



# **Annual Report of the Belt and Road Initiative Tax Administration Cooperation Mechanism (2025)**

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

**September 2025**

# Foreword

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Dear Readers,

As the stars shift and the world renews itself, the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) marks its sixth anniversary since inception in 2019. Six years of steadfast partnership have allowed us to sow seeds of collaboration and reap tangible rewards. Through tax cooperation as our bond, we have built pathways for capacity development and bridges that foster trade and investment. On behalf of the BRITACOM Secretariat, I extend our highest respect and heartfelt gratitude to all who have nurtured the Mechanism's growth.

These six years have seen our circle of friends widen. The BRITACOM Council now comprises 37 members and 31 observers. Together, we have convened five Tax Administration Cooperation Forums and nine dynamic theme day events. Through collective wisdom and sustained effort, the Wuzhen Action Plan (2019–2021), the Nur-Sultan Action Plan (2022–2024) and the Hong Kong Action Plan (2025–2027) have moved from blueprint to reality.

These six years have seen our knowledge products grow. The BRITACOM Tax Administration Product Portfolio (Version 1.0) and the Tax Service Product Portfolio (Version 1.0) have been officially launched. The BRI Tax Journal has published eleven issues. Our online tax policy library now presents the tax policies and regulations of all 37 members and selected observers, while the BRITACOM website has welcomed 330,000 visits from users of 188 countries and regions.

These six years have also seen our shared interests deepen. The BRI Tax Administration Capacity Enhancement Group now has 20 members and 14 partners. Six BRI tax academies—in Yangzhou, Beijing, Astana, Macao, Riyadh and Algiers—deliver training in six languages to fiscal and tax officials from over 120 jurisdictions. More than 7,000 participants have sharpened their skills and exchanged insights through these programmes.

Over the past year, BRITACOM has taken another decisive step. We have fully implemented the Action Plan for Optimizing the Tax Business Environment (2023–2025), convened a Council meeting and an expert roundtable focused on our product portfolios, and optimized and improved the BRITACEG's curriculum system. These milestones are detailed in the present Annual Report.



This Report will be released during the Sixth BRITACOF held in Nepal in September 2025. Delegates from across the globe will explore the theme “Building a High-Quality Business Environment and Sharing New Progress in Tax Services” at the forum, sparking fresh dialogue and collaboration.

Looking back, tax exchanges under the BRI have deepened, cooperation has grown stronger, and achievements have become ever more remarkable. Yet we remain mindful that global economic recovery is fragile, barriers to trade and investment persist, and the tasks of tax-administration cooperation and capacity building demand our continued dedication.

Looking ahead, the tide of collaborative development is unstoppable. By joining hands, we will further advance BRI tax cooperation, foster a growth-friendly tax environment, and share a future of peace, development and mutual prosperity.

Wang Daoshu

Executive Secretary, BRITACOM Secretariat

Deputy Commissioner, State Taxation Administration of China

September 2025

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# 01

## Chapter One

# Introduction to the Belt and Road Initiative Tax Administration Cooperation Mechanism

### 1.1 Overview

The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) is a non-profit official mechanism for tax administration cooperation amongst the jurisdictions that subscribe to the Belt and Road Initiative (BRI). In April 2019, the First Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) was held in Wuzhen, Zhejiang Province, China. At the conference, 34 tax administrations signed the Memorandum of Understanding on the Establishment of the Belt and Road Initiative Tax Administration Cooperation Mechanism (MoU) as BRITACOM Council Member Tax Administrations and 22 tax administrations or international organizations signed the MoU as Council Observers, marking the official establishment of the BRITACOM.

#### 1.1.1 Vision of the BRITACOM

The vision of the BRITACOM is to promote trade and investment liberalization and facilitation in BRI jurisdictions by strengthening tax administration cooperation, and contribute to the fulfillment of inclusive and sustainable development as set out in the United Nations 2030 Agenda for Sustainable Development.

#### 1.1.2 Objectives of the BRITACOM

The BRITACOM supports, complements and strengthens existing international tax standards, such as the UN and OECD Model Tax Conventions and transfer pricing rules, standards advocated by the Inclusive Framework of Base Erosion and Profit Shifting, and the Global Forum on Transparency and Exchange of Information for Tax Purposes. To this end, the BRITACOM aims at building a growth-friendly tax environment through cooperation and the sharing of best practices in following rule of law, raising tax certainty, expediting tax dispute resolution, improving taxpayer service, and enhancing tax administration capacity.

### 1.1.3 Comments from Relevant Parties



Hassan Zareer, Commissioner General of the Maldives Inland Revenue Authority, said “Becoming a member of BRITACOM is a great pleasure and honor for Maldives Inland Revenue Authority. Being one of the smallest countries and youngest tax jurisdiction in the region, I am extremely honored. We believe it is going to be a platform for us to have lots of opportunities in collaborating and sharing common goals with other member countries. We are eager to deepen our collaborations with all relevant parties under the BRITACOM framework as we share common goals of improving tax administrations.”



Amel Abdellatif, General Director of Taxes of Algeria, remarked that the establishment of the Belt and Road Initiative Tax Academy (BRITA) · Algiers will provide more learning resources and opportunities for African tax officials, contributing to the enhancement of tax administration capabilities across African nations.



Margarita Faral, former Director General of Revenue of the General Directorate of Taxation of Uruguay, noted that the complex and evolving global economic landscape poses significant challenges to tax governance. She expressed hope that the BRITACOM platform will further strengthen mutual support among members and jointly contribute to regional development and global economic growth.



Agnes Chan, Chairman of Hong Kong General Chamber of Commerce, highlighted that BRITACOM not only facilitates mutual learning among tax authorities but also serves as a bridge between tax administrations and businesses. She particularly mentioned the Business and Industry Tax Dialogue at the 5th BRITACOF, where tax authorities and enterprises engaged in in-depth discussions on digital tax administration, effectively enhancing tax-business trust and fostering a harmonious tax compliance environment.



Debra Adams, Division Chief of IMF Fiscal Affairs Department Revenue Administration, praised BRITACOM as an excellent multilateral platform that brings together tax professionals from different regions, development stages, and cultural backgrounds to exchange tax administration experiences and improve capabilities. She expressed strong support for the continued development of BRITACOM and looked forward to even greater achievements in the future.

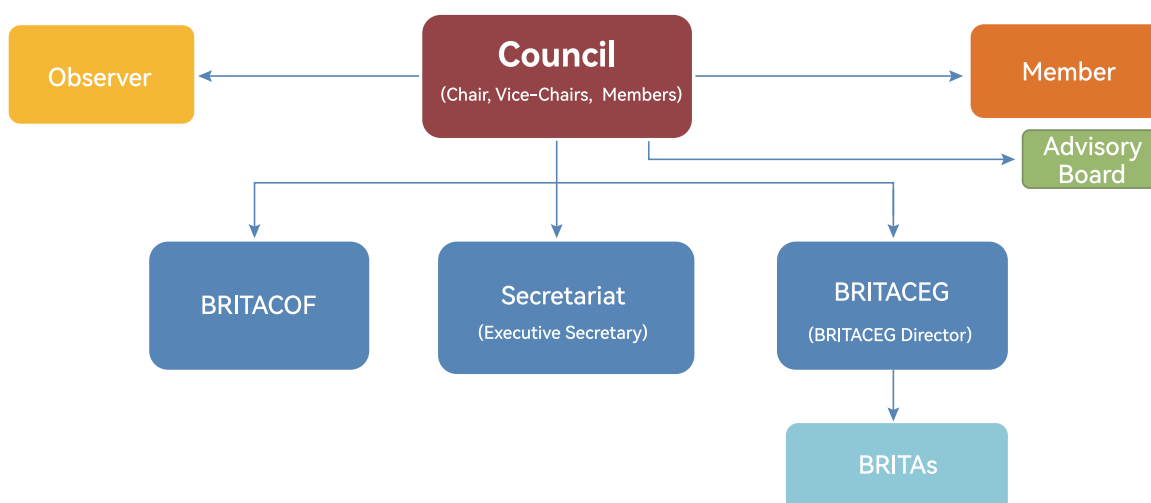


Professor Pascal Saint-Amans, a tax policy expert at the University of Lausanne and former Director of the OECD Centre for Tax Policy and Administration, emphasized the importance of strengthening tax administration cooperation under the Belt and Road Initiative. He acknowledged BRITACOM's impressive achievements and pledged firm support for further deepening the mechanism's development, expanding its international influence, and contributing to joint education programs and international tax reform research.



Daniel Witt, President of International Tax and Investment Center (ITIC), noted that BRITACOM members have varying levels of tax governance capacity, and this open, inclusive platform enables them to share practical experiences, learn from each other, and enhance their ability to address risks and challenges.

## 1.2 Organizational Structure







The BRITACOM consists of four main components: the Council, the Secretariat, the BRITACOF, and the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG). These four components collaborate with each other to promote the development and implementation of the cooperation mechanism.

### 1.2.1 Council

**Responsibilities:** The Council is the highest decision-making body of the BRITACOM, responsible for formulating policies, approving plans, and overseeing their implementation. The Council members are tax administrations of countries (regions) that have signed the Memorandum of Understanding (MoU). The Council also has observers and an Advisory Board.

**Leadership:** The Council is led by one Chair and four Vice-Chairs. The Chair of the Council also serves as the President of the annual Forum. The Vice-Chairs are elected by the Council and serve for a term of two years, with eligibility for re-election.

**Decision-making Process:** The Council makes decisions and provides guidance on major matters of the BRITACOM through regular meetings and voting procedures.

### 1.2.2 Secretariat

**Responsibilities:** The Secretariat, based in Beijing, China, is the executive body of the cooperation mechanism, assisting the Council in its work and coordinating the operations of the Forum and the BRITACEG.

**Functions:** The Secretariat is responsible for preparing and organizing Council meetings, implementing Council resolutions, assisting in the preparation of the Forum, coordinating BRITACEG activities, preparing annual work reports, and managing member affairs.

**Leadership:** The Executive Secretary, appointed by the Council, is the head of the Secretariat and serves for a term of three years, with eligibility for reappointment. The Deputy Executive Secretary assists the Executive Secretary in fulfilling his/her duties.

### 1.2.3 Forum

**Responsibilities:** Authorized by the Council, the Forum is an annual non-profit official event that provides a communication platform for jurisdictions participating in the Belt and Road Initiative, international organizations, academic institutions, multinational corporations, and other relevant parties.

**Hosting Arrangements:** The Forum is hosted by Council members in alphabetical order of their jurisdictions' English names. It promotes exchanges and cooperation through keynote speeches, topic discussions, and business and industry tax dialogues.



**Influence:** The Forum has become an important brand activity of the BRITACOM, attracting a large number of international participants and enhancing the international influence of the BRITACOM.

### 1.2.4 BRITACEG

**Responsibilities:** Composed of tax administrations from Council members or observers relying on existing tax training institutions in their countries (regions), the BRITACEG aims to strengthen tax administration capacity building in Belt and Road jurisdictions through training, research, and technical assistance activities.

**Members and Partners:** The BRITACEG has 20 members and 14 partners. It operates through six Belt and Road Initiative Tax Academies (BRITAs), offering training in six languages: English, Chinese, Russian, Portuguese, Arabic, and French.

**Activities and Achievements:** Through online and offline training, academic research, and international cooperation, the BRITACEG has trained over 7,000 tax officials from more than 120 jurisdictions, significantly improving tax administration capabilities in participating countries.

## 1.3 Relevant Parties

### 1.3.1 Council Member Tax Administrations (37)

Afghanistan, Algeria, Angola, Bangladesh, Cambodia, Cameroon, China, Democratic Republic of the Congo, Djibouti, Ethiopia, Gabon, Gambia, Georgia, Hong Kong China, Indonesia, Kazakhstan, Kuwait, Macao China, Maldives, Mongolia, Nepal, Nigeria, Pakistan, Papua New Guinea, Rwanda, Samoa, Senegal, Serbia, Sierra Leone, Slovakia, Somalia, South Sudan, Sudan, Suriname, Tajikistan, the United Arab Emirates, Uruguay.

### 1.3.2 Observers (31)

Armenia, Côte d'Ivoire, Cyprus, Ecuador, Germany, Greece, Hungary, Iran, Italy, Liechtenstein, Malaysia, Morocco, Myanmar, New Zealand, Peru, Qatar, Republic of Korea, Saudi Arabia, Singapore, Spain, Timor-Leste, Thailand, Ukraine, Asia Oceania Tax Consultants' Association (AOTCA), Business and Industry Advisory Committee at OECD (BIAC), Inter-American Centre of Tax Administrations (CIAT), International Bureau of Fiscal Documentation (IBFD), International Chamber of Commerce (ICC), International Tax and Investment Centre (ITIC), West African Tax Administration Forum (WATAF), German Federation Industries (BDI).

### 1.3.3 BRITACEG Members (20)

Afghanistan, Bangladesh, Cambodia, Cameroon, China, Djibouti, Gabon, Georgia, Kazakhstan, Kuwait, Macao China, Mongolia, Nigeria, Rwanda, Saudi Arabia, Senegal, Somalia, Thailand, Ukraine, Uruguay.



### 1.3.4 BRITACEG Partners (14)

Angola, Armenia, Cyprus, Indonesia, Iran, Singapore, South Sudan, Tajikistan, African Tax Administration Forum (ATAF), China Chamber of International Commerce (CCOIC), CIAT, IBFD, International Tax Center Leiden, WU Global Tax Policy Centre at the Institute of Austrian and International Tax Law of the Vienna University of Economics and Business.

## 1.4 Leadership (September 2024 – August 2025)



### **Chan Sze-wai, Benjamin**

Chair of the Council

Commissioner of Inland Revenue, Government of the Hong Kong Special Administrative Region of the People's Republic of China



### **Davlatzoda Nusratullo Muqim**

Vice-Chair of the Council

Chairman of the Tax Committee under the Government of the Republic of Tajikistan



### **Khalid Ali Al-Bustani**

Vice-Chair of the Council

Director General, Federal Tax Authority of the United Arab Emirates

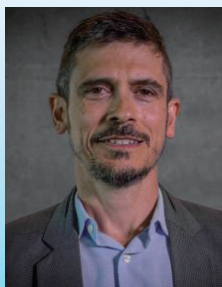


### **Margarita Faral** (September 2024 – February 2025)

Vice-Chair of the Council

Former Director General of Revenue of the General Directorate of Taxation of Uruguay





**Gustavo González Amilivia** (February 2025 – present)

Vice-Chair of the Council

Director General of Revenue of the General Directorate of Taxation of Uruguay



**Jeneba Kpaka-Bangura**

Vice-Chair of the Council

Chairperson of National Revenue Authority, Republic of Sierra Leone



**Iong Kong Leong**

Director of the BRITACEG

Director of Financial Services Bureau of Macao, China



**Wang Daoshu**

Executive Secretary

Deputy Commissioner of the State Taxation Administration, China



**Yermek Kozhabergenov**

Deputy Executive Secretary

Head of the International Relations Division, the State Revenue Committee, Kazakhstan

# 02

## Chapter Two Secretariat

### 2.1 Introduction

#### 2.1.1 Establishment of the Secretariat

The Secretariat is located in Beijing, the capital of the People's Republic of China. Its office was officially put into use in September 2019. Member Tax Administrations or Observers may second representatives to the Secretariat or arrange some staff to work online outside China.



#### 2.1.2 Executive Secretary of the Secretariat

The Executive Secretary is the head of the Secretariat, appointed by the Council for a three-year term of office and eligible for re-appointments. A Deputy Executive Secretary should be appointed by the Council, assisting the Executive Secretary in discharging his/her functions and holding office for the same term, also eligible for re-appointments.



### 1. Responsibilities of the Executive Secretary

- take charge of the day-to-day affairs of the BRITACOM;
- participate in Council meetings with the right to speak, but not to vote;
- implement the rules and regulations of the BRITACOM as approved by the Council;
- employ and dismiss Secretariat staff as needed and approved by the Council; and
- report to the Council on the performance of the Secretariat.

### 2. Executive Secretaries

- Mr. Liao Tizhong (May 2019 to October 2019)
- Mr. Wang Daoshu (October 2019 until now)

## 2.2 Responsibilities

1. prepare and organize Council meetings;
2. implement resolutions of the Council, and assist the Chair, Vice-Chairs and other Council Members in fulfilling their duties;
3. assist the Member Tax Administrations in preparing BRITACOF conferences;
4. coordinate activities of the BRITACEG, such as training, research and technical assistance programs;
5. prepare and submit annual reports to the Council for review and approval;
6. facilitate the work of the internal and external auditors, and submit audit reports to the Council;
7. assist the Council in raising and managing funds, review the source of the funding, and accept or reject the funding on behalf of the Council;
8. draft or revise the rules and regulations of the BRITACOM and submit them to the Council for approval;
9. keep records and documents for the BRITACOM; and
10. handle applications for admission and withdrawal of membership and observership.



# 03

## Chapter Three Introduction to the Fifth BRITACOF

### 3.1 Snapshot

On September 24, 2024, the Fifth Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) commenced in Hong Kong, China under the theme "Deepening Tax Administration Cooperation to Serve High-Quality Belt and Road Development." The forum brought together over 500 participants, including tax authority leaders from nearly 50 countries and regions, representatives from 13 international organizations, and executives from more than 40 Chinese and multinational enterprises.

In accordance with the Memorandum of Understanding (MoU), the BRITACOM Council announced the following appointments during the forum:

Mr. Tam Tai-pang, Former Commissioner of Inland Revenue of the Hong Kong Special Administrative Region (HKSAR) Government, was appointed as Chair of the Fifth BRITACOF and Chair of the BRITACOM Council.

Ms. Jeneba Kpaka Bangura, Commissioner-General of the National Revenue Authority of Sierra Leone, assumed the role of Vice-Chair of the BRITACOM Council.

Additionally, the Maldives Inland Revenue Authority was officially admitted as a new member of the Council. The forum also marked the inauguration of the Belt and Road Tax Academy · Algiers.

During the Council meeting, the new Advisory Board member was also introduced.





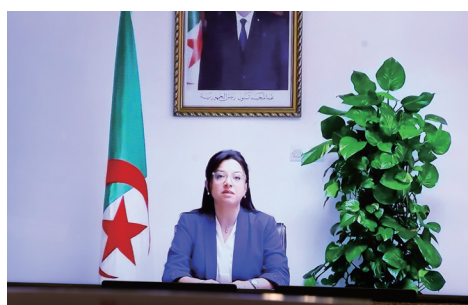
## 3.2 Review

The Fifth Forum was held primarily offline with online participation as a supplement, providing an important platform for communication and exchange among all parties. The forum consisted of an opening keynote speech, five discussion topics, and a business and industry tax dialogue session. The main content is as follows:

### 3.2.1 Opening Addresses

At the opening ceremony of the Fifth Forum, Mr. John Lee Ka-chiu, Chief Executive of the Hong Kong Special Administrative Region of China, graced the event with his presence and delivered a welcome address. Mr. Pata Kiladze, Deputy Commissioner of the Georgian Revenue Service (host of the previous Forum), delivered a keynote speech. Mr. Hu Jinglin, Commissioner of the State Taxation Administration of China, shared in his keynote address the explorations and practices of the Chinese tax authorities in advancing tax administration in line with Chinese modernization. He put forward three initiatives: upholding openness and inclusiveness to strengthen the institutional development of BRITACOM, promoting mutual learning to enhance tax administration capacity, and maintaining win-win cooperation to support high-quality Belt and Road construction. Mr. Wang Daoshu, Executive Secretary of the BRITACOM Secretariat and Deputy Commissioner of the State Taxation Administration of China, presented the latest progress of the cooperation mechanism. Mr. Amel Abdellatif, General Director of Taxes of Algeria, made a virtual statement marking the official establishment of the Belt and Road Tax Academy · Algiers. In addition, Executive Secretary Wang Daoshu presented commemorative plaques to the chairpersons of the five Task Forces of the Nur-Sultan Action Plan (2022-2024).





### 3.2.2 Speeches and Panel Discussions on Five Topics

#### (1) Raising Tax Certainty

Representatives from the Directorate General of Taxes under the Indonesian Ministry of Finance; the Financial Services Bureau of Macao, China; the Directorate General of Taxes of the Algerian Ministry of Finance; the University of Lausanne, Switzerland; the University of Milano-Bicocca, Italy; the University of Amsterdam, Netherlands; the Università Cattolica del Sacro Cuore (Piacenza Campus), Italy; and PwC delivered keynote speeches and participated in thematic discussions.



As Co-Chairs of the Task Force on Raising Tax Certainty under the Nur-Sultan Action Plan (2022–2024), Ms. Laily Listianawati, Deputy Director of International Tax Agreements and Cooperation at the Directorate General of Taxes, Indonesian Ministry of Finance, and Mr. Bruno da Silva, Legal Advisor of the Financial Services Bureau of Macao, China, presented the outcomes of the Task Force to the attendees.





Mr. Mohand Ameer, Director of Tax Legislation and Regulations of the General Directorate of Taxes of Algeria, outlined a series of measures implemented by the Algerian tax authorities to enhance tax certainty, including establishing clear and transparent tax laws and administration procedures, improving tax dispute prevention mechanisms, strengthening tax dispute resolution mechanisms, and implementing international tax rules.



Prof. Pascal Saint-Amans from the University of Lausanne, Switzerland, emphasized the importance of tax certainty against the backdrop of the current complex international environment and slowing cross-border investment, proposing strengthened tax administration cooperation under the Belt and Road Initiative (BRI) framework.



Prof. Stefano Grilli from the University of Milano-Bicocca, Italy, explored the definition, objectives, and tools of tax certainty from an academic perspective, calling for enhanced communication and cooperation among BRI partner countries.



Prof. Stef van Weeghel from the University of Amsterdam, the Netherlands, discussed the impact of investment treaties on taxation and their role in protecting taxpayers, urging tax policymakers and authorities to pay attention to investment agreements.



Prof. Guglielmo Maisto from Università Cattolica del Sacro Cuore (Piacenza Campus), Italy, introduced tax measures to expedite dispute resolution and improve tax certainty.

## (2) Promoting Tax Administration Digitalization

Representatives from 10 national (regional) tax authorities and organizations, including the State Revenue Committee of Kazakhstan, the Sierra Leone National Revenue Authority (NRA), Angola Tax Administration, Inland Revenue Authority of Singapore (IRAS), Uzbekistan State Tax Committee, China's State Taxation Administration (STA), Organization for Economic Co-operation and Development (OECD), Inter-American Center of Tax Administrations (CIAT), KPMG, and Vienna University of Economics and Business, delivered keynote speeches and participated in thematic discussions.



Ms. Raushan Izbassarova, representative of the State Revenue Committee of the Ministry of Finance of Kazakhstan and Chair of the Promoting Tax Administration Digitalization Task Force under the Nur-Sultan Action Plan (2022-2024), introduced the background related to the agenda and the achievements of the Task Force to the representatives.



Mr. Gerald Ganda, Deputy Commissioner General of Sierra Leone NRA shared the country's digital tax administration experience. Given its small population, Sierra Leone has developed customized digitalization strategies to enhance tax compliance.



Mr. Tiago Santos, Deputy Director General of Angola Tax Administration highlighted that non-compliant taxpayers account for 39.2% of GDP. Angola is intensifying efforts to curb such violations.



Mr. Wong See Hong, Assistant Commissioner of IRAS's Data Ecosystem Management Department presented Singapore's digital transformation strategy, emphasizing modernizing systems, processes, and capabilities to maintain competitiveness.



Mr. Mubin Mirzaev, First Deputy Chairman of Uzbekistan State Tax Committee showcased the country's tax reform achievements through digital solutions.



Mr. Lian Qifeng, Director General of STA's Tax and Information Technology Administration Department shared China's Golden Tax Phase IV project and international cooperation practices.





Mr. Peter Green, Head of OECD's Forum on Tax Administration Secretariat, introduced Tax Administration 3.0 for global digital transformation challenges.



Mr. Marcio Ferreira Verdi, CIAT Executive Secretary, highlighted their Technical Tax Administration Department's role in promoting advanced technologies.



Mr. Grant Wardell-Johnson, KPMG Global Tax Policy Lead, discussed AI's growing role in tax digitalization.



Professor Richard Stern and Jeffrey Owens from the Vienna University of Economics and Business analyzed AI's opportunities and challenges for BRI tax administrations via video.

### (3) Improving Tax Environment

The General Department of Taxation of Cambodia, the Georgian Revenue Service, the National Tax and Customs Administration of Hungary, the Tax Committee under the Government of Tajikistan, the Internal Revenue Service of Ecuador, the Asia-Oceania Tax Consultants' Association (AOTCA), and Ernst & Young delivered keynote speeches and participated in thematic discussions.

Mr. Seng Cheaseth, Director-General of the Department of Legal Affairs, Tax Policy and International Tax Cooperation at the General Department of Taxation of Cambodia and Chair of the Improving Tax Environment Task Force under the Nur-Sultan Action Plan (2022-2024), introduced the achievements of the Improving Tax Environment Task Force to the representatives.



Mr. Seng Cheaseth emphasized that improving tax environment significantly contributes to economic development. Tax authorities should provide high-quality, standardized, and professional tax services, leveraging modern technologies to enhance tax administration and service delivery.



Mr. Samson Uridia, Director of the International Relations Department at the Georgian Revenue Service, stated that the business environment encompasses various aspects. The key task of tax authorities is to simplify tax compliance by understanding taxpayer needs and avoiding excessive burdens.



Mr. Tibor Horváth, Director of the Audit Department at the National Tax and Customs Administration of Hungary, addressed tax issues related to the platform economy, noting that Hungary taxes platform activities under unified legislation.



Mr. Davlatali Nazarzoda, Chairman of the Tax Committee under the Government of Tajikistan, highlighted that Tajikistan's new Tax Code enacted in 2022 laid the foundation for economic and tax development. The code includes incentives for foreign investment, particularly for new projects. To foster innovation, Tajikistan actively adopts new technologies for digitalization and system simplification.



Ms. Silvia Vasco, Risk Expert at the Internal Revenue Service of Ecuador, discussed electronic invoicing. Through e-invoicing, tax authorities can obtain third-party data to inform policy decisions. Ecuador is upgrading its systems to collect information more effectively, which will influence taxpayer classification strategies. Additionally, Ecuador exchanges high-quality data with other jurisdictions to enhance administrative efficiency.



Mr. Tsui Hing Chiu, President of AOTCA, shared practical experiences using Hong Kong, China as an example, focusing on the three pillars of the World Bank's "Paying Taxes" indicators: tax regulation quality, public services, and operational efficiency.



Mr. Christopher Sanger, EY's Global Tax Policy Leader for the UK and Global Government Tax Leader, highly commended the positive role of the Belt and Road Initiative Tax Administration Cooperation Mechanism. He proposed three recommendations for improving tax environment: implementing competitive tax rates, strengthening talent development, and advancing digital technologies.

#### (4) Reinforcing Capacity Building of Tax Administration

Director of the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) and representatives from the Directorate General of Taxes under the Algerian Ministry of Finance, the Zakat, Tax and Customs Authority (ZATCA) of Saudi Arabia, the Malaysian Tax Academy, the International Monetary Fund (IMF), and the China Tax Institute delivered keynote speeches and participated in thematic discussions.



Mr. Iong Kong Leong, Director of the BRITACEG and Director of the Financial Services Bureau of Macao, China, introduced the work progress of the task force of Tax Administration Capacity Building to the representatives on behalf of the BRITACEG.



Mr. Ahmed Cherchali, Inspector General of the Directorate General of Taxes under the Algerian Ministry of Finance, introduced the strategies and plans of the Algerian tax authority in training and development, human resource management, and international cooperation.



Mr. Abdullah Aldawsari, Director of Technical Training at the Zakat, Tax and Customs Academy of the Zakat, Tax and Customs Authority (ZATCA) of Saudi Arabia, stated that ZATCA focuses on capacity development with the goal of becoming a global model in safeguarding national security, establishing a pragmatic and efficient organization, simplifying tax procedures, optimizing taxpayer experience, improving tax compliance, and promoting trade growth and economic development. This is achieved through measures such as strengthening partner collaboration, developing staff competencies, advancing infrastructure development, enhancing data analysis application, improving tax and customs transparency, and promoting digitalization and innovation.



Ms. Suzana Sopian, Director of the Malaysian Tax Academy, emphasized the importance of capacity building in tax administration for improving efficiency and compliance, adapting to evolving tax environments, supporting economic growth and development, promoting fairness and equity, and enhancing the adaptability of tax authorities.



Ms. Debra Adams, Chief of Revenue Administration Division I in the IMF Fiscal Affairs Department, highlighted the critical role of capacity building in tax administration, particularly in the domestic revenue mobilization (DRM) development process and tax needs of low-income countries (LICs). She also shared the IMF's best practices in capacity building.



Mr. Li Wentao, Former President of the China Tax Institute, introduced the Belt and Road tax training programs conducted by the institute since 2019 through various formats including self-organized, co-organized, and jointly held programs, as well as online and offline combined approaches. He also shared the institute's progress in integrated development of teaching, research, and consulting, as well as its continuous efforts in international exchange and rule studies.

#### **(5) Optimizing Administration Measures in Financial Sector to Reduce Compliance Cost**

Representatives from Indonesia's Ministry of Finance, the Hong Kong Inland Revenue Department, the International Bureau of Fiscal Documentation (IBFD), the Hong Kong Institute of Certified Public Accountants (HKICPA), and Prudential plc delivered speeches, and conducted keynote presentations and discussions on the topic of "optimizing financial tax administration measures and reducing tax compliance costs".





Mr. Ihsan Priyawibawa, Director of Potential Compliance and Revenue at Indonesia's Ministry of Finance, delivered a presentation on tax administration in Indonesia's financial sector. His speech covered the sector's contribution to GDP and tax revenue, relevant tax regulations, and the role of tax administration in strengthening financial stability. He also discussed tax incentives for the financial sector, plans for a next-generation core tax management system, challenges related to the shadow economy, and policy recommendations—all aimed at optimizing financial sector tax administration to reduce compliance costs.



Mr. Chan Sze-wai Benjamin, then-Deputy Commissioner of the Hong Kong Inland Revenue Department, focused on Hong Kong's financial sector tax regime and administrative optimizations. He highlighted Hong Kong's status as an international financial center, emphasizing its competitive tax system features such as territorial taxation, simplicity, and low tax rates. He also outlined business-friendly tax administration measures, effective compliance programs, and initiatives to enhance tax certainty—all designed to lower compliance costs for the financial sector.

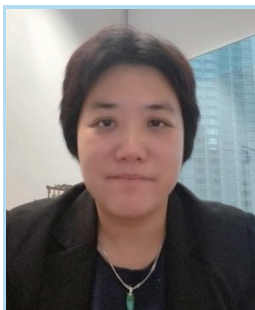


Mr. Victor van Kommer, Head of Tax Services and Executive Board Member at the International Bureau of Fiscal Documentation (IBFD), explored ways to reduce compliance costs in the financial sector. His analysis covered registration processes, information exchange mechanisms, and data-driven solutions while addressing risks like banking secrecy and taxpayer confidentiality. He introduced data warehousing and utilization methods, fintech applications, e-government integration with tax-related life events, and the role of AI in taxation—providing actionable insights for compliance cost reduction.



Mr. Jonathan Culver, Chair of the International Tax Sub-committee at the Hong Kong Institute of Certified Public Accountants (HKICPA) and International Tax Partner at Deloitte Hong Kong, discussed optimizing financial sector tax administration to lower compliance costs and support industry growth.





Ms. Cheung Hoi-yan, Deputy Group Tax Director at Prudential plc, examined the evolving role of tax functions in financial institutions. She analyzed challenges including regulatory pressures, data management demands, technological upgrades, and resource constraints—proposing key strategies for tax administration optimization. From an industry perspective, she explored collaborative approaches with tax authorities to minimize compliance burdens.

### 3.2.3 Business and Industry Tax Dialogue

Representatives from the Hong Kong General Chamber of Commerce, the Hong Kong Inland Revenue Department, the Egyptian Tax Authority, the International Tax and Investment Center (ITIC), Siemens, Huawei, Midea Group, and the Taxation Institute of Hong Kong delivered speeches and conducted a Business and Industry Tax Dialogue (BITD).



Ms. Agnes Chan, Chairman of the Hong Kong General Chamber of Commerce, emphasized the importance of tax-authority collaboration in advancing the digitalization of tax administration. She proposed that the Business and Industry Tax Dialogue (BITD) could help address industry challenges and create a fair tax environment. Meanwhile, she shared Hong Kong's advantage of low tax rates as an international financial center and advocated for unlocking the potential of the Guangdong-Hong Kong-Macao Greater Bay Area (GBA) through institutional innovation.



Mr. Chan Sze-wai Benjamin, then-Deputy Commissioner of the Hong Kong Inland Revenue Department, introduced Hong Kong's digital tax administration practices, stating that digitalization optimizes resource allocation and enhances taxpayer experience. He outlined future initiatives, including a corporate tax portal and Pillar Two-specific services.



Mr. Elsayed El-Sagheer, Vice Chairman of the Egyptian Tax Authority, shared Egypt's digital transformation achievements, such as the adoption of e-invoicing (B2B) covering 410,000 businesses, reducing corruption and improving transparency. He underscored digitalization's role in expanding the tax base and boosting collection efficiency.



Mr. Daniel Witt, President of the International Tax and Investment Center (ITIC), argued that tax policies should drive economic growth, balancing investor needs with fiscal revenue. He called for stronger collaboration among Belt and Road countries to establish unified international standards and reduce cross-border tax uncertainty.



Mr. Christian Kaeser, Chief Tax Officer of Siemens, analyzed the implementation progress of the global minimum tax (Pillar Two), noting compliance challenges in EU member states. He stressed the urgency for businesses to adapt to registration and data reporting requirements to mitigate short-term compliance risks.



Mr. Clive Baxter, Tax Policy Head of Huawei, discussed digital tax administration trends, including e-invoicing, third-party data integration, and international cooperation. He advised businesses to leverage technology to manage multi-jurisdictional compliance and enhance tax governance efficiency.



Mr. Simon Chyla, Head of Overseas Tax of the Midea Group, shared Midea's BEPS management experience, emphasizing cross-functional collaboration between tax and accounting teams and digital tools to optimize global effective tax rates. He highlighted the importance of balancing compliance with operational efficiency.



Ms. Winnie Shek, Vice President of the Taxation Institute of Hong Kong, analyzed the global rise of e-invoicing and reporting, predicting it would become mainstream by 2030. He urged businesses to monitor the EU's real-time reporting rules and prepare for cross-border data management in advance.

### 3.3 Outcomes

The Fifth BRITACOF has achieved nine outcomes, and the related documents have been released on the official website of the BRITACOM ([www.britacom.org](http://www.britacom.org)). The nine outcomes are as follows.

#### 3.3.1 Joint Statement of the 5th BRITACOF

The statement summarizes the achievements of the cooperation mechanism since its establishment, highlights the outcomes of the 5th Forum, and outlines a series of consensuses reached on deepening tax administration collaboration. It explores solutions to issues of common concern and calls for stakeholders to jointly participate in building a more transparent, efficient, and predictable tax cooperation framework. Additionally, it emphasizes strengthening collaboration with other regional and international organizations to provide businesses with a more stable, fair, transparent, and predictable tax environment.

<https://www.britacom.org/news/5thonLinemeeting/outcomes/pdf/202410/P020241022351535979765.pdf>

#### 3.3.2 Hong Kong Action Plan (2025–2027)

The plan focuses on promoting the establishment of a stable and clear legal tax system and administration procedures, Raising Tax Certainty to improve tax compliance, Promoting Digital Transformation of Tax Administration, and Reinforcing Capacity Building of Tax Administration into medium- and long-term tax

development plans. It formulates a three-year task roadmap, identifies priority areas for the cooperation mechanism, and develops an implementation framework.

<https://www.britacom.org/news/5thonLinemeeting/outcomes/pdf/202410/P020241022352054745455.pdf>

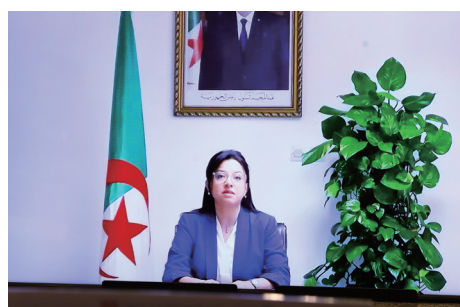
### 3.3.3 Maldives Inland Revenue Authority Joins as New Council Member

The Council Meeting reviewed and approved the application of the Maldives Inland Revenue Authority to join the cooperation mechanism, bringing the total number of Council members to 37.



### 3.3.4 Official Inauguration of BRITA·Algiers

Through the joint efforts of the Algerian Directorate General of Taxes and the BRITACOM Secretariat, the Belt and Road Tax Academy Algiers has been officially launched. The academy will provide tax training programs in French and Arabic for African tax officials. This brings the total number of Belt and Road Tax Academies to six, located in: China (Yangzhou, Beijing, Macao), Kazakhstan (Nur-Sultan), Saudi Arabia (Riyadh), and Algeria (Algiers).



### 3.3.5 Raising Tax Certainty Task Force Study Report Nur-Sultan Action Plan (2022-2024)

Release the "Raising Tax Certainty Task Force Study Report Nur-Sultan Action Plan (2022-2024)". The Report outlines the background, clarifies the importance of raising tax certainty, and presents the current state of tax certainty in Belt and Road Initiative participating countries through charts, data, and other illustrative means. It further highlights measures to raise tax certainty, shares best practices and advanced experiences, and provides suggestions and recommendations.

<https://www.britacom.org/news/5thonLinemeeting/outcomes/pdf/202410/P020241022351112185955.pdf>



### **3.3.6 Promoting Tax Administration Digitalization Task Force Study Report Nur-Sultan Action Plan (2022–2024)**

Release the “Promoting Tax Administration Digitalization Task Force Study Report Nur-Sultan Action Plan (2022–2024)”. The report consists of four main sections: an overview, questionnaire analysis, case studies, and development recommendations. It provides a comprehensive overview of the current status, challenges, reflections, and future prospects of tax administration digitalization among members and observers of the cooperation mechanism. It also showcases the main practices of countries participating in the Belt and Road Initiative and advanced countries, and offers suggestions and recommendations.

<https://www.britacom.org/news/5thonLinemeeting/outcomes/pdf/202410/P020241022351297887344.pdf>

### **3.3.7 Improving Tax Environment Task Force Study Report Nur-Sultan Action Plan (2022–2024)**

Release the “Improving Tax Environment Task Force Study Report Nur-Sultan Action Plan (2022–2024)”. The Report outlines the working group’s activities and achievements, analyzes the current state of the tax environment in various countries based on survey findings, compiles typical case studies of reform practices among Belt and Road Initiative participating countries, and provides targeted recommendations by drawing on advanced approaches and best practices from relevant economies.

<https://www.britacom.org/news/5thonLinemeeting/outcomes/pdf/202410/P020241022351800512397.pdf>

### **3.3.8 The Belt and Road Initiative Tax Administration Capacity Enhancement Group Work Report Nur-Sultan Action Plan (2022–2024)**

Release the “The Belt and Road Initiative Tax Administration Capacity Enhancement Group Work Report Nur-Sultan Action Plan (2022–2024)”. The Report reviews the progress of the Belt and Road Initiative Tax Administration Capacity Enhancement Group, particularly the implementation of the Nur-Sultan Action Plan. It covers seven key areas: overview, curriculum system, training activities, academy development, faculty team, impact and evaluation, and future prospects. Additionally, a “BRITACEG Training Achievements Showcase (2022–2024)” video and a “Belt and Road Tax Academy Training Achievements Brochure” were produced to support tax administration capacity building and the advancement of Belt and Road Tax Academies.

<https://www.britacom.org/news/5thonLinemeeting/outcomes/pdf/202410/P020241022350835153497.pdf>

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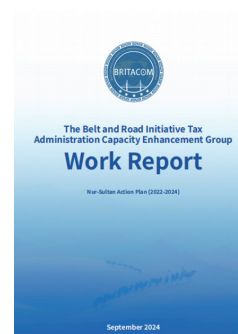
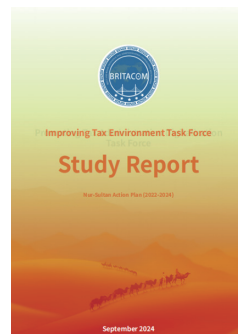
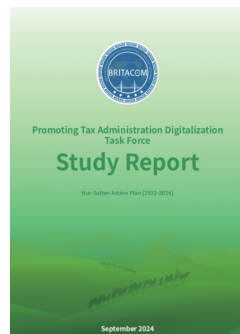
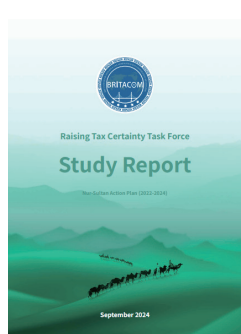
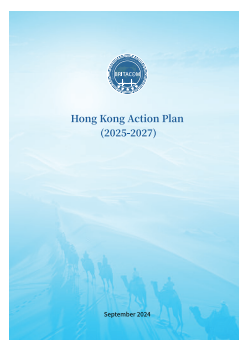
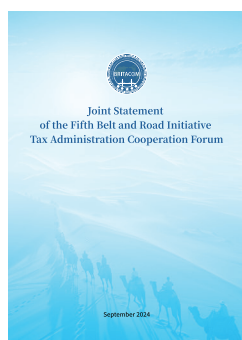
### 3.3.9 Annual Report of the Belt and Road Initiative Tax Administration Cooperation Mechanism 2024

The Annual Report of the Belt and Road Initiative Tax Administration Cooperation Mechanism 2024 comprehensively presents the mechanism's development achievements over the past year across eight key dimensions: the proceedings of the 4th Forum, conference and event summaries, progress in network development, implementation status of the Nur-Sultan Action Plan (2022-2024), updates on the official website and journal of the cooperation mechanism, and developments regarding the Advisory Board. This consolidated presentation enables stakeholders to gain deeper insights and continue advancing the cooperation mechanism's development.

<https://www.britacom.org/news/5thonLinemeeting/outcomes/pdf/202410/P020241022352246927231.pdf>

(For more information about the conference, please visit:

<https://www.britacom.org/news/5thonLinemeeting/>)



# 04

## Chapter Four Seminars and Events

### 4.1 Council Meeting

#### 4.1.1 Introduction

On April 24-25, 2025, the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) Council Meeting was held at the Belt and Road Tax Academy in Beijing. High-level tax officials from over 20 countries and regions, including Nepal, Maldives, Saudi Arabia, Gabon, and Georgia, alongside experts and scholars from international organizations, attended the meeting. Participants engaged in in-depth discussions on advancing multilateralism, deepening international tax cooperation under the Belt and Road Initiative, and enhancing contributions to global economic governance and the promotion of economic globalization.



#### 4.1.2 Topics and Main Contents

The Council Meeting featured in-depth discussions on the mechanism's two key innovation initiatives for the next five years – the Tax Administration and Taxpayer Service Product Portfolios. High-level tax officials from China, Cameroon, Tajikistan, the United Arab Emirates, and Indonesia shared their respective

experiences in strengthening tax administration and optimizing taxpayer services. Executive Secretary, Mr. Wang Daoshu presented the latest progress of the cooperation mechanism and its 2025 work plan. Mr. Long Kong Leong, Director of the BRITACEG and Director of the Macao Financial Services Bureau of Macao, China reported on the progress of BRITACEG. Representatives from the six Belt and Road Tax Academies in Beijing, Astana, Yangzhou, Riyadh, Macao, and Algiers shared updates on academy development. The Secretariat of the Cooperation Mechanism and the Nepal Inland Revenue Department (host of the Sixth Forum) briefed participants on forum preparations. The meeting approved the German Industry Federation (BDI) as a new observer to the Council.

### 4.1.3 Outcomes

The BRITACOM Council Meeting was convened at a critical juncture as the cooperation mechanism embarks on a new five-year development phase, during which participants extensively built consensus and pooled efforts regarding the mechanism's development. The mechanism's circle of friends has further expanded with the German Industry Federation (BDI) joining as an observer; its influence has been further enhanced as both new and existing partners gathered to deepen friendships and discuss cooperation; its multilateral character has become more prominent by maximizing sharing opportunities for participants, helping Belt and Road partner countries pioneer a new landscape in global tax governance and continuously advance the global tax governance system toward greater fairness and rationality.



## 4.2 Tax Administration Theme Day Events

### 4.2.1 The Eighth Tax Administration Theme Day Event

#### 4.2.1.1 Introduction

The Eighth Theme Day Event was co-hosted by the BRITACOM Secretariat and the Hungarian Tax and Customs Administration (NAV) on November 6, 2024. Conducted through online seminars, interactive Q&A



sessions, and dedicated webpage displays, the event featured keynote speeches and tax dialogue sessions focusing on Hungary's electronic VAT system (e-VAT), along with the latest developments in tax administration and taxpayer services.



The event brought together more than 150 participants, including representatives from tax administrations of 15 countries/regions, international organizations, embassy officials, and 35 enterprise representatives.

#### 4.2.1.2 Topics and Main Contents

During the keynote speech session, Mr. Tibor Horváth, Head of the Tax Audit Department of the Hungarian Tax and Customs Administration (NAV), introduced the latest developments of Hungary's electronic VAT (e-VAT) system; Dr. Katalin Kanizsay, expert from the Tax Arrears Collection and Enforcement Department of NAV, delivered a keynote speech titled "Opportunities in Hungary's Cross-Border Tax Enforcement Work," focusing on innovative solutions in tax arrears management; Dr. Dániel Balint, Director of the Customs Services Department of NAV, shared insights on the development and application prospects of the NAV Contact Center and taxpayer portal.

In the interactive Q&A session, representatives from various enterprises, tax administrations and international organizations raised questions regarding the keynote speeches as well as Hungary's tax policies and procedures, including the impact of the widespread application of its e-VAT system on enterprises and related issues concerning tax audits, to which the keynote speakers responded one by one, resulting in lively discussions.

#### 4.2.1.3 Dedicated Webpage

The official website of the cooperation mechanism has launched a special webpage for the Eighth Theme Day Event, showcasing Hungary's tax system, taxpayer service promotional materials, and other content, as well as videos, brochures, and web links related to the event.

<https://www.britacom.org/zt/ThemeDay/EighthEvent/>

#### 4.2.1.4 Outcomes of the Event

Hungary is an important partner in the joint construction of the Belt and Road Initiative and one of the earliest observers to join the BRITACOM. This Tax Administration Theme Day Event provides online communication opportunities for tax departments and enterprises in the region, which is conducive to building trust and enhancing understanding among all parties, and promoting the joint improvement of tax administration capabilities among countries participating in the joint construction of the Belt and Road Initiative.

### 4.2.2 The Ninth Tax Administration Theme Day Event

#### 4.2.2.1 Introduction

The Ninth Tax Administration Theme Day Event was held in Nepal by the Nepal Tax Authority, the State Taxation Administration of China, and the Secretariat of the BRITACOM in a combination of online and offline formats on May 15, 2025. The event was attended offline by over 60 representatives from Nepal's Ministry of Finance, Inland Revenue Department, the Economic and Commercial Office of the Chinese Embassy in Nepal, multinational enterprises operating in Nepal, Nepal Chartered Accountants Association, Nepal Chamber of Commerce, and the Nepal-China Chamber of Commerce & Industry. Nearly 300 people attended the event offline and online, including more than 60 offline attendees and more than 200 online registrants.



#### 4.2.2.2 Topics and Main Contents

During the keynote speech session, Mr. Ujwal Gautam, an official from the Large Enterprise Tax Office of the Nepal Tax Authority, provided a detailed overview of Nepal's tax policies, tax administration, taxpayer services, and tax incentives. Mr. Huang Suhua, Deputy Director-General of the International Taxation Department of the State Taxation Administration (STA) of China, Mr. Zhu Pu, Third-Level Consultant from the Taxpayer Service Department of STA China, and Ms. Ye Zhexi, Deputy Director of the International Taxation Management Division of Sichuan Provincial Tax Service of STA shared insights on China's "TaxExpress" cross-border service brand, taxpayer service practices, and the China-Nepal tax treaty. During the interactive Q&A session, representatives from various enterprises, tax authorities, and international organizations raised questions regarding the keynote speeches, common implementation





procedures and document requirements of the China-Nepal tax treaty, Nepal's withholding tax (WHT) and dividend repatriation policies, and the application of tax relief clauses. The presenters responded to each question in turn, fostering a lively exchange of ideas.



### 4.2.2.3 Dedicated Webpage

The official website of BRITACOM has launched a special webpage for the Ninth Theme Day Event, showcasing the tax systems of Nepal and China, taxpayer service promotional materials, and other content, as well as videos, brochures, and web links related to the event.

<https://www.britacom.org/zt/ThemeDay/NinthEVENT/>

### 4.2.2.4 Outcomes of the Event

The Ninth Tax Administration Theme Day Event has established a direct communication channel between tax authorities and multinational enterprises investing in Nepal, which is conducive to promoting trade and investment liberalization and facilitation, and optimizing the regional business environment.

## 4.3 The BRITACOM Expert Virtual Roundtable

### 4.3.1 Introduction

The BRITACOM Expert Virtual Roundtable was held online on June 26, 2025. Over 150 participants joined the event, including members of the Advisory Board, tax experts, members and observers of the Council. Stakeholders of the BRITACOM offered suggestions and built consensus on the Belt and Road Initiative Tax Administration Product Portfolio, the Belt and Road Initiative Taxpayer Service Product Portfolio, as well as the preparation work for the 6th Belt and Road Initiative Tax Administration Cooperation Forum.





### 4.3.2 Topics and Main Contents

Ms. Cao Shan, Deputy Director from the Tax and Information Technology Administration Department of the State Taxation Administration (STA) of China, and Mr. Zhang Yunzeng, Director from the Taxpayer Service Department of STA, respectively introduced the drafting background, overall approach, main content and future prospects of the two product portfolios on tax administration and taxpayer service.

Mr. Jim Robertson, Senior Researcher at the International Tax and Investment Center, elaborated on the origin and development of cooperative compliance. Ms. Georgia Maffei, Tax Director at PwC UK, presented effective versus ineffective practices in enhancing tax certainty. Professor Stefano Grilli, International Tax Law expert from the University of Milano-Bicocca, shared Italy's beneficial experiences in taxpayer services and tax administration. Mr. James Badenach, Managing Director and Head of Alvarez & Marsal Tax Asia Pacific, discussed restructuring taxpayer services with certainty as the starting point. Mr. Francis Ezeji, Administrative Manager of West African Tax Administration Forum, provided suggestions for optimizing the two product portfolios. The BRITACOM Secretariat briefed participants on preparations for the 6th BRITACOF.

During discussions, experts and representatives conducted in-depth exchanges on how to ensure multilateral applicability and universality of the two product portfolios, offering practical suggestions. After the meeting, some participants sent their suggestions for improvement via email.

### 4.3.3 Outcomes of the Event

Tax experts shared theoretical insights and practical experiences, providing valuable recommendations and substantive inputs for refining the framework and content of the two product portfolios. The discussions served to deepen exchanges and build consensus while expanding the cooperation network, enhance systems through mutual learning to collectively advance global tax administration capabilities, and sustain progress through win-win collaboration by clarifying future priorities for continued development.

# 05

## Chapter Five Development of the BRITACEG

### 5.1 Background

As a pillar of the BRITACOM, the BRITACEG is composed of relevant participants of the BRITACOM relying on existing training institutions or resources. It has been carrying out tax training, academic research, technical assistance and knowledge product development, adhering to the principle of extensive consultation, joint contribution and shared benefits. It aims to build a practical platform for mutual learning, knowledge sharing and capacity building for tax administrations from BRI jurisdictions, international organizations, businesses, academia and others to enhance tax cooperation among the partners of the BRI, promote the joint enhancement of tax administration capacity, and become an important force in the development of the global tax governance system.

Since its establishment in 2019, all parties of the BRITACEG have made active efforts. In particular, relying on the BRITAs, the BRITACEG has strived to carry out high-quality knowledge training and academic research, increase tax-related technical assistance, strengthen more frequent exchanges and mutual assistance and continuously enhance the administrative capability of BRI jurisdictions based on the concerns of the tax administrations. Currently, the BRITACEG has a total of 20 members and 14 partners. The members are fiscal or tax administrations from the BRI jurisdictions, while the partners include fiscal or tax administrations from the BRI jurisdictions, international organizations and academic institutions.

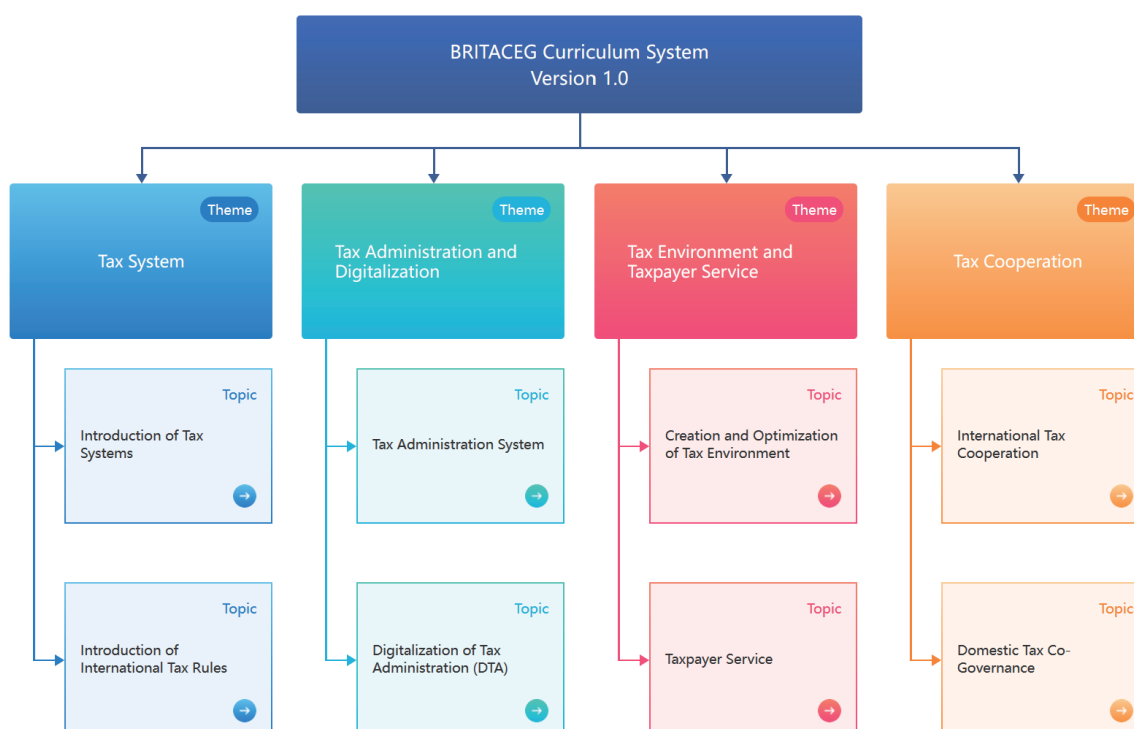
BRITACEG Members			
Afghanistan	Bangladesh	Cambodia	Cameroon
China	Djibouti	Gabon	Georgia
Kazakhstan	Kuwait	Macau,China	Mongolia
Nigeria	Rwanda	Saudi Arabia	Senegal
Somalia	Thailand	Ukraine	Uruguay
BRITACEG Partners			
Angola	Armenia	Cyprus	
Indonesia	Iran	Singapore	
South Sudan	Tajikistan	African Tax Administration Forum	
China Chamber of International Commerce	Inter-American Center of Tax Administrations	International Bureau of Fiscal Documentation	
Leiden University Center for International Tax Law	Vienna University of Economics and Business, Austrian and International Tax Law Institute Global Tax Policy Center		

## 5.2 Progress

### 5.2.1 Curriculum System

The BRITACEG adopts a practical, functional and effective target-oriented approach and upholds a scientific, systematic and inclusive design philosophy to develop and release the 1.0 version of its curriculum system, which keeps up with the forefront of the international tax reforms.

The curriculum system encompasses four main themes: Tax System, Tax Administration and Digitalization, Tax Environment and Taxpayer Service, and Tax Cooperation. It comprises 65 courses across 8 topics and 26 subtopics. Recently, the BRITACEG has optimized the course system in response to the demand for building national tax collection and administration capabilities. A total of 32 courses have been improved, and new case studies from over 10 countries and regions have been added. This ensures that the structure of the course is more scientific, the content is updated and the offerings are more relevant. Meanwhile, with the support of the State Taxation Administration of China as well as the BRITA · Riyadh, the BRITACEG has added English, Chinese and Arabic subtitles to the courses to further enhance participant experience.





## Newly Added Lessons

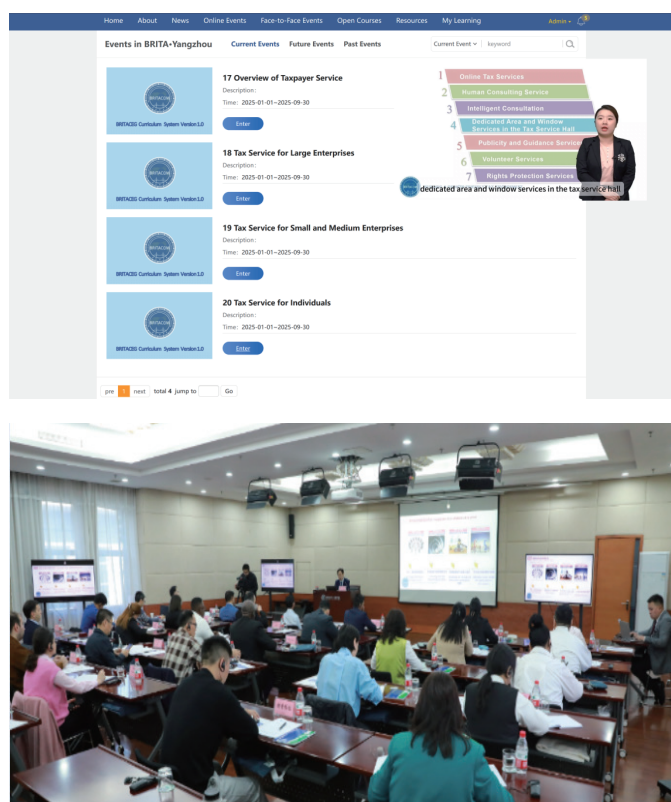
Theme	Topic	Subtopic	Course	Lesson
Tax System	Introduction of International Tax Rules	International Tax Treaties	Introduction of Tax Treaties	Basic Principles of International Double Tax Treaties
		International Rules to Address the Tax Challenges Arising from the Digitalization of the Economy	Introduction of International Rules to Address the Tax Challenges Arising from the Digitalization of the Economy	The OECD Pillars and Emerging and Developing Countries
Tax Administration and Digitalization	Tax Administration System	Structures of Tax Administration	Jurisdiction Practice in Structures of Tax Administration	Optimization and Improvement of Tax Administration System
	Digitalization of Tax Administration (DTA)	Evolution and Application of DTA	DTA Development and Practice in Relevant Jurisdictions	Comprehensive Digital Electronic Invoice
			Jurisdiction Practice in Construction and Development of Tax Administration Systems	Experience Sharing on Tax Administration
		Technical Underpinning for DTA	Digitalization and Cyber Security Management	Digital Developments in China's Tax Administration
		Tax Big Data Concepts and Its Applications	Digitalization and Cyber Security Management	Data Security Management
Tax Environment and Taxpayer Service	Taxpayer Service	Overview of Taxpayer Service	Application of Tax Big Data	Introduction to the Digital Transformation of Tax Administration and the Application of Big Data
		Overview of Taxpayer Service	Jurisdiction Practice of Taxpayer Service	Experiencing Sharing on Taxpayer Service
Tax Cooperation	International Tax Cooperation	Multilateral Tax Cooperation	Multilateral Tax Exchanges and Cooperation	The Changing Institutional Infrastructure of International Taxation
		International Tax Dispute Resolution	Cross-border Tax Dispute Resolution-MAP	The Mutual Agreement Procedure and Tax Arbitration



### 5.2.2 BRITACEG Teaching Resource

With the enlargement and improvement of the team of trainers, the The BRITACEG has established a strong reputation for tax professionalism through its high-quality training programs.

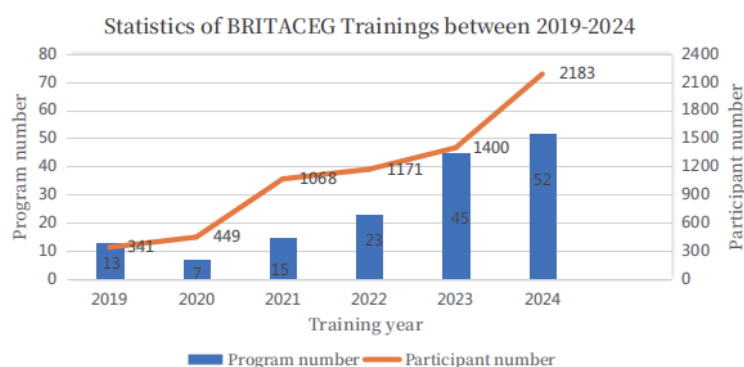
Since the first batch of expert trainers was teamed in 2022, the BRITACEG is developing in the direction of specialization and internationalization. By seizing the opportunity of designing the curriculum system, the BRITACEG continuously invites professionals with deep industry background, good expertise and rich experience to participate in the recording of the courses. Up till now, more than 100 trainers from over 20 jurisdictions and international organizations have recorded online courses for the BRITACEG. The quality of the courses and the professional level have been effectively improved.



### 5.2.3 BRITACEG Training and Seminars

The BRITACEG training program basically covers every aspect of tax administration while attaching great importance to professionalism and practicality. Relying on the website of BRITA·Yangzhou, the BRITACEG conducts online training focusing on the four themes under its curriculum system, collects participants' feedback in a timely manner, and jointly promotes the improvement of capabilities. Meanwhile, the BRITACEG has pooled resources from multiple parties, made meticulous organizational arrangements, and successfully held multiple offline tax-themed seminars. As a result, its international influence has been continuously enhanced. To date, the BRITACEG has organized more than 160 online and offline training programs and seminars, covering over 7,000 tax officials from over 120 jurisdictions.

To expand the reach of audience and achieve resource sharing, the BRITACEG has also collaborated with the BRITAs to launch joint online training initiatives. Under cooperation with its expert trainers, it has explored to conduct live courses online. Additionally, the BRITACEG provides multilingual simultaneous interpretation for online training courses, breaking through the physical constraints of offline training venues and enabling more participants to benefit from the programs. Various BRITAs have actively played their role as regional training centers: both online and offline training sessions invite participants from neighboring countries or countries with the same language, thereby providing more resources and training opportunities for fiscal and tax officials from the BRI jurisdictions.



### 5.3 Belt and Road Initiative Tax Academies

With Belt and Road Initiative Tax Academies (BRI Tax Academies, or BRITAs) as its teaching bodies, BRITACEG has established a training institution network, i.e. BRITAs network consisting of six BRITAs in Yangzhou China, Beijing China, Macao China, Astana Kazakhstan, Riyadh Saudi Arabia, and Algiers Algeria. By establishing this network, BRITACEG is broadening its influence across diverse regions, catering to various linguistic communities, including English, Chinese, Russian, Portuguese, Arabic and French speakers. All BRITAs have carried out training, seminars, and other related work in an orderly manner, continuously strengthened exchanges and cooperation, and made positive contributions to enhancing tax administration capabilities of BRI jurisdictions.

#### 5.3.1 BRITA • Yangzhou

Founded on the basis of the Tax Academy of the State Taxation Administration of China, BRITA·Yangzhou adheres to high standards and quality in mechanism construction, curriculum design and knowledge product development, creating an international exchange hub for tax officials of BRI jurisdictions.

Equipped with a strong faculty and comprehensive teaching facilities, the BRITA·Yangzhou has undertaken a large amount of work and achieved remarkable results since its establishment, providing valuable references for the development of other BRITAs.

Since its establishment in 2019, BRITA·Yangzhou has offered courses in multiple fields such as tax systems, tax administration, tax digitalization, and tax cooperation. It has organized over 80 online and offline training programs in total, with more than 4,000 fiscal and tax officials from over 30 BRI jurisdictions participating in the training.

In the future, BRITA·Yangzhou will continue to play a leading role. Through initiatives such as upgrading its official website, organizing more academic exchanges, establishing an international tax database, and enhancing translation services, it will adhere to the principles of BRITACEG, promote the sharing of tax knowledge among BRI jurisdictions, and better serve the enhancement of tax administration capabilities of BRI jurisdictions.



### 5.3.2 BRITA • Beijing

Founded on the basis of Beijing campus of the Tax Academy of the State Taxation Administration of China, BRITA·Beijing mainly undertakes the on-site teaching work of a number of tax-themed workshops. Since launching its first international training program in 2023, BRITA·Beijing has hosted over 200 tax officials from more than 20 countries and regions.

BRITA·Beijing has proactively sought input from the BRITACOM and the BRITACEG regarding its development, learned the experience of other BRITAs, and invited international tax experts to participate in the design of its training courses. Looking ahead, BRITA·Beijing will organize more international training programs and seminars, strengthen collaboration with the other five BRITAs and relevant institutions, and leverage its geographical and resource advantages to fully build a high-standard platform for tax administration capacity development.



### 5.3.3 BRITA • Macao

Under the guidance of the BRITACEG, BRITA·Macao innovatively explores cross-border teaching and training with the Taxation Service of Hengqin Guangdong-Macao In-depth Cooperation Zone and sets up the Hengqin Campus, which provides more learning opportunities for the Portuguese-speaking countries (regions), namely Angola, Brazil, Cabo Verde, Guinea Bissau, Mozambique, Portugal, São Tomé and Príncipe, Timor-Leste, and Equatorial Guinea. Ever since it was established in 2019, the Macao Campus has organized 7 online courses and 10 on-site courses and a total of 537 participants has completed the training programs. Besides, BRITA·Macao has expanded its onsite training program further to the Hengqin campus in 2024.

Going forward, BRITA·Macao will establish a secretariat to enhance operational management efficiency. It will organize courses through diversified methods, such as designing courses incorporating case studies and group discussions for hot topics like transfer pricing. Additionally, it will upgrade its online learning platform and enrich its related functions, while continuously recruiting international tax professional lecturers proficient in Portuguese to strengthen its faculty.



### 5.3.4 BRITA • Astana

BRITA·Astana continues to strengthen close cooperation with international organizations and actively invites international tax experts to hold thematic lectures. Since its establishment in September 2019, BRITA·Astana has successfully held 32 online and offline training sessions and seminars, covering topics such as "Transfer Pricing: Action Plans" and "Basic Principles of International Double Taxation Agreements," with over 1600 tax officials participating in the training.

In May 2025, the BRITA·Astana provided online Russian simultaneous interpretation for the BRITACEG's seminar on "Tax Administration and Digitalization," attracting 169 Russian-speaking participants. In August 2025, relying on the teaching resource of BRITACEG, BRITA·Astana held an online seminar themed "Basic Principles of Tax Agreements," and provided online Russian simultaneous interpretation for the event. More than 180 fiscal and tax officials from BRI jurisdictions, including Armenia, Russia, Nigeria, Malaysia, and Indonesia, participated in the seminar.



The BRITA · Astana has always been committed to continuous innovation, expanding its training portfolio through diversified methods such as online platforms. Going forward, BRITA · Astana will strengthen cooperation with other regional tax centers to expand its expert pool, organize joint training activities, and provide Russian-language training opportunities for Russian-speaking countries. Additionally, it will enhance exchanges and cooperation with other BRITAs to improve training effectiveness.



### 5.3.5 BRITA · Riyadh

In May 2025, with the support of the BRITACEG, the BRITA · Riyadh successfully held two tax-themed seminars: "Value-Added Tax (VAT) in the Financial Sector" and "Cross-Border Tax Disputes and Recent Cases". The former focused on key topics such as tax treatment of banking services, application of VAT to products and services, deduction schemes, and reverse charge mechanisms; the latter centered on key issues including tax dispute resolution, international case studies, and electronic invoicing frameworks. 20 tax officials participated in the seminars, including 12 from Gulf Cooperation Council (GCC) countries (including Qatar, Oman, and the United Arab Emirates). The sessions were designed and delivered by subject-matter experts from ZATCA, reflecting the commitment of BRITA · Riyadh to regional knowledge-sharing and professional development.

Looking ahead, the BRITA · Riyadh will continue to focus on tax topics related to the Belt and Road Initiative. Through formats such as joint training programs and knowledge exchange seminars, it will continuously expand its influence and radiating effect in the Gulf region.







### 5.3.6 BRITA • Algiers

After long-term preparations by the Algerian tax authority and the BRITACOM Secretariat, the BRITA · Algiers made its official debut at the 5th Belt and Road Initiative Tax Administration Cooperation Forum. Currently, BRITA · Algiers is exploring the launch of training sessions and seminars by leveraging its existing resources and regional characteristics, aiming to achieve the sharing of educational resources and knowledge products.

Looking ahead, based on its actual conditions, BRITA · Algiers will work together with BRITACEG to conduct online and offline training activities for its home country and neighboring Arabic-speaking and French-speaking countries, thereby promoting the joint improvement of tax administration capabilities among the BRI jurisdictions.

# 06

## Chapter Six Task Forces

### 6.1 Background

After the establishment of the BRITACOM, relevant participants formulated and unanimously adopted Wuzhen Action Plan (2019–2021) and the Nur-Sultan Action Plan (2022–2024). They coordinately pushed forward the Action Plans to further enhance the tax administration capacity among the BRI jurisdictions and promote all parties of BRITACOM to jointly build a growth-friendly tax environment. In September 2024, the 5th Belt and Road Initiative Tax Administration Cooperation Forum released the “Hong Kong Action Plan (2025–2027)”, which continues the structure of the Nur-Sultan Action Plan working groups. It focuses on (i) Raising Tax Certainty; (ii) Promoting Tax Administrations Digitalization; (iii) Improving Tax Environment; and (iv) Reinforcing Capacity Building of Tax Administration. Corresponding task forces have been established around these four themes to outline the task planning for the next three years, specify the key areas of the cooperation mechanism, and formulate an implementation framework. The four task forces provide strong support for the implementation of this action plan.

### 6.2 Composition

To ensure the inclusiveness and representativeness of task forces, Hong Kong Action Plan incorporates all advantageous strength and attracts over 30 parties, including countries (regions), international organizations, and experts and scholars, to join one or more task forces. Among them, most Council Member Tax Administrations and Observers have joined one or more task forces. The task forces also draw upon the expertise of the Advisory Board, well-established research institutes around the world, and international organizations.

Task Forces for Hong Kong Action Plan (2025–2027)				
Task Force	Chair	Participants		
		Members	Observers	Members of Advisory Board
<b>Raising Tax Certainty (20)</b>	<b>Macao, China</b>	<b>Macao, China</b> Indonesia Afghanistan Algeria Cambodia Hong Kong, China The United Arab Emirates Tajikistan P. R. China	Armenia New Zealand Peru ITIC	Prof. Dr. Stefano Grilli Mr. David Linke Prof. Guglielmo Maisto Prof. Dr. Jeffrey Owens Mr. Pascal Saint-Amans Mr. David Watkins Prof. Dr. Stef van Weeghel
<b>Promoting Tax Administration Digitalization (19)</b>	<b>Kazakhstan</b>	<b>Kazakhstan</b> Afghanistan Algeria Cambodia Georgia Maldives Nepal Rwanda Sierra Leone The United Arab Emirates P. R. China	Armenia Ecuador Singapore WATAF CIAT	Mr. Christopher Sanger Prof. Dr. Jeffrey Owens Mr. Marcio F. Verdi
<b>Improving Tax Environment (16)</b>	<b>Cambodia</b>	<b>Cambodia</b> Afghanistan Maldives Tajikistan The United Arab Emirates P. R. China	Armenia Ecuador ICC ITIC AOTCA IBFD	Mr. Edwin Visser Prof. Dr. Stefano Grilli Mr. Babatunde Oladapo Prof. Dr. Christian Kaeser
<b>Reinforcing Capacity Building of Tax Administration (12)</b>	<b>P. R. China</b>	<b>P. R. China</b> Afghanistan Algeria Cambodia Nepal Rwanda Sierra Leone	Armenia WATAF ICC	Mr. Babatunde Olapado Prof. Dr. Christian Kaeser

## 6.3 Objectives

### 6.3.1 Raising Tax Certainty

We are committed to promoting the establishment of a stable and clear rule of law-based system on tax matters and tax administration procedures, formulating and issuing clear tax guidelines and explanatory documents, continuously enhancing tax transparency and predictability, providing business entities with

convenient access to the latest tax information and relevant explanations and facilitating their understanding of changes in tax administration procedures.

We will continue to promote the establishment of a tax law e-library, providing a platform for investors in the BRI jurisdictions with a centralized database for accessing tax regulations and policies, strengthening information sharing among tax authorities, and enabling in-depth communication and exchange regarding tax policies.

We will publish interpretations, case analyses, and risk alerts to help taxpayers understand tax regulations and policies of different jurisdictions and minimize the occurrence of disputes resulting from misunderstandings. We advocate for the development of enhanced mechanisms for dispute prevention and resolution with equity and expeditiousness.

We encourage to learn and draw on the experience in tax rule formulation and tax administration worldwide, strengthen the coordination of tax policies and regulations among different jurisdictions, enhance communication and collaboration to achieve coherence and equity of tax policies.

We have observed the growing concern regarding cross-border VAT disputes, and we advocate for further exploration, experience exchanges and dialogue on the causes of these disputes, the mechanisms currently available to minimise and resolve them, as well as exploring new approaches.

### **6.3.2 Promoting Digital Transformation of Tax Administration**

We are committed to formulating development plans of tax digitalization applicable to the conditions of different jurisdictions, continuously promoting the digitalization and intelligent transformation of tax administration, and enhancing the intelligentization, integration and refinement of tax administration.

We advocate for the improvement of information technology infrastructure, including hardware, software, networks and data centers, to meet the demand for digitalization and intelligentization of tax administration and ensure the stable operation of the tax system.

We promote to expedite the digitalization of tax administration, actively advance digital initiative such as electronic invoices, offer digital tax services including electronic declaration, online tax payment, and pre-filling, and improve digital communication services such as smart consultation.

We are dedicated to encouraging government agencies to conduct data security assessment, establish and improve information security management systems and technical protection measures, as well as advance big data analysis and its extensive application in tax administration.



We promote the utilization of advanced information technologies such as big data, cloud computing, artificial intelligence, blockchain and mobile internet, and other modern tools in tax administration scenarios. This drives institutional innovation and business transformation in tax enforcement, service, and supervision.

### 6.3.3 Improving Tax Environment

We are committed to creating a rule-based business environment, providing robust legal support for business entities and establishing a stable and predictable tax environment by refining tax legislation, standardizing law enforcement conduct, unifying law enforcement standards, and improving the infrastructure for legal services.

We advocate for streamlining tax compliance by harnessing new technologies to modernize tax administration and service delivery, further streamlining tax filing processes, simplifying tax information reporting, reducing the frequency of tax payments, shortening settlement time of tax payments, and alleviating tax and fee burden on business entities, thereby improving the efficiency and convenience of tax administration.

We welcome the BRI jurisdictions to strengthen publicity and guidance on tax law, disseminate tax knowledge through multiple channels to enhance taxpayers' awareness of their tax obligations. Moreover, we will make efforts to foster greater interaction and communication between tax authorities and taxpayers so as to promptly address taxpayers' enquiries and provide customized tax guidance.

We are dedicated to creating a fair tax business environment, improving the transparency of tax information, vigorously combating tax violations, improving channels for appeals and reliefs in order to ensure the fairness of law enforcement and promote the compliance of taxpayers.

We encourage all jurisdictions to develop rational tax incentive policies in light of their own economic development needs and in compliance with international standards so as to help enterprises innovate and develop, and enhance market vitality and business confidence. We advocate for the stability and continuity of the preferential policies to avoid the adverse impact of frequent policy changes on businesses.

### 6.3.4 Reinforcing Capacity Building of Tax Administration

We support all relevant parties to incorporate capacity building of tax administration into their medium- and long-term tax development plans, and fully utilize the intellectual hub function of the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) to strengthen tax administration capacity in the BRI jurisdictions.

We will continue to advance the implementation of the achievement of the Third Belt and Road Forum for International Cooperation. In the next five years, we will offer 10,000 training opportunities to the BRI jurisdictions through an array of forms to help tax officials of the BRI jurisdictions improve their tax administration capacity.





We will further improve the BRITACEG curriculum system and the faculty team through optimizing curriculum design, rationalizing faculty resources allocation and reinforcing training implementation. Our ultimate goal is to build the BRITACEG into a reputable brand with significant influence and professionalism in the BRI jurisdictions.

We will strengthen the construction of the Belt and Road Initiative Tax Academies (BRITAs), realize the standardized and professional operation across the BRITAs, increase the regional impact of the training programs, establish proficient faculty teams, enhance the experience sharing and cooperation of speakers among the BRITAs, and collectively elevate the quality and effectiveness of training.

We shall continue to assess the training requirements of the BRI jurisdictions and tailor specific training courses and seminars in accordance with their needs, global economic trends, and the domestic circumstances of the respective BRI jurisdictions. Concurrently, we will promote collaboration between the BRITACEG and other regional and international organizations to launch joint training programs aimed at enhancing the professionalism and practicality of our training.

## 6.4 Implementation Framework

We will enhance dialogues via the Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) and other events to provide a permanent platform for dialogue among relevant parties to engage in tax administration cooperation, share good practices and identify emerging tax issues that require joint responses with innovative solutions through tax administration cooperation.

We will continue to strengthen the comprehensive portal function of the BRITACOM official website, optimize the web-page design, actively seek information from all BRI jurisdictions, update the content in a timely manner, and provide comprehensive, systematic, and effective information for relevant parties. The Belt and Road Initiative Tax Journal (BRITJ) will be published regularly each year and an annual report will be released to demonstrate the progress and achievements of the BRITACOM comprehensively.

We will develop an annual event plan including the BRITACOF, seminars, theme day events, trainings, and webinars for relevant parties to boost engagement in relevant activities, aiming at seeking effective solutions to common issues and helping the BRI jurisdictions enhance their tax administration capacity.

We will persist in our efforts across the four task forces of Raising Tax Certainty, Promoting Digital Transformation of Tax Administration, Improving Tax Environment, and Reinforcing Capacity Building of Tax Administration. We encourage Member Tax Administrations and Observers of the BRITACOM Council in relevant task forces to actively engage in their respective areas of focus, and invite those who have not yet participated in any task force to join at least one based on their circumstances. Furthermore, we encourage



members of the Advisory Board to contribute their expertise. We are committed to ensuring that this Action Plan is implemented in an inclusive and pragmatic manner through in-depth study and discussion on key issues.

We will further promote cooperation with other regional and international organizations, academic institutions, and intermediary agencies to facilitate the development of the BRITACOM.

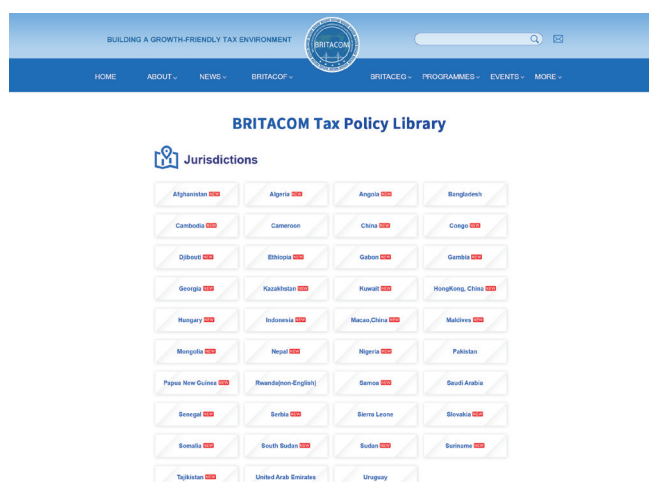
## 6.5 Progress

Under the leadership of the Chairs, the four task forces effectively executed their task plans through a variety of approaches, including business seminars, Theme Day activities, and a blend of online and offline training programs. By fostering comprehensive programmatic cooperation with diverse parties, the task forces enabled participants to access advanced tax theories and best practices in taxation, which helps in enhancing the tax administration capacities of the target parties.

### 6.5.1 The Task Force on Raising Tax Certainty

During the Expert Virtual Roundtable on the BRITACOM Product Portfolios of Taxpayer Service and Tax Administration, the Task Force engaged in a detailed discussion aimed at enhancing tax certainty. By examining best practices from various regions, participants highlighted distinctions between effective and ineffective strategies for improving tax certainty, while also addressing the negative impacts associated with tax uncertainty. The insights gained from these discussions will guide future actions in this area.

The Task Force actively promotes the continuous update of the tax policy library of BRITACOM, helping all parties to more accurately and timely understand the tax policy and regulatory information of the BRI jurisdictions. This enhances the precision and transparency of policy services, eliminates barriers to cross-border investment, increases the transparency and certainty of tax policies, reduces compliance costs and tax risks, promotes trade liberalization and investment facilitation, and further enhances the influence of the cooperation mechanism. As of August 2025, tax policies and regulations of 37 BRITACOM members and selected observers have been available or updated on the BRITACOM official website.





### 6.5.2 The Task Force on Promoting Tax Administration Digitalization

During the Expert Virtual Roundtable on the BRITACOM Product Portfolios of Taxpayer Service and Tax Administration, the Task Force focused on discussing the BRITACOM Product Portfolio of Tax Administration and its digital transformation. Participants shared practical experiences and beneficial practices from countries such as the UK and the Netherlands. A consensus was reached that countries need to develop implementation paths based on their own stages of development. Developed economies can deepen the application of artificial intelligence and big data, while developing economies should adopt a gradual approach, expanding from localized pilots to broader implementation. The government needs to enhance interdepartmental coordination and encourage participation from society and taxpayers in innovative practices to effectively address global issues in tax administration transformation within the context of the digital economy.

The BRITACOM Product Portfolio of Tax Administration is anticipated to be an integrated suite of products encompassing tax collection, management, and supervision activities of the BRI jurisdictions. It will cover all aspects involved in the process of tax administration. In this context, the product portfolios will fully reflect multilateralism and inclusiveness by encouraging tax authorities of various jurisdictions to share their experiences and innovative practices in tax administration and taxpayer service. Through joint efforts, the product portfolios aim to achieve mutual learning and knowledge exchange among tax authorities of the BRI jurisdictions, and to promote the improvement of tax administration capabilities and taxpayer service levels in all jurisdictions.

At the same time, the product portfolios will fully respect the differences among various jurisdictions in terms of economic development levels, tax systems, and cultural traditions. The portfolios will widely absorb products and experiences from different jurisdictions to ensure that all jurisdictions can find their own position and showcase their own products within the portfolios.

### 6.5.3 The Task Force on Improving Tax Environment

During the Expert Virtual Roundtable on the BRITACOM Product Portfolios of Taxpayer Service and Tax Administration, the Task Force engaged in discussions on how to form a standardized taxpayer service system with multilateral adaptability. It was proposed that establishing and releasing a complete Taxpayer Service System within the framework of BRITACOM will effectively promote exchanges in the field of taxpayer services among countries and contribute to optimizing the international business environment.

The Task Force consistently promotes the theme day events of the tax administration and the publication of issues on improving tax environment. As of July 2025, 28 articles have been published in 11 special issues of Improving Tax Environment, sharing the advanced experience and practices of relevant parties.

The theme day events of the tax authorities focused on the basic tax system and its implementation of countries such as Uruguay, Ecuador, Tajikistan, Hungary and Nepal as well as international organizations

such as CIAT. In this way, it provides new opportunities for mutual learning and exchange among tax authorities, builds new channels for communication and exchange between tax authorities and enterprises, and nurtures a growth-friendly tax environment jointly with all parties. Since 2022, a total of nine theme day events have been successfully held.

### 6.5.4 The Task Force on Reinforcing Capacity Building of Tax Administration

The task force on strengthening capacity building of tax administration has been exploring ways to enhance capacity building in tax administration of the BRI jurisdictions from the perspectives of academy establishment, trainer training, training and teaching, and curriculum system design. Since the BRITACEG Curriculum System Version 1.0 was officially released, all parties in the task force launched the work on preparing, recording, and putting on line 65 courses on four themes in full swing. The BRITACEG, in collaboration with China International Development Cooperation Agency (CIDCA) and China-International Monetary Fund Capacity Development Center (CICDC), has organized multiple offline thematic training programs. These programs aim to effectively enhance the quality and effectiveness of training and to establish an effective platform for various parties to improve their tax collection and management capabilities. The training adopts a format of “theme lectures + seminars and exchanges + on-site visits”, multiple locations such as the “Belt and Road” International Conference Center, smart taxpayer service halls, industrial parks, and the headquarters of multinationals have been selected for on-site teaching or visits, providing participants with an immersive learning experience and precious opportunities of in-depth exchanges.





# 07

## Chapter Seven BRITACOM Website and Journal

### 7.1 Official Website

In order to satisfy the demands of the BRITACOM parties in regularly sharing and exchanging information, strengthen publicity, and display achievements of the BRITACOM in a diversified and regular way, the Secretariat launches the official website of the BRITACOM in collaboration with other parties (The URL of the website: [www.britacom.org](http://www.britacom.org)). The website continuously improves functions of special columns, information release, and conference services and cross-links with 29 jurisdictions and international organizations to constantly enhance the practicality and professionalism and expand the reach of the website. In addition, the website newly launches the tax law e-library module, collecting and displaying the tax policies of 37 BRITACOM members and some observers for visitors' reference, and the module will continue to add more jurisdictional policies and regulations to expand the coverage. As of August 2025, the website has registered more than 340,000 pageviews by visitors from 188 jurisdictions.







The website also features a dedicated Theme Day Event section to showcase the outcomes of these events. As the flagship activity of the BRITACOM initiated in 2022, the Tax Administration Theme Day Event has built an effective platform of communication between tax administrations and businesses. As of August 2025, nine Theme Day Events focusing on 20 different jurisdictions including mainland China, Hong Kong China, Macao China, Singapore, Myanmar, Indonesia, Ethiopia, Sierra Leone, Algeria, WATAF, Saudi Arabia, Iran, the United Arab Emirates, Kazakhstan, Tajikistan, Hungary, Uruguay, Ecuador, CIAT, Tajikistan and Nepal have been successfully held. The events explore tax policies of tax administration, providing participants with a profound insight into the local tax landscape via virtual seminars. It has strengthened trust and understanding within the BRITACOM community, paving a pathway for multilateral collaborative growth and development.

## 7.2 Belt and Road Initiative Tax Journal

In order to enhance the long-term development of the BRITACOM, open a window for BRI jurisdictions to showcase the latest tax laws and regulations and provide reminders about tax administration, build a platform for BRI tax authorities to exchange their experience in tax administration and best practices, and establish a bridge between taxpayers and tax administrations in the BRI jurisdictions, the BRITACOM regularly publishes the Belt and Road Initiative Tax Journal (BRITJ) from 2020. It is a biannual journal in both electronic version and print version. At present, 11 issues have been published, the topics of which are “Responding to COVID-19” “Digital Transformation” “Improving Tax Environment” “Recent Reforms on Tax System and Tax Administration” “Enhancing Tax Administration Capacity Building” “Promoting Economy Recovery” “Promoting the High-Quality Development of the Belt And Road” “Improving Tax Environment in BRI Jurisdictions” “Enhancing Digitalization of Tax Administration: BRITACOM PERSPECTIVE” “Raising Tax Certainty: BRITACOM Perspective” and “Creating Favorable Tax Environment”. As an important knowledge product of the BRITACOM, the BRITJ is also an essential platform for mutual learning, communication, and cooperation of the BRITACOM. To highlight the characteristics of the BRI and benchmark with first class publication standards, the Editorial Office of the journal extensively invites experts from BRI jurisdictions, international organizations, and advisory board in related fields to publish articles. The content of the journal includes the views of the contributors, the interpretation of international tax policies, and the relevant tax practice experience of various jurisdictions or organizations. Issue No. 10 gathers various perspectives on raising tax certainty through BRI Jurisdictions, discussing the importance of enhancing tax law certainty for optimizing the business tax environment from different angles, including advance tax rulings, harmonization and unification of tax laws, and reconciliation of tax laws at different levels, while sharing beneficial practices from various countries (regions). Issue No. 11 focuses on reflections and outlooks on how countries such as China, Kazakhstan, Saudi Arabia, and Switzerland are optimizing

their tax environments, enhancing taxpayer services, simplifying tax compliance, and improving national tax competitiveness in the context of global tax competition. The journals will continue to update more remarkable insights into the BRI and opinions and suggestions on its future development.



# 08

## Chapter Eight Advisory Board

### 8.1 Brief Introduction

#### 8.1.1 Framework of the Advisory Board

The Advisory Board is established by the Council, consisting of prominent figures from international organizations, academic institutions, multinational enterprises, and other related fields. It offers the Council, on a voluntary basis, non-binding strategic advice and opinions on the operation of the BRITACOM.

Members of the Advisory Board shall be appointed by the Chair of the Council for a term of three years, with eligibility for reappointment.

At the First BRITACOF, Chair of the Council appointed 11 world-recognized tax experts to join the Advisory Board. Since then, the Secretariat has continued to attract elites from different fields in a wide range of ways including targeted invitation, self-recommendation, and recommendation, so as to enrich the openness, inclusiveness and professionalism of the BRITACOM. At present, the Advisory Board has a total of 18 members.

#### 8.1.2 Contributions of the Advisory Board

Since the First BRITACOF, the Advisory Board and the Secretariat have established a regular exchange mechanism and jointly formulated a detailed work plan for using resources and expertise and building the BRITACOM in an effective manner.

Firstly, joining the task forces of the Hong Kong Action Plan (2025–2027). With the in-depth development of the BRITACOM, 10 members of the Advisory Board have joined the task forces of the Action Plan according to their expertise. They put forward opinions on the implementation of the Action Plan and took the initiative to contact the Chair and members of task forces to help with the related work. In addition, the members have also provided support for the BRITACOM seminars and activities according to the Action Plan.

Secondly, helping with the preparation for the Sixth BRITACOF. All members of the Advisory Board responded positively to the invitation of the BRITACOM and made beneficial suggestions for the preparation

of the Sixth BRITACOF. On the one hand, a total of 10 members were invited to play important roles such as topic moderators and keynote speakers, helping turn the BRITACOF into a platform integrating experience sharing, mutual learning, and professional discussion. On the other hand, considering international developments, members of the Advisory Board took advantage of their expertise, keen perspectives, and cutting-edge vision to advise on topic selection and guest invitation of the BRITACOF.

Thirdly, contributing to the BRITJ. Based on their extensive theoretical and practical experience as well as their enthusiasm for academic research and creation, the Advisory Board strongly supported 11 issues of the BRITJ and contributed 48 high-quality essays, involving topics such as digitalizing tax administration, tax dispute resolution, and other international tax topics. The essays have won wide attention and high praise for detailed cases, comprehensive data, thorough analysis, and novel ideas, providing solutions and setting the direction for the development of international tax administration cooperation.

## 8.2 Members



### ➤ Babatunde Oladapo

Babatunde Oladapo is a senior official of the Federal Inland Revenue Service of Nigeria (FIRS) and a chartered tax practitioner. With over 20 years of experience as a tax administrator at the FIRS, he has gained extensive expertise across the full spectrum of tax operations, taxpayers' relationship management, and development of the corporate communications function of the Nigerian national tax authority. He once served as the Executive Secretary of the West African Tax Administration Forum (WATAF) where he oversaw the day-to-day administration of the Forum's secretariat operations. Under his leadership, WATAF had grown to become a voice to listen to at international forums on matters relating to tax administration in West Africa.



### ➤ Christian Kaeser

Christian Kaeser is the Emeritus Chair of ICC Tax Commission, Global Head of Tax of Siemens. He served as the Global Head of Tax and Corporate Vice President at Siemens since 2009, and the Treasurer of Global IFA since 2024. He is also the Co-Chairman of the BIAC Tax Committee (since 2025); Chairman of the Tax Commission of BDI (German Federation of Industries) since 2021, Chairman of the Supervisory Board of WTS AG since 2009, and member of the Advisory Council of the Belt and Road Administration Cooperation Mechanism (BRITACOM) since 2020.





### ➤ Christopher Sanger

Christopher Sanger is EY's Global Tax Policy Leader for the UK and Global Government Tax Leader. He has extensive experience in advising governments, including as Head of Business Tax Policy in the UK's HM Treasury. He is the founder of the Tax Policy committee of the Tax Faculty of the Institute of Chartered Accountants in England & Wales, as well as former Chair of the Tax Faculty and the Technical Committee. He is also a member of the Technical, Policy and Operations Committee of the Chartered Institute of Taxation and a council member of the Institute of Fiscal Studies, from where he advised on the making of tax policy. Chris is also a member of the United Nations' Subcommittee on Extractive Industries Taxation Issues for Developing Countries and has given advice to various parliamentary and governmental committees.



### ➤ David Link

David Linke is the Global Head of Tax and Legal for KPMG International and a member of the Global Management Team for KPMG. David is well known and sought after all over the world for his significant insights and guidance on the rapidly evolving tax environment. He also leads the policy response of KPMG in terms of tax policy as it pertains to various bodies including the OECD, EU, and other supra-national organizations. David was previously the National Managing Partner of Deal Advisory, Tax, and Legal for KPMG Australia. He was responsible for the leadership of the firm's Economics and Tax Centre which was instrumental in the development and engagement with the Government on tax and economic policy. He has over 19 years' experience in tax advisory, particularly in the area of M&A and international M&A tax. David holds a Bachelor's degree in Economics and Laws. He is a member of the Institute of Chartered Accountants in Australia and a Fellow of the Tax Institute.



### ➤ David Watkins

David Watkins is a Partner at Deloitte in Sydney and leads the Australian Tax Insights & Policy group, and leader of the Deloitte Asia Pacific Tax Policy Group. David has over 35 years' experience in corporate and international tax across a range of industry sectors. In his current role, David is regularly involved in tax policy discussions and consultation with Treasury and the Australian Taxation Office relating to proposed legislative changes to Australian tax laws. David has worked overseas for a number of years, variously in Malaysia, Singapore and New York.

**> Giorgia Maffini**

Giorgia Maffini is the Tax Director at PwC (UK) with over 18 years of international tax experience, specializing in international taxation and tax policy. Her expertise includes the OECD Pillar Two/GloBE rules, income and cost-based innovation incentives, Pillar One rules, digital services tax, and transfer pricing for mobile labor groups. She previously served as Deputy Director of the Tax Policy and Statistics Division at the Organisation for Economic Co-operation and Development (OECD).

**> Guglielmo Maisto**

Guglielmo Maisto is a professor of international and comparative tax law at the Università Cattolica di Piacenza and founding Partner of Maisto e Associati. He is global President of the International Fiscal Association (IFA), member of the Board of Trustees of the IBFD in Amsterdam, member of the Practice Council of New York University (NYU) Law's International Tax Program and member of the Board of the American Chamber of Commerce in Italy. He represents the Italian Association of Industries (Confindustria) at the OECD Business Industry Advisory Committee in Paris. He acted as a consultant to the Ministry for European Community Affairs and was a member of the EU Joint Transfer Pricing Forum.

**> David Rosenbloom**

David Rosenbloom is the Director of International Tax Program at the New York University School of Law. He has served as Tax Policy Advisor for the U.S. Treasury, the OECD, AID, and the World Bank in Eastern Europe and tax policy advisor of many other countries. He has authored many articles and taught international taxation and related subjects at Stanford, Columbia, the University of Pennsylvania, Harvard, and New York University Law Schools. In recent years, he has been an expert witness on international tax matters in the United States, Canada and the United Kingdom. He is a graduate of Harvard Law School.

**> James Badenach**

James Badenach is the Asia-Pacific Managing Director and Head of Alvarez & Marsal Tax, Asia Pacific. He has over 30 years of international corporate tax experience covering areas such as transfer pricing, tax disputes, and Hong Kong profits tax. He provides clients with world-class tax consulting solutions free from audit conflicts and offers professional advice on international tax matters, BEPS 2.0, and cross-border financial transactions. He has led global projects focusing on advanced technology application cases and industry tax issues.



### ➤ Jeffrey Owens

Jeffrey Owens is an advisor to the European Investment Bank, the World Bank, and a number of regional tax administration organizations. Jeffrey has membership in the Institute of Management Accountants, UK, and the International Institute of Public Finance. He used to lead the OECD tax work for over 20 years, initiated the dialogue with the G20 on taxation, and oversaw the G20 and OECD initiatives to improve tax transparency, laying the foundation for the Base Erosion Profit Shifting (BEPS). Additionally, He once served as the Director, WU Global Tax Policy Center (WU GTPC), Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU). He has made numerous contributions to professional journals and published a number of books including OECD publications on taxation. He has a doctorate degree at Cambridge University.



### ➤ Jinyan Li

Jinyan Li is a Professor of Tax Law at Osgoode Hall Law School, York University. She was a visiting professor at several law schools, including Tsinghua Law School and Loyola Law School (LA), and a visiting scholar at Harvard Law School. She once served on the Panel of Experts advising the Minister of Finance, Canada on reviewing tax expenditures. She has also been a consultant to the Asian Development Bank, the IMF, the OECD, the Auditor General of Canada, and the Department of Justice of Canada. She has authored and co-authored over a dozen books on topics of International Taxation in the Age of Electronic Commerce, Principles of Canadian Income Tax Law, International Taxation in Canada, International Taxation in China, and so forth.



### ➤ Kees van Raad

Kees van Raad is a Professor of International Tax Law at the University of Leiden and he is the Chairman of the International Tax Center Leiden and Director of the Leiden Adv LLM Program in International Tax Law. He has lectured in more than 30 countries and has held visiting professorships at many universities abroad. He is a frequent speaker at foreign conferences, congresses, seminars, etc. He is an Honorary Member of IFA and actively participates and organizes relevant stuff. He has been a Deputy Judge in the Tax Chamber of a Dutch Court of Appeal and has served as a consultant to OECD on tax treaties. His books cover all aspects of international tax law, especially tax treaties.



### ➤ Márcio Ferreira Verdi

Márcio Ferreira Verdi is the Executive Secretary of the CIAT and he was the Tax Auditor of the Federal Revenue Secretariat of Brazil (RFB). When served as the adviser to the RFB Secretary on the development and assessment of the Brazilian tax policy, he lectured and presented at different international events and tax meetings in over 60 countries. He has a specialized degree in International Economics and Advanced Quantitative Methods from the University of Brasilia (UnB). And he holds a Postgraduate degree in Theory and Operation of a Modern Economy, from the George Washington University – GWU, Washington, D.C. U.S.A.



### ➤ Pascal Saint-Amans

Pascal Saint-Amans is a Professor of Tax Policy, University of Lausanne, Switzerland and Partner at the Brunswick Group. He is previously the Director, Center for Tax Policy and Administration, OECD. He played a key role in advancing the OECD tax transparency agenda. He was an official in the French Ministry for Finance for nearly a decade. He held various positions within the Treasury, including heading the supervision of the EU work on direct taxes and overseeing legislation and policy on wealth tax, mergers, and spin-offs. He also served as Financial Director of the Energy Regulation Committee and was responsible for the introduction of new electricity tariffs. He was also a member of the UN Group of Experts on International Co-operation in Tax Matters.



### ➤ Peter Barnes

Peter Barnes is a Senior Fellow at the Duke Center for International Development at Duke University. Peter retired from General Electric Co., where he worked for more than 22 years as Senior International Tax Counsel. Prior to GE, Peter was in the US Treasury Department, Office of Tax Policy completing his service as Deputy International Tax Counsel. He is a graduate of the University of North Carolina and Yale Law School.



### ➤ Rup B. Khadka

Rup B. Khadka is a Nepalese taxation specialist. He has more than 30 years of experience in value-added tax, income tax, consumption tax, tariff, property tax, federal financial system, capacity-building, taxpayer education, etc. He holds a doctorate in economics and has published many articles and books at home and abroad. He has served as a tax policy and administrative consultant in nearly 30 countries and is familiar with the tax systems of various countries. He has been appointed as the Chairman of the High-Level Tax System Review Commission by the government of Nepal and a member of the Fiscal Reform Task Force.



**> Stef van Weeghel**

Stef van Weeghel is the professor of international tax law at the University of Amsterdam. He also chairs the Board of Trustees of the IBFD. He focuses on tax policy, strategic tax advice, and tax controversy. On the basis of abundant knowledge of tax treaties and anti-avoidance rules, he appeared as an expert before both chambers of the Dutch Parliament and appeared before the TAXE and PANA Committees of the European Parliament. He authored and co-authored several books and numerous articles on Dutch and international taxation and has lectured extensively in the Netherlands and internationally. He obtained an LL.M. in Taxation from New York University and received a doctorate in law from the University of Amsterdam.

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