

# Annual Report of the Belt and Road Initiative Tax Administration Cooperation Mechanism (2021)

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

**September 2021**







# Foreword

Dear readers,

Greetings!

Time flies. The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) is welcoming new changes with each passing day. With the concerted efforts and promotion of all parties, the BRITACOM has been flourishing for two years. On behalf of the Council of the BRITACOM, I hereby would like to express my heartfelt thanks to friends who have shown constant care and support to the development of the BRITACOM!

In the past one year or so, the COVID-19 pandemic was wreaking havoc on the world, afflicting the global economy, and bringing forth changes unseen in a century. Nevertheless, in every challenge lies an opportunity. Standing at the crossroads of headway, looking back on the past and looking forward to the future, we can see that the pursuit of development is the common aspiration of people in different jurisdictions, and the trend of win-win cooperation is irresistible.

In this context, the BRITACOM has achieved substantial progress. With the joint contribution of all parties, the BRITACOM has started from scratch and made some initial achievements. All parties, by fostering cooperation in taxpayer service, tax dispute resolution, tax administration capacity building, and other fields, and sharing tax administration experience and best practices, are marching towards the common goal of building a growth-friendly tax environment that would liberalize trade, facilitate investment and promote economic growth. We are working jointly to achieve the inclusive and sustainable development proposed in the United Nations 2030 Agenda for Sustainable Development, and to promote the building of a peaceful and prosperous community with a shared future for mankind.

Due to the current global pandemic, the second Belt and Road Initiative Tax Administration Cooperation Forum will be convened online in September 2021. Although we cannot get together to talk face-to-face, distance will not stop us from seeking cooperation and solidarity. Despite daunting challenges, the BRITACOM is growing fast and steady. For two years, we are delighted to witness its advance as follows: training programs of the Belt and Road Initiative Tax Administration Capacity Enhancement Group has been developed continuously; the Wuzhen Action Plan (2019-2021) has been implemented fully; three issues of the Belt and Road Initiative Tax Journal has been published; and the official website of the BRITACOM has been launched; the BRITACOM Secretariat has been performing its duties diligently... This Annual Report is compiled to demonstrate progress of the BRITACOM, and extend appreciation to those who give concerns and support to us.



The BRITACOM owes its development to the joint efforts of all parties, and its future hinges on the continuous support of all parties. As the first chair of the Council, on behalf of the BRITACOM, I would like to express my sincerest gratitude to everyone again.

I believe that as long as we are of one mind and cooperate sincerely, the BRITACOM shall be well established and vigorously developing. I look forward to working with you to discuss the “Belt and Road Initiative” tax administration cooperation, build a growth-friendly tax environment, and share a harmonious, prosperous and glorious future.



Wang Jun

Chair of the BRITACOM council

Commissioner of the State Taxation Administration, China

September 2021





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

## 1.1 Overview of the BRITACOM

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 Belt and Road Initiative Tax Administration Cooperation (MoU) as the BRITACOM Members and 22 tax administrations or international organizations signed the MoU as Observers, marking the formal establishment of the Belt and Road Initiative Tax Administration Cooperation Mechanism.

### 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

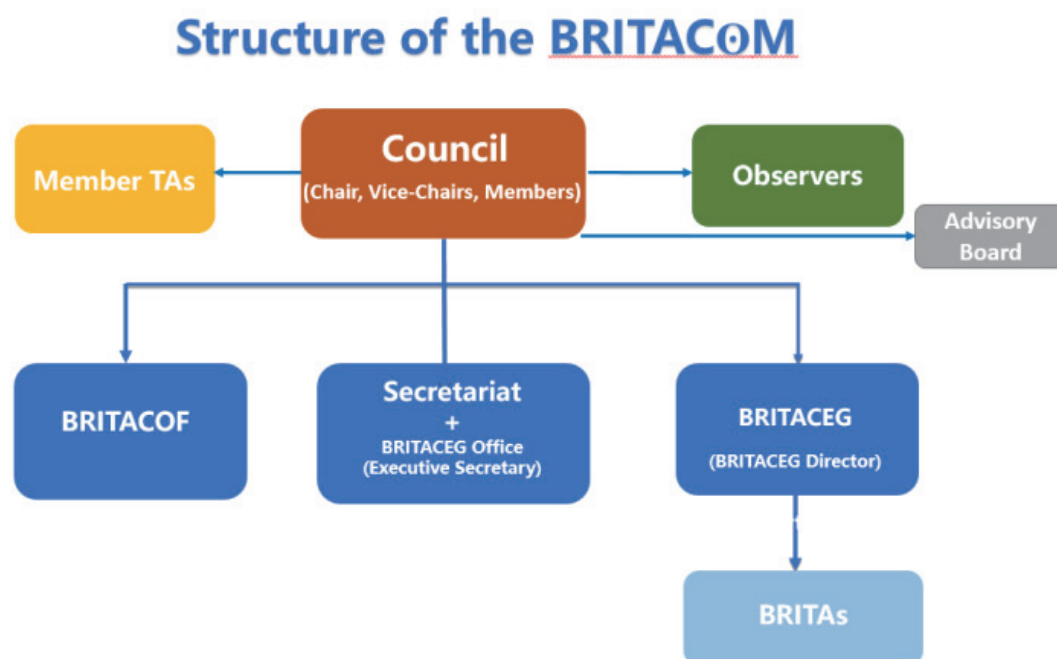
The BRITACOM supports, complements and strengthens existing international tax standards, such as the UN and OECD Model Tax Conventions and transfer pricing rules, the Inclusive Framework of Base Erosion and Profit Shifting, and the Global Forum on Transparency and Exchange of Information for Tax Purposes.

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.



## 1.2 Organizational Structure of the BRITACOM

The BRITACOM consists of the Council, the Secretariat, the BRITACOF, and the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG).



### 1.2.1 Council

The Council is the decision-making body of the BRITACOM and is open to jurisdictions participating in the Belt and Road Initiative Tax Administration Cooperation. A Council Member is the tax administration of a BRI jurisdiction that has signed the MoU. The Council has established Observer mechanism and an Advisory Board.

The Council has a Chair and four Vice-Chairs. The Chair of the Council should also be the President of the BRITACOF, holding office for the interval between two adjacent BRITACOF conferences. Vice-Chairs should be elected by the Council from the Council Members and hold office for two years, eligible for re-elections. If the tax administration

where a Vice-Chair comes from is to host the BRITACOF during his or her term of office, that Vice-Chair will automatically become the Chair of the Council as well as the President of the BRITACOF. In the meantime, with the approval of the Council, there will be a by-election for Vice-Chair.

### 1.2.2 Secretariat

The Secretariat, not a legal entity, is the liaison office of the BRITACOM based in China, supporting the routine operation of the Council, the BRITACOF and the BRITACEG. Each Council Member or Observer may second one representative to 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.

### 1.2.3 BRITACOF

The BRITACOF is an annual non-profit official event authorized by the Council, which the Council Members take turns to host in alphabetical order of the English names of their jurisdictions. It provides a communication platform for BRI jurisdictions, international organizations, academic institutions, multinational enterprises and other relevant parties.

### 1.2.4 BRITACEG

The BRITACEG is a network composed of willing Members and Observers of the Council dedicated to enhancing their capacity of tax administration by making full use of their existing training institutions or expertise to conduct tax-related training, research and technical assistance programs.

## 1.3 Participating Parties of the BRITACOM (as of 2021)

### 1.3.1 Council Members(36)

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, Mongolia, Nepal, Nigeria, Pakistan, Papua New Guinea, Rwanda, Samoa, Senegal, Serbia, Sierra Leone, Slovakia, Somalia, South Sudan, Sudan, Suriname, Tajikistan, United Arab Emirates, Uruguay.

### 1.3.2 Observers(30)

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), Inter-American Centre of Tax Administrations (CIAT), International Tax and Investment Centre (ITIC), Business and Industry Advisory Committee at OECD (BIAC), West African Tax Administration Forum (WATAF), International Bureau of Fiscal Documentation

(IBFD), International Chamber of Commerce (ICC)

### 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 (CCIC), Inter-American Centre of Tax Administrations (CIAT), International Bureau of Fiscal Documentation (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 Leaders of the BRITACOM (April 2019–September 2021)



### **First Chair of the Council**

**Wang Jun**

**Commissioner of the State Taxation Administration, China**



### **Vice-Chair of the Council**

**Ali Sapargaliyevich Altynbayev**

**Chairman of State Revenue Committee of the Ministry of  
Finance, Republic of Kazakhstan**



### **Vice-Chair of the Council**

**Tuma Adama Jabbi**

**Chairperson of National Revenue Authority, Republic of Sierra  
Leone**





### **Vice-Chair of the Council**

**Ali Sapargaliyevich Altynbayev**

**Khalid Ali Albustani**

**Director General of the Federal Tax Authority, United Arab Emirates**



### **Vice-Chair of the Council**

**Margarita Faral**

**Director General of Direccion General Impositiva, Oriental Republic of Uruguay**



### **Executive Secretary**

**Wang Daoshu**

**Deputy Commissioner of the State Taxation Administration, China**





### **Deputy Executive Secretary**

**Yermek Kozhabergenov**

**Head of the International Relations Division, the State Revenues  
Committee of the Ministry of Finance, Republic of Kazakhstan**



### **Director of the BRITACEG**

**Anatoliy Aleksandrov**

**Director of Strategic Development and International  
Cooperation Department, State Fiscal Service of Ukraine**



## Secretariat

### 2.1 Introduction to the Secretariat

#### 2.1.1 Establishment of the Secretariat

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



Secretariat of the BRITACOM



### 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. Duties of the Executive Secretary

- Take charge of the routine operation of the BRITACOM;
- Attend Council meetings with the right of

speech but the right of vote;

- Implement rules and regulations of the BRITACOM approved by the Council;
- Employ or dismiss staff of the Secretariat as needed with the approval of the Council;
- Report to the Council the performance of duties of the Secretariat.

#### 2. Executive Secretaries

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

## 2.2 Duties of the Secretariat

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 TAs in preparing BRITACOF conferences;
4. Coordinate activities of the BRITACEG, such as training, research, and technical assistance programs;

5. Prepare and submit annual reports of the BRITACOM and relevant reports to the Council for review and approval;
6. Draft or revise rules and regulations of the BRITACOM and submit them to the Council for approval;
7. Keep records and documents for the BRITACOM;
8. Handle applications for admission and withdrawal of membership and observer ship.



## Introduction to the First BRITACOF

### 3.1 Snapshot of the First BRITACOF

From 18 to 20 April 2019, the first BRITACOF themed “Strengthening BRI Tax Cooperation, Building a Growth-Friendly Tax Environment” was convened in Wuzhen, China, at which present were heads and their authorized representatives of tax administrations or finance departments from 85

jurisdictions of Italy, Switzerland, France, Germany, Belgium, Canada, Russia, the United Kingdom, Japan, Kazakhstan, the United Arab Emirates, Kuwait, Nigeria, Indonesia, among others, as well as representatives from 16 international organizations, academic institutions and multinational enterprises.



At the conference, 34 tax administrations or finance departments signed up to be Members of the BRITACOM Council, 22 tax administrations or finance departments as well as international organizations as Observers, and 11 world-renowned tax experts joined the Advisory Board. After careful deliberation and transparent election, Mr.

WANG Jun, Commissioner of the State Taxation Administration of the People's Republic of China (STA), was appointed as Chair of the Council. Meanwhile Vice Chairs of the Council were elected and Executive Secretary and Deputy Executive Secretary of the Secretariat and Director of the BRITACEG were appointed.





In accordance with the three-day agenda of the first BRITACOF, delegates held in-depth discussions on five topics, including enhancing tax administration capacity, following rule of law, and raising tax certainty etc. with the commitment to improving the efficiency of cross-border tax dispute resolution, building a growth-friendly tax environment, and contributing to the fulfillment of inclusive

and sustainable development goals as set out in the United Nations 2030 Agenda for Sustainable Development. Participating parties reached consensus on strengthening tax administration cooperation amongst BRI jurisdictions and jointly released the Wuzhen Statement and the Wuzhen Action Plan (2019-2021) (Action Plan).

## 3.2 Review of the First BRITACOF

With concerted efforts of all participating parties, the first BRITACOF delivered concrete outcomes, ushering a new era in strengthening tax administration cooperation amongst BRI jurisdictions. The five topics are as follows.

### 3.2.1 Enhancing Tax Administration Capacity

In this section, Mr. Anatoliy Aleksandrov, Director of the BRITACEG, introduced the background of capacity building in tax administration as well as the importance and relevance of upgrading the capacity of tax administration. Mr. SUN Ruibiao, former Deputy Commissioner of the STA, People's Republic of China, Mr. Yermek Kozhabergenov, Head of

the International Relations Division, the State Revenues Committee of the Ministry of Finance, Republic of Kazakhstan, and Mr. Stephen Iong Kong Leong, Director of the Financial Services Bureau, Macao, China Special Administrative Region of China respectively announced the establishment and development plan of each BRITA in mainland China, Kazakhstan, and Macao, China. They also discussed the importance of the BRITACOM to capacity building, i.e., identifying needs of BRI jurisdictions and devising plans for capacity building, promoting cooperation among tax administrations and dissemination of best practices, and gradually establishing a knowledge-sharing platform of the BRITACOM.



### 3.2.2 Following Rule of Law in Taxation

In this section, 15 experts from tax administrations, international organizations, academic institutions, businesses and professional institutions were invited to deliver speeches on the meaning and requirements, the essential role and existing problems of the rule of law, and further actions for BRI jurisdictions. They all agreed that the BRITACOM serves as a significant platform for BRI jurisdictions to exchange views on following rule of law in taxation and raised suggestions on how to respect rule of law from different perspectives. For example, in respect of policy formulation and safeguard, tax laws and their interpretations should be easy to understand and texts in foreign languages such as English should be available to investors. As for taxpayers' participation, BRI jurisdictions should provide taxpayers with training programs so as to ensure that taxpayers are well-attuned to the local tax environment. In regard to law enforcement of tax administrations, tax officials should be provided with opportunities of training and international exchanges to ensure that tax officials and tax administrations at different levels apply tax laws consistently and that law enforcement will not be affected by any particular related relationships. Several experts and delegates also presented the status quo, experience and further actions of rule of law in Philippines, Sudan, China, and Nigeria.

### 3.2.3 Expediting Tax Dispute Resolution

In this section, three keynote speakers and six panelists engaged in discussions from four aspects including the causes of disputes, domestic and international tax disputes prevention and resolution mechanisms, and innovative solutions to tax

disputes. Broad consensus has been reached as follows: minimizing tax disputes and sticking to principles for efficient resolution in case of tax disputes; learning from best practices in resolving disputes in regional groups to avoid wasting time; studying how to apply bilateral and multilateral mutual agreement procedure (MAP) to BRI jurisdictions and exploring conducting MAPs by program; exploring cooperative compliance approaches adaptable to the circumstances of BRI; considering resolving tax disputes under different tax regimes (for example VAT instead of corporate income tax); applying new technologies to enhance the efficiency of dialogues between taxpayers and tax administrations in order to expedite tax dispute resolution; exploring alternative dispute resolution procedures (for example providing conciliation, following advice and suggestions from experts, and establishing the professional group of resolving disputes among BRI jurisdictions) and developing these procedures as mechanisms.

### 3.2.4 Raising Tax Certainty

Three keynote speakers and 12 panelists shared their opinions on issues such as the causes of tax uncertainty, domestic and international measures to minimize uncertainty, and the contributions made by the BRITACOM, enterprises, and international organizations to improve tax certainty. Consensus has been reached as the following.

Firstly, take multiple measures to minimize tax uncertainty. At the state and government level, consistent tax laws and relatively straightforward and applicable regimes are required; tax administrations should reach agreement on tax treatment in economic activities in a timely and



efficient manner and establish mechanisms for swift resolution of tax disputes; actions should be taken to prevent taxpayers from breaking the boundary of tax law interpretations and inappropriately claiming tax incentives and credits. From the global perspective, strengthening tax cooperation is not only sharing information but also countering aggressive tax planning by taking specific steps.

Secondly, improve the certainty of tax incentives. Incentives should be statutory, explicit and transparent to everyone (not only taxpayers and tax administrations). It is also important to enhance consultation with tax professionals who understand the effect and meaning of tax policies, so as to avoid unexpected consequences brought forth by tax incentives.

Thirdly, make full use of the BRITACOM.

A dialogue platform for businesses, tax administrations, and legislative bodies should be established and play a crucial role in helping them reach agreement on common strategies for the future.

### **3.2.5 Streamlining Tax Compliance by Digitalizing Tax Administration**

Four keynote speakers and 13 panelists reviewed the history and purpose of digitalizing tax administration and shared experience in the development of digitalization of different jurisdictions. Kazakhstan comprehensively demonstrated the supporting role of digitalized tax administration to businesses; Cambodia shared the transformation process from paper-based to digitalized tax administration and its influence; Russia actively shared the current stage and vision of tax digitalization. Representatives

from competent tax authorities in Slovakia, Tajikistan, Hong Kong, China, Poland, and Saudi Arabia exchanged challenges in streamlining and optimizing tax administration procedures and their corresponding digitalized solutions. Representatives of tax authorities in Sierra Leone, Morocco, Ireland, Indonesia, and Nepal, together with representatives from the Inter-American Center of Tax Administrations, Deloitte, and Alibaba, discussed the main compliance burdens on taxpayers and the measures to ease such burdens. Through the above sharing, participants were presented with an understanding of the experience and development in different jurisdictions, and were provided with useful reference for tax reforms in areas of taxpayer guidance, training programs, tax research, and pilot projects and so forth in their respective jurisdictions.

After two days of discussions, participating parties reached the following consensus. Follow rule of law in taxation to build a fair tax and just environment that would facilitate free trade and investment. Raise tax certainty to enhance investors' trust in economic and trade exchanges amongst BRI jurisdictions. Expedite tax dispute resolution to better protect the legitimate rights of taxpayers on one hand and secure domestic tax base on the other. Enhance tax administration capacity to promote mutual learning and inclusive and sustainable economic growth. Promote tax compliance through digitalizing tax administration, so as to improve taxpayer service and establish a quality tax environment.



### 3.3 Outcomes of the First BRITACOF

The first BRITACOF has achieved four outcomes as follows.

Firstly, the BRITACOM has been established. It is an official institutionalized and standardized platform for multilateral tax cooperation that is jointly initiated and built through consultation by the tax administrations of the BRI jurisdictions. It plays an important role in removing tax obstacles, facilitating trade and investment, and contributing to the fulfillment of inclusive and sustainable development as set out in the United Nations 2030 Agenda for Sustainable Development.

Secondly, the BRITACEG has been launched. It will be dedicated to providing tax-related training and technical assistance programs, conducting research, and producing knowledge products to help BRI jurisdictions enhance tax administration capacity.

Thirdly, the consensus of the BRI tax administration cooperation has been forged. In the Wuzhen Statement released at the first BRITACOF, all parties of the BRITACOF welcome and support the BRI and reiterate that tax cooperation is an important part of the BRI, and will endeavor to share experience, establish a transparent, efficient, stable, and sustainable tax cooperation mechanism, build a growth-friendly tax environment, and foster the economic growth of the BRI jurisdictions.

Fourthly, the Action Plan of the BRITACOM has been formulated. Based on the Wuzhen Statement, the Action Plan has been developed with detailed actions, roadmap, and timetable, so as to ensure that participants of the BRITACOM will take joint

actions to achieve tangible accomplishments.

Through deepening international tax cooperation, participating jurisdictions of the BRITACOM will constantly work for a fair and rational international tax system and promote mutual learning and improvement in areas such as business environment and tax governance in BRI jurisdictions.



## Conferences and Seminars

### 4.1 On-Site Conferences

According to work plan of the BRITACOM, the secretariat held the Multilateral Seminar of the BRITACOM in Beijing, China in 2019. As the first formal conference since the establishment of the cooperation mechanism, this conference laid the foundation for the convening of the second forum. This is not only an objective need for the advancement of the cooperation mechanism, but also a concrete manifestation of the concept of extensive consultation, joint contribution and shared benefits. This conference increased the participation of all parties and demonstrated the

transparency and inclusiveness of the BRITACOM as an international platform.

#### 4.1.1 Brief Introduction

On November 6-8, 2019, the Multilateral Seminar of the BRITACOM was held in Beijing. Focusing on tax administration digitalization, participants reached a consensus on multiple issues such as the implementation of the Action Plan, the advancement of the BRITACEG, and the preparation of the Second BRITACOF.



The Multilateral Seminar of the BRITACOM



### 4.1.2 Major Participants

Altogether, about 30 people including Mr. Wang Jun, Chair of the BRITACOM Council and Commissioner of the State Taxation Administration of China, Ms. Tuma Adama Jabbi, Vice Chairman of the Council and Chairperson of National Revenue Authority of the Republic of Sierra Leone, and Executive Secretary of the BRITACOM Secretariat, Chairs of the task forces of the Action Plan, and some members of the Advisory Board attended the meeting.

### 4.1.3 Topics and Main Contents

#### 1. Consultations Between the Secretariat and Kazakhstan

In the afternoon of 6 November 2019, the Secretariat and Kazakhstan held working-level consultations on the overall arrangements of the second BRITACOF, agreed on the time, location, and topic of the conference, conducted in-depth discussions on basic issues, such as topic design and the agenda, sorted out outcome documents to be released, and divided responsibilities for the preparation of the forum. Besides, the two parties exchanged ideas with aspects to advancing the BRITACEG and the Belt and Road Initiative Tax Academy · Nur-Sultan. After the Seminar, the two parties signed the consensus-based minutes.

#### 2. The Multilateral Seminar

Firstly, participants of the Seminar discussed topics of the second BRITACOF. The Secretariat announced the consensus reached with the Kazakhstan after consultation and solicited opinions from all parties on the invitation of honored guests and keynote speakers of the online event,

so as to secure their support and cooperation. All participants expressed their endorsement for the overall arrangements of the second BRITACOF, offered their suggestions on the design and presentation of topics and the invitation of honored guests, and expressed their willingness to contribute to and participate in relevant work of the second BRITACOF.

Secondly, participants conferred on the development of the BRITACEG. Commissioned by the Chair of the BRITACOM, the Secretariat first introduced major progress of enhancing the capacity of tax administrations under the framework of the BRITACEG and the work plan for 2020. Representatives from Belt and Road Initiative Tax Academies in Yangzhou, Nur-Sultan, and Macao, China reported the development and progress in their academies. After discussion, they approved the Draft Program for the Construction of Belt and Road Initiative Tax Academies, which further standardized the operation of academies in the aspects of faculty, courses, students, training programs and so on.

Thirdly, they deliberated on topics of the task forces of the Action Plan. Chairs of task forces reported the structure, operation mode, and progress of each one and exchanged ideas over current difficulties and problems as well as key projects for the next stage. All parties discussed and approved the Work Program of Task Forces of Wuzhen Action Plan (2019-2021) (Trial) so as to develop a unified work procedure and templates for important documents such as conference minutes of task forces and further enhance the efficiency and efficacy of communication among members.





The Multilateral Seminar

### 3. Outcomes of the Multilateral Seminar

● Draft Plan for the Construction of the Belt and Road Initiative Tax Academies

● Work Program of Task Forces of Wuzhen Action Plan (2019-2021) (Trial)

## 4.2 Online Conferences

Since the outbreak of the COVID-19 pandemic around the world, the BRITACOM has taken the initiative and actively explored the online conference mode for all parties to exchange experiences in the special period of “fighting the epidemic with taxation power”, and to accumulate experience for regular and standardized online communication in the future. Since 2020, more than 20 online conferences of different levels and themes have been held, and the specific conferences are as follows.





#### 4.2.1 Online High-Level Conferences

##### 1. Virtual Meeting Themed “Responding to COVID-19: BRITACOM Perspective”

###### (1) Brief Introduction

On June 2, 2020, the online conference themed “Responding to COVID-19: BRITACOM Perspective” was held. Wang Jun, Chair of the Council of the BRITACOM and Commissioner of the State Taxation Administration of China attended the conference and delivered a speech. At the conference, participating parties shared their experiences and exchanged views on epidemic containment, economic development and international taxation, and put forward three initiatives to advance the BRITACOM and reached broad consensus.

###### (2) Participants

A total of about 100 participants, including heads of tax administrations from 36 jurisdictions and 7 international organizations and their representatives, 19 of whom were high-level representatives, attended the conference.

###### (3) Topics and Main Contents

The conference focused on sharing tax practices to support epidemic prevention and control and promote economic and social development. Representatives from various jurisdictions introduced their experiences and practices in combating the epidemic from the aspects of fiscal and monetary policies, tax incentives, tax administration methods, tax service initiatives and international cooperation. On the basis of deepening the exchange of experience, the Advisory

Board of the BRITACOM and representatives of international organizations and enterprises analyzed the impact of the epidemic on each jurisdiction and the effects of targeted policies.

###### (4) Outcomes of the Conference

Firstly, it further raised the profile of the BRITACOM. The conference set up a dedicated platform for the exchange and discussion of “tax measures to fight the epidemic”, and made the voice of the BRITACOM heard in the context of global public health crisis. Secondly, it promoted information sharing and practical cooperation. The conference gave full play to the unique advantages of the Advisory Board of the BRITACOM and representatives of international organizations and enterprises to carry out analysis of the impact of the epidemic on jurisdictions and the effect of targeted policies, helping to implement effective policies to tide over the difficulties together. Thirdly, it spurred the future development of the BRITACOM. At the conference, the Executive Secretary announced the progress and future planning of the BRITACOM. More cooperation projects will be launched through a series of online seminars to reach consensus and build strength to advance the BRITACOM.

News link: [https://www.britacom.org/xw\\_7086/jzdt/202006/t20200605\\_1105339.html](https://www.britacom.org/xw_7086/jzdt/202006/t20200605_1105339.html)

##### 2. Virtual Conference Themed “New Challenges, New Opportunities, New Development—Development Planning of Tax Digitalization in the Context of the Global Pandemic”

###### (1) Brief Introduction

On December 15, 2020, the online conference themed “New Challenges, New Opportunities, New Development—Development Planning of Tax Digitalization in the Context of the Global Pandemic” was held. Mr. Wang Jun, Chair of the Council of the BRITACOM and Commissioner of the State Taxation Administration of China attended the conference and delivered a speech. All parties exchanged ideas and suggestions on development plan of tax administration digitalization, and Council Members of the BRITACOM released important outcome documents to further build consensus and deepen cooperation.

## (2) Participants

More than 200 representatives from tax authorities of 47 countries (regions), 9 international organizations, as well as academia and industry, attended the conference, 35 of whom were high-level representatives.

## (3) Topics and Main Contents

The conference focused on the roles of tax digitalization in serving taxpayers, tax administrators and national governance, etc. Heads or authorized representatives of tax administrations shared their practical experiences in the development of tax digitalization in their jurisdictions, and representatives of international organizations and businesses discussed tax issues in the digital economy and the future development of tax digitalization from multiple perspectives based on their own resources.

The conference also featured a panel discussion with representatives from international organizations, including Vitor Gasper, Director of the Fiscal Affairs

Department of IMF, Marcello Estevao, Global Director of Macroeconomics, Trade and Investment of the World Bank, Pascal Saint-Amans (member of the Advisory Board of the BRITACOM), Director of the Center for Tax Policy and Administration of the OECD, and Christian Daniel Kaeser (member of the Advisory Board of the BRITACOM), Chair of the Tax Committee of the International Chamber of Commerce. Representatives exchanged views on the key issues that need to be considered by tax administrations in formulating digitalization strategies and how international organizations can play a role in helping tax digitalization, and put forward suggestions that are in line with the development of tax digitalization in BRI jurisdictions.

## (4) Outcomes of the Conference

Firstly, Council members of the BRITACOM agreed on and jointly issued the Joint Statement of the High-level Conference on Digitalization of the BRITACOM, reaching consensus in 15 areas on multilateral tax cooperation, tax digitalization development, and the advancement of the BRITACOM in the time of epidemic outbreak, which effectively provides guidance and clear direction to improve the digitalization of BRI jurisdictions, further boost the confidence of all parties and deepen practical cooperation. Secondly, it builds consensus on exchanges and cooperation to further promote the BRITACOM. As of this conference, a total of 675 representatives from 51 countries (regions), including the countries of vice-chairs the BRITACOM Council such as Kazakhstan, Sierra Leone, the United Arab Emirates, Uruguay, and international organizations,



the IMF, the World Bank, the OECD among others, participated in various types of online conferences of the BRITACOM, which vigorously promoted the cooperation of all parties and the development of the BRITACOM. Thirdly, we created featured programs of the conference. On December 7, the BRITACOM officially launched the “Cloud Theme Exhibition” on its official website, and tax administrations from eight jurisdictions participated in the exhibition, which jointly depicted a picture of tax digitalization in BRI jurisdictions at different development stages and on different paths.

News link: [https://www.britacom.org/xw\\_7086/jzdt/202012/t20201216\\_1112083.html](https://www.britacom.org/xw_7086/jzdt/202012/t20201216_1112083.html)

#### 4.2.2 Online Seminars

The BRITACOM has organized a serial of seminars on practical, relevant and hot topics like tax administration digitalization and tax treaties. By experiences sharing, question answering and discussing, the seminars probed into new trends and difficulties, and jointly promoted the modernization of the tax administrative system and governance capabilities.

##### 1. Virtual Seminars on Business Continuity in Response to COVID-19

###### (1) Brief Introduction

On the evening of July 30 and August 6, 2020, virtual seminars on Business Continuity in Response to COVID-19 were held. A total of 90 people attended the seminars. They came from tax authorities of 22 countries (regions), 7 international organizations, the BRITACOM Advisor Board, and a number of

academic institutions and multinational companies. Participants at the conference conducted sufficient exchanges and discussions on hot topics in taxation, such as how to ensure the continuity of taxation services and strengthen the digitalization of taxation services in the time of epidemic containment. The seminars are the first attempt to lay a foundation for consolidating a normalized dialogue platform for the BRITACOM.

###### (2) Topics and Main Contents

The Uruguayan tax authority highlighted the digital tools adopted by tax authorities to ensure the continuity of tax services and specific measures to stabilize domestic tax administration under the epidemic. The Singaporean tax authority introduced Singapore's “Smart Nation” plan and the concept of “no service is the best service” for tax services. The representative of the World Bank introduced common practices to enhance tax business continuity in the context of the current epidemic, and provided general recommendations on tax administration in line with the normalization of epidemic prevention and control. Representatives of the OECD Tax Administration Forum presented the latest research results of the BRITACOF and made relevant specific recommendations for countries with different national conditions. In the follow-up conference on August 6, experts answered questions from all parties in detail and provided information for follow-up research, and Chinese tax authorities shared their tax service initiatives taken in response to the epidemic. At the same time, questionnaire interactions were conducted on 15 issues such as publicity and counseling, tax-related consultation, tax payment, to comprehensively collect relevant

information from participating countries.

### (3) Outcomes of the Seminars

Firstly, the profile of the BRITACOM has been raised. Since the outbreak of the COVID-19 epidemic, the BRITACOM has always taken the initiative to strengthen communication and cooperation with all parties, and continue to deepen the construction of the cooperation mechanism, laying a solid foundation for enhancing its international influence and deepening international taxation cooperation. Secondly, the consensus on exchanges and cooperation among all parties has reached. The two seminars, highlighting problems and focusing on solutions, are conducive to BRI jurisdictions to seek tax service measures that suit their national conditions to fight the pandemic and promote development, and contribute to the global economic and social recovery. Thirdly, the future development of the BRITACOM has been fostered. Through in-depth and comprehensive discussions on tax administration digitalization, and analyzing of key topics and hot issues of general concerned, the seminars laid a solid foundation for the successful holding of the second BRITACOF.

New link: [https://www.britacom.org/xw\\_7086/jzdt/202007/t20200731\\_1107547.html](https://www.britacom.org/xw_7086/jzdt/202007/t20200731_1107547.html)

[https://www.britacom.org/xw\\_7086/jzdt/202008/t20200807\\_1107829.html](https://www.britacom.org/xw_7086/jzdt/202008/t20200807_1107829.html)

## 2. Virtual Seminars on Service and Administration of VAT in Digital Times

### (1) Brief Introduction

The virtual seminars on Service and Administration

of VAT in Digital Times took place on 15 October and 22 October 2020. A total of 95 representatives from tax administrations in 22 countries (regions), 6 international organizations, the BRITACOM Advisory Board, academic institutions and multinational companies attended the seminars. Participants focused on how to solve the problem of VAT administration in the context of digital economy through information technology, and exchanged experiences on the service and management of e-invoice, e-filing, big data applications, etc., in order to provide references and inspirations for all participants.

### (2) Topics and Main Contents

The National Tax and Customs Administration of Hungary introduced online cash registers and online invoice system in Hungary, aiming at promoting the process of e-invoice and economic digitization. The Spanish tax authority introduced specific measures to simplify tax compliance and improve tax authority's ability to reduce tax fraud by building a VAT-related information reporting system. PwC interpreted the UK's VAT digitization, real-time transaction information reporting system, and split payment mechanism. Korean National Tax Service shared their experiences in the popularization of e-invoice. In the follow-up conference on October 22, representatives from EY and ATAF discussed the impact of tax administration on indirect tax in digital times and presented their speeches on VAT considerations in the digital economy and cross border transactions. The Chinese tax authorities shared their experience in VAT reform and the application of information technology. Audience asked questions and exchanged views on the content



of the keynote speeches.

### (3) Outcomes of the Seminar

Firstly, the BRITACOM has been further leveraged. A dedicated platform for exchanges and discussions on the “fighting the epidemic with tax power” and a platform for pragmatic tax cooperation in the post-pandemic era have been established. All participating parties have contributed their parts, fully demonstrating the effectiveness of the BRITACOM as a multilateral platform. Secondly, the seminars have been more and more professional and pragmatic. The seminars covered a wide range of universal and targeted topics that could provide useful reference and in-depth enlightenments for all parties of the BRITACOM at different stages of development of tax digitalization and with different needs. Thirdly, the BRITACOM is gaining more and more experiences in organizing online conferences. The seminars demonstrates that the BRITACOM is well-organized and mobilized to hold high-level conferences and working-level seminars, and those experiences could be tapped into for organizing various online conferences.

News link: [https://www.britacom.org/xw\\_7086/jzdt/202010/t20201016\\_1110241.html](https://www.britacom.org/xw_7086/jzdt/202010/t20201016_1110241.html)

[https://www.britacom.org/xw\\_7086/jzdt/202010/t20201026\\_1110517.html](https://www.britacom.org/xw_7086/jzdt/202010/t20201026_1110517.html)

## 3. Virtual Seminars on Tax-Related Data Governance and Application

### (1) Brief Introduction

The virtual seminars on Tax-Related Data Governance and Application was held on 8 April and 15 April 2021. A total of 92 representatives from

tax authorities in 22 countries (regions) attended the seminars. Participants exchanged experiences and views on data collection and data platform building, data quality control and data security, tax data governance and application.

### (2) Topics and Main Contents

The Federal Taxation Service of Russia briefed participants on the country's tax-related big data and the development of digital platform, and shared the planning for future development. The Inland Revenue Authority of Singapore shared in detail data quality management from the perspectives of tax data sources, data collection principles, data quality standards, data governance structure, etc., and introduced its measures of data security protection in its tax administration system. In the follow-up conference on April 15, experts from the International Chamber of Commerce introduced the development, challenges, and practical principles of the continuous transaction control system in tax data collection. The Chinese tax authorities shared the development, significant advantages, personalized customization, and public services of the big data platform.

### (3) Outcomes of the Seminars

Firstly, the application of tax-related data governance has been improved. The seminars not only shared the advanced tax data governance and application experience of various countries from the perspective of tax authorities, but also introduced the considerations and concerns of tax-related data collection from the perspective of enterprises. The valuable sharing provided all parties of the BRITACOM with useful references and in-depth inspirations of tax-related data governance and

application at different stages and with different needs. Secondly, it marked the successful end of the series of online conferences on tax administration digitalization. Since July 2020, the BRITACOM, in view of hot issues of tax digitalization and in response to the needs of the BRI jurisdictions, has invited experts from representative jurisdictions, international organizations, and enterprises to share experiences and answer questions, which is highly praised by all the participants. Thirdly, the influence of the BRITACOM has been continuously improved. The series of conferences on tax administration digitalization have become a flagship product, providing a platform for exchanges and cooperation, so that all parties of the BRITACOM could have greater senses of gain, participation, and contribution.

News link: [https://www.britacom.org/xw\\_7086/jzdt/202104/t20210409\\_1116572.html](https://www.britacom.org/xw_7086/jzdt/202104/t20210409_1116572.html)

[https://www.britacom.org/xw\\_7086/jzdt/202104/t20210416\\_1116698.html](https://www.britacom.org/xw_7086/jzdt/202104/t20210416_1116698.html)

#### 4. Online Seminar on Tax Treaty

##### (1) Brief Introduction

The Online Seminar on Tax Treaty was held on 24 June 2021. More than 100 representatives from over 20 countries (regions) and 5 international organizations attended the conference. Against the backdrop of epidemic prevention, the BRITACOM Council Member Tax Administrations, experts and scholars exchanged experience in tax treaties and put forward relevant suggestions, aiming at working together to optimize the tax environment, which embodies the principle of extensive consultation,

joint contribution and shared benefits, as well as win-win cooperation of the BRI.

##### (2) Topics and Main Contents

Li Qiaolang, Director of Tax Treaty Division of International Department of STA, China, introduced measures that Chinese tax administration has taken in response to COVID-19 and positive contributions that those measures have made, and shared experiences in treaty negotiation and implementation during the pandemic. Dr. Hamed Nasr, head of the Department of Economics, with the Ministry of Finance of the United Arab Emirates shared their treaty network and experience in successfully signing and enforcing tax treaties during COVID-19 outbreak. Business representative Prof. Dr. Stef van Weeghel reflected on tax treaties between BRI jurisdictions and gave advice to the BRITACOM about how to promote the implementation of tax treaties among BRI jurisdictions; Prof. Jinyan Li and Prof. Guglielmo Maisto, presented the research of tax treaties in BRI jurisdictions during the COVID-19 epidemic and treaty rules on international transport. With the active engagement of all parties, participants raised questions and exchanged views on keynote speeches.

##### (3) Outcomes of the Seminar

Firstly, BRI jurisdictions have discussed and shared experiences of tax treaties, including all aspects of the negotiation, signing and implementation of tax treaties in the context of the pandemic. At the same time, many participants mentioned that the BRITACOM should attract more countries (regions) to join, and play a greater role in promoting tax cooperation among countries (regions). Secondly,



the seminar provides reference for follow-up conferences. The BRITACOM will continue to hold two seminars focusing on hot issues such as tax dispute resolution and the digitalization of tax administration, all practical topics concerned greatly by developing countries. These seminars will respond to the concerns of developing countries and share with BRI jurisdictions new developments of related topics in the context of the epidemic. Thirdly, this seminar accumulates valuable practical experience for the second BRITACOF. The Secretariat proceeded from the details, optimized the design of specific sessions, continuously improved the quality and efficiency of the operation, and effectively guaranteed the effect of the conference to reasonably design time span of the conference, to coordinate the needs of all parties in Q&A, and to deal with emergencies, so as to accumulate valuable practical experience for the second Forum to be held in September.

News link: [https://www.britacom.org/xw\\_7086/jzdt/202106/t20210625\\_1119154.html](https://www.britacom.org/xw_7086/jzdt/202106/t20210625_1119154.html)

#### 4.2.3 Conferences of Each Task Force

Through overall improvement, selection and integration of cases, each task force perfected theoretical review and summarized research findings. In order to complete the Interim Reports and the Final Reports with high quality, the Secretariat coordinated all task forces to hold interim report conferences and final report conferences in 2020 and 2021. At the conferences, chairs of each task force introduced work progress and overall situation of the work report, and solicited suggestions from participating parties to

revise the reports. In addition to the chair country (region) of the task force, 22 jurisdictions including Hong Kong, China, Angola, Mongolia, Singapore, Qatar, Bangladesh, Armenia, Peru, Djibouti, UAE, Iran, Slovakia, Georgia, Gambia, Somalia, Serbia, etc., and representatives from academic institutions and international organizations such as the International Bureau of Fiscal Documentation (IBFD) and the International Tax and Investment Center (ITIC) participated in the conference. Jeffrey Owens, member of the Advisory Board and Professor of Vienna University of Economics in Austria, Li Jinyan, Professor of Osgoode School of Law in York University in Canada, Professor Keith Van Lader from Leiden University in the Netherlands, Professor Steve Van Wigall, Head of Global Tax Policy at PwC, Philip Mills, Global Tax and Legal Leader at Deloitte, KPMG, and EY experts attended the conference.

News link: [https://www.britacom.org/xw\\_7086/jzdt/202108/t20210804\\_1120248.html](https://www.britacom.org/xw_7086/jzdt/202108/t20210804_1120248.html)

#### 4.2.4 The BRITJ Editorial Advisory Board Annual Meeting of 2020

The BRITJ Editorial Advisory Board held its annual working conference on September 24, 2020, attended by participants online and offline. A total of 19 editors at home and abroad participated in the conference, of which 9 editors participated on-site and 10 editors participated online. Wang Daoshu, Executive Secretary of the BRITACOM Secretariat and Vice Chair of the Editorial Advisory Board attended the conference and delivered a speech. Zhang Zhiyong, Chair of the Editorial Advisory Board, made a concluding speech. Members of

the Editorial Board, including Gao Peiyong, Vice President/Academician, Chinese Academy of Social Sciences, Deng Liping, Professor of Xiamen University/Xiamen National Accounting Institute, Pascal Saint-Amans, Director of the Centre for Tax Policy and Administration of the OECD, Daniel A. Witt, President, International Tax & Investment Center, Albert Baker, Global Policy Leader, Deloitte, and Christopher Sanger, Partner, Leader, Global Government and Risk Tax, and Tax Policy, Ernst & Young LLP, fully exchanged opinions on the first issue of the journal, topics of the second issue, the future development of the journal and responsibilities of the Editorial Board, etc., and reached a broad consensus. The conference has achieved positive results, and the influence and popularity of the journal has been further increased.



# Development of the BRITACEG

## 5.1 Background of the BRITACEG

The first BRITACOF was held in April 2019, marking the official establishment of the BRITACOM. As an important component of the BRITACOM, the BRITACEG aims to enhance cooperation and exchange among tax administrations of the BRI jurisdictions and jointly improve tax administration capacity through training courses, technical assistance, academic seminars and the development of knowledge products. The principles and strategies of the BRITACEG shall be aligned with and complement the experience and best practices of existing international and regional organizations in

tax capacity building.

The BRITACEG is the essential platform to meet the inherent needs of all parties involved in the BRITACOM to enhance their tax capacity and is also a major starting point to realize the sustainable development of tax governance in BRI jurisdictions. After the first BRITACOF, with the joint efforts of all parties, remarkable progress has been made in the development of BRI Tax Academies (BRITAs), BRITACEG training, and BRITACEG teaching team.

## 5.2 Progress of the BRITACEG

### 5.2.1 BRITAs

Based on the framework of the BRITACEG, BRITACEG members will leverage existing institutions and expertise to create standard tax academies stage by stage. With the coordination and promotion of the Secretariat, the development of the BRITAs in 2019 is as follows:

At present, the BRITACEG has established four academies in Yangzhou China, Nur-Sultan Kazakhstan, Macao, China and Beijing China to create a professional training platform. The BRITA

in Yangzhou undertook the main responsibility of training programs in Chinese, English and serves as the main venue for the BRITACEG. The BRITA in Nur-Sultan serves as the Russian training platform and conducted the first training program in Russian in November, 2019. The BRITA in Macao, China as the Portuguese tax training platform has come into operation and has carried out the first online training program in 2020. The BRITA in Beijing has gradually come into operation.



BRITA · Yangzhou



BRITA · Beijing



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### 5.2.2 Teaching Team

The BRITACEG is taking the opportunity of building the teaching team and BRITAs to establish a top-notch team of versatile, international, and modernized high-caliber talents with international vision and strategic thinking, so as to lay a solid foundation of talents for the long-term development of the BRITACEG training. We will fully motivate the enthusiasm of tax administrations, international organizations and academic institutions of the BRITACEG, give full rein to the expertise of the Advisory Board of the BRITACOM, and provide domestic and international tax talents with platforms to learn and exchange.

To further improve the mechanism for selecting, cultivating and using talents and accomplish training tasks with high quality, Chinese tax administration as the pioneer has launched the selection and training program and 35 tax officials have been selected as the first batch of lecturers with great professional and language ability.

### 5.2.3 Training Seminars

Since the first BRITACOF, the BRITACEG successfully held 26 training programs, of which 13 were organized offline, 12 in China and 1 in Kazakhstan, and the other 13 programs were held online. More than 1200 tax officials from 71 jurisdictions in six continents—Asia, Europe, Africa, North America, South America and Oceania—participated in the training.

In 2019, the BRITACEG has independently held or co-held 13 offline training programs on topics of “Tax Dispute Resolution”, “Model Tax Convention and Multilateral Instrument”, “Doing Business and

Tax Services”, “Digitalization of Tax and Finance in BRI Context”, and “Offshore Taxation” etc.

Since 2020, due to the impact of COVID-19, the training was organized online to the newly-launched training website of the BRITACOM. On the one hand, we coordinated our internal teaching resources, and launched a series of online training courses such as “Large Business Management”, “Tax Risk Management”, “Transfer Pricing” and “Taxpayer Services”. On the other hand, we fully mobilized external resources, extended the cooperation, and carried out high-quality online joint training programs. We have created high-quality cooperation projects by embedding the OECD and IMF projects under the BRITACOM training programs. We cooperated with the OECD and organized two online trainings programs on “Country-by-Country Report” and “Tax Treaties” and worked with the IMF to develop a training event on “Current International Issues in Tax Law Design”.

By precisely matching topics with the circumstances in BRI jurisdictions, we give enrollment priority to tax officials from jurisdictions with relevant needs, so as to effectively promote tax capacity building in a more targeted manner. By doing this, we also accumulate experiences for subsequent promotion and continuous improvement of training programs.

Apart from the said training programs, the BRITACEG also held seminars to create an international learning and communication platform. In-depth discussions on tax topics and practical experiences were conducted in the seminars by the teaching team of the BRITACEG, the Secretariat, and experts from the big four accounting firms, the OECD and other international organizations. They

shared views and exchanged ideas to seek solutions to common issues in the environment of the BRI jurisdictions.

#### 5.2.4 Course Design

Firstly, identify the topics of training courses. By means of questionnaires, surveys carried out by Chinese tax officials stationed abroad, discussions with outbound enterprises, we had a better understanding of the current status of tax administration capacity of BRI jurisdictions and collected cases of major tax concerns. On this basis, we will design and arrange courses adapting to the reality. The “3+N” training framework has been formulated. Specifically, “3” refers to three themes, i.e., tax dispute resolution, tax administration modernization, and taxpayer services, and “N” refers to the introduction of a series of tax hotspots based on the international economic situation and tax development trends. It is planned to take “VAT reform” as the first topic.

Secondly, optimize the curriculum system. The BRITACEG curriculum is composed of elementary, intermediate, and advanced levels. The elementary courses are mainly intended to popularize relevant basic knowledge; in the intermediate courses, case study and related content are added on the basis of the elementary courses to appropriately increase the difficulty of courses; in addition to increasing knowledge and difficulty, in the senior courses, expert lectures will also be invited to improve influence and quality of the training and visits of local tax service offices, representative enterprises and other projects will also be arranged. Elementary and intermediate courses are all planned to be carried out online, and

advanced courses offline.

Thirdly, forge international friendship jointly. To meet the demands of trainees from different cultural and social backgrounds of mutual understanding and communication, the BRITAs arranged diversified interactive activities such as ice-breaking, experience sharing, mutual learning, and city tour. Tax officials from BRI jurisdictions have enhanced mutual understanding through training programs and built up friendship in a short time, which facilitated policy coordination and people-to-people bond, cemented international friendship in taxation, and expanded the “circle of friends” for taxation.



## Task Forces

### 6.1 Background of Task Forces

To effect outcomes of the first BRITACOF and to chart the course of the BRI friendly and mutually beneficial cooperation on tax administration in the next two years on the theme of “Building a Growth-Friendly Tax Environment”, the BRITACOM parties jointly formulated and adopted by consensus the Wuzhen Action Plan to be implemented in the years from the end of the first BRITACOF to the beginning of the third BRITACOF.

In view of the positions of BRI jurisdictions and

the interests of relevant parties, it is critical that a robust framework is established to ensure the inclusive and effective implementation of the Wuzhen Action Plan (2019-2021). To this end, task forces have been formed to oversee the implementation of the Action Plan, namely, (i) Raising Tax Certainty; (ii) Expediting Tax Dispute Resolution; (iii) Enhancing Tax Administration Capacity; (iv) Streamlining Tax Compliance; and (v) Digitalizing Tax Administration.

### 6.2 Composition of Task Forces

To ensure the inclusiveness and representation of task forces, each Member TA will join one or more task forces. Observers are strongly encouraged to further their engagement through participation

in one or more task forces. The task forces will also draw upon the expertise of the BRITACOM Advisory Board, well-established research institutes around the world, and international organizations.

## Composition of Task Forces

Composition of Task Forces of Wuzhen Action Plan (2019-2021)				
Task Forces	Chairs	Tax Administrations/IOs/Academic Institutions		Advisors
		BRITACOM Members	BRITACOM Observers	
<b>Following Rule of Law and Raising Tax Certainty</b>	<b>Macao, China</b> Mr. Bruno da Silva 	<b>Macao, China</b> 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
<b>Expediting Tax Dispute Resolution</b>	<b>Indonesia</b> Ms. Dwi Astuti 	<b>Indonesia,</b> Algeria, Cambodia, Democratic Republic of the Congo, Djibouti, Hong Kong, 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
<b>Enhancing Tax Administration Capacity</b>	<b>Uruguay</b> Mr. Felipe Quintela 	<b>Uruguay,</b> 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



<b>Streamlining Tax Compliance</b>	<b>Cambodia</b> Dr. Seng Cheaseth 	<b>Cambodia,</b> Algeria, Democratic Republic of the Congo, Djibouti, Gambia, P.R. China, Samoa, Serbia, Slovakia, Somalia.	Armenia, Iran (Islamic Republic of), Qatar.	Pascal Saint-Amans Philip Mills
<b>Digitalizing Tax Administration</b>	<b>Kazakhstan</b> Mr. Talgat Mamayev 	<b>Kazakhstan,</b> 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

## 6.3 Objectives of Task Forces

### 6.3.1 Following Rule of Law and Raising Tax Certainty

We will build the BRITACOM official website into a knowledge-sharing platform to inform investors of the interpretation and application of tax laws.

We will conduct research on tax certainty to increase the predictability and consistency in the application of tax laws and tax treaties, as well as in tax administration practices.

We will provide taxpayers with regular training programs when new tax laws take effect so as to ensure that taxpayers are well-attuned to the new tax environment.

### 6.3.2 Expediting Tax Dispute Resolution

We will endeavor to provide taxpayers with good access to dispute resolution mechanisms including administrative reconsideration, legal remedies, and MAPs as provided for by tax treaties and other

necessary complementary remedies.

We will conduct questionnaire surveys to better understand cross-border tax disputes in the BRI jurisdictions by collecting further information on the types and causes of disputes; taking stock of the current procedures to resolve BRI tax disputes and recognizing the benefits and main deficiencies therein; and identifying best practices in BRI jurisdictions.

Recognizing the resource shortage and other constraints faced by tax administrations, we will follow a staged approach for minimizing and resolving tax disputes. The following are the actions to be taken in the coming two years.

- Establishing explicit internal tax administrative procedures to ensure clear and consistent interpretations of laws and regulations;
- Strengthening MAP functions with dedicated personnel;
- Drawing up a list of MAP contact points in the BRI tax administrations and publishing it on the BRITACOM website;
- Ensuring taxpayer's accessibility to MAPs;
- Extending tax treaty networks;
- Holding workshops to facilitate the negotiation and interpretation of tax treaties;
- Adapting MAP and improving relevant procedures to the situations found in the BRI jurisdictions; and
- Endorsing the minimum standards proposed under the Base Erosion and Profit Shifting ("BEPS") Action 14.

### 6.3.3 Enhancing Tax Administration Capacity

To upgrade the capacity of tax administrations to deal with complex international tax issues that arise in the BRI jurisdictions, we have created a network of training institutions throughout the BRI region. We welcome the inauguration of BRITAs in Kazakhstan, Macao, China SAR, and mainland China and look forward to more jurisdictions offering to create similar academies. This network of BRITAs will provide a solid base to train our tax officials in a multilateral environment including, where appropriate, allowing the participation of businesses.

We will conduct questionnaire surveys to identify the areas for capacity building and work out a short-term plan and a long-term blueprint for capacity building by taking into full consideration the needs of BRI tax administrations and the on-going work of international and regional organizations.

We will make good use of the BRITACEG as a platform for capacity building. A number of face-to-face instructor-led training programs will be provided by the BRITAs and other training institutions of Member or Observer TAs. Each BRITA will organize at least 2 seminars or similar activities each year under the coordination of the BRITACEG Director and the Secretariat. BRITAs in mainland China will organize 12 training programs each year focusing on major tax topics of common concern.

We will hold seminars, workshops and other forms of discussion and learning activities to share views and exchange ideas in a bid to seek solutions to the common issues that work in the environment of the BRI jurisdictions.



### 6.3.4 Streamlining Tax Compliance

We will assess current requirements for taxpayers to provide tax-related information and documentation with the aim to reduce unnecessary information reporting and documentation requirements in the long run.

We will endeavor to satisfy taxpayer requests for assistance including helping them understand their rights and obligations. Where any errors in the administration of taxpayers' affairs are made, we will correct them as soon as possible.

We will protect the confidentiality of information of taxpayers, establish procedures to mitigate potential privacy risks and share information with third parties only as permitted by law.

### 6.3.5 Digitalizing Tax Administration

We will conduct surveys among Member TAs on (i) the current stage of digitalization in the BRITACOM member jurisdictions; (ii) identifying legal, administrative and cultural barriers and tapping the full potential of new technologies to reduce compliance and administration costs and (iii) taking further actions.

We will endeavor to design and improve digitalization strategies and approaches on the basis of our own needs and in dialogue with businesses.

We will examine the feasibility of pilot projects for digitalization while taking into consideration our specific and most pressing needs.

We will assist each other in upgrading information systems and training staff.

## 6.4 Progress of Task Forces

### 6.4.1 Setting the Direction to Clarify Goals

Under the leadership of chairs, task forces have strictly implemented various tasks, actively explored methods to achieve their operational goals, and set goals for different stages with the assistance of the Secretariat to promote the work with plans and priority since their establishment. In the first year, the task forces focused on basic theoretical researches, including collecting and analyzing the status and problems in tax administration in BRI jurisdictions, presenting best practices of some countries (regions), and initially proposing targeted suggestions, provided Member TAs with beneficial reference to enhance tax administration capacity and better implement the Action Plan, and issued

the Interim Report. In the second year, the task forces laid stress on progress evaluation, including investigating and evaluating the implementation of the Action Plan by members of task forces. Task forces further improved and enriched the suggestions proposed in the first year by analyzing outcomes of countries (regions), and established a preliminary system and pattern suitable to solve tax administration problems in BRI jurisdictions and issued the Final Report of the task force.

### 6.4.2 Consolidating the Foundation to Pursue Researches

In order to get a comprehensive picture of the development of tax administration in BRI jurisdictions and to achieve the first-year goal of

the Action Plan, five task forces jointly designed a questionnaire for tax authorities. The questionnaire consists of 76 questions in six parts, including basic information, tax certainty, tax dispute resolution, tax administration capacity building, streamlining tax compliance, and digitalizing tax administration. It has been sent by the Secretariat to member TAs, observers, and some jurisdictions participating in the first BRITACOF, and 39 questionnaires have been returned.

Meanwhile, to further learn the current specific judicial practice of tax dispute prevention and resolution, and confirm the tax administration capacity status, needs and other issues in BRI jurisdiction, the Task Force on Expediting Tax Dispute Resolution and the Task Force on Enhancing Tax Administration Capacity respectively designed special questionnaires under the guidance of their chairs, with an aim to conduct in-depth investigations on member TAs of the BRITACOM.

In addition, in order to have a comprehensive understanding of tax certainty and tax dispute resolution, the Task Force on Raising Tax Certainty and the Task Force on Expediting Dispute Resolution jointly designed a questionnaire for enterprises to explore the problems existing in BRI jurisdictions from the perspective of taxpayers, and laid a solid foundation for proposing targeted solutions.

#### **6.4.3 Forging Synergies to Enrich Research Results**

On top of a comprehensive understanding of the survey results, task forces also sent representatives to participate in seminars organized by the Secretariat, convened internal seminars, held discussions with

multinational enterprise, collected information of tax administration status, analyzed the progress and challenges of 5 key aspects in BRI jurisdictions, and proposed corresponding solutions from multiple perspectives, as detailed below:

The Task Force on Raising Tax Certainty presents effective measures and main practices to enhance tax certainty in BRI jurisdictions from perspectives of framing scientific tax policy and designing administration system, optimizing tax legislation, preventing tax dispute, enhancing tax administration capacity, strengthening tax law interpretation, setting up advisory groups or committees, and issuing tax law guidelines. These measures aim to provide solid tax support for the development and promotion of trade and investment under the “Belt and Road Initiative”, and better serve the development of BRI jurisdictions.

The Task Force on Expediting Dispute Resolution studied the practices and characteristics of tax dispute resolution of Member TAs from two perspectives: tax authorities and taxpayers. The Task Force has provided practical cases in third-party review, the establishment of tax tribunal and full-time institutions for MAP, and the introduction of alternative measures, etc., and proposed measures to expedite tax dispute resolution in line with their economic development situation.

To accelerate the establishment of a capacity building platform for improving the business environment of the BRI jurisdictions, the Task Force on Enhancing Tax Administration Capacity analyzed the results of the questionnaire and the effective measures and practical cases of BRI jurisdictions in enhancing tax administration

capacity and explored plans to enhance the capacity building of tax administrations in BRI jurisdictions from the perspectives of building BRITAs, fostering the teaching team, training and teaching, and program design, etc.

The Task Force on Streamlining Tax Compliance focused on current practices of various countries and the analysis of their status quo, learned from the advanced experiences to serve the development of BRI jurisdictions. The Task Force sought a mode of streamlining tax compliance suitable for the BRI jurisdictions from the perspectives of simplifying taxation processing, establishing service-oriented goals, introducing electronic taxation, and simplifying taxation processing against the COVID-19 pandemic.

The Task Force on Digitalizing Tax Administration demonstrated the best practices of tax administration digitalization in countries at different development stages and searched applicable directions to improve the digitalization of tax administration from the perspectives of planning and construction of digitalization, tax administration digitalization, taxation service digitalization, tax-related data governance, new technologies in taxation, tax administration digitalization under the background of COVID-19 epidemic, etc.



## BRITACOM Website and Journal

### 7.1 Official Website of the BRITACOM

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 launched the official website of the BRITACOM in collaboration with other parties (The URL of the website: [www.britacom.org](http://www.britacom.org)). In line with actual needs, the website has set up a column on combating the COVID-19,

continuously improved functions of special columns, consultation and conference services, launched a questionnaire channel, and cross-linked with 27 countries (regions) and international organizations to continuously increase the influence and popularity of the website. By July 2021, the website has registered more than 62,000 pageviews by visitors from 111 countries (regions).

### 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 experiences in tax administration and best practices, and establish a bridge between taxpayers and tax administrations in BRI jurisdictions, the Secretariat regularly publishes the BRITJ from 2020. It is a biannual journal in both electronic version and print version. At present, three issues have been published, the topics of which are “Responding to COVID-19”, “Digital Transformation” and “Improving Tax Environment”.

As an important knowledge product of the

BRITACOM, the BRITJ is also an important platform for communication and cooperation of the BRITACOM. In order to highlight the characteristics of “Belt and Road Initiative” and benchmark with first-class publication standards, the Editorial Department of the journal held the “online” + “offline” annual conference of the editorial board in September 2020, which systematically reviewed achievements of the first issue, clarified the direction of the journal’s development, deepened the understanding of the responsibilities of the Editorial Board, and determined theme planning and overall content arrangements for future issues. At the meeting, members of the Editorial Board cherished the opportunity to communicate, spoke enthusiastically on topics of concern, actively

participated in the questionnaire interaction, and shared ideas on the development of the journal. They also expressed their appreciation to the BRITJ for creating a platform for communication and exchange, and looked forward to exchanging ideas face-to-face after the COVID-19 epidemic. After the meeting, online media were leveraged such as the official website of the BRITACOM, the official website and WeChat public account of China Taxation Magazine House to release news reports and video images of the meeting to promote information sharing, which received wide attention and praise from all walks of life and further expanded the influence of the BRITJ to enhance tax communication.

# Advisory Board

## 8.1 Brief Introduction to the Advisory Board

### 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 should be appointed by Chair of the Council for a three-year term of office and eligible for re-appointments.

At the first BRITACOF, Chair of the Council appointed 11 world-recognized tax experts to join the Advisory Board. Since then, the Secretariat have 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 14 members.

### 8.1.2 Work 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 jointly building the BRITACOM in an effective manner.

Firstly, join the task forces of the Action Plan.

With the further development of the BRITACOM, 11 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, took the initiative to contact the Chair and members of task forces to help with the questionnaire design and result analysis, and provided data support, typical cases, forward-looking ideas and professional suggestions to the interim report of the task forces.

Secondly, help with the preparation for the second BRITACOF. Focusing on the theme of Tax Digitalization, a total of 7 members of the Advisory Board have engaged in the task force of digitalization. In light of international developments, they took advantages of their expertise, keen perspectives and cutting-edge vision to advise on topic selection and guest invitation of the BRITACOF. They were also invited to play important roles such as topic moderators and keynote speakers, helping turning the BRITACOF into a platform integrating experience sharing, mutual learning, and professional discussion.

Thirdly, contribute to the Belt and Road Initiative Tax Journal (BRITJ). Based on their extensive theoretical and practical experience as well as



enthusiasm for academic research and creation, the Advisory Board strongly supported the first issue of the BRITJ and contributed nine 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 of the Advisory Board (In alphabetical order)



**Christian Kaeser** is the Chairman of ICC. He is the Corporate Vice President & Global Head of Tax of Siemens AG, responsible for global tax strategies and tax risk management for the Siemens Group. He is the member of the Executive Committee of International Fiscal Association and the president of the German Branch of IFA. He has extensive tax-related experience in M&A restructuring and transfer pricing and has authored numerous research and review articles on the German tax system and international taxation. He received an MBA from the University of Lausanne, Switzerland.



**David Linke** is the Global Head of Tax and Legal for KPMG International and the 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 KPMGI in terms of tax policy as it pertains to various bodies including the OECD, EU and other supra-national organisations. 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 Government on tax and economic policy. He has over 19 years' experience in tax advisory, particularly in the area of international and M&A tax. David holds a Bachelor's degree in Economics and Laws. He is the member of Institute of Chartered Accountants in Australia and a Fellow of the Tax Institute.



**Guglielmo Maisto** is a professor of international and comparative tax law at the Università Cattolica di Piacenza. He is the President of the Italian Branch of the International Fiscal Association, Chair of the European Region of the International Fiscal Association. He acted as a consultant to the Ministry for European Community Affairs and was a member of the EU Joint Transfer Pricing Forum on transfer pricing. He is a member of several law societies and of the editorial board of various tax legal journals. He authored several books and articles with special reference to international taxation with special emphasis on taxation of income derived from the operation of ship, aircraft and road transportation in international traffic.



**H. David Rosenbloom** is the Director, International Tax Program, 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.



**Jeffrey Owens** is the Director, WU Global Tax Policy Center (WU GTPC), Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU). He is an advisor to the European Investment Bank, World Bank and a number of regional tax administration organizations. Jeffrey has membership of the Institute of Management Accountants, UK and the International Institute of Public Finance. For over 20 years, Jeffrey led the OECD tax work, initiated the dialogue with the G20 on taxation and oversaw the G20 and OECD initiative to improve tax transparency, laying the foundation for the Base Erosion Profit Shifting (BEPS). 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** is a Professor of Tax Law of 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, 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, and International Taxation in China, and so forth.



**Kate J. Barton** is the Global Vice Chair – Tax, Ernst & Young (EY). She has more than 33 years of experience serving some of EY's largest clients. She has been involved in all aspects of the tax practice, including strategy and operations, people development, client relations, quality control, risk management to bring new services to market. She has actively engaged in program of Negro career network, gender equality in the workplace, employment of youth from inner-city, contributing to the EY's global diversity and inclusiveness, which has a public influence. She received a J.D. from Boston College Law School and an LL.M. in Taxation from Boston University School of Law.



**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, has held visiting professorships at many universities abroad. He is a frequent speaker at foreign conferences, congresses, seminars, etc. He is the Honorary Member of IFA and actively participates and organizes relevant stuffs. 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.





**Pascal Saint-Amans** is the Director, Center for Tax Policy and Administration, OECD. He played a key role in advancing the OECD tax transparency agenda. He was appointed Head of the Global Forum Division, created to service the Global Forum on Transparency and Exchange of Information for Tax Purposes, a program with the participation of over 100 countries. 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** 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.



**Philip Mills** is the Global Leader of Deloitte for Tax & Legal and a member of the Global Executive. He is the Deloitte Lead Client Service Partner (“LCSP”) for a number of European headquartered private equity houses. He is also the lead advisory partner for one of the world's largest multi-asset class managers. He has an extensive experience and focuses on M&A tax, particularly on Private Equity, Real Estate and Hedge Funds. In recent years, he has worked on some of the most significant, large and complex European transactions and focused on assisting UK public companies, large multinationals and portfolio companies.



**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 the member of the Fiscal Reform Taskforce.



**Stef van Weeghel** is the Global Tax Policy Leader, PwC and is also the professor of international tax law at the University of Amsterdam. Stef 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 expert before both chambers of the Dutch Parliament and appeared before the TAXE and PANA Committees of the European Parliament. He was the Chair of the Permanent Scientific Committee of IFA and Chair of the Dutch branch of IFA. He also chairs the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD). 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 in 1990 and received a doctorate in law from the University of Amsterdam in 1997.



**Stefano Grilli** is a Professor of International Tax Law at the University of Bicocca, Milan. He is also the Partner and Head of Tax Practice at GIANNI, ORIGONI, GRIPPO, CAPPELLI & PARTNER. He is the lecturer at Advanced Studies in University of Leiden, University of Amsterdam, IFA, IBFD and other organizations. His research focuses on Italian Corporate Income Tax, EU Tax Law, Tax Treaties, Transfer Pricing, etc., and he writes a large number of relevant articles and books. He received Ph.D. (2012) at the University of Bergamo on International and European Tax Law.