



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Significance and Relevance of the BRITACEG Curriculum System

Christian Kaeser, Chairman, ICC Tax Commission

General benefits of the BRITACOM Curriculum

- Tax certainty is more important for cross border trade and investment than tax benefits
- Consistency in interpretation and application is key for Cross Border Trade and Investment
- Certainty and Consistency help avoiding disputes thus increasing efficiency for tax authorities and taxpayers
- Joint understanding of issues helps to create a „BRITACOM “ mindset and „BRITACOM “ best practices thus promoting the BRITACOM idea
- Curriculum is one platform to enhance efficiencies for tax authorities to cope with new and upcoming business models and other global tax challenges



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Specific benefits of the BRITACOM Curriculum Version 1.0

- Curriculum designed in a balanced way, including the relationship between tax authorities and taxpayers
- Transparency of the Curriculum helps understanding
- Four topics well chosen and well detailed out
- Good mixture of theoretical and practical elements



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Potential further topics for the BRITACOM Curriculum

- IAS 12: Accounting for income taxes – a matter which is not directly tax but of increasing relevance because of Pillar 2 recruiting ist rules from IAS 12
- New Business Models – understanding the development of new business models esp. in the area of software and platform business to enable tax authorities to come up with the correct assessments



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

THANKS