



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024



Study Report on Improving Tax Environment Task Force

Nur-Sultan Action Plan (2022-2024)





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Nur-Sultan Action Plan (2022-2024) Study Report



Task Force Chair and Members

Chair: Cambodia

Members: Serbia, Bangladesh, the United Arab Emirates, China, Hungary, Armenia, Iran, International Bureau of Financial Documentation, International Chamber of Commerce, Professor Roup Kadeka, Dr. Christian Kaiser, Professor David Rosenblom, etc



Background of the Report

Since the establishment of the task force, we have continued to carry out exchanges and interactions by holding a series of theme day events, publishing a special issue on optimizing the tax business environment, publishing the *Belt and Road Initiative Tax Journal*, and compiling this report according to the exchanges and the results of the questionnaire.



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Framework of the Report





Framework of the Report

Nur-Sultan Action Plan (2022-2024) Outcome Report

1. The Report introduces the overall background, and demonstrates the achievements of the work conducted by of the Improving Tax Environment Task Force.
2. The Report analyzes the status quo of improving tax environment in the BRI jurisdictions through questionnaires.
3. Based on the questionnaire results, the Report sorts out the practices of reform that could serve as references to the BRI jurisdictions according to the key factors as stated above.
4. The Report puts forward constructive suggestions for the BRI jurisdictions around key factors such as formulating tax laws, providing tax preferential policies, streamlining procedures and serving the public, optimizing services, implementing smart governance, and enlarging openness and sharing.



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Introduction





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Introduction



Background of the Report

Relevant parties have made remarkable achievements in formulating tax laws, providing tax preferential policies, streamlining procedures and serving the public, optimizing services, implementing smart governance, and enlarging opening and sharing.



Importance of Improving Tax Environment

A good business environment reflects the soft power of the economy of a jurisdiction and enhances the comprehensive competitiveness of a jurisdiction.



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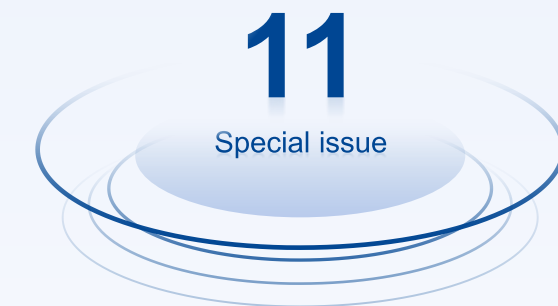
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Introduction

Previous Work Conducted

1. Organizing a Series of Theme-Day Events
2. Publishing BRITACOM Update on Improving Tax Environment
3. Issuing Belt and Road Initiative Tax Journal





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Questionnaire Analysis





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Questionnaire Analysis

Background

16 aspects such as tax legislation, rights and interests protection, tax payment time, green development, gender equality, and information technology.

20 BRITACOM Member Tax Administrations and Observers have participated in the questionnaire, providing a total of 455 pieces of valid information.

16

Key content

20

Participate in the questionnaire survey

455

Effective information



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Questionnaire Analysis



In formulating tax laws

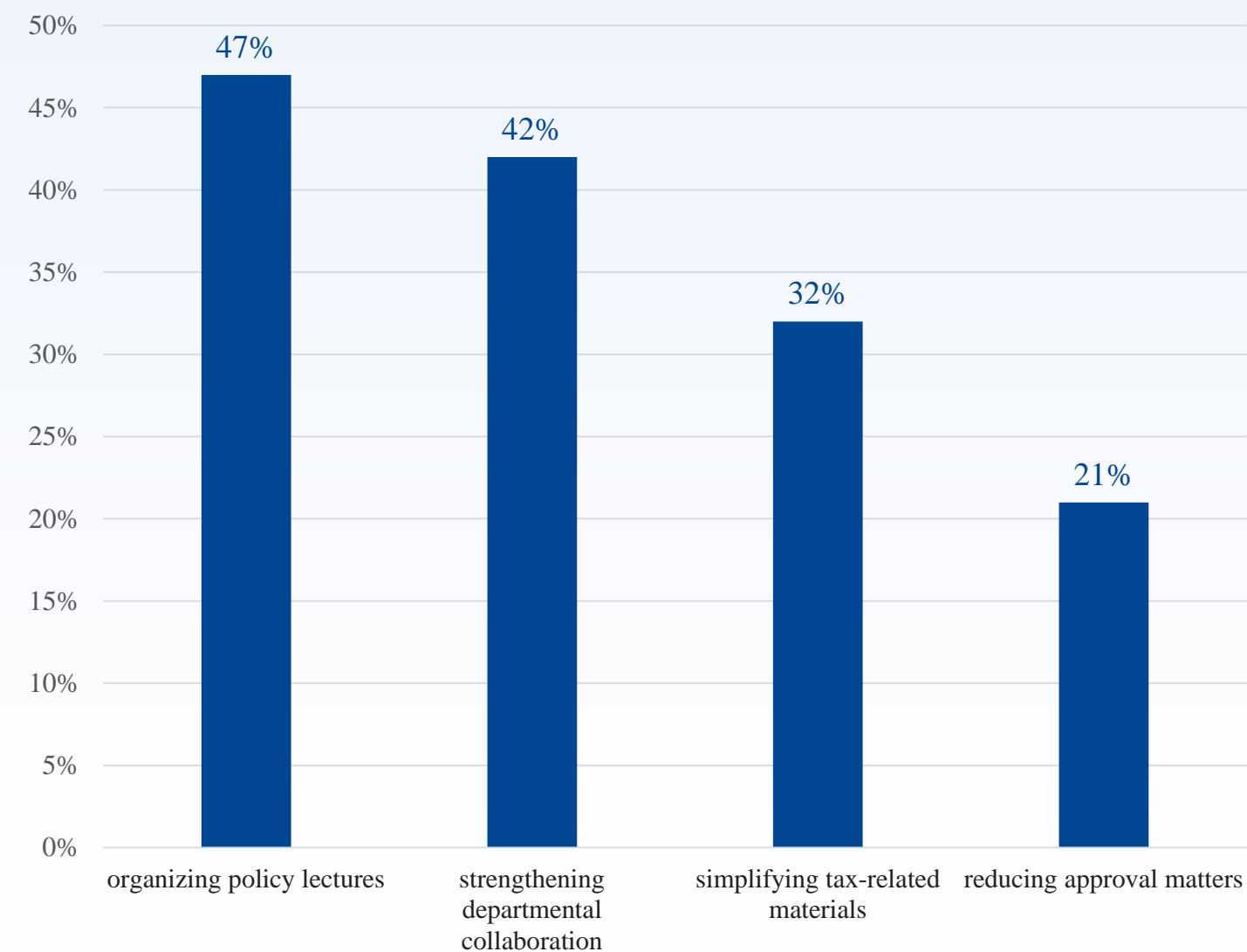


In providing tax preferential policies



In streamlining procedures and serving the public

Framework for reporting





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Questionnaire Analysis



In optimizing services

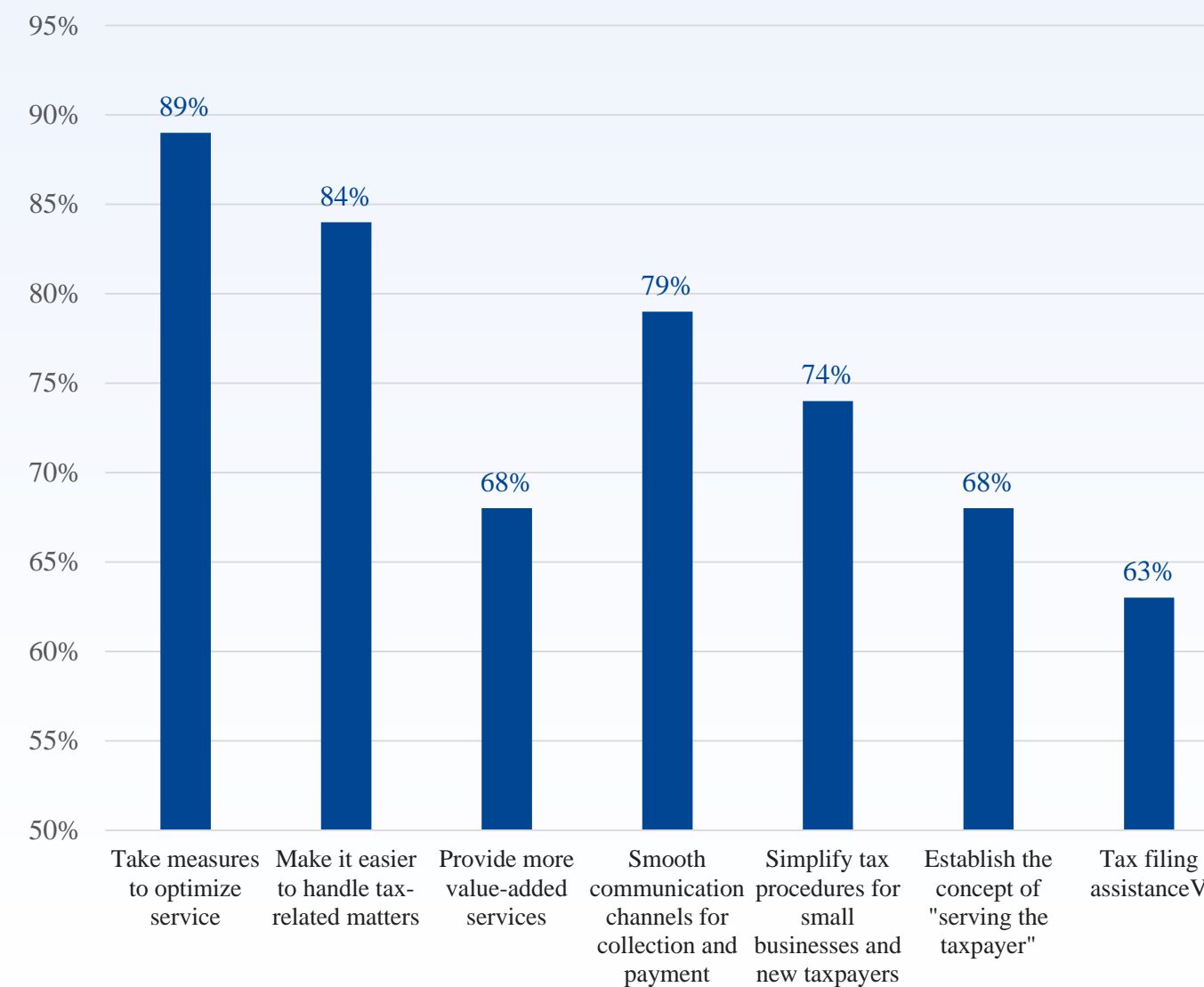


In implementing smart governance



In enlarging openness and sharing

In enlarging openness and sharing





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Reforms and Practices





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Reforms and Practices

Formulating Tax Laws

As the cornerstone of national social governance and international economic cooperation, tax laws play a pivotal role in protecting the rights and interests of taxpayers, maintaining tax order, achieving tax fairness, and improving tax governance capability in the BRI jurisdictions.

Providing Tax Preferential Policies

As an approach to regulating economy through tax, tax preferential policies play an important role in promoting foreign investment, enhancing market vitality, and boosting enterprises' confidence in the BRI jurisdictions.

Streamlining Procedures & Serving the Public

In the BRI jurisdictions, tax administrative approval procedures are continually optimized, the submission of tax-related materials is streamlined, inter-departmental collaboration is continuously strengthened, and the capability and service of tax governance are effectively improved, with the emphasis placed on “streamlining administration and delegating powers”.

Optimizing Services

In the BRI jurisdictions, tax services are continually optimized. By improving the convenience of tax services, standardizing social professional services, and exploring value-added applications of tax services, tax authorities promote voluntary compliance of taxpayers.

Implementing Smart Governance

New trends in the development of modern digital world pose challenges to traditional interaction between tax authorities and taxpayers, and breed new opportunities for the digital transformation of tax authorities in the BRI jurisdictions.

Enlarging Opening and Sharing

On the basis of the platform of the BRITACOM, the BRI jurisdictions deeply participate in global tax governance system, and further promote the openness and sharing in the tax field.



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Suggestions for Future Development





Suggestions for Future Development

 **Strengthening Basic Guarantee of Tax Laws**

 **Reasonably Implementing Tax Preferential Policies**

 **Simplifying Tax Materials**





Suggestions for Future Development

 **Facilitating Tax Compliance among Taxpayers**

 **Building Smart Information Systems**

 **Jointly Shaping International Tax Order**





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Thank you

