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

Pathways and Global Practices to Enhance Tax Certainty

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Part 01

Core Value Philosophy

Profound Changes in Global International Tax Rules

Unprecedented Uncertainty

Rule Overhaul

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

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.

Digital Economy

The digital economy is redrawing the boundaries of tax jurisdiction.

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.

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

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.

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.

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.

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.

Part 04

Future Outlook

Focusing on Integrated Full-Lifecycle Governance

Integrated Cross-Border Tax Service System

Transparent Policies
Ensure tax rules are clear, public, and easy to understand.

Standardized Workflows
Establish unified and efficient tax administration processes.

Convenient Taxpayer Services
Provide convenient and efficient service channels for taxpayers.

Efficient Dispute Settlement
Advance services for high-risk transaction categories

BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM

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Thank You!