



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

We, Parties of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), met for the Sixth Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) in Kathmandu, Nepal, on 9-11 September 2025.

With “*Shared Progress in Taxpayer Service for a Better Business Environment*” as the theme of this BRITACOF, we have had in-depth discussions and exchanges on six key topics: Tax Administration Product Portfolio; Taxpayer Service Product Portfolio; Tax Rule of Law Governance; Tax Administration Transparency; Tax and Fee Payment Services; and Digital Technology Application. The Business and Industry Tax Dialogue with the theme of “*Improving Tax Environment – A Business and Industry Perspective*” was also held.

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

We recognize that the global economic recovery is still facing numerous challenges. Improving the tax environment is essential for promoting trade and investment liberalization and facilitation, and fostering inclusive growth. A sound tax environment lowers operating costs, enhances market entities’ confidence and competitiveness, attracts investment, stimulates innovation, and drives industrial upgrading. The rapid rise of the digital economy creates both opportunities and challenges. Digital technologies can enhance the efficiency, transparency and fairness of tax administration and services. We therefore encourage all tax administrations to accelerate digital transformation and informatization, and transform the tax environment into one that is more intelligent and convenient.

We highly appreciate the fruitful results achieved by the BRITACOM since its inception. The BRITACOM has, through six BRITACOFs and multiple high-level and working-level meetings, promoted mutual learning, improved tax administration capacity and advanced digitalization among relevant parties.

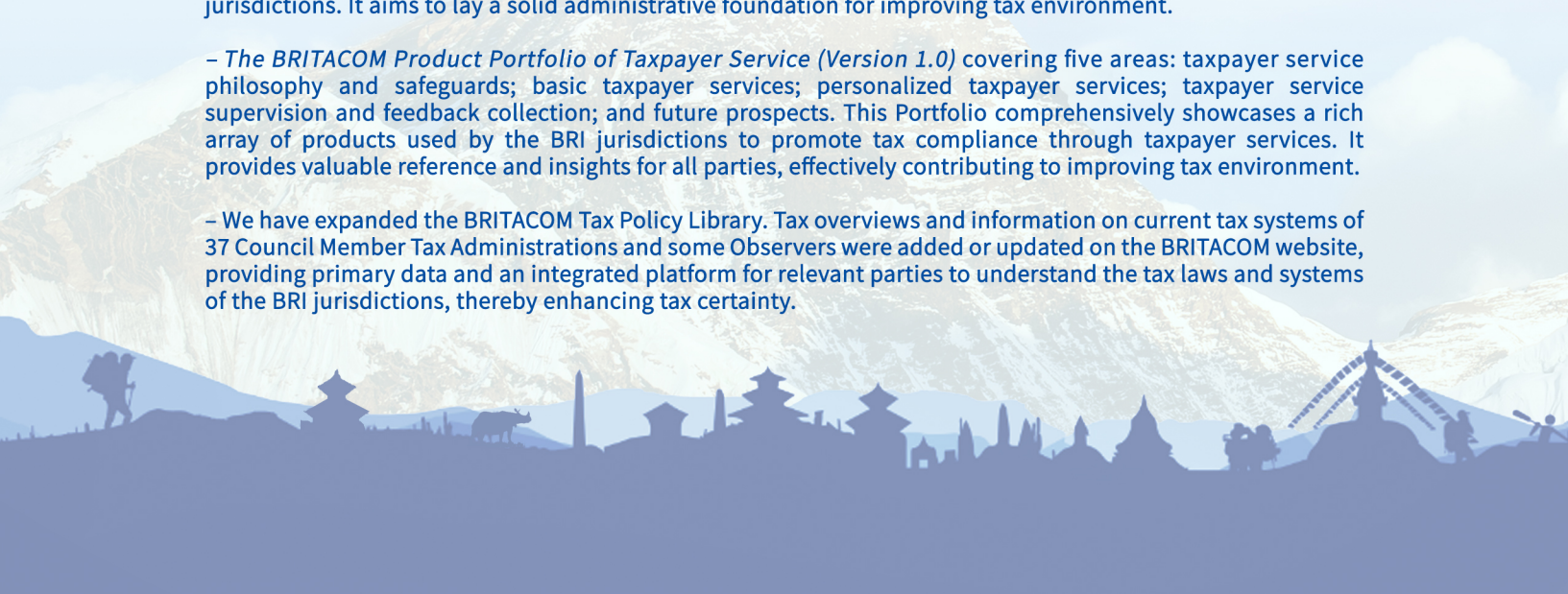
We have reaffirmed the consensus reached under the *Wuzhen Action Plan (2019–2021)*, the *Nur-Sultan Action Plan (2022–2024)* and the *Hong Kong Action Plan (2025–2027)*.

Focusing on the key tasks of the *Improving Tax Environment Action Plan (2023-2025)*, we have promoted mutually beneficial and friendly cooperation among the Belt and Road Initiative (BRI) jurisdictions in the field of improving tax environment and achieved the following results:

– *The BRITACOM Product Portfolio of Tax Administration (Version 1.0)* covering seven areas: taxpayer registration and identification verification; tax filing; tax collection; risk management, inspection and investigation; dispute resolution; internal control; and international cooperation. This Portfolio organically integrates various products formed through the tax administration and supervision activities of the BRI jurisdictions. It aims to lay a solid administrative foundation for improving tax environment.

– *The BRITACOM Product Portfolio of Taxpayer Service (Version 1.0)* covering five areas: taxpayer service philosophy and safeguards; basic taxpayer services; personalized taxpayer services; taxpayer service supervision and feedback collection; and future prospects. This Portfolio comprehensively showcases a rich array of products used by the BRI jurisdictions to promote tax compliance through taxpayer services. It provides valuable reference and insights for all parties, effectively contributing to improving tax environment.

– We have expanded the BRITACOM Tax Policy Library. Tax overviews and information on current tax systems of 37 Council Member Tax Administrations and some Observers were added or updated on the BRITACOM website, providing primary data and an integrated platform for relevant parties to understand the tax laws and systems of the BRI jurisdictions, thereby enhancing tax certainty.



– We have updated and refined the courses organized by the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG). In response to the needs of the relevant participants of the BRITACOM, 32 courses were updated and refined, incorporating the latest cases from over 10 jurisdictions. With the strong support of the State Taxation Administration of China and the Belt and Road Initiative Tax Academy•Riyadh, Chinese, English and Arabic subtitles were added to the online courses, expanding their coverage and helping participants enhance their tax administration and service capabilities.

– We have carried out a series of theme day events. Relevant tax authorities were invited to introduce their jurisdictions' tax policies, tax administration, taxpayer services, tax incentives and other aspects. The BRITACOM has successfully held nine theme day events since 2022. We have made a video, which covers wonderful clips of all previous events and comprehensively demonstrates how the BRITACOM builds a communication platform for tax administrations and enterprises and helps improve tax environment.

– We have published the *Annual Report of the BRITACOM (2025)*. It showcases the BRITACOM's development and achievements in the past year, including the Secretariat, the Fifth BRITACOF, various meetings and activities, the BRITACEG, the progress of the task forces, the BRITACOM official website, the *Belt and Road Initiative Tax Journal*, and the Advisory Board. It helps relevant parties gain a deeper understanding of the BRITACOM, further enhancing its influence and expanding its network.

We have shared practical experiences in improving tax environment, engaged in highly effective dialogues, and reached the following consensus:

– We will continuously improve the *Tax Administration and Taxpayer Service Product Portfolios*. In order to enrich and refine the content of these portfolios and enhance their reputation and practicality, we encourage all parties' participation in the portfolios' development through sharing tax reform experiences and contributing innovative ideas in the seminars, consultations, online and offline meetings.

– We attach high importance to and will continuously advance tax rule of law governance. Sustainably improving the BRITACOM Tax Policy Library, establishing fair and transparent tax rules and standards, and deepening multilateral tax coordination mechanisms are the common goals for the tax administrations of the BRI jurisdictions, which help provide a stable and predictable tax environment for multinational enterprises and investors.

– We encourage and support the BRI jurisdictions in continuously enhancing tax administration transparency. The important tasks for the BRI jurisdictions to increase tax certainty and improve tax environment comprise deepening exchanges through sharing experiences in building tax transparency in the BRITACOFs, theme day events and seminars, formulating strategic plans for tax administration transparency, strengthening tax information dissemination, supervision and feedback, and building a standardized, open and traceable administration system.

– We will actively optimize tax and fee payment services. Whilst advancing the construction of the Taxpayer Service Product Portfolio, we urge and support the BRI jurisdictions to focus on the needs of local market entities, strengthen the construction of the tax and fee service systems, improve mechanisms for safeguarding the rights and interests of taxpayers and fee payers, and promote the digital transformation and upgrading of tax and fee services, thereby further invigorating market entities.

– We will constantly deepen the application of digital technologies. Whilst improving the Tax Administration Product Portfolio and strengthening capacity building, we encourage and support the BRI jurisdictions to accelerate the deployment of digital infrastructure, deepen the application of big data in taxation, enrich the application scenarios of technologies such as utilizing artificial intelligence and blockchain in tax administration and services, and promote the digital and intelligent upgrading of tax administration services.

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 are committed to building platforms for communication between tax administrations and enterprises. Through the BRITACOFs, theme day events, seminars and trainings, we will facilitate direct dialogues between tax administrations and businesses to jointly build a growth-friendly tax environment.

We express our sincere gratitude to the Inland Revenue Department of Nepal for hosting this successful BRITACOF, and to the BRITACOM Secretariat for its outstanding organization. We look forward to reconvening at the Seventh BRITACOF in Indonesia in 2026.

September 2025 Kathmandu, Nepal

