



The Fourth Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF)

Tentative Agenda V2.0

11-13 September 2023

(Georgian Time, UTC+4)

English, French, Arabic, Russian, Spanish, and Chinese simultaneous interpretation will be provided.

11 September 2023	
Council Meeting	
9:00-9:45	Open to Council Member Tax Administrations Only
Opening Ceremony	
Host	
10:00-10:15	Welcome Address Georgia
10:15-10:25	Update of the BRITACOM Executive Secretary of BRITACOM Secretariat
10:25 10:35	Update of the BRITACEG Director of BRITACEG
10:35-11:05	Keynote Speeches Algeria, China
11:05-11:15	Group Photo + Coffee Break
Topic 1 Overall planning for optimizing tax business environment	
<p>Crippled by the COVID-19, many countries have been plunged into weak economic recovery and frustrated development. Since now the pandemic tends to ease worldwide, economic activity in more and more jurisdictions is beginning to pick up. As business environment is an important manifestation of economic strength, optimizing the tax environment for business is of great relevance to the long-term development and healthy operation of the economy. In the post-pandemic era, it is necessary to formulate a comprehensive plan for fostering tax environment and creating a favorable atmosphere for business that underpins economic recovery and development. A discussion on this topic will better equip more jurisdictions for coping with downward economic pressure and promote economic recovery and development in the post-pandemic era.</p>	
11:15-11:20	Moderator
11:20-12:20	Keynote Speeches

12:20-14:00	Lunch
<p>Topic 2 Transparency of tax regulations</p> <p>The transparency of tax regulations is an important indicator to measure the tax business environment. The following are some of the key points in examining it: provide taxpayers with easy access to the latest tax laws and regulations; publish clarifications and interpretations of laws and regulations in various forms; help taxpayers obtain information from tax authorities through facilities such as call centers and consultation desks; conduct public consultation on important tax regulations to be enacted; the process and frequency of obtaining businesses' feedback on corporate tax filing and payment processes; establish a cash refund mechanism for value-added tax, and so on. A discussion on the transparency of tax system will help tax authorities in more jurisdictions build awareness in this regard and learn from best practices.</p>	
14:00-14:05	Moderator
14:05-15:05	Keynote Speeches
15:05-15:25	Panel Discussion ➤ Moderator ➤ Panelists
15:25-15:45	Coffee Break
<p>Topic 3 Transparency of tax administration</p> <p>Transparency of tax administration is also an important indicator to measure the tax business environment. The following are some of the major aspects in examining it: transparency in the activities and future strategies of tax authorities that may have an impact on the enterprises (such as annual reports on financial and business performance, periodic audits conducted by independent external review bodies); ethical and professional conduct regulation by tax authorities and strong external oversight; tax authorities' access to taxpayer feedback; and staffing of tax authorities, especially gender balance of senior management. Discussion on this topic can help tax authorities learn from each other and improve the transparency of tax administration in their own jurisdictions.</p>	
15:45-15:50	Moderator
15:50-16:50	Keynote Speeches
16:50-17:10	Panel Discussion ➤ Moderator ➤ Panelists
Welcome Dinner	

Topic 4 Reducing tax burden

Reducing the tax burden is of great significance in energizing enterprises, attracting foreign investment, optimizing the tax business environment, and improving the well-being of the people. Reducing tax types, lowering tax rates, cutting taxes and fees, tax deferrals, tax refund and tax incentives are effective tools therein. That said, improving the tax environment is not solely concerned with cutting taxes, as tax authorities need to raise revenue in line with government policy. Collecting the required revenue in the most efficient way can help to improve the business environment. Discussion on this topic can help tax authorities understand and learn from excellent experiences and practices, to formulate and implement relevant policies calibrated to their own situations, and effectively optimize the tax business environment.

9:00-9:05	Moderator
9:05-10:05	Keynote Speeches
10:05-10:25	Panel Discussion ➤ Moderator ➤ Panelists
10:25-10:45	Coffee Break

Topic 5 Simplifying tax compliance

Simplifying tax compliance can facilitate taxpayers' voluntary compliance in order to optimize the tax business environment. The tax authorities can simplify tax compliance by streamlining the tax process, reducing the number of payments, improving information sharing, simplifying information submission, compressing tax processing time, and refining the post-tax process. Simplifying tax compliance also involves improving taxpayer service, satisfying taxpayers' requests for outreach and guidance, strengthening their awareness in rights and obligations, and building up the capacity of tax personnel to ensure high-quality services. A discussion on this topic will provide an opportunity for tax authorities to be exposed to excellent international experience and improve their capacity to simplify tax compliance, so as to effectively optimize the tax business environment in their own jurisdictions.

10:45-10:50	Moderator
10:50-11:50	Keynote Speeches
11:50-12:10	Panel Discussion ➤ Moderator ➤ Panelists
12:10-14:00	Lunch

Topic 6 Application of digital technology in optimizing the tax business environment

The rapid development of emerging technologies such as block chain, cloud computing, big data, and artificial intelligence has brought convenience and efficiency to various fields. The application of digital technology to taxation will enhance the digitization of tax administration, breed more targeted taxpayer services, strengthen the capacity to analyze tax data, so as to continuously promote the upgrading of electronic tax systems, help capture the shadow economy activities and significantly optimize the tax business environment. Elements such as the quality of the information and communication technology (ICT) infrastructure of tax authorities (including online public services such as electronic tax filing and payment systems, portals, pre-populated tax returns, and electronic self-service tools), the collaboration between tax authorities and other government agencies (cross reference, automatic exchange of information, and third-party data), and the usage of these data are

crucial to optimizing the tax business environment. A discussion on this topic will help tax authorities to keep up with the adoption of cutting-edge digital technology in tax administration in optimizing the tax business environment, and provide reference for their own digitization.	
14:00-14:05	Moderator
14:05-15:05	Keynote Speeches
15:05-15:25	Panel Discussion ➤ Moderator ➤ Panelists
15:25-15:45	Coffee Break
<p>Topic 7 Dispute resolution mechanism in optimizing tax business environment</p> <p>The timeliness and quality of tax dispute resolution by tax authorities have a direct impact on the overall evaluation of the tax business environment. The following are some of the important factors in measuring the mechanism of tax dispute resolution: whether there is a simple, transparent, and independent dispute resolution mechanism (i.e. review conducted by designated reviewers independent of the audit department); whether taxpayers can file an appeal to an independent external tax tribunal or court (or choose arbitration and other rapid dispute resolution procedures) if they are not satisfied with the results of the administrative review; whether taxpayers can directly file an appeal if the tax authorities fail to handle the administrative review of tax disputes within the statutory time limit; the time required for administrative review of tax disputes; and gender equality in legal rights regarding tax disputes. A discussion on this topic will help tax authorities understand the importance of dispute resolution mechanisms and learn from international experience.</p>	
15:45-15:50	Moderator
15:50-16:50	Keynote Speeches
16:50-17:10	Panel Discussion ➤ Moderator ➤ Panelists

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Council Meeting	
9:00-9:30	Open to Council Member Tax Administrations Only
<p>Business and Industry Tax Dialogue</p> <p>Optimizing the Tax Business Environment—A Business and Industry Perspective</p> <p>Multinational enterprise investment is influenced by multiple factors where tax is an indispensable consideration. Statutory tax rates, overall tax burden, tax compliance obligations, and tax certainty are key tax factors that enterprises should give thought to. This session is proposed to invite representative multinational enterprises to share the tax issues they encountered with and their requests on the tax business environment when considering transnational investment, in order to help the tax authorities understand the needs of the enterprise; tax authorities of destination jurisdictions for multinational enterprises will be invited to share their drives and initiatives to optimize the tax business environment, as well as tax authorities in jurisdictions with a large number of enterprises intending to go global, to share their appeals for enhanced tax business environment. Panel discussion is set up to build an efficient platform to facilitate communication between tax authorities and enterprises, to contribute to the goal of optimizing the tax business environment.</p>	
10:00-10:05	Moderator
10:05-11:05	Keynote Speeches
11:05-11:30	Panel Discussion <ul style="list-style-type: none"> ➤ Moderator ➤ Panelists
Closing Ceremony	
Host	
11:30-11:50	Release of the 4th BRITACOF outcomes
11:50-11:55	Announcement about the 5th BRITACOF
11:55-12:05	Closing Address
12:05-14:00	Lunch
14:00-21:00	Cultural Event