



# Joint Statement of the Second Belt and Road Initiative Tax Administration Cooperation Forum

We, parties of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), held the Second Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) on “Digitalization of Tax Administration” on 7-9 September 2021. At present, the COVID-19 pandemic is still wreaking havoc on global economic and social development. Against such a backdrop, the Second BRITACOF focused on capacity building of tax digitalization in the information age, further leveraged the multilateral cooperation platform of the BRITACOM, and encouraged the Belt and Road Initiative (BRI) jurisdictions to curb the negative impact of the unprecedented pandemic with digitalized tax administration. By unanimous agreement of all Council members, this statement is hereby issued by the Chair of the Council on behalf of Council members.

## **1. Development of Tax Digitalization**

We recognize that the new invention and wide application of information technology is profoundly changing people’s work and lives, deeply influencing how taxes/fees are paid, how tax services are provided, and how tax administration is implemented.

We note that since the outbreak of the COVID-19 pandemic, information technology has been further utilized to provide new models of tax administration, maintain business continuity, improve tax service, and innovate supervision approaches.

We reiterate the importance to embrace the development of advanced technologies, facilitate the integration

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of technology and business, renew concepts and mindsets, strengthen international tax cooperation, share experiences in tax digitalization, and enhance the modernization of tax administration.

We note the release of the Statement on a Two-Pillar Solution to Address the Tax Challenges Arising From the Digitalization of the Economy agreed by 134 tax jurisdictions and endorsed by the G20 finance ministers and governors of central banks. We look forward to the finalization of the design elements of the two-pillar solution while fully accommodating the needs of jurisdictions at different development stages to ensure global economic stability.

We encourage the exploitation of information technology to offer intelligent and convenient services, improve tax administration, strengthen the relationship between tax administrations and taxpayers, combat tax frauds, and enhance tax compliance.

We welcome the application of new technologies like cloud computing, big data, artificial intelligence, and blockchain, etc. to advance the intelligent and digital tax administration. We resolve to develop tax-related data governance, build a data governance mechanism pertaining to the basic conditions of BRI jurisdictions, and promote the modernization of tax administration.

We are committed to hosting or sharing seminars on tax digitalization and inviting experts in this field to disseminate best practices and research results for BRITACOM parties to learn and exchange knowledge of advanced digitalization and to improve tax digitalization in their jurisdictions.

We will continue to organize training programs within the framework of the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) and hold training programs on digitalization, when appropriate, to impart systematic knowledge of tax digitalization to tax and finance officials from BRI jurisdictions for capacity building.

In the Nur-Sultan Action Plan (2022-2024), we will take steps to promote tax administration digitalization to advance researches and discussions among Member Tax Administrations and Observers of the BRITACOM Council to gain in-depth knowledge of tax digitalization and to explore a pathway of tax digitalization in BRI jurisdictions.

## **2. Development of the BRITACOM**

We reaffirm the increasingly important role played by tax in fields of eliminating barriers to cross-border trade and investment, promoting regional coordinated development and inclusive growth of economic globalization, and so forth. We follow the principle of extensive consultation, joint contribution, and shared benefits, adhere to the guidelines of win-win cooperation, openness, inclusiveness, and mutual learning, and strive to build a growth-friendly tax environment. Since the inception of the BRITACOM, Member Tax Administrations and Observers of the Council and members of the Advisory Board have achieved substantial progress in the following aspects.

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We, in accordance with the Wuzhen Action Plan (2019-2021), formed five task forces respectively on Raising Tax Certainty, Expediting Tax Dispute Resolution, Enhancing Tax Administration Capacity, Streamlining Tax Compliance, and Digitalizing Tax Administration, and made continued progress to design questionnaires, conduct surveys, and finalize reports, to learn about tax administration and to explore a suitable development path.

We held the Multilateral Seminar of the BRITACOM in Beijing on 6-8 November 2019, at which we conducted in-depth discussions and reached broad consensus on holding conferences, promoting work of task forces, and facilitating the building of the BRITACEG, laying a solid foundation to further the cause of the BRITACOM.

We leveraged the framework of the BRITACEG to conduct 13 face-to-face events and 13 online programs in response to growing concerns and common interests of BRI jurisdictions and over 1200 tax officials from more than 70 jurisdictions have attended those programs, effectively enhancing the administration capacity of BRI jurisdictions.

We convened two high-level virtual conferences respectively on “Responding to COVID-19: BRITACOM Perspective” and “New Challenges · New Opportunities · New Future —Development Planning of Tax Digitalization in the Context of the Global Pandemic” at which discussions were conducted on hot issues like tax measures to combat the pandemic and tax digitalization.

We organized 19 virtual seminars on tax digitalization, tax treaty, and tax dispute resolution, and reports of five task forces to exchange ideas and facilitate discussions on new issues and new trends to advance tax governance system and the modernization of governance capacity.

We launched the BRITACOM official website and published the Belt and Road Initiative Tax Journal (BRITJ) to showcase work progress, share research results and country-by-country experiences of the BRITACOM parties, and make sustained efforts to enhance the popularity of the BRITACOM.

### **3. Next Steps**

We will continue to improve the operation mechanism in order to maximize functions of all components of the BRITACOM and call for concerted actions of all parties to build an exchange mechanism and platform following the principle of extensive consultation, joint contribution, and shared benefits.

We will create a regular mechanism featuring online and offline conferences for all parties to exchange hot issues and share experiences in tax administration. We are dedicated to building the BRITACEG into an important platform for capacity enhancement of BRI jurisdictions. We will continue to organize training programs and research activities and to offer technical assistance within the framework of the BRITACEG to help BRI jurisdictions improve their tax administration capacity. We will improve the quality of training events, refine the assessment and evaluation system, and expand the influence of training certificates.

We will press on with improving the official website in design and content to raise the profile of the BRITACOM. We will redouble our efforts to enhance the quality of the BRITJ by updating special columns, publishing quality articles and facilitating information sharing and mutual learning. We will continue to compile and publish the Annual Report of the BRITACOM to share progress and achievements.

We highly commend the contribution to and participation in the BRITACOM by members of the Advisory Board and will continue to invite experts from all walks of life to join the Advisory Board.

We appreciate the firm support given to the BRITACOM by international organizations, among others, the International Monetary Fund, the Organisation for Economic Co-operation and Development, and the World Bank, and will continue our cooperation including through organizing conferences, holding training programs and sharing knowledge.

We will continue to mobilize all existing resources to boost the development of tax digitalization in BRI jurisdictions.

We are grateful to the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan for hosting this BRITACOF, and the BRITACOM Secretariat for the preparatory work to this BRITACOF. We look forward to the third BRITACOF to be held by the People's Democratic Republic of Algeria in 2022.

We deliberated on and approved of the Nur-Sultan Action Plan (2022-2024) to elevate the BRITACOM to a higher level.

Annex: Nur-Sultan Action Plan (2022-2024)

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