

Belt and Road Initiative Tax Journal

Responding to
COVID-19:
TAX PERSPECTIVE



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The Belt and Road Initiative Tax Journal: An Important Platform for BRI Tax Cooperation

Wang Jun



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My colleagues and I first came up with the idea of doing a tax journal to facilitate the Belt and Road Initiative (BRI) last year. After months of elaborate preparations, the inaugural issue of the *Belt and Road Initiative Tax Journal (BRI Tax Journal)* eventually comes off the press.

Seven years ago, Chinese President Xi Jinping proposed the Belt and Road Initiative with the objective of promoting shared prosperity among countries and regions. The initiative embraces the trend of the times featuring peaceful development and win-win cooperation and accords with the BRI's aspiration for openness and joint development. With the support of the international community, it has borne rich fruits and become an important public product for the building of a global community of shared future.

Given the indispensable role of taxation in resource allocation, cross-border flow of production factors and international economic and trade relations, tax cooperation has emerged as an important factor in the development of the BRI. In recent years, in line with President Xi Jinping's proposals, the State Taxation Administration (STA) of China has given full play to the role of taxation to support the BRI and build a new type of international tax relations underpinned by win-win cooperation. In 2019, the First Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) was successfully held in Wuzhen, Zhejiang Province of China, and the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) that consists of 34 member tax administrations and 22 observers was established thereupon. Under the framework of the BRITACOM, the participants, through active communication and close collaboration, have been formulating and implementing programs that have yielded concrete outcomes on issues ranging from following rule of law, raising tax certainty, expediting tax dispute resolution, streamlining tax compliance and digitalizing tax administration to enhancing tax administration capacity, which in turn provide robust support for the BRI from a tax perspective.

Initiated by the STA, the *BRI Tax Journal* has received encouraging response and support from tax administrations of the BRI participating jurisdictions in the cooperative spirit of extensive consultation, joint contribution and shared

benefits. It represents a significant milestone in the implementation of the BRITACOM, as well as in international tax cooperation.

The *BRI Tax Journal* will serve as an important platform for communication and cooperation among tax administrations of the BRI jurisdictions and beyond, through which BRITACOM members and other stakeholders can share insights for the formulation and development of effective tax policies and tax systems, exchange innovative practices and invaluable experience so as to scale new heights in tax governance as well as in national governance in general, and explore more opportunities for cooperation and coordination in the field of tax to further foster the growth of international trade and economy.

Memorably, the inaugural issue of the *BRI Tax Journal* features the most pressing issue that is currently being faced by every country and region in the world — COVID-19. As noted by President Xi Jinping, the recent outbreak of COVID-19 across the globe has shown once again that mankind is a community with shared future, where solidarity and cooperation is our most powerful weapon for defeating the virus. Confronted by the ravages of COVID-19, the international community has not flinched. The people all over the world have tackled the virus head on. Around the world, people have looked out for each other and pulled together as one. With love and compassion, we have forged extraordinary synergy in the fight against COVID-19.

To hedge against the far-reaching impact of the epidemic, the Chinese government has been pursuing a more proactive and impactful fiscal policy and a prudent monetary policy in a more flexible and appropriate manner, and rolled out a series of countermeasures including those in terms of tax. The STA has been committed to thorough implementation of tax incentives, “zero physical contact” taxpayer services, big data analysis to support the resumption of work and production, and all-round enhancement of epidemic prevention and control. This package has played a positive role in the fight against the epidemic and in facilitating economic and social development. Meanwhile, countries and regions around the world, including the BRI jurisdictions, have also introduced a range of tax incentives to weather the impact of COVID-19 while maintaining economic stability. In this context, the inaugural issue of the *BRI Tax Journal* focuses on these preferential tax policies and taxpayer service packages, featuring policy effect analysis, hands-on experience and insights from multiple perspectives including those of international organization, industry experts and scholars. It is hoped that these valuable insights will contribute to international cooperation and coordination and the economic revival. We human beings will eventually prevail over the coronavirus.

Going forward, the *BRI Tax Journal* will continue to focus on trends and major events in international taxation. With impartiality and objectiveness, it will follow up with the latest tax reforms and developments worldwide, explore ideas and approaches in tax governance and cooperation, and fulfill its bigger role of promoting international tax cooperation to a higher level, all of which will culminate in realizing the BRI vision and building a community with shared future for mankind.

I would like to express my utmost gratitude to all colleagues who have contributed to the successful launching of this Journal, in particular the BRITACOM member tax administrations and observers, as well as international organizations, industry experts and scholars. With your sustained attention and vigorous support, I believe that the *BRI Tax Journal* will grow into an important instrument for greater international tax cooperation in the future.

From the bottom of my heart, I wish the *Belt and Road Initiative Tax Journal* every success!

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COVID-19 and Tax Law: A Current View from the United States

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The effects of the worldwide epidemic of COVID-19 insofar as U.S. tax law is concerned are very real, very large, and grasped for the most part only by tax professionals. But there is one exception: all Americans now see the Internal Revenue Service (IRS) not only as a tax collector but also the agency sending \$1,200 to almost every American adult, plus \$500 for most children.

These payments, variously called stimulus payments or recovery rebates or something else, are a cornerstone of the U.S. effort to keep the economy afloat while most residents are urged to stay home to combat the spread of COVID-19. The IRS is the most appropriate agency to handle these payments, since it has the best database of intended recipients. Furthermore, the payments are notionally a credit against income taxes due for 2020. Still, this extra duty for the IRS has strained its resources while, perhaps, improving the IRS's image in the minds of taxpayers.

Developments in the United States with respect to COVID-19 and the tax law generally fall into three categories:

- The challenge of dealing fairly and appropriately with individuals and their employers when the individuals are “trapped” in the United States because of travel restrictions

or health fears arising from the pandemic. There is a concern that these individuals could trigger individual and corporate taxes that were not intended or expected.

- Tax-specific provisions included in the enormous statute enacted by the United States on March 27, 2020, the Coronavirus Aid, Relief and Economic Security (CARES) Act. These provisions are complex on their own and the complexity is multiplied for many taxpayers because of the interaction of the favorable new rules with international provisions in the 2017 Tax Cuts and Jobs Act (TCJA).
- Institutional strains on the IRS and taxpayers from social changes — in particular, the mandated “sheltering in place” orders that apply to most residents — necessary to minimize the health risks posed by the pandemic.

We will address all three of these developments.

1. Accidental Presence

1.1 Inbound Individuals

Like most countries, the United States has numerous statutes and some treaty tests that trigger tax consequenc-

es based on the number of days that an individual is physically present in the country. The leading example is the “substantial presence” test for U.S. residence of a non-resident alien, contained in section 7701(b) of the Internal Revenue Code.

Under this test, a non-resident alien is considered a U.S. statutory resident for tax purposes (and therefore subject to tax on worldwide income) if the individual is present in the United States for at least 31 days in this year and for 183 days under a formula that counts 100 percent of the days in the current year, one-third of the days in the immediately preceding year, and one-sixth of the days in the year before that.

There are various exceptions, but the exceptions did not contemplate a global pandemic and do not cover many now common situations. For instance, there is no exception for someone who remains in the United States as a caregiver for a close family member. And although there is an exception for full-time students, who is a full-time student when the individual is forbidden to be on campus and all learning is remote?

On Tuesday April 21, the IRS issued guidance in Revenue Procedure 202020 to address such concerns. Affected individuals may elect to exclude from the “substantial presence” calculation any 60-day period beginning on or after February 1, 2020 through April 1, 2020.

This guidance builds on recommendations from the OECD Secretariat, which urged countries to be lenient in seeking to tax individuals who would not ordinarily be subject to tax but trigger tax nexus because of the unusual travel limitations related to COVID-19. Although a 60-day period may well be insufficient, at least the tax authorities have evinced awareness of the problem and a willingness to take positive steps to resolve it.

1.2 Outbound U.S. Individuals

The United States offers special tax benefits for U.S. citizens and residents who live and work outside the United States for an extended period. Generally, these individuals must have a *bona fide* tax home in another country, or be

present in another country for 11 months in a 12-month period. Under section 911 of the Internal Revenue Code, qualifying individuals may exclude approximately \$100,000 of earned income and certain housing expenses from U.S. taxation.

COVID-19 travel limitations affected some of these individuals, just as the pandemic affected non-residents temporarily present in the United States. For instance, a person expecting to be present in Germany for 11 months of the year may have been temporarily in the United States and unable to return to Germany, or to go to any other foreign country. In Revenue Procedure 202027, the IRS granted relief for individuals who otherwise would have qualified for tax benefits under section 911 but could not fully satisfy its requirements because of travel restrictions. The relief applies to individuals who were physically present in China or established residency in China before December 1, 2019 but left China after that date, and for individuals who were physically present in other countries or established residency in other countries before February 1, 2020, but left the other country after February 1. The relief expires on July 15, 2020, unless extended by the U.S. Treasury Department and the IRS.

1.3 Corporate Taxation

Individuals whose work lives are disrupted by COVID-19 might also trigger corporate taxation for their employers. For instance, a citizen and resident of Singapore who traveled to the United States on March 1, 2020, for a short business trip might be limited in his or her ability to return home because of illness or travel restrictions. If the individual continues to work in the United States for an extended period, that work could create a U.S. trade or business for the employer that would cause the employer to be taxable in the United States. Under treaties, the same consequence could arise if an individual’s activity created a taxable permanent establishment.

As with individual taxation, and consistent with the recommendations of the OECD, the IRS has granted relief. In a release on April 21,

2020, the IRS allowed foreign corporations to exclude activities of an employee for a 60-day period in determining whether the foreign corporation has created a U.S. trade or business or a U.S. permanent establishment. The 60-day period must begin on or after February 1, 2020 and on or before April 1, 2020.

These relief provisions — for foreign individuals inbound to the United States, for US persons outbound to other countries, and for foreign entities with employees whose travel plans have been disrupted — should mitigate the unintended tax consequences for most taxpayers affected by COVID-19.

2. The CARES Act

The CARES Act is sweeping legislation assembled in rapid fashion to address concerns that the U.S. economy (and the global economy) is falling into a deep recession. The Act contains new and important statutory provisions designed to use the tax system to counter adverse economic effects of the health crisis. The details are technical but, as a general matter, the major tax provisions are intended to put money in the hands of taxpayers by removing limitations on deductions that had been imposed by the TCJA. Affected taxpayers can claim tax refunds for past years and reduce tax payments in the future that would otherwise be required.

2.1 Net Operating Losses

The TCJA eliminated all carrybacks of net operating losses (NOLs) as of 2018 and provided that such losses, when carried forward, could eliminate no more than 80 percent of taxable income in a carry-forward year. The TCJA restrictions were consistent with similar rules enacted in some other jurisdictions (*e.g.*, Japan) and were a revenue raiser that helped limit the projected cost of the TCJA.

In the face of COVID-19, Congress decided to lift the restrictions, at least temporarily. The CARES Act eliminated the 80 percent limitation for years beginning after December 31, 2017 and before January 1, 2021 and allowed carrybacks for up to five years.

The CARES Act included a special provision — beneficial to taxpayers but likely to prove complex in effect — that addresses the coordination of the new, more generous NOL carryback rule and an international tax provision in the TCJA. As part of the TCJA, U.S. taxpayers who owned foreign entities classified as “controlled foreign corporations” and certain other foreign corporations were required to take into income amounts earned by the foreign corporations but not yet distributed to the United States. The income subject to this repatriation rule was calculated as of the end of 2017 and reported on U.S. returns for that year; taxpayers could elect to pay U.S. tax, at reduced rates, over a period of eight years.

The special provision in the CARES Act allows taxpayers who claim a loss carryback (and many large taxpayers will have losses in 2020) to skip over a year in which the taxpayer has repatriation income. This rule permits taxpayers to avoid using loss carrybacks against this low-taxed income.

The intersection of the CARES Act rule on NOLs and other complex international provisions in the TCJA will require most taxpayers to engage in detailed modeling to determine how best to apply their NOLs. Corporate taxpayers may have low-taxed income not only from the repatriation provision but also from the rules for global intangible low-taxed income (GILTI, subject to a 10.5 percent effective rate of tax) and for foreign derived intangible income (FDII, subject to a 13.125 percent effective tax rate). On the other hand, a carryback of 5 years will bring losses to years in which the general corporate tax rate was 35 percent, so the losses have considerably more value than if their only use was a carryforward for use against income taxed at 21 percent.

Once a taxpayer decides which year will be the first year for a carryback, losses not used in that year roll forward year after year to subsequent years (except for years with repatriation income, if the taxpayer so elects) until the losses are absorbed. With multiple considerations — lower tax rates on repatriation income, GILTI, and FDII, and income that may be sheltered by

foreign tax credits, and higher tax rates in earlier years to which losses may now be carried — taxpayers face difficult choices. Furthermore, most corporate taxpayers have not finished calculating their income for 2019, and the 2020 tax year is far from over.

2.2 Interest Deductions

The CARES Act also relaxed limits on interest deductions that were imposed by the TCJA. Like the NOL rules, these limitations were imposed to raise revenue for the 2017 act.

The TCJA reduced the amount of the allowable interest deduction from 50 percent of a taxpayer's income to 30 percent, and expanded the types of interest payments subject to the lower limit. Formerly, the rule only applied to related party interest exempt from tax in the hands of the recipient. The TCJA applied the rule to all interest.

The CARES Act restores the limitation to 50 percent for taxable years beginning in 2019 or 2020. Taxpayers may elect to continue to apply the lower limitation, and some taxpayers will do so, because greater interest deductions may have adverse consequences under the Base Erosion and Anti-Abuse Tax (BEAT), also enacted in the 2017 legislation. Once again, taxpayers will have challenging modeling exercises to determine the approach that is the best.

In addition, taxpayers are allowed to use their 2019 taxable income as the base for the deduction in 2020, in anticipation that many taxpayers will have very low income in 2020. And there is an interesting relationship between allowance of greater interest deductions under the CARES Act and the new NOL rules, since for some taxpayers the additional interest deductions will increase losses that are then subject to the five-year carryback provision.

These CARES Act provisions may come with a large price tag, although gauging just how large is impossible to judge until more information is available from taxpayers' 2019 and 2020 tax returns. The high price is not unexpected; the purpose of these rules is to provide liquidity to taxpayers that will reduce the risk of bankruptcy and further dislocation



of the economy. On the other hand, it is fair to ask how effective the CARES Act will be in achieving that purpose, since most taxpayers have yet to file returns (and compute losses) for 2019 and filings for 2020 are well off in the future. Losses from 2018 and 2019, moreover, cannot be attributed to the pandemic.

3. Impact of COVID-19 on the IRS

Simply reciting recent statutory changes to U.S. tax law grossly understates the impact of COVID-19 on the IRS and on taxpayers. The entire U.S. tax system has been upended, just as the virus has dramatically impacted other areas of life.

3.1 Tax Administration

In order to minimize the risks of COVID-19 to IRS workers, and to help limit the spread of the virus generally, the IRS has followed the “shelter-in-place” rules imposed by almost every jurisdiction in the United States. This means that IRS employees are working from home and not staffing IRS service centers.

Filing deadlines — and, perhaps more importantly, payment deadlines — for personal income tax returns for the tax year 2019 have been extended from the usual April 15 to July 15. Deadlines for many other tax returns

(such as trust returns and gift tax returns) are likewise extended to July 15.

The extension is necessary because there are no IRS workers available to handle paper returns. Returns filed electronically can be processed but returns that have been mailed in are being warehoused in trailers, unopened, until IRS staff can return to their duty stations.

This gives rise to many problems, such as the inability of U.S. persons to obtain certificates of U.S. residence from the IRS. The tax authority unit in Philadelphia that issues such certificates has been disbanded with no fixed date for a resumption of duty.

In addition, the U.S. Tax Court has no one on the premises to receive and process new filings. Tax cases in other courts are being delayed in most situations, because of the difficulty of courts operating on a “virtual” basis.

IRS staff — like many government workers and, indeed, private sector workers — are making their best efforts to continue working, but from home. Significantly, the IRS continues to issue guidance in the form of rulings and regulations. The obstacles to efficient operation are challenging.

In general, ongoing tax audits are continuing, but there are few new audits being initiated. The IRS has announced that it will proceed with audits when that is necessary in order to preserve the government’s rights under a statute of limitations. Since taxpayers are handicapped in responding to tax audits, they are usually willing to extend the statute when requested to do so.

Similar disruptions have affected tax administration at state and local levels, though unevenly throughout the country.

3.2 Recovery Rebates

The most visible work of the IRS right now is distributing to U.S. citizens approximately \$292 billion in recovery rebates authorized by the Congress. These rebates, generally \$1,200 to each adult and \$500 for each child, are intended to help citizens with rent, food, and other necessities while much of the economy is shut down.

The IRS has been tasked with similar responsibilities in the past, following the economic stress caused by the September 11, 2001, attacks and the recession caused by the financial crisis in 2008–2009. But that prior experience does not mean the exercise is easy. Not all U.S. citizens who qualify for payments also pay taxes, so that the IRS has a current address; sending checks to some citizens requires IRS to obtain addresses from other government agencies, such as the Social Security Administration. Furthermore, some citizens have died since the most recent tax returns were filed. More than \$2.5 billion in payments have already been returned because of wrong addresses, wrong bank accounts or other errors.

4. What Is Next?

As almost everyone in the world is aware, the COVID-19 crisis is far from over. As of this writing, most states of the United States generally still impose severe restrictions on how many people can gather in one place and which stores can operate; almost all schools are closed and many public services such as transportation are curtailed. Furthermore, the public is hesitant to return to a “normal” life even in places where businesses are permitted to reopen.

The U.S. Congress is actively debating whether additional legislation is needed to keep the U.S. economy from falling further into recession. Such legislation would likely include additional cash support payments to U.S. persons and further changes of the tax laws. The CARES Act liberalized the tax deduction for charitable contributions by individuals who do not itemize deductions; charities and their supporters in Congress are pushing for additional opportunities for taxpayers to deduct such contributions.

Other legislation being considered would extend certain tax benefits that will phase out in future years, such as a rule allowing taxpayers to deduct capital expenditures currently or at least more rapidly. Any report at this time on the tax-related provisions of the U.S. response to COVID-19 is only an interim accounting.

14-16 May 2018

BRITCC Participants Called for the Establishment of the BRITACOM

The Belt and Road Initiative Tax Cooperation Conference (BRITCC) was held in Astana, Kazakhstan during 14–16 May 2018, co-hosted by the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (SRC), the State Taxation Administration of the People’s Republic of China (STA), the Centre for Tax Policy and Administration (CTPA) of the Organization for Economic Co-operation and Development (OECD) and the OECD’s Forum on Tax Administration (FTA). More than 200 delegates from tax administrations, international organizations, academic institutions and businesses attended the Conference. Four correlated topics on taxation, i.e. rule of law, taxpayer service, dispute settlement and capacity building, were deliberated at the Conference. The *Astana Proposal* was adopted during the Conference.

Delegates agreed that stronger support is needed to achieve better coordination and cooperation among tax administrations of the Belt and Road Initiative (BRI) jurisdictions and thus proposed that a mechanism should be officially established to enhance BRI tax administration cooperation. The Conference marked a milestone in strengthening communication and cooperation among jurisdictions supporting the BRI with a view to promoting sustainable and inclusive economic development.

18-20 April 2019

The First BRITACOF Was Held in Wuzhen, China

In order to strengthen tax administration cooperation under BRI framework guided by the principle of achieving shared growth through consultation and collaboration, the BRITACOM was officially launched at the First Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) in Wuzhen, China, from 18 to 20 April 2019. Heads and their representatives of tax administrations or finance departments from 85 jurisdictions, 16 international organizations, and a number of academic institutions and businesses participated in this Conference.

The BRITACOM mainly consists of the Council, the decision-making body, and the Secretariat, a liaison office supporting the daily operation of the BRITACOM. Two key pillars underpin the success of the BRITACOM — the BRITACOF and the Belt and Road Initiative Tax Administration Capacity Enhancement Group (BRITACEG). In addition, an Advisory Board was established to advise on and assist in fulfilling the vision and the purpose of the BRITACOM.

The BRITACEG and its network — BRI Tax Academy (BRITA) Yangzhou and Beijing, were established at the First BRITACOF. Meanwhile, based on the in-depth discussions on the five interlocking tax topics, i.e., (i) following rule of law; (ii) raising tax certainty; (iii) expediting tax dispute resolution; (iv) streamlining tax compliance and digitalizing tax administration; and (v) enhancing tax administration capacity, the BRITACOM Council adopted the *Wuzhen Statement* and the *Wuzhen Action Plan (2019- 2021)*.

27-31 May 2019

The First Training Event of the BRITACEG Was Held in Yangzhou, China

The BRITACEG hosted its first face-to-face training event on Tax Dispute Resolution in BRITA Yangzhou in China during 27-31 May 2019 with 27 tax officials from 13 jurisdictions including Kazakhstan, Sierra Leone, and Ukraine attending the event. The framework and procedures of tax dispute resolution, and BEPS Action Plan 14, etc., were introduced through lectures by tax experts and discussions among the participating tax officials. This well-acclaimed milestone BRITACEG training kicked off the training series of the BRITACOM.

15 March 2020

The Special Edition of the BRITACOM Update on COVID-19 Was Issued

At this challenging moment of fighting the COVID-19, the *Special Edition of the BRITACOM Update on COVID-19* is issued, providing a platform for BRITACOM Council Member Tax Administrations, Observers and other stakeholders to exchange views and share experiences in responding to the outbreak.

The measures and policies rolled out by tax administrations, and views provided by international organizations and experts are circulated through this platform. Up to the end of May 2020, 12 Issues have been published on the webpage of the BRITACOM and circulated among BRITACOM stakeholders.

2 June 2020

The BRITACOM Official Website Was Launched

Being the official platform of the BRITACOM, the website (www.britacom.org) was launched to release news, enhance communication, provide tax services, etc. among all BRITACOM stakeholders. Later on, BRITACEG training programs, international tax policies, tax treaties, and useful knowledge products will also be shared on this platform.

26-28 September 2018

The Working Group Meeting of the BRITACOM Was Held in Yangzhou, China

Building on the *Astana Proposal*, the Working Group Meeting of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), co-chaired by STA of China and SRC of Kazakhstan, was held in Yangzhou, China from 26 to 28 September 2018, with 35 delegates from tax administrations of 22 jurisdictions and one representative each from the OECD and the International Bureau of Fiscal Documentation (IBFD) convened for consultation on the establishment of the BRITACOM. The meeting achieved fruitful outcomes where all participants expressed willingness of participation in the BRITACOM and provided inputs on the draft *Memorandum of Understanding on the Establishment of the BRITACOM*.



6-8 November 2019

The Multilateral Seminar of the BRITACOM Was Held in Beijing, China

Tax officials from 8 countries and regions, as well as Members or their representatives from the Advisory Board participated in the Seminar. The participants agreed that digitalization of tax administration will be the theme of the Second BRITACOF. Besides focusing on the construction of the BRITACEG and the implementation of the *Wuzhen Action Plan (2019-2021)*, all participants actively exchanged views on the BRITA working plan and the building of the BRITACEG experts team, and explored options for efficient communication of Task Forces on five identified topics.



2 June 2020

The BRITACOM Virtual Meeting — Responding to COVID-19: BRITACOM Perspective Was Held

In response to the COVID-19, the Secretariat of the BRITACOM organized a virtual meeting on 2 June 2020 for experience sharing and exchanging, allowing us to stay close online in this challenging time. Tax administrations shared their experience on the fiscal and tax policies, and collection and administration measures to respond to the pandemic, and experts from the Advisory Board and international organizations analyzed and reviewed policies and measures and provided suggestions for tax administrations. Taking this opportunity, the Secretariat also updated the BRITACOM progress since the First BRITACOF, and participants provided suggestions for its future operation.



Contributions Invited

Dear readers and writers,

We highly appreciate your contribution to the *Belt and Road Initiative Tax Journal* (BRITJ), and look forward to your continuous support in the future.

As an official journal sponsored by China Taxation Magazine House in collaboration with the BRITACOM Secretariat, BRITJ is committed to serving as a platform for communication and cooperation among tax administrators, academia, tax practitioners and other stakeholders around the world, and providing strong theoretical support and international reference for tax reform and administration among the Belt and Road jurisdictions.

Given your expertise and reputation in the tax arena, we sincerely invite you to contribute papers to the journal on such themes as tax issues concerning the Belt and Road Initiative, the latest development and reform of tax system and tax administration as well as hot topics in the field of international taxation. Papers written in English with less than 5,000 words and sent in a WORD format would be highly appreciated.

Papers can be sent to britj@britacom.org. For more information, please visit our website: www.britacom.org.

Kind regards,

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