Topics of the 6th BRITACOF

Topic 1: Tax Administration Product Portfolio

Aiming to establish the BRITACOM as a long-standing institution in the field of tax administration and guided by the principles of multilateralism and inclusiveness, the Secretariat has formulated a comprehensive, logically coherent, multi-tiered, and multi-dimensional framework for tax administration product portfolio. This framework is grounded in the mature practices of Belt and Road jurisdictions, aligns with global advancements and concerns in tax administration, and accommodates jurisdictions at varying developmental stages. It enables all participating jurisdictions to identify products tailored to their needs and developmental levels, thereby enhancing their administrative capabilities. This session will feature an overview of the framework by the Secretariat, followed by experiences sharing and discussions by representatives from tax administrations, international organizations, experts, and enterprises.

Topic 2: Taxpayer Service Product Portfolio

In response to the needs of Belt and Road jurisdictions to enhance tax services, and adhering to the principles of multilateralism and inclusiveness, the Secretariat has developed a multi-tiered, multi-dimensional framework for taxpayer service product portfolio with a complete structure and internal logic. This framework is based on the tax service practices of Belt and Road jurisdictions and takes into account the progress and concerns of the international community in relevant fields. It comprehensively considers the different development stages and diverse needs of these jurisdictions, ensuring that jurisdictions at various levels of tax service development can find their own positioning and reference products within the framework to boost their tax service capabilities. This session will feature an overview of the framework by the Secretariat, followed by experiences sharing and discussions by representatives from tax administrations, international organizations, experts, and enterprises.

Topic 3: Tax Rule of Law Governance

In the new situation where the digital economy and artificial intelligence are developing rapidly and cross-border investment and exchanges are continuously deepening, the construction of tax rule of law is an important part of the modernization of the national governance system and governance capabilities. It plays a significant role in maintaining a fair economic order, promoting stable economic development, advancing international tax cooperation, and enhancing the level of global governance. Comprehensively advancing the construction of tax rule of law by establishing fair and transparent tax rules and standards provides a stable and predictable tax legal environment for multinational enterprises and investors. This is a key focus for Belt and Road jurisdictions to study and improve tax certainty. This topic proposes to invite relevant parties to showcase their achievements in advancing the governance of tax rule of law, analyze the challenges, and outline future plans. The focus will be on the following four areas: **Tax Legal System,** including the overall planning, current status, and development direction. **Tax Rule of Law Environment,** such as improving tax certainty, enhancing taxpayer compliance, safeguarding taxpayer rights, and preventing tax risks. **Deepening Tax Cooperation,** including the establishment of multilateral tax coordination mechanisms, the improvement of tax treaties, and the strengthening of tax dispute resolution mechanisms. **Tax Policy Support,** such as supporting the digital economy and green economic development through tax legislation.

Topic 4: Tax Administration Transparency

The continuous deepening of tax administration transparency and its alignment with global practices contribute to building a more efficient and credible tax administration system. This, in turn, improves the compliance experience for taxpayers and fee payers and enhances tax services and administration by tax authorities. Proactively adapting to the trend of digital transformation, Belt and Road jurisdictions should persistently promote the co-innovation of transparent tax systems and technological tools. Achieving the unification of rules and enforcement standards, deepening the international tax cooperation network, and sharing experiences in building tax transparency are core tasks. Constructing a standardized, open, and traceable administration system will increase tax certainty and improve the business environment for taxation. This topic proposes to invite relevant parties to share their achievements in building tax administration transparency, discuss common challenges and

reform directions, with a focus on the following four areas: **Tax Administration Transparency Strategic Planning,** such the top-level design, institutional framework, implementation path, and long-term goals of tax administration transparency. **Tax Policy and Enforcement Publicity Mechanism,** including the establishment of tax policy public display platforms and the full-process publicity of enforcement basis and results. **International Cooperation and Standard Alignment,** such as communication and cooperation in formulating and implementing coherent international tax rules and guidelines. **Information Acquisition, Supervision, and Feedback,** including helping market entities conveniently obtain the latest tax rule of law information and supporting explanations, understanding changes in tax administration procedures, and proactively publicizing contact details of tax authorities, external supervision methods, and feedback channels.

Topic 5: Tax and Fee Payment Services

The rapid development of the digital economy and the comprehensive upgrade of taxpayers' and fee payers' needs are reshaping the global tax governance landscape. Optimizing tax and fee services is not only a key measure to enhance compliance among taxpayers and fee payers but also an important support for jurisdictions to improve the tax business environment, stimulate the vitality of market entities, and cope with the complex and changing international economic situation. This topic proposes to invite relevant parties to share their successful experiences in focusing on market entity needs and improving tax and fee payment services, analyze the difficulties and challenges, and outline future improvement strategies, with a focus on the following three areas: **Construction of Tax and Fee Service System,** such as the service philosophy and positioning, legal and institutional safeguards, short-term and long-term goals, and the synergy between service and administration. **Digital and Intelligent Transformation of Tax and Fee Services,** including electronic tax bureaus, automation of declaration and payment processes, innovation in the application of big data and artificial intelligence, and the security protection of tax-related data. **Protection of Taxpayers' and Fee Payers' Rights,** such as the response system for taxpayer and fee payer demands, service evaluation and improvement, innovation in taxpayer and payer credit management, and the management of tax-related professional service institutions.

Topic 6: Digital Technology Application

Digital technology has become the core driver of global tax governance transformation, injecting innovative vitality into solving tax administration bottlenecks and enhancing service quality. Innovative applications of digital technology in the tax field not only promote intelligent changes in tax administration processes but also improve the tax filing experience through precise services. This topic proposes to invite relevant parties to share their successful experiences focusing on the following four areas: **Digital Infrastructure Layout,** discuss the construction of tax system cloud platforms, integration of computing resource, and design of cross-border data interaction frameworks, collaboratively explore solutions to challenges such as data security and standard mutual recognition. **Digital Service Upgrades,** share innovative cases of convenient services such as mobile tax filing, intelligent consultation, and blockchain-based electronic vouchers, explore the implementation difficulties and collaboration opportunities for intelligent service scenarios like virtual assistants and cross-domain "one-stop online services." **Cutting-Edge Technology Integration,** investigate the application pathways of large-scale artificial intelligence models in policy interpretation, machine learning in tax risk assessment, and cross-border dispute resolution. **Tax Big Data Applications,** Exchange experiences in building data platforms, developing analytical models, and macroeconomic forecasting, promote solutions to practical challenges such as defining data sovereignty and verifying algorithm credibility, providing technological solutions for optimizing the regional tax business environment.

Business and Industry Tax Dialogue: Improving Tax Environment - A Business and Industry Perspective

In the context of economic globalization, improving tax environment is crucial for promoting cross-border investment and trade. A favorable tax environment can reduce the costs of cross-border investment for enterprises, increase the rate of return on investment, thereby attracting more international capital to flow into BRI jurisdictions. At the same time, it can also simplify trade procedures, reduce trade barriers, promote the free flow of goods and services, and drive the coordinated development of regional economies. This session plans to invite representative multinational enterprises to share their tax issues in the process of cross-border investment and their demands for the tax business environment, so as to help

tax authorities better understand the needs of enterprises. It will also invite tax authorities from the investment destination jurisdictions of multinational enterprises to share their measures for optimizing the tax business environment. Moreover, tax authorities from jurisdictions with a large number of "going-out" enterprises will be invited to share their demands for improving tax environment. A panel discussion session will be set up to build an efficient communication platform between tax authorities and enterprises, and to contribute to the improving of the tax environment.