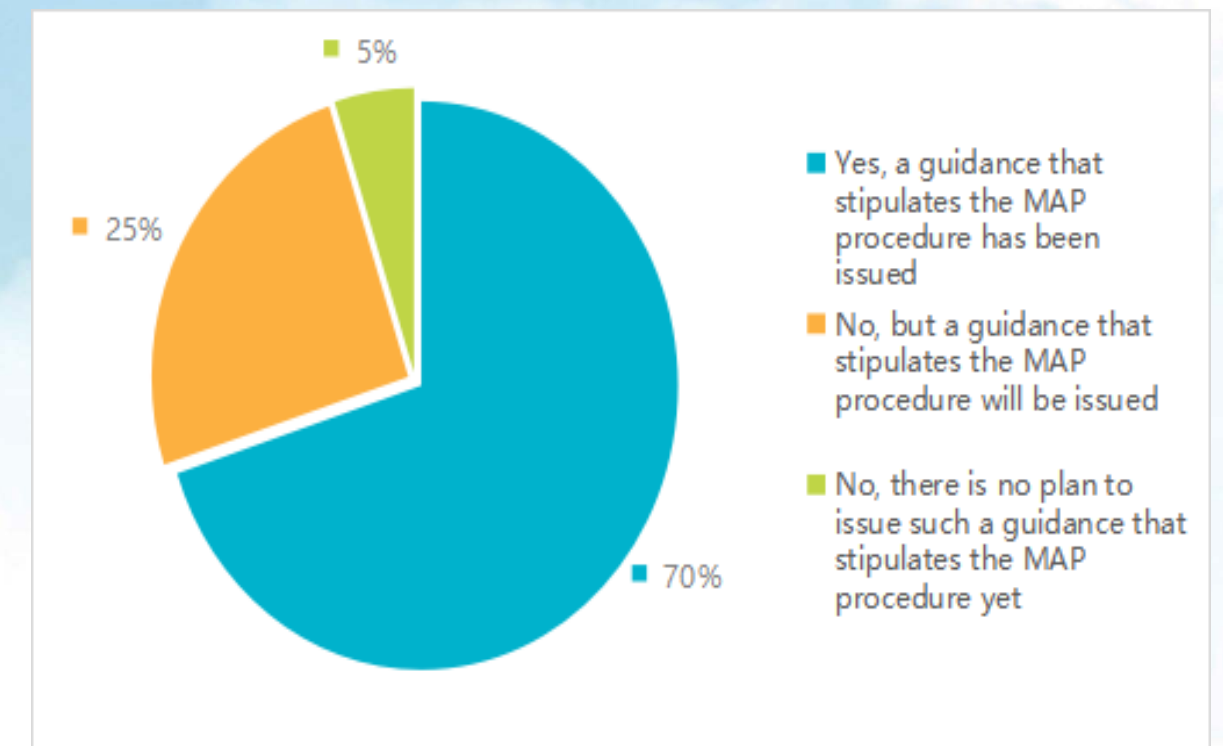
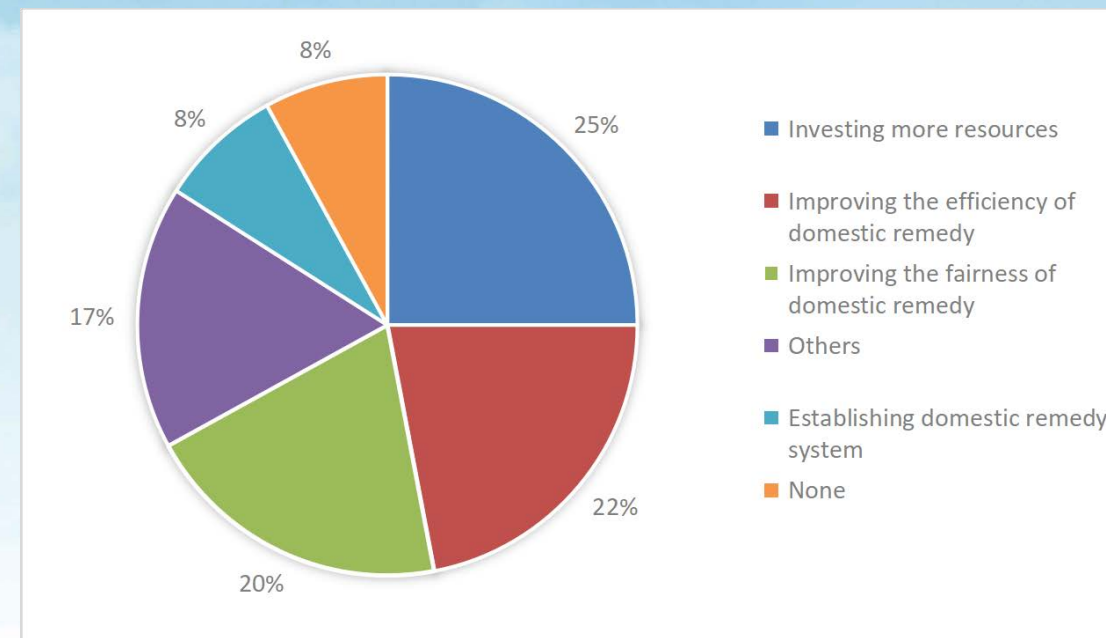
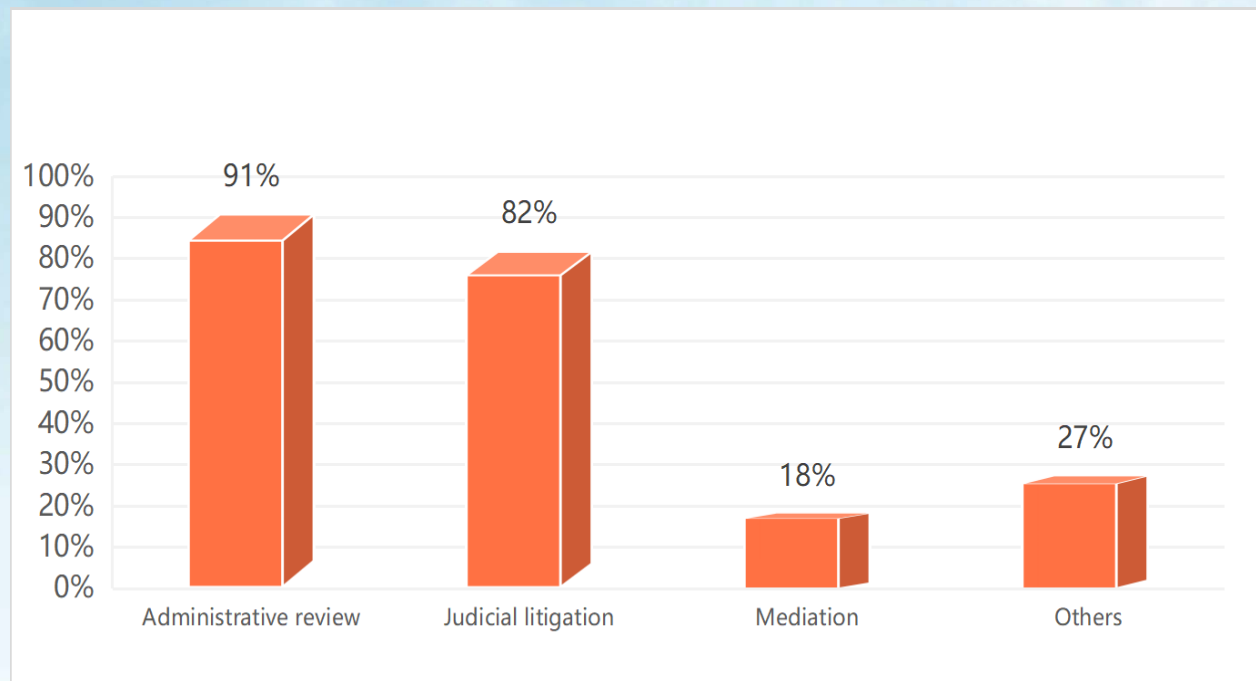
Suggestions to
improve or simplify
APA



Advance Tax
Ruling



03: Dispute Resolution Mechanism



Domestic
Remedy

Improvement of
Domestic Remedy
Since 2022

Clarification of
MAP Procedure



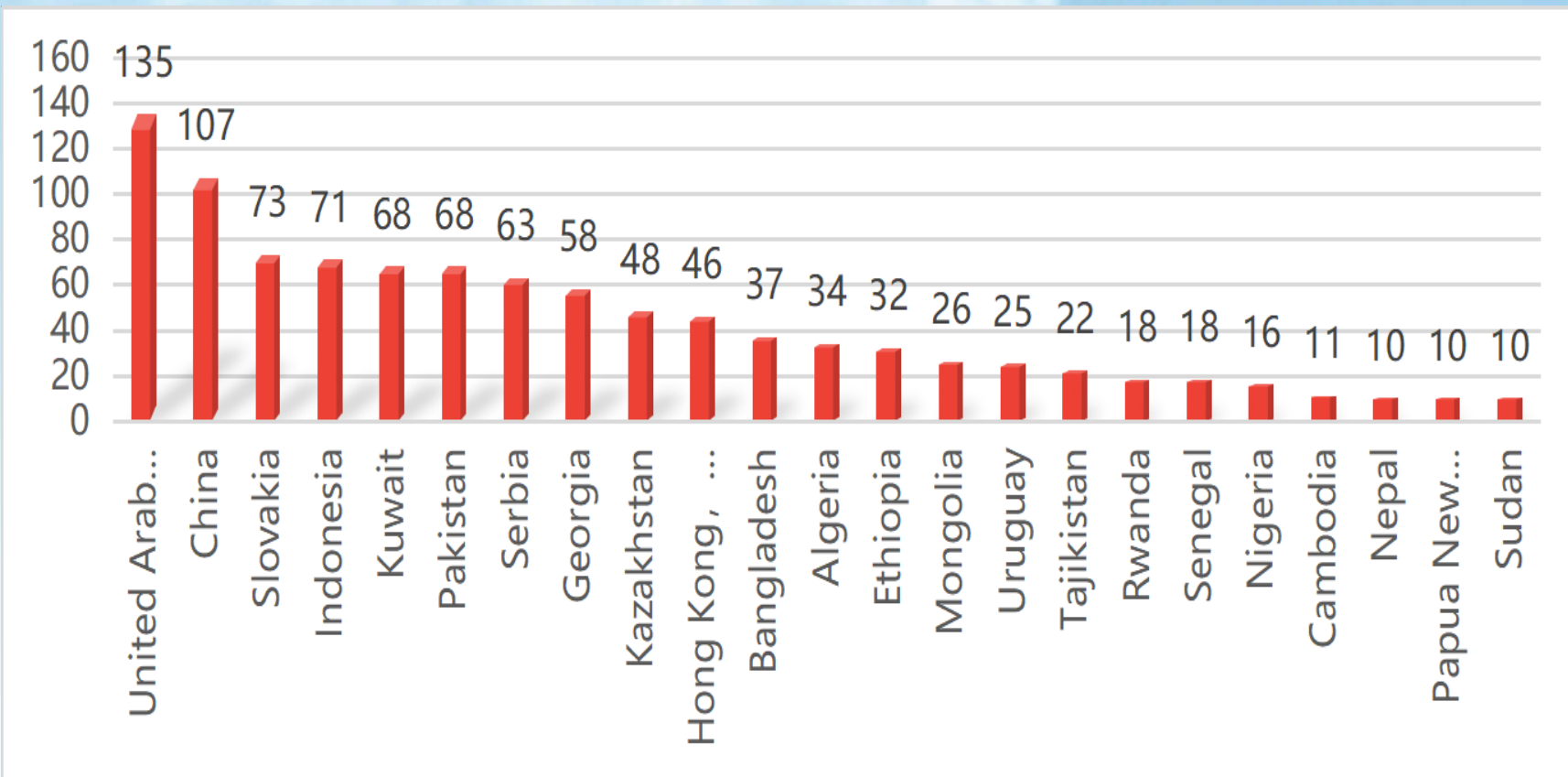
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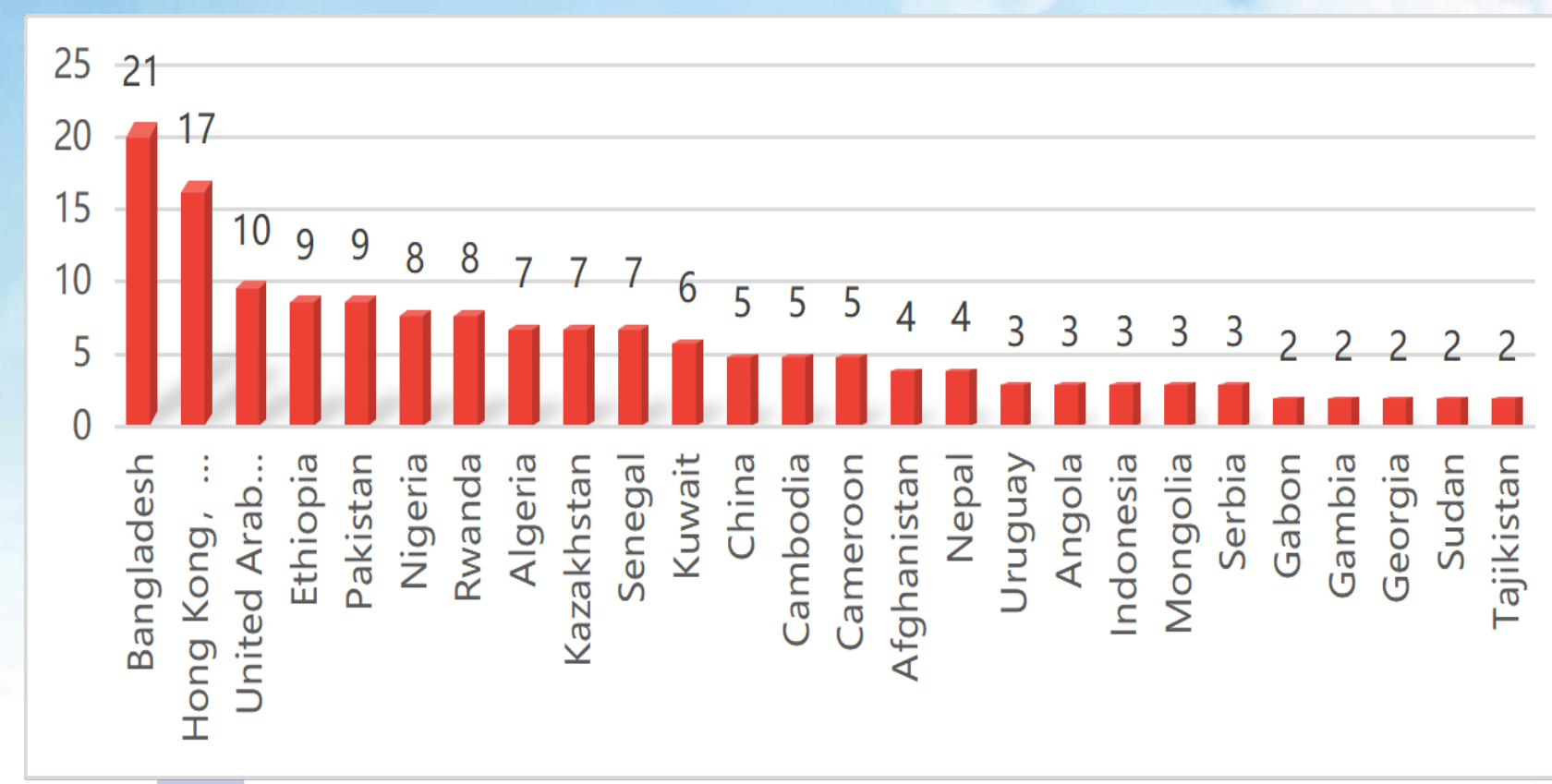
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04: Tax Treaty Network



BRITACOM Members
with more than 10 tax
treaties in force



BRITACOM members with
2 or more tax treaties
under negotiation



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05: Enhancing International Cooperation and Exchange

- ◆ The 3rd BRITACOF in Algiers, Algeria from September 19 to 21, 2022
- ◆ The 4th BRITACOF in Tbilisi, Georgia from September 11 to 13, 2023
- ◆ High-Level Roundtable Meeting, Theme Day Event, Virtual Seminars, Capacity Building Programs





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Part 3: Jurisdictional Practices

**Explicit Domestic Tax Laws
and Administration Procedure**

**Tajikistan, Georgia, China,
Serbia, Indonesia**

Certainty



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Part 3: Jurisdictional Practices

Tax Dispute Prevention Mechanism

Certainty

APA:

Indonesia, New Zealand, Hungary, Greece, Saudi Arabia, Kazakhstan,
Korea, Germany, Canada

Advance Tax Ruling:

Algeria, Pakistan, Georgia, Kazakhstan, Cameroon, Rwanda, Mongolia,
Slovakia, Angola, Italy, Netherlands



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Part 3: Jurisdictional Practices

Tax Dispute Prevention Mechanism

[Click here to add text](#)

Domestic Remedy:

Algeria, Saudi Arabia, Macao,China, Tajikistan, Georgia,
Hong Kong,China, Belgium, Ireland, China,

MAP:

Hungary, Macao,China, Cambodia, Greece, Kazakhstan,
United Arab Emirates, United States

Certainty



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Part 3: Jurisdictional Practices

Certainty

Tax treaty Network

Angola, Saudi Arabia, Rwanda,
Bangladesh, Kuwait, New Zealand,
Peru, Iran, United Kingdom



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Part 4: Recommendations

Improving the transparency
and clarity of legislation

Implementing APA and
MAP

Expanding tax treaty
network



Strengthening international
tax cooperation

strengthening capacity
building



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Thank you