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The Belt and Road Initiative Tax Administration Cooperation Mechanism

The Multilateral Seminar of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) held in Beijing



(From left to right)

Row 1: Mr. Christopher SANGER, Mr. Jeffrey OWENS, Mr. Joseph STEAD, Ms. Dwi ASTUTI, Mr. SUN Ruibiao, Mr. Obaid AMAN, Ms. Tuma JABBI, Mr. WANG Jun, Mr. Maxat KOSHUMBAYEV, Mr. Felipe QUINTELA, Mr. WANG Daoshu, Mr. SENH Senghor, Mr. Bruno DA SILVA, Mr. Lewis LU

Row 2: Mr. WANG Liangmu, Mr. LEI Tong, Mr. HUANG Suhua, Mr. HUANG yun, Mr. Sometha OUK, Mr. Chhieng SOK, Mr. Ban DY VITOU, Mr. Botagoz ABILOVA, Mr. Joe SCOTT-MANGA, Ms. Kadiatu MANSARAY, Mr. Andy CHAN, Mr. Conrad TURLEY, Ms. MENG Yuying, Ms. LYU Lan

The Multilateral Seminar of the BRITACOM was held in Beijing, China on 6-8 November 2019. Tax officials from 8 countries and regions, including Ms. Tuma Jabbi, Vice-Chair of the BRITACOM and hairperson of National Revenue Authority, Republic of Sierra Leone, as well as some Members or their representatives from the Advisory Board, including Mr. Joseph Stead from OECD and Prof. Dr. Jeffrey Owens from Vienna University, participated in the seminar. Mr. WANG Jun, Chair of the BRITACOM and Commissioner of the State Taxation Administration of the People's Republic of China (STA) and Mr. WANG Daoshu, the new Executive Secretary of the BRITACOM Secretariat and Chief Auditor of the STA attended the seminar.

This Multilateral Seminar is the first formal meeting of the BRITACOM after the First Conference of the Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF). Focusing on the topics of the seminar, all participants contributed wisdom and insights to the preparation of the Second Conference of the BRITACOF, the construction of the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) and the implementation of the Wuzhen Action Plan (2019-2021), reaching consensuses and laying a solid foundation for the continued improvement of the BRITACOM.

New applications to the BRITACOM

After the First Conference of the BRITACOF, the Secretariat has received written applications of joining the BRITACOM. The Federal Board of Revenue, Pakistan sent the written request for membership of the BRITACOM. The Federal Ministry of Finance of Germany, the Ecuadorian Tax Administration and the Internal Revenue Department of Myanmar, the Spanish Tax Agency and the International Chamber of Commerce (ICC) sent the written request for observership of the BRITACOM. The competent tax authorities of Bolivia, Egypt, Azerbaijan, Liechtenstein, Ethiopia and Laos also expressed their willingness to join the BRITACOM. Meanwhile, the Italian Revenue Agency has recommended Prof. Guglielmo Maisto, a very well-known tax expert, to join the Advisory Board. Before the Second Conference of the BRITACOF, all the applications will be circulated among the BRITACOM Council Members and will be submitted to the next Council Meeting for official approval.

The Second Conference of the BRITACOF

After discussions with Kazakhstan, the host of the Second Conference of the BRITACOF, the conference is tentatively scheduled to be held in Nursultan, Kazakhstan in May 2020, and the theme will focus on digitalization of tax administration. The detailed topics are yet to develop. An Exhibition Area is planed to be placed for tax administrations (TAs), international organizations

(IOs) and enterprises to showcase their best practices. As for the BITD, we have made plenty of research and communication with a variety of stakeholders. We plan to prepare the session and form a proposal report with the help of a number of IOs and enterprises before the Second Conference of the BRITACOF.

Progress of the BRITACEG



Considering the pressing need for tax administration capacity building amongst Belt and Road Initiative (BRI) jurisdictions, we continue to design targeted training sessions to upgrade the capacity of tax administrations to deal with the complex international tax issues arising in the BRI jurisdictions. Up to now, the BRITACEG has hosted 12 training sessions with nearly 300 tax officials from 60

jurisdictions in attendance and positive feedback has been received from the participants.

Exchanges with IOs and Advisory Board

Since June, the Secretariat has received letters and visits from heads of IOs such as the International Tax & Investment Center (ITIC) and the Tax Commission of the ICC. Future cooperation within the BRITACOM framework like capacity building on tax administration and the Business and Industry Tax Dialogue (BITD) have been discussed in detail. In addition, the Secretariat also received letters from Members of the Advisory Board such as Prof. Dr. Jeffrey Owens and Ms. Kate J. Barton who expressed the strong willingness on promoting the work of task forces, BRITACEG training programs with their resources and expertise and proposed practical work plans and valuable suggestions.

Task forces

Since five task forces have been set up by the end of June 2019, Member TAs and Observers have chosen to join at least one task force and selected the Chair for each task force. The details are as follows:

The Composition of Wuzhen Action Plan (2019-2021) Task Forces							
Task Force	Chair	Organizations/IOs/Academic Institutions					
		BRITAC@M Members	BRITAC@M Observers	Advisor			
Following rule of law and raising tax certainty	Macao,China Mr. Bruno da Silva	Macao, China, Algeria, Cambodia, Democratic Republic of the Congo, Djibouti, Indonesia, P.R.China, Sierra Leone, Suriname, Uruguay.	BIAC, ITIC, Qatar.	Brian J. Arnold, David Rosenbloom, Kees van Raad, Pascal.Saint-amans.			
Expenditing tax dispute resolution	Indonesia Ms. Dwi Astuti	Indonesia, Algeria, Cambodia, Democratic Republic of the Congo, Djibouti, Hongkong, China, Kuwait, Mongolia, P.R.China, Rwanda, Senegal.	New Zealand, Qatar, Singapore, Saudi Arabia, BIAC.	David Rosenbloom, Jeffrey Owens, Jinyan Li, Kate J. Barton, Pascal.Saint-amans, Peter Barnes, Stef van Weeghel.			
Tax administration capacity enhancement	Uruguay Wr. Felipe Quintela	Uruguay, Afghanistan, Algeria, Angola, Bangladesh, Cambodia, Democratic Republic of the Congo, Djibouti, Gabon, Mongolia, Nigeria, P. R. China, Samoa, South Sudan, Sudan, Tajikistan.	Armenia, CIAT, IBFD, ITIC, Qatar, Ukraine, WATAF.	Brian J. Arnold, Jeffrey Owens, Kees van Raad, Pascal.Saint-amans.			

Streamlining tax compliance	Cambodia Or. Eng Ratana	Cambodia, Algeria, Democratic Republic of the Congo, Djibouti, Gambia, Georgia, P.R.China, Samoa, Serbia, Slovakia, Somalia.	Armenia, Iran (Islamic Republic of), Qatar.	Philip Mills, Pascal.Saint-amans.
Digitalizing tax administration		Kazakhstan, Algeria, Bangladesh, Cambodia, Democratic Republic of the Congo, Djibouti, Indonesia, Nepal, P.R.China, Rwanda, Senegal, Sierra Leone, Somalia, Sudan, The United Arab, Emirates.	Armenia, CIAT, IBFD, Iran (Islamic Republic of), Morocco, Peru, Qatar, Ukraine.	Jeffrey Owens, Jane . McCormickz, Kate J. Barton, Pascal .Saint-amans.

The Chairs are responsible for coordinating, organizing and overseeing the development and implementation of the *Wuzhen Action Plan* (2019-2021) with the help of the Secretariat. The Secretariat will assist the Chairs throughout the report generation process.

Recently, based on the task force work plans and suggestions from the advisers, the task forces are conducting a survey to understand the current situation, problems, demands and future development directions, best practices of BRI participants, so as to better polish the intern report and serve our taxation cooperation and development goals.

Appointment of the new Executive Secretary and operation of the BRITACOM Secretariat



Executive Secretary of the Secretariat, Mr. LIAO Tizhong, who was also Director General of the International Taxation Department, STA, has submitted retirement application and gotten approval. Meanwhile, he resigned from his position in the BRITACOM Secretariat. Therefore, in order to ensure the organized operation of the Secretariat, the Council Chair has

proposed Mr. WANG Daoshu, Chief Auditor of the STA for the position of Executive Secretary of the BRITACOM Secretariat. At present the new Executive Secretary is officially appointed in accordance with the MoU terms, and the Secretariat has informed all parties in due time. Now 7 staff are working in the Secretariat and some of the Member TAs and Observers have expressed their intention to second staff to the Secretariat to work on site in China or online outside China.

The BRITACOM website

The website of the BRITACOM (http://www.chinatax.gov.cn/eng/britacom_index.html) has successively released relevant information and latest news on the BRITACOM, BRITACOF and BRITACEG. Recently the Secretariat has successfully applied for an independent domain as the BRITACOM official website and has been accelerating the progress of construction of the independent official website. We are striving to build the BRITACOM official website into a platform of knowledge sharing, exchange, and demonstration.





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