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The 6th BRITACOF

Shared Progress in Taxpayer Service for a Better Business Environment

9-11 September 2025 | Kathmandu, Nepal

The Formula for Investment Policy – and two footnotes

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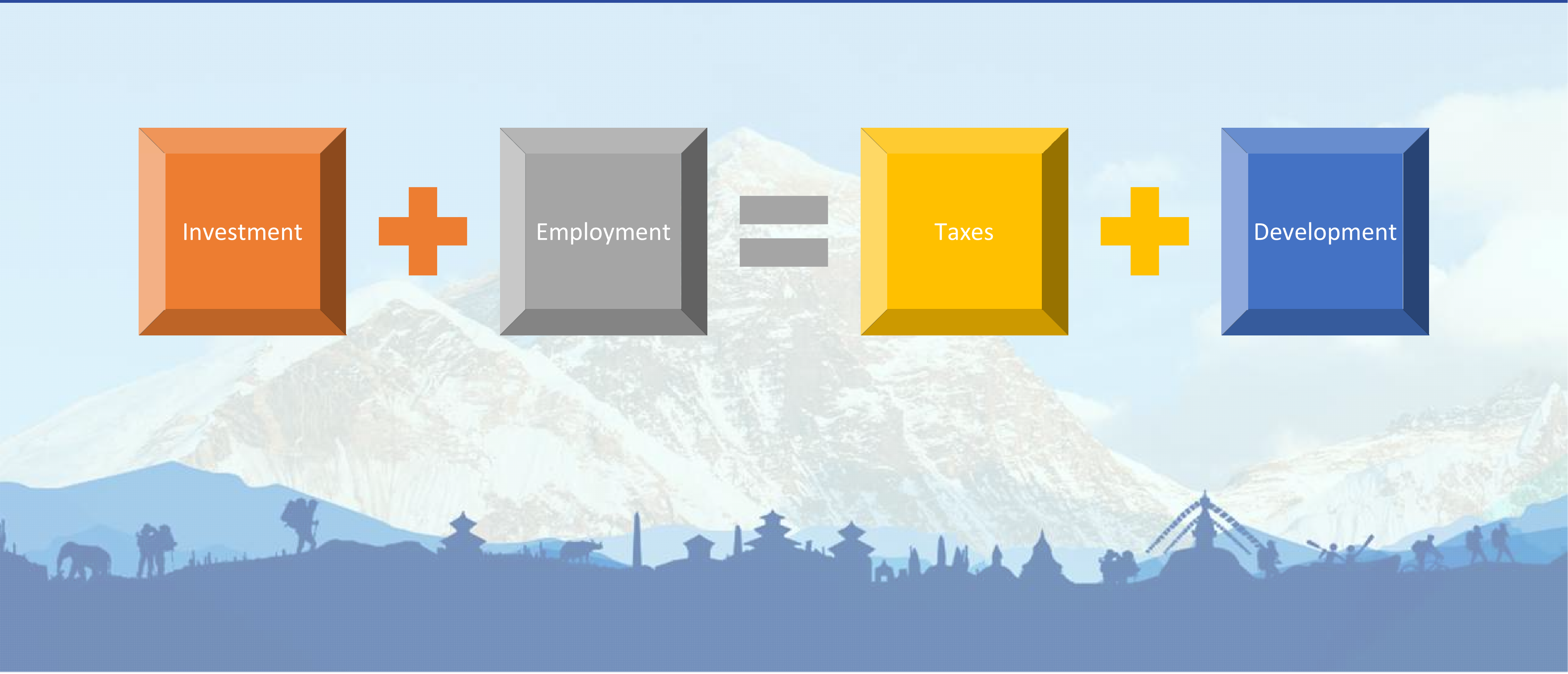
Race to the Top

Investment Policy Formula



Footnote One: The Negative

Investment + Employment = Taxes + Development

Less the negative from corruption

Footnote Two: The Positive

Investment + Employment = Taxes + Development

Plus the positive: the gains to the economy from tax simplification and making tax compliance easier

Governments can help by making paying taxes easier

Simplifying the overall tax system

- Broadening the tax base
- Reducing exemptions in VAT, CIT, and BIT
- Overall simplification

Technology

Building genuine partnerships between investors/taxpayers and tax administrations

Thank you

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