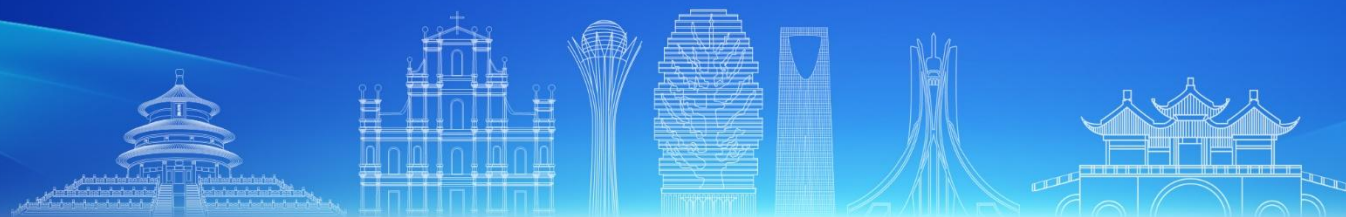


BRITAS' ROUNDTABLE

"一带一路"税务学院院际交流活动



BRITA • Macao





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01

Introduction

1.1

Our Role Under BRITACEG

- BRITA Macao – One of Six BRITACEG Training Institutions
- Provides a platform for:
 - ◆ Facilitating dialogue
 - ◆ Strengthening tax cooperation
 - ◆ Improving capacity building for jurisdictions



1.2

Our Primary Objective

- Operates alongside the Financial Services Bureau of Macao (DSF)
- A Multilingual, International Bridge for Lusophone Jurisdictions
- Acts as a bridge between China and Portuguese-speaking countries



02

**Training Overview & Statistics
(2023–2025)**

2.1

Standards & Focus of Our Training

- Standard: Abides with BRITACEG (or Curriculum Version 1.0)
- Four Focus Areas (overview):
 - ◆ Linguistic & Regional Bridge
 - ◆ Capacity Building & Standardization
 - ◆ Promoting Tax Certainty
 - ◆ Innovation & Digitalization



2.2

Linguistic & Regional Bridge – Key Achievements

- Bridge tax administrations across Belt and Road Initiative jurisdictions
- Provide high-quality, tailor-made tax training programs
- Courses delivered in Portuguese by expert lecturers in international tax matters
- Training Statistics (2023–2025):
 - ◆ 15 courses total
 - ◆ 12 onsite courses
 - ◆ 3 online courses



2.3

Linguistic & Regional Bridge - Course Topics Covered

- BEPS Action Plan
- Transfer Pricing
- Anti-avoidance Rules
- Prevention & Resolution of International Tax Disputes
- Avoidance of Double Taxation
- Tax Transparency
- Information Exchange & Security
- And other relevant subjects



Linguistic & Regional Bridge – Purpose & Training Statistics

Purpose: Provide in-depth exposure to conceptual and practical issues relevant to the BRITACOM initiative

Course Participation & Completion (2023–2025)

- Onsite courses: 3–4 days (within one week)
- Total participants: 298
 - ◆ 59% onsite
 - ◆ 41% online
- Successful completions: 206 completed with certificates issued



Capacity Building & Standardization - Standardizing Training & Career Progression

- Goal
 - ◆ Standardize training
 - ◆ help tax officials progress from foundational to advanced levels of expertise
- Alignment
 - ◆ Teaching follows the globally recognized BRITACOM framework
- Categorization
 - ◆ Courses are categorized at various levels to serve officials at different career stages



2.6

Capacity Building & Standardization - Quality Control & Future Outlook

- Quality Control
 - ◆ Courses gears towards Curriculum Version 2.0
- Looking Ahead:
 - ◆ Monitor international developments closely
 - ◆ Keep courses updated with latest global tax reforms
 - ◆ Prepare for Curriculum Version 2.0 as BRITACOM evolves



Promoting Tax Certainty

- Chair of the Task Force for raising tax certainty under the Hong Kong Action Plan (2025–2027)
- Commitment:
 - ◆ To reduce compliance risk for businesses operating along the Belt and Road
 - ◆ To train officials in Mutual Agreement Procedures (MAP) and Advance Pricing Agreements (APAs) to prevent double taxation



- Collaboration with HengQin Campus promotes the Macao-HengQin Linkage in:
 - ◆ Finance and taxation
 - ◆ International exchange
- Complementary benefits & cross-border collaboration achieved through integration of educational resources
 - ◆ HengQin: Sophisticated Smart Tax practice scenarios
 - ◆ BRITA Macao: Worldwide perspective + bilingualism (Chinese & Portuguese)



2.9

Innovation & Digitalization - Deepened Cooperation & Future Goals

- Consensus reached on cooperation in:
 - ◆ Tax service collaboration
 - ◆ Talent exchange
 - ◆ Training
- Deepened alignment of tax rules and mechanisms in the Guangdong-Hong Kong-Macao Greater Bay Area
- Future goal: Convert successful tax example into international training courses
 - ◆ Expected outcome: Greater transparency in cross-regional tax governance



- On-site visits to high-end industrial parks
- Upcoming example (Scheduled in May):
Visit to Guangdong Province
 - ◆ Tax office will demonstrate:
 - ✓ Technology development
 - ✓ Innovation and digitalized system



03

Future Outlook

3.1

2026 Focus – Double Taxation Agreements

- Target: Continue carrying out at least 4 courses per year
- Key topic for 2026: Double Taxation Agreements (DTAs)
- Course objectives – empower participants in:
 - ◆ Design of DTAs
 - ◆ Negotiation of DTAs
 - ◆ Impact assessment of DTAs
- Provide both theoretical and practical frameworks for designing fiscal policies related to DTAs



- Total planned courses: 5
 - ◆ 4 onsite courses
 - ◆ 1 online course
- Themes include:
 - ◆ Fiscal Policy in Double Taxation Avoidance Agreements
 - ◆ Recent update of the OECD and UN Model Conventions
 - ◆ International Tax
 - ◆ Among other relevant topics



04

Conclusion

4.1

Overall Reception

- Received Positive feedback on course content, instructors' expertise & accommodation
- Comment: Desire for a wider range of topics
- Action: Continue working to explore the possibility of providing courses in other areas



- Our mission:
 - ◆ Improve services to Portuguese-speaking countries
 - ◆ Through tax-related training, research & technical assistance
 - ◆ Achieve sustainable and inclusive economic growth for each of the participating tax jurisdictions
- Ultimate goal: Sustainable & inclusive economic growth for all participating tax jurisdictions



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THANK YOU!

