



Improve Cross-Border Taxpayer Service with a Focus on Tax Certainty

Pathways and Global Practices to Enhance Tax Certainty

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Core Value Philosophy

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Blueprint for an Integrated Cross-Border Tax Service System



Part 01

Core Value Philosophy

Profound Changes in Global International Tax Rules

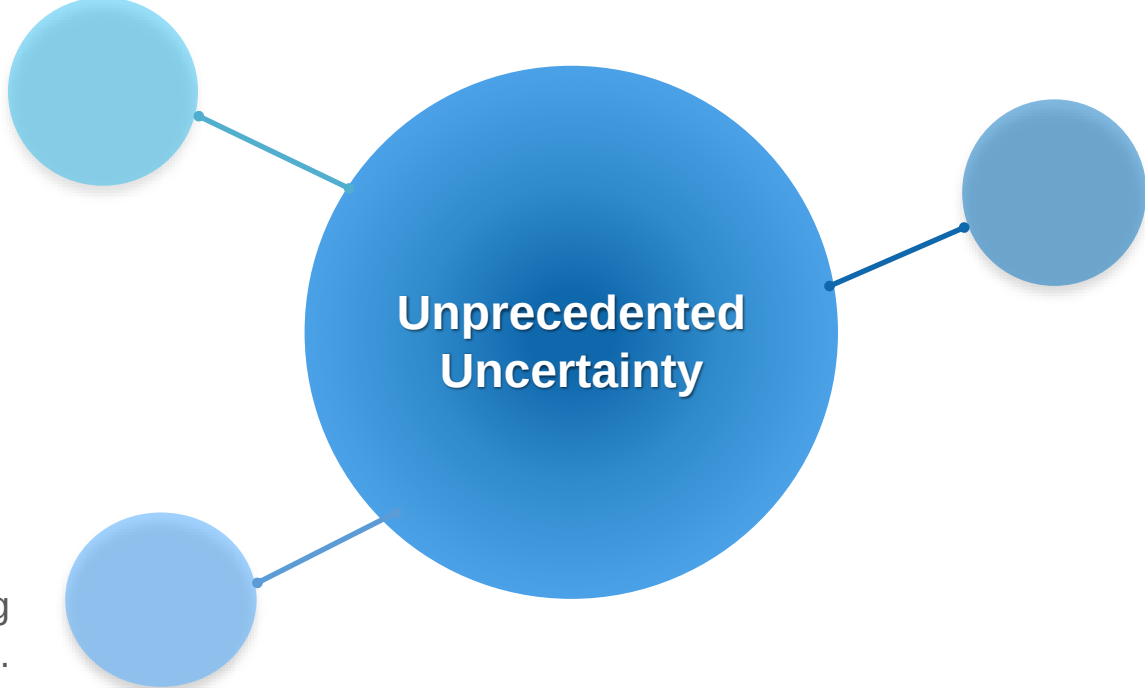
Rule Overhaul

The Two-Pillar Solution has been fully rolled out, fundamentally reshaping international tax allocation rules.

Digital Economy

The digital economy is redrawing the boundaries of tax jurisdiction.

Unprecedented Uncertainty



Complex Value Chains

The global value chains of MNEs are becoming increasingly complex, complicating the tax treatment of related-party transactions and intangible-asset flows.



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Dual Goals: Attracting Foreign Investment and Supporting Outbound Investment

Multiple Compliance Burdens

Multinational enterprises are subject to the tax laws of both their home countries and the countries where they operate, as well as bilateral tax treaties. The threefold challenges of rule conflicts, information asymmetry, and frequent policy adjustments remain acute.



BRITACOM's Balancing Approach

Guided by tax certainty, BRITACOM integrates the practical experience of both developed and developing economies to balance two core priorities: attracting foreign investment and protecting the overseas operations of local enterprises.



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Part 02

Practical Improvement Pathways

Translating Tax Certainty into Action



Legislative Rules



Interpretation of Enforcement Policy



**Advance Certainty
Services**



Certainty for Key Taxpayers
- Dedicated Support for Large
Enterprises



Certainty for Key Matters
- Services for High-Risk Transaction Categories



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Part 03

Typical Cases

Legislation is the Cornerstone of Tax Certainty

Creating a stable, transparent, and predictable environment at the legislative level to strengthen investor confidence.



Gabon

Enshrined tax incentives for special economic zones in statute law and established "grandfather clauses" to eliminate policy fluctuation risks.



Singapore

Established a public consultation mechanism for tax law revisions, swiftly translated the OECD Pillar 2 global minimum tax into domestic legislation, achieving legislative transparency and a smooth transition.



Australia & USA

Maintains a fully open and searchable national tax law database to ensure complete transparency.



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Unifying Interpretation Standards and Breaking Communication Barriers

Unify Interpretation Benchmarks

Publish Interpretation Documents

Localization Adaptation

UK-International Manual

The manual publicly presents HMRC's interpretation logic on tax laws, treaties, and precedents, turning implicit internal enforcement rules into transparent regulations that enterprises can consult, anticipate, and follow.

Uganda-Bilingual Tax Guide

The bilingual (Chinese-English) Uganda Tax Guide, jointly compiled by the Uganda Revenue Authority (URA), the Chinese Embassy in Uganda and the Sino-Uganda Chamber of Commerce, serves as an exemplary practice for developing countries seeking to enhance interpretive certainty.



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Enhancing Efficiency through Targeted Support: Advance Certainty & Certainty for Key Taxpayers and Key Matters

Advance Certainty



UK two-tier service system

CCM (Customer Compliance Managers) for proactive communication.

ATCS (Advance Tax Certainty Service) for major investment projects worth over one billion pounds.

Large Multinational Enterprises



Brazil CONFIA Program

Based on voluntary certification, enterprises and tax authorities jointly draft annual compliance work plans.

High-Dispute Areas: Transfer Pricing



India "Safe Harbor"

Introduced statutory "Safe Harbor Rules" to provide certainty for related-party transactions.



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

China's Original Model "Tax Express"

“Information Express, Policy Express, Service Express”



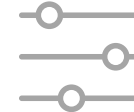
Information Bridge

Regularly update country-specific investment taxation guides and release monthly global tax policy briefings to bridge the information gap.



Dedicated Support

Assign dedicated project liaisons to key projects to provide end-to-end one-on-one support, advancing tax advisory to the initial investment-structure design phase.



Multilingual Service

Rely on the multilingual hotline of the national-level 12366 International Tax Service Center to eliminate language barriers.



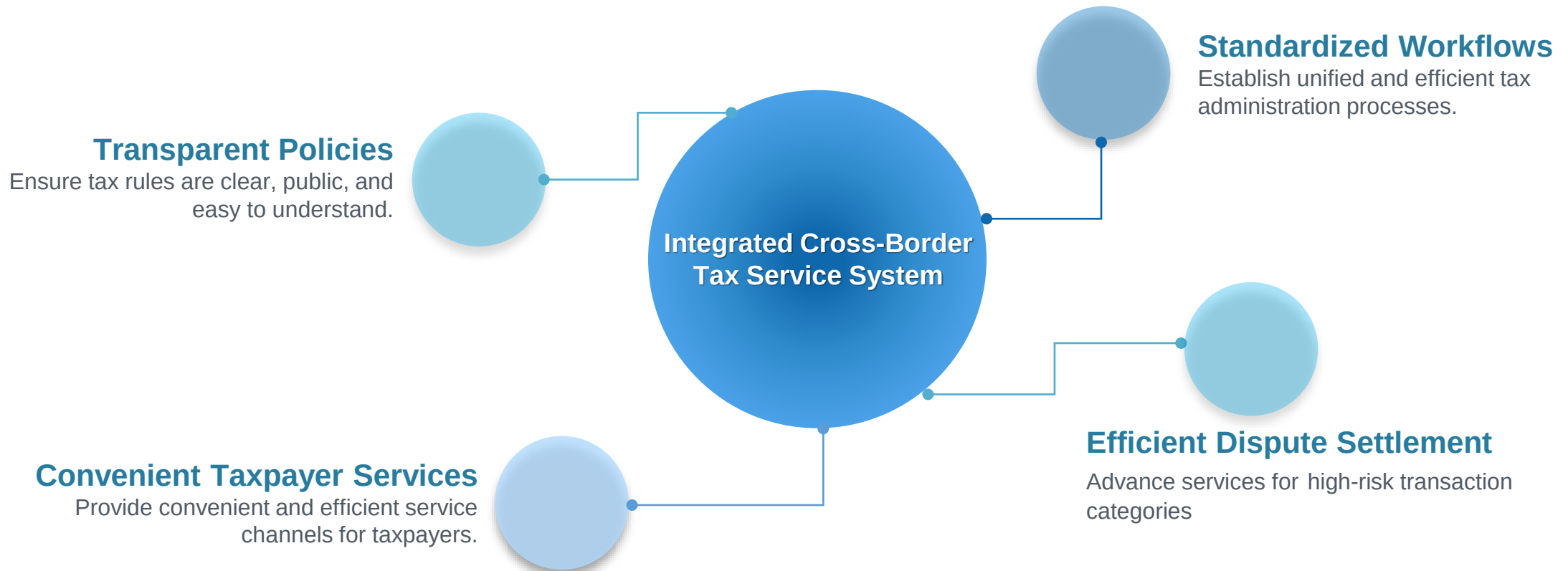
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Part 04

Future Outlook

Focusing on Integrated Full-Lifecycle Governance



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Thank You!