THE EXPERTS VIRTUAL ROUNDTABLE
“一带一路”税收征管和纳税服务产品体系专家圆桌研讨活动

26 JUNE 2025 | 15:00-17:00 BEIJING TIME, UTC+8

2025年6月26日 15:00-17:00（北京时间）

BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM

BRITACOM

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James Robert Badenach

Head of Tax APAC

- James Badenach is a Managing Director and Head of Alvarez & Marsal Tax, Asia Pacific (APAC, ex-Australia), in Hong Kong. Mr. Badenach brings over 30 years of international corporate tax experience, including transfer pricing, controversy, and Hong Kong profits tax. He provides clients with world-class tax consulting capabilities that deliver an alternative solution free of auditing conflicts, while building scale and scope across the existing APAC tax ecosystem.
- Mr. Badenach advises on the international and Asia Pacific tax aspects of double tax treaties, international tax matters, and tax implications of regulatory and hybrid capital, cross border financial transactions and operational tax matters. His clients include global financial institutions in the banking and capital markets, asset management, insurance, private equity, and diversified conglomerates. He helps clients navigate the modeling, tax planning, and compliance issues stemming from Base Erosion and Profit Shifting (BEPS 2.0), the Organization for Economic Co-operation and Development's (OECD) two-Pillar initiative to ensure multinational enterprises pay an equitable share of taxes in their operating jurisdictions.
- Mr. Badenach has been at the forefront of developing tax use cases for advanced technology and was the originator and leader of the TaxGrid project, working with industry and governments to address the decades-old global withholding tax challenge. TaxGrid leverages advances in technology and brings together an ecosystem of governments, industry, and international organizations to evaluate the technology and identify legal and regulatory issues to be resolved.
- Prior to joining A&M, Mr. Badenach spent 12 years with Ernst & Young (EY) Tax Services Limited as the Asia Pacific International Corporate Tax Advisory Leader and Financial Services International Tax Leader. He supported clients on Hong Kong and international tax, including the tax implications of transactions, cross-border arrangements, and access structures and the impact of the current rapid changes to the international tax framework led by the OECD. He has also advised governments on tax policy changes related to international tax matters and financial services.
- Mr. Badenach earned a bachelor's degree in commerce from the University of Tasmania. He is a member of the Institute of Charted Accountants in Australia (ICAA) and the former chair of the Capital Markets Tax Committee of Asia.

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Rethinking Taxpayer Service: Starting with Certainty

Beyond Convenience

- It's more than just convenience or digital access
- True service includes clarity, reliability, and responsiveness

Certainty Matters

- Often overlooked, yet consistently desired by businesses
- Enables confident planning, investment, and compliance

Trust & Efficiency

- Reduces compliance costs and risk
- Reframes taxpayer service as a strategic enabler, not just a support function

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Advance Rulings & Dialogue: Practical Tools for Certainty

Reduce Ambiguity

- Reduce ambiguity and support voluntary compliance
- Success depends on accessibility and timeliness

Improve Interpretation

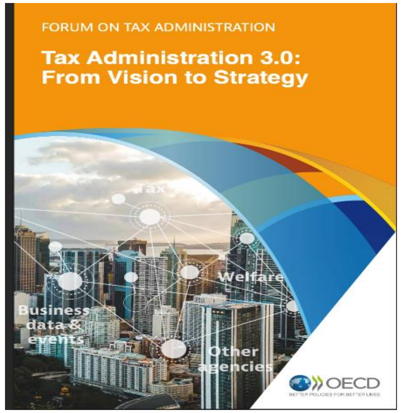
- Tax officials need exposure to evolving business models
- Better understanding leads to more accurate rulings

Foster Dialogue

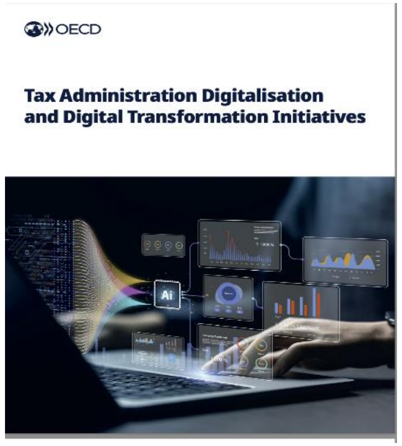
- Regular engagement builds mutual trust and clarity
- Helps align tax interpretation with real-world practices and the latest business models

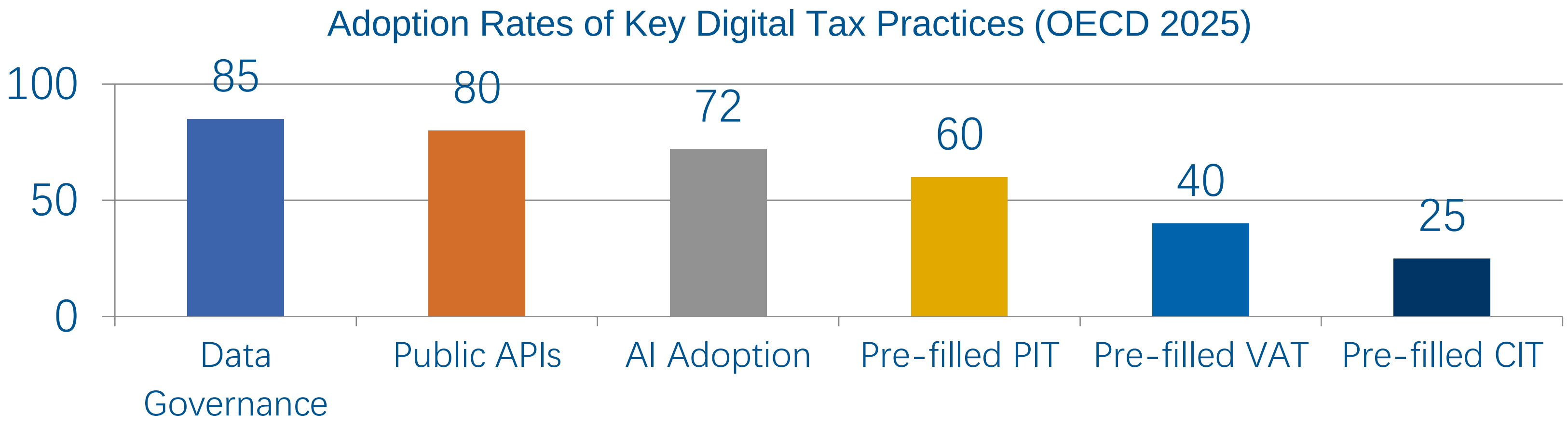
Technology can also improve certainty

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

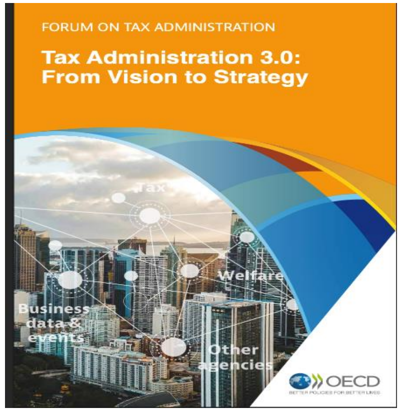


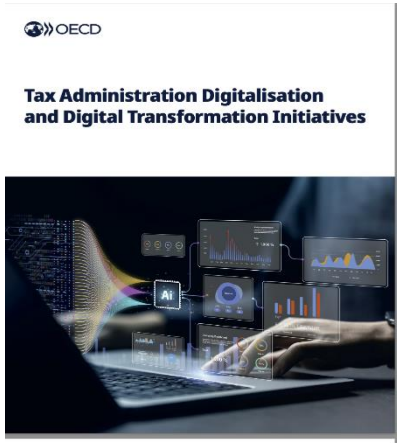
- **Decentralised by Design**: Tax compliance is increasingly embedded into business systems, enabling real-time, automated reporting.
- **From Platform to Ecosystem**: Tax agencies now collaborate with banks, software providers, and other stakeholders to build seamless compliance environments.
- **Co-Ownership in Compliance**: Shared responsibility between taxpayers, technology providers, and regulators fosters trust, reduces error, and builds a resilient system.
- **Not Just Digital—Strategic**: Transformation is no longer about tools alone—it's a roadmap requiring agile pilots, stakeholder alignment, and continuous evolution.





Source: https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/tax-administration/tax-administration-3-0-from-vision-to-strategy.pdf
https://www.oecd.org/en/publications/tax-administration-digitalisation-and-digital-transformation-initiatives_c076d776-en.html

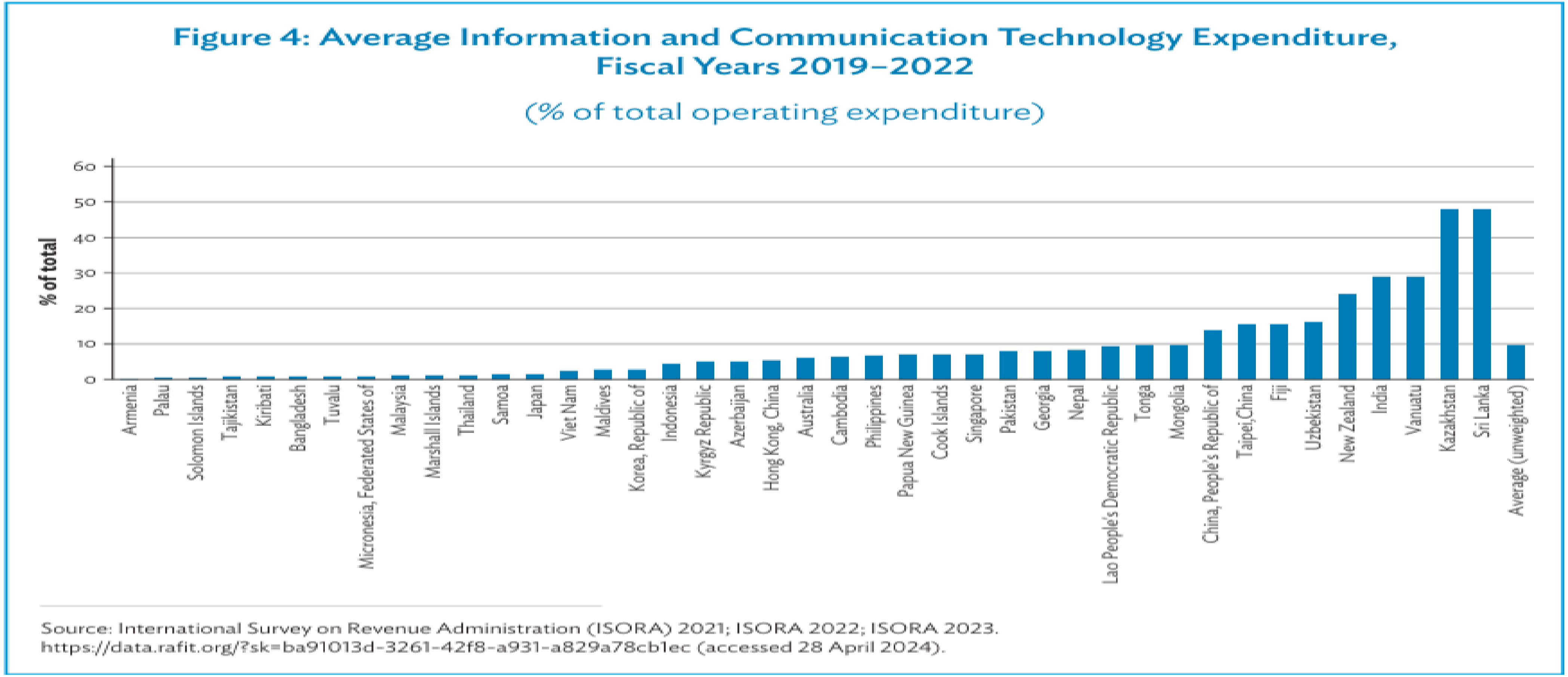




Key Takeaways

- **Digital transformation is now central** to tax administration strategy—not just for compliance, but for building trust and service experience
- Over **85% of surveyed tax authorities** are investing in **real-time reporting, pre-filled tax returns**, and **AI-powered analytics**.
- **Integrated taxpayer services** are a top priority: end-to-end digital interactions, omnichannel support, and user-centric platforms.
- Authorities are moving toward **proactive risk detection** using predictive data, but warn that **threshold sensitivity must be balanced** to avoid resource overload or under-detection.
- There is a **capacity gap**: tax authorities need to upskill staff to manage emerging tech, ensure fair automation, and understand complex taxpayer behaviors (e.g, platform economies).
- **Collaboration is key**: jurisdictions are encouraged to co-develop pilots and share open frameworks (e.g, API-based tax services, AI ethics in auditing)
- Resolving **legal and regulatory barriers** to digitization - Many tax authorities maintain paper-based requirements that hinder digital adoption, necessitating reforms to align frameworks with modern technologies.

Average information and Tech expenditure as a % of Total Operating Expenditure 2019-2022



Source: Asian Development Bank https://www.adb.org/sites/default/files/publication/973161/governance-brief-056-mobilizing-revenue-singapore.pdf

Smart Tax Administration: International Practice Highlights

From Data Volume to Data Value

China's large-scale data integration

- China's Golden Tax Phase IV – a major digital milestone in tax modernization
- Fully digital e-fapiao launched nationwide Dec 2024
- One-click IIT app - No manual filling needed with info pre-loaded
- Demonstrates the power of large-scale and cross-authorities data integration

Australia's AI Experience

- ATO uses AI for smarter pre-fill and targeted alerts
- Focus is on better data use, not just more data
- Strong ethics & governance program: 43 in-house AI models (plus 8 approved tools); audit underway to ensure transparency and bias mitigation

Singapore - API-first strategy

- IRAS Digital Integration Incentive (DII): Encourages software providers to build API-integrated corporate and GST filing solutions, backed by grants up to S$50,000
- Auto-inclusion Scheme (AIS): Employers automatically submit employee income data, allowing pre-filled returns for individuals
- LEA:D initiative: uses analytics, RPA, voice biometrics and mobile services to streamline taxpayer interactions.

Product Portfolios that Empower: Practical, Scalable, Inclusive

Modular & Realistic

- Design modular tools that adapt to diverse needs
- Ensure solutions work for both large and small jurisdictions

Peer Learning

- Celebrate practical innovations – not just “gold standard” models
- Encourage sharing from every jurisdiction, regardless of size

Innovation Testbeds

- Even a simple AI chatbot for SMEs can drive meaningful change
- Share modest, real-life cases to inspire and improve globally

Looking Ahead: The 6th BRITACOF in Nepal in September, 2025

Convert practical insights into actionable resources:

- how to improve tax certainties from policy, implementation and technology perspectives
- How to bring the latest business development insights into tax policy design

Transform Experience into Shared Tools

- Capacity building – involving business representatives
- Technology enhancement – upskilling tax officials
- Tax authorities - sharing case studies & fostering collaboration and transparency across borders

THANKS