



BRICS Tax Heads and Experts Meeting

September 24-29, 2024

BRICS Tax Progress Report

Agreed in Moscow, Russia, on September 26, 2024

We, the Heads of Tax Authorities of BRICS countries, having met in Moscow on September 26, 2024, at the BRICS Tax Heads and Experts Meeting organized by the FTS of Russia within the Russian Federation's chairship in BRICS,

Striving to continue and enhance BRICS tax cooperation, discuss further and exchange of opinions and views in the spirit of mutual respect and understanding, sovereign equality, solidarity, democracy, openness, inclusiveness, strengthened collaboration and consensus, as stated in XV BRICS Summit Declaration issued on 23 August 2023, and echoed in the Russian BRICS Chairmanship motto 'Strengthening Multilateralism for Just Global Development and Security',

Acknowledging the significant role of taxation in providing BRICS governments with resources to foster sustainable economic growth,

Remaining committed to deeper exchanges and sharing of experiences and best practices, as well as to mutual learning in taxation matters,

Welcoming the active participation of tax authorities of new BRICS member countries in BRICS tax cooperation,

Considering the areas of collaboration around People, Data and Technology workstreams that were identified at the meeting of the BRICS Tax Heads in Cape

Town in 2023, and the mechanism of the exchange of case studies on best practices launched by China in 2022,

Resolve as follows:

1. We signed the BRICS Heads of Tax Authorities Governance Framework and will continue its implementation, sustaining a systematic approach with a focus to practical outcomes, formalizing decision-making structures and procedures as well as setting clear agendas to develop our collective capacity in the international tax agenda.
2. We support the establishment of the Working Groups on Client-Centric Approach in Tax Administration, HR Practices in Tax Administration, VAT Modernization, and Sourcing and Use of Data. We approve the Scoping Documents for the Working Groups, which constitute the core of the BRICS tax cooperation work plan for the next three-year period, and we expect strong outcomes from these Working Groups that will strengthen tax capacity in BRICS and other emerging market countries.
3. We welcome the collaboration under the Women in Tax Network, recognizing the importance of increased participation of women in the enhancement of public service as well as overall economic growth, and encourage the continuity of this initiative.
4. Recognizing the importance of the voice of the BRICS Youth, we support the peer engagements under the Young Tax Professionals Working Group with a view to developing and consolidating the youth agenda within the BRICS tax authorities.
5. We appreciate the efforts of the FTS of Russia as interim BRICS tax cooperation secretariat in organizing regular meetings of the Working Groups and sustaining continued interaction between BRICS tax authorities. We will explore the possibility of establishing a permanent, rotational secretariat and agree to develop a framework in this regard.
6. Following the initiative agreed by the BRICS Tax Heads in Cape Town in 2023, we welcome the development of the BRICS tax cooperation website, designed by the FTS of Russia as BRICS Tax Chair in 2024, with a purpose to be an e-platform for BRICS tax cooperation, interaction and information sharing, as well as to promote

the development and adoption of BRICS tax cooperation approaches at national and international levels. We will explore the possibility of further evolving, maintaining and administering the BRICS tax cooperation website on a rotational basis by the tax authority of the country chairing BRICS in a particular year.

Signed in Moscow, Russia, on 26th of September, in the English language. The original copy shall be deposited at the FTS of Russia, which will provide BRICS tax authorities with its copy.