



Hong Kong Action Plan (2025-2027)

September 2024



The Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), since its inception, has adhered to the principle of “planning together, building together, and benefiting together”. Under the guidance of the *Wuzhen Action Plan (2019-2021)* and the *Nur-Sultan Action Plan (2022-2024)*, the BRITACOM has facilitated ongoing multilateral dialogues on taxation and actively fostered a shared understanding of collaborative development within the Belt and Road Initiative (BRI) jurisdictions. To promote mutual learning and win-win cooperation in tax administration of the BRI jurisdictions, we have jointly formulated and unanimously adopted the *Hong Kong Action Plan (2025-2027)*.

1. Raising Tax Certainty

1.1 We are committed to promoting the establishment of a stable and clear rule of law-based system on tax matters and tax administration procedures, formulating and issuing clear tax guidelines and explanatory documents, continuously enhancing tax transparency and predictability, providing business entities with convenient access to the latest tax information and relevant explanations and facilitating their understanding of changes in tax administration procedures.

1.2 We will continue to promote the establishment of a tax law e-library, providing a platform for investors in the BRI jurisdictions with a centralized database for accessing tax regulations and policies, strengthening information sharing among tax authorities, and enabling in-depth communication and exchange regarding tax policies.

1.3 We will publish interpretations, case analyses, and risk alerts to help taxpayers understand tax regulations and policies of different jurisdictions and minimize the occurrence of disputes resulting from misunderstandings. We advocate for the development of enhanced mechanisms for dispute prevention and resolution with equity and expeditiousness.

1.4 We encourage to learn and draw on the experience in tax rule formulation and tax administration worldwide, strengthen the coordination of tax policies and regulations among different jurisdictions, enhance communication and collaboration to achieve coherence and equity of tax policies.

1.5 We have observed the growing concern regarding cross-border VAT disputes, and we advocate for further exploration, experience exchanges and dialogue on the causes of these disputes, the mechanisms currently available to minimise and resolve them, as well as exploring new approaches.

2. Promoting Digital Transformation of Tax Administration

2.1 We are committed to formulating development plans of tax digitalization applicable to the conditions of different jurisdictions, continuously promoting the digitalization and intelligent transformation of tax administration, and enhancing the intelligentization, integration and refinement of tax administration.

2.2 We advocate for the improvement of information technology infrastructure, including hardware, software, networks and data centers, to meet the demand for digitalization and intelligentization of



tax administration and ensure the stable operation of the tax system.

2.3 We promote to expedite the digitalization of tax administration, actively advance digital initiative such as electronic invoices, offer digital tax services including electronic declaration, online tax payment, and pre-filing, and improve digital communication services such as smart consultation.

2.4 We are dedicated to encouraging government agencies to conduct data security assessment, establish and improve information security management systems and technical protection measures, as well as advance big data analysis and its extensive application in tax administration.

2.5 We promote the utilization of advanced information technologies such as big data, cloud-computing, artificial intelligence, blockchain and mobile internet, and other modern tools in tax administration scenarios. This drives institutional innovation and business transformation in tax enforcement, service, and supervision.

3. Improving Tax Environment

3.1 We are committed to creating a rule-based business environment, providing robust legal support for business entities and establishing a stable and predictable tax environment by refining tax legislation, standardizing law enforcement conduct, unifying law enforcement standards, and improving the infrastructure for legal services.

3.2 We advocate for streamlining tax compliance by harnessing new technologies to modernize tax administration and service delivery, further streamlining tax filing processes, simplifying tax information reporting, reducing the frequency of tax payments, shortening settlement time of tax payments, and alleviating tax and fee burden on business entities, thereby improving the efficiency and convenience of tax administration.

3.3 We welcome the BRI jurisdictions to strengthen publicity and guidance on tax law, disseminate tax knowledge through multiple channels to enhance taxpayers' awareness of their tax obligations. Moreover, we will make efforts to foster greater interaction and communication between tax authorities and taxpayers so as to promptly address taxpayers' enquiries and provide customized tax guidance.

3.4 We are dedicated to creating a fair tax business environment, improving the transparency of tax information, vigorously combating tax violations, improving channels for appeals and reliefs in order to ensure the fairness of law enforcement and promote the compliance of taxpayers.

3.5 We encourage all jurisdictions to develop rational tax incentive policies in light of their own economic development needs and in compliance with international standards so as to help enterprises innovate and develop, and enhance market vitality and business confidence. We advocate for the stability and continuity of the preferential policies to avoid the adverse impact of frequent policy changes on businesses.

4. Reinforcing Capacity Building of Tax Administration



4.1 We support all relevant parties to incorporate capacity building of tax administration into their medium- and long-term tax development plans, and fully utilize the intellectual hub function of the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG) to strengthen tax administration capacity in the BRI jurisdictions.

4.2 We will continue to advance the implementation of the achievement of the Third Belt and Road Forum for International Cooperation. In the next five years, we will offer 10,000 training opportunities to the BRI jurisdictions through an array of forms to help tax officials of the BRI jurisdictions improve their tax administration capacity.

4.3 We will further improve the BRITACEG curriculum system and the faculty team through optimizing curriculum design, rationalizing faculty resources allocation and reinforcing training implementation. Our ultimate goal is to build the BRITACEG into a reputable brand with significant influence and professionalism in the BRI jurisdictions.

4.4 We will strengthen the construction of the Belt and Road Initiative Tax Academies (BRITAs), realize the standardized and professional operation across the BRITAs, increase the regional impact of the training programs, establish proficient faculty teams, enhance the experience sharing and cooperation of speakers among the BRITAs, and collectively elevate the quality and effectiveness of training.

4.5 We will continue to understand the training needs of the BRI jurisdictions and customize targeted training courses and seminars based on their needs, global economic trends, and the domestic circumstances of the respective BRI jurisdictions. Concurrently, we will promote collaboration between the BRITACEG and other regional and international organizations to launch joint training programs aimed at enhancing the professionalism and practicality of our training.

5. Implementation Framework

5.1 We will enhance dialogues via the Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) and other events to provide a permanent platform for dialogue among relevant parties to engage in tax administration cooperation, share good practices and identify emerging tax issues that require joint responses with innovative solutions through tax administration cooperation.

5.2 We will continue to strengthen the comprehensive portal function of the BRITACOM official website, optimize the web-page design, actively seek information from all BRI jurisdictions, update the content in a timely manner, and provide comprehensive, systematic, and effective information for relevant parties. The *Belt and Road Initiative Tax Journal (BRITJ)* will be published regularly each year and an annual report will be released to demonstrate the progress and achievements of the BRITACOM comprehensively.

5.3 We will develop an annual event plan including the BRITACOF, seminars, theme day events, trainings, and webinars for relevant parties to boost engagement in relevant activities, aiming at seeking effective solutions to common issues and helping the BRI jurisdictions enhance their tax

administration capacity.

5.4 We will persist in our efforts across the four task forces of Raising Tax Certainty, Promoting Digital Transformation of Tax Administration, Improving Tax Environment, and Reinforcing Capacity Building of Tax Administration. We encourage Member Tax Administrations and Observers of the BRITACOM Council in relevant task forces to actively engage in their respective areas of focus, and invite those who have not yet participated in any task force to join at least one based on their circumstances. Furthermore, we encourage members of the Advisory Board to contribute their expertise. We are committed to ensuring that this Action Plan is implemented in an inclusive and pragmatic manner through in-depth study and discussion on key issues.

5.5 We will further promote cooperation with other regional and international organizations, academic institutions, and intermediary agencies to facilitate the development of the BRITACOM.



**Secretariat of the Belt and Road Initiative Tax
Administration Cooperation Mechanism**

