



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# BRITA•Macao

## Achievements and future plans

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# Part 01

# 2025 achievements



### Training and Collaboration

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- Held 4 in-person training programs for Portuguese-speaking countries, including Angola, Brazil, Cabo Verde, Guinea-Bissau, Equatorial Guinea, Mozambique, Portugal, São Tomé and Príncipe, and Timor-Leste.
- A total of 66 professionals participated.
- Topics covered: Transfer Pricing, Business Restructuring, International Tax Transparency, and Exchange of Information.
- One special program included 2 top tax experts from the OECD as guest instructors, raising the program's quality and standards.





## Practical Engagement and Site Visits

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- Organized multiple visits to key sites in the Greater Bay Area:
  - Hengqin Study and Exchange Visit, including the Huafa Cross-border E-commerce Park, the Hengqin Guangdong-Macao In-Depth Cooperation Zone Planning Exhibition Hall and the Hengqin Tax Bureau's Smart Tax Service Hall etc.
  - Shenzhen and Qianhai Tax Bureau
- Purpose:
  - Observe policies, infrastructure, and development opportunities.
  - Help participants share China's experience and promote investment in their countries.





# Part 02

# 2026 plans



## On Site Training Programs

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### ■ May 2026

- The 2025 Update to OECD Model Tax Convention
  - Understand latest developments and trends in international taxation
  - Includes practical case studies
- Designing a Tax Treaty Policy
  - Current best practices and the practical aspects of treaty formulation





## On Site Training Programs

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### ■ October 2026

- The Revised Global Minimum Tax Framework: The Side-by-Side System
  - Deepen understanding of recent international reforms
- Reconsidering Tax Incentives in Light of the New Framework
  - Examine strategic implications on tax incentive policies





# Part 03

# Paving the way forward



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



### Primary Objectives



Enhance regional expertise

ONE

Foster knowledge exchange among professionals

TWO

Ensure effective implementation of international tax standards

THREE



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



### Key Initiatives



Expand network  
of expert  
instructors

Continuously  
refining  
curricula to  
meet evolving  
needs

Enrich field  
trip  
experiences

ONE

TWO

THREE



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# THANKS