



Draft BRICS Tax workstream consolidated workplan outline for BRICS members to advise on leading roles and additional contributions

i) Background

During the BRICS Heads of Tax Authorities Meeting held in Cape Town on 9 November 2023 the following areas were agreed upon in taking the BRICS Tax Workstream forward. BRICS members are requested to indicate under these areas where they would like to take leading roles as well as any additional contributions.

- 1. Develop a High Performing, Diverse, Agile, Engaged and Evolved workforce (STREAM 1: PEOPLE): AREAS OF COLLABORATION**
 - 1.1 Training centres (China and Russia), exchange programmes and development of course materials to accelerate learning and development amongst administrations in specific areas of focus:
 - a) High wealth individuals
 - b) Large and International Business
 - c) Behavioural and leadership themes
 - d) Nb. Taking into consideration differences in domestic tax laws
 - 1.2 Continue working groups: Women, Young Tax Professionals and Case Studies
- 2 Increase and expand the use of Data to ensure integrity, drive insight and improve outcomes (STREAM 2: DATA): AREAS OF COLLABORATION**
 - 2.1 Understanding data required its usefulness and accuracy
 - 2.2 Methods to accelerate the use of existing data sets (B2B, B2C, B2G) and have an integrated "data" view of the taxpayer
 - 2.3 The use of data to segment taxpayers for ease of service and risks management
 - 2.4 Reduce the burden on taxpayers by interfacing better with 3rd party service providers such as Banks/ Employers, etc
 - 2.5 Improving the quality of the data submitted by 3rd party entities such as Employers and other Data sources
 - 2.6 Organising document flows for corporates
 - 2.7 Leveraging: E-invoicing, greater use of Exchange of Information incl. CRS
 - 2.8 Changing the language and artefacts to be more future oriented
- 3. Modernize our systems to provide Digital and Streamlined online services (STREAM 3: TECHNOLOGY): AREAS OF COLLABORATION**
 - 3.1 Modernise towards an eco-system that meets the needs of all people.
 - 3.2 Deepen technical cooperation amongst BRICS Members:
 - a) Capacity building focused on Modernisation and Technology development, as well as use of big data analytics, AI, machine learning in tax authorities
 - b) Sharing best practices and initiatives (Case Studies)
 - c) Developing BRICS e-library knowledge sharing platform
 - 3.3 Embedding tax systems into national systems.
 - 3.4 Advocacy for advancing the concept: Digital Tax Administration, Digital Economy and Digital Government.
- 4. BRICS Heads of Tax Authorities Forum Governance Framework:**
 - 4.1 Broad consensus reached during the meeting of 9 November 2023.
 - 4.2 FTS Russia to take forward the adoption of the Framework as members needed additional consultations beyond the 8 December 2023 deadline made during the meeting.