



# The Belt and Road Initiative Tax Administration Cooperation Mechanism Product Portfolios

## Concept Note

### I. Background

Since its establishment in 2019, the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) has adhered to the principles of extensive consultation, joint construction and shared benefits, and committed itself to promoting trade and investment liberalization and facilitation among the Belt and Road Initiative (BRI) jurisdictions. Through joint efforts of tax authorities, international organizations, business sector and the academia, cooperation under the BRITACOM has become increasingly close and prominent results have been continuously achieved.

So far, five Belt and Road Initiative Tax Administration Cooperation Forums (BRITACOF), eight online theme day events and around 30 seminars have been held by the BRITACOM. A curriculum has been developed under the Belt and Road Initiative Tax Administration Capacity Enhancement Group, six Belt and Road Initiative Tax Academies have been established and more than 150 online and offline training programs have been conducted. In this process, tax authorities of various jurisdictions have actively shared their own experiences and practices, providing useful references for relevant parties.

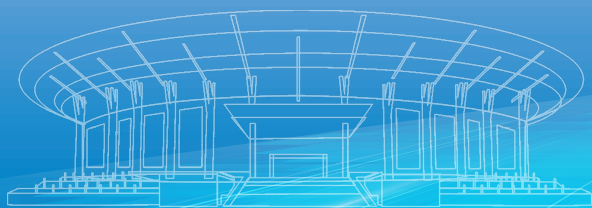
On this basis, it is proposed to design and launch two major product portfolios, namely, the product portfolio of tax administration and the product portfolio of taxpayer service in order to provide a new platform for experience sharing of all parties. It will also facilitate the BRI jurisdictions in the improvement of tax administration capabilities and taxpayer service levels and effectively promote the development of the BRITACOM.

### II. Objectives

The product portfolios will fully reflect multilateralism and inclusiveness by encouraging tax authorities of various jurisdictions to share their experiences and innovative practices in tax administration and taxpayer service. Through joint efforts, the product portfolios aim to achieve mutual learning and knowledge exchange among tax authorities of the BRI jurisdictions, and to promote the improvement of tax administration capabilities and taxpayer service levels in all jurisdictions. At the same time, the product portfolios will fully respect the differences among various jurisdictions in terms of economic development levels, tax systems, and cultural traditions. The portfolios will widely absorb products and experiences from different jurisdictions to ensure that all jurisdictions can find their own position and showcase their own products within the portfolios.

### III. Content

The BRITACOM Product Portfolio of Tax Administration is expected to be an organic integration of various products including tax collection, management, and supervision activities of the BRI jurisdictions. It will cover all aspects involved in the process of tax administration. The tax administration product portfolio is proposed to mainly include seven parts: taxpayer registration and identity verification, tax filing, tax collection, risk management, inspection and investigation, dispute resolution, internal control, and international cooperation.



The BRITACOM Product Portfolio of Taxpayer Service will follow the logic of promoting tax compliance through taxpayer service. It is proposed to mainly cover five parts: taxpayer service philosophy and safeguards, basic taxpayer services, personalized taxpayer services, taxpayer service supervision and feedback collection, and future prospects. It will incorporate experiences and measures in taxpayer service of the BRI jurisdictions and provide reference for all parties.

We will organize online and offline meetings and seminars, written solicitation of opinions during the formulation of the product portfolios and invite all parties to share experiences and make contributions to the portfolios. This will continuously enrich the content of the product portfolios and enhance their reputation and operability.

#### **IV. Participants**

The BRITACOM encourages all parties to actively participate in the research, development, promotion, and application of the product portfolios. It encourages members and observers to share their experiences and practices in the product portfolios and welcomes the professional opinions and suggestions from international organizations, business sector and the academia to help enrich and improve the portfolios. This will facilitate the BRI jurisdictions in the improvement of tax administration capabilities and the optimization of tax business environment.

#### **V. Future Arrangements**

- In early April 2025, conceptual documents of the two product portfolios are drafted and sent to relevant parties of the BRITACOM for comments and opinions.
- At the end of April 2025, the two product portfolios will be introduced during the BRITACOM Council meeting and jurisdictions are invited to share their own experiences at the meeting.
- In June 2025, an online expert meeting will be held to solicit opinions from the business sector and the academia.
- In early July 2025, Version 1.0 of the two product portfolios including some specific products will be drafted and sent to relevant parties of the BRITACOM for comments and opinions.
- In September 2025, Version 1.0 of the two product portfolios and the first batch of products will be officially released during the Sixth BRITACOF.
- In 2026, Version 2.0 of the two product portfolios will be officially released during the Seventh BRITACOF.
- In 2027, official text of the two product portfolios will be released.
- From 2025 to 2029, specific products will be released successively.

#### **VI. Outputs**

While collecting mature experiences and proven practices of the BRI jurisdictions in tax administration and taxpayer service, full-chain, multi-level, and multi-perspective product portfolios with a complete framework and clear internal logic will be created. The structure of the two product portfolios will be constantly improved and the content will be continuously enriched to achieve mutual sharing and mutual learning among the BRI jurisdictions and contribute to the building of a growth-friendly tax environment.

Annex 1-1 Introduction to the BRITACOM Product Portfolio of Tax Administration

Annex 1-2 Structure of the BRITACOM Product Portfolio of Tax Administration (Draft)

Annex 2-1 Introduction to the BRITACOM Product Portfolio of Taxpayer Service

Annex 2-2 Structure of the BRITACOM Product Portfolio of Taxpayer Service (Draft)

