



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Significance and Relevance of the BRITACEG Curriculum System

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INTRODUCTION

- Good Morning, Good Afternoon and Good Evening Everyone, wherever you are based!
- My name is Rup Khadka. I am from Nepal.
- First of all, I would like to take this opportunity to thank the BRITACOM Secretariat for inviting me to join the BRITACEG Curriculum System session of the Virtual Meeting today.
- BRITACEG has developed ***The BRITACEG Curriculum System Version 1.0.***
- I am pleased to have contributed to the development of the curriculum.



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CURRICULUM'S THEMES AND THEIR RATIONALE

- **Tax System:** Tax officials need to understand the basics of the tax system that they are responsible for implementing.
- **Tax Administration & Digitalization:** Tax officials need to be well versed with the ins and outs of the tax administration as well as the digitalization that has become an integral part of modern tax administration.
- **Tax Environment and Taxpayer Service:** Creation and optimization of the tax environment and taxpayer service are crucial for raising the level of voluntary compliance amongst taxpayers.
- **Tax cooperation:** Tax Cooperation is necessary to enhance the capacity of tax administration to strengthen international cooperation and inter-organizational collaboration.



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THE COVERAGE OF CURRICULUM

The BRITACEG courses are divided into three levels as follows:

- Elementary – basics: Meant for new entrants to the tax administration and focuses on basic theories of taxation.
- Intermediate – expertise: Designed for mid-career level tax officials with some work experience. It is intended to improve their professional skills and includes case studies and seminars.
- Advanced – foresight: Relevant for experienced tax professionals to enhance their overall application abilities and skills through in-depth discussions of frontier tax issues and sharing of advanced administration.



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TARGET GROUP OF THE CURRICULUM

- The BRITACEG Curriculum System is designed to train tax officials from the BRI jurisdictions.
- The target group includes tax officials of all levels.



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RELEVANCE AND SIGNIFICANCE OF THE CURRICULUM (I)

- The development of the BRITACEG curriculum is timely and important.
- Many BRI countries have low tax to GDP ratio due also to the design and implementation problems of their tax systems.
- It is important to generate additional revenue by designing and implementing a proper tax mix.
- The BRITACEG has been instrumental in contributing to a growth-friendly tax environment through cooperation on tax administration in the region, and is expected to contribute in shaping the global tax governance system.



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RELEVANCE AND SIGNIFICANCE OF THE CURRICULUM (II)

- BRITACEG serves as a platform for the BRI tax jurisdictions to share knowledge and build capacity.
- It promotes mutual enhancement of tax administration capacity and a growth-friendly tax environment by carrying out tax training programs, engaging in communication and exchanges as well as sharing tax administration experience and best practices.
- The curriculum system strikes a balance between theories and practice and courses are oriented to help tax officials handle their responsibilities properly, effectively and efficiently.
- The curriculum covers various courses of basic, intermediate and advanced levels, and are meant to maintain a level of uniformity in the training and learning process.



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RELEVANCE AND SIGNIFICANCE OF THE CURRICULUM (III)

- The curriculum is not meant to compete or replace the existing systems of the BRI countries but to complement.
- The curriculum will contribute to fill capacity gaps in those BRI countries that are lagging behind in carrying out sufficient capacity building initiatives.
- Efficient and well trained tax officials will not only be able to implement the current tax regime effectively but can also help strengthen the tax policy design by providing valuable inputs to their respective government agency responsible for tax policy, generally the MOF.



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NEXT STEPS

BRITACEG Curriculum system will be expanded in the days to come to include:

- detailed list of topics to be taught
- lesson plans
- resources
- training methods
- pre- and post-test
- evaluation process



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FINAL WORDS

- The curriculum is not static.
- It will regularly be revisited and updated to reflect:
 - the innovations in tax theories and practices,
 - course demands,
 - participant feedback, and
 - the current needs of the tax administration of the BRI tax jurisdictions.



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THANKS