



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

BRITA•Macao

Achievements and future plans

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Part 01

2025 achievements



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Training and Collaboration



- 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.





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Practical Engagement and Site Visits

- 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



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On Site Training Programs



■ 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





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On Site Training Programs



■ 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



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Primary Objectives



Enhance regional
expertise

ONE

Foster knowledge
exchange among
professionals

TWO

Ensure effective
implementation of
international tax
standards

THREE



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Key Initiatives



Expand network
of expert
instructors

ONE

Continuously
refining
curricula to
meet evolving
needs

TWO

Enrich field
trip
experiences

THREE



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THANKS