

BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM



About us

▶▶ The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) is a non-profit official mechanism for tax administration cooperation amongst the jurisdictions that subscribe to the Belt and Road Initiative (BRI jurisdictions).

▶▶ Heads and representatives of tax administrations (TAs) or finance departments from 85 jurisdictions, 16 international organizations and a number of institutions and businesses participated in the First Conference of the Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) in April 2019 during which 34 jurisdictions signed the Memorandum of Understanding on the Establishment of the Belt and Road Initiative Tax Administration Cooperation Mechanism (MoU) to become founding Member TAs of the Council and 22 jurisdictions and international institutions signed the MoU to become Observers of the Council. The BRITACOM was officially launched, and the Wuzhen Statement and the Wuzhen Action Plan(2019-2021) were adopted.

Vision

▶▶ The vision of the BRITACOM is to facilitate trade and investment, foster economic growth of the BRI jurisdictions and contribute to the fulfillment of inclusive and sustainable development as set out in the United Nations' 2030 Agenda for Sustainable Development.

Purpose

▶▶ Supporting and complementing such prevailing international tax standards as the OECD and UN Model Tax Conventions, the OECD and UN Transfer Pricing Guidelines, the Inclusive Framework on Base Erosion and Profit Shifting and the Global Forum on Tax Transparency and Exchange of Information, the BRITACOM aims to contribute to building a growth-friendly tax environment through cooperation and sharing of best practices in following rule of law, raising tax certainty, expediting tax dispute resolution, improving taxpayer service, and enhancing tax capacity building.

Structure

▶▶ Structure

The BRITACOM consists of the following bodies:

- The Council, is the decision-making body of the BRITACOM.
- The BRITACOF, is a non-profit official event authorized by the Council. In principle, the BRITACOF conference should be hosted every 12 months.
- The BRITACEG (Belt and Road Initiative Tax Administration Capacity Enhancement Group), is a network composed of willing Member TAs and Observers of the Council which, making full use of their existing training institutions or expertise, are dedicated to conducting tax-related training, research and technical assistance programs.
- The Secretariat, not a legal entity, is the liaison office of the BRITACOM located in Beijing, supporting the routine operation of the Council, the BRITACOF and the BRITACEG.

▶▶ An Advisory Board is established under the BRITACOM, the purpose of which is to advise the Council and the Secretariat in accordance with the terms and conditions as set out by the Council.

BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM



BRITACOM Council Members (34):

Afghanistan, Algeria, Angola, Bangladesh, Cambodia, Cameroon, China, Democratic Republic of the Congo, Djibouti, Gabon, Gambia, Georgia, Hong Kong China, Indonesia, Kazakhstan, Kuwait, Macao China, Mongolia, Nepal, Nigeria, Papua New Guinea, Rwanda, Samoa, Senegal, Serbia, Sierra Leone, Slovakia, Somalia, South Sudan, Sudan, Suriname, Tajikistan, The United Arab Emirates, Uruguay

BRITACOM Council Observers (22):

Armenia, Côte D'Ivoire, Cyprus, Greece, Hungary, Iran (Islamic Republic of), Italy, Morocco, New Zealand, Peru, Qatar, Republic of Korea, Saudi Arabia, Singapore, Timor-Leste, Ukraine, Asia Oceania Tax Consultants' Association (AOTCA), Inter-American Centre of Tax Administrations (CIAT), International Tax and Investment Center (ITIC), The Business and Industry Advisory Committee at OECD (BIAC), West African Tax Administration Forum (WATAF), International Bureau of Fiscal Documentation (IBFD)

BRITACEG Members (19):

Afghanistan, Bangladesh, Cambodia, Cameroon, China, Djibouti, Gabon, Georgia, Kazakhstan, Kuwait, Macao China, Mongolia, Nigeria, Rwanda, Saudi Arabia, Senegal, Somalia, Ukraine, Uruguay

BRITACEG Partners (14):

Angola, Armenia, Cyprus, Indonesia, Iran (Islamic Republic of), Singapore, South Sudan, Tajikistan, African Tax Administration Forum (ATAT), China Chamber of International Commerce (CCIC), Inter-American Centre of Tax Administrations (CIAT), International Bureau of Fiscal Documentation (IBFD), International Tax Center Leiden, WU Global Tax Policy Centre, Institute of Austrian and International Tax Law, Vienna University of Business and Economics

BRITACOM Advisory Board (11):

Brian J. Arnold (Senior Adviser, Canadian Tax Foundation), Dan Lange (Global Leader Tax & Legal, Deloitte), H. David Rosenbloom (Director, International Tax Program, New York University School of Law), Jane McCormick (Global Head of Tax & Legal, KPMG), Jeffrey Owens (Director, WU Global Tax Policy Center, Institute for Austrian and International Tax Law, Vienna University of Economics and Business), Jinyan Li (Osgoode Hall Law, York University), Kate J. Barton (Global Vice Chair-Tax, EY), Kees van Raad (Professor of Law, Leiden University, Director Adv LLM Program in International Tax Law, University of Leiden), Pascal Saint-Amans (Director, Center for Tax Policy and Administration, OECD), Peter Barnes (Senior Fellow, Duke Center for International Development, Duke University), Stef van Weeghel (Global Tax Policy Leader, PwC, Professor, International Tax Law, University of Amsterdam)

A Member TA is entitled to

- Designate its head or his/her authorized representative to discharge its functions in the Council;
- Appoint one of its officials to act as the principal contact person to the Secretariat;
- Have its Council Member participate in Council meetings with the right to speak and vote;
- Participate in BRITACOF conferences in due time;
- Be involved in the operation of the BRITACEG, share training resources, produce Knowledge products and receive technical assistance from the BRITACEG; and enjoy other rights as should be determined by the Council.

An Observer is entitled to

- Appoint one of its officials to act as its principal contact person to the Secretariat;
- Participate in Council meetings at the invitation of the Council, with the right to speak but not to vote, and make proposals on and engage in the development of the BRITACOM;
- Participate in BRITACOF conferences and make proposals thereof; and engage in activities of the BRITACEG, and upon approval by the Council, utilize research outcomes of the BRITACEG.