



Communiqué of Meeting of the Heads of Tax Authorities of the BRICS countries
Issued in Moscow, Russian Federation, on May 29, 2020

1. We, the heads of delegations of the Tax Authorities of the Federative Republic of Brazil, the Russian Federation, the Republic of India, the People's Republic of China and the Republic of South Africa held a virtual meeting on May 29, 2020, hosted by the Federal Tax Service of Russia, to discuss BRICS Tax Authorities response to the COVID-19 pandemic and potential areas of cooperation as well as exchange opinions and views based on our existing commitment to openness, solidarity, equality, mutual understanding, inclusiveness and mutually beneficial cooperation, as stated in the Brasilia Declaration of 11th BRICS Summit issued on November 14, 2019.
2. This year we faced a global threat caused by the COVID-19 pandemic. It affected all spheres of lives of many people around the globe and the governments worldwide took a wide range of measures to support businesses and individuals in this difficult environment. Measures taken by various BRICS Tax Authorities are intended to ease the fiscal and administrative burdens on taxpayers and to support businesses and individuals with cash flow problems and challenges in meeting tax reporting or tax payment obligations.
3. Actions taken by some or all BRICS countries include reduction of tax payments/interest and social security contributions, extension for tax and financial reporting as well as tax payment, extension of deadlines for providing documents requested by tax authorities, suspending or deferring of tax compliance activities and insolvency procedures as well as enhancing remote service delivery to the taxpayers.
4. The Tax Authorities of some BRICS countries are involved in the whole-of-government special measures to support medical staff and the healthcare system as a whole and to maintain the level of employment due to the COVID-19 pandemic.
5. BRICS Tax Authorities are committed to take measures to ensure business continuity while acknowledging the responsibility to secure tax revenue that is required to provide state support to businesses and individuals.
6. We will continue our support for all international initiatives towards reaching a globally fair and universally transparent tax system. In this regard, we reiterate our commitment to the actions taken by G20 and the OECD to acknowledge digitalisation as

a driver of globalisation and remain committed to addressing the tax challenges of the digitalisation of the economy. We shall strive to create rules that are fair, simple and capable of being implemented that take into consideration the interests of all participating countries especially the countries of the developing world and focus on dispute prevention right from the design stage.

7. We welcome the recent achievement on tax transparency including the progress on automatic exchange of information for tax purposes. We reiterate our endorsement for the global Common Reporting Standard for the Automatic Exchange of Information. We recognise the key role of the exchange of information between competent authorities in preventing cross-border tax evasion and in designing a fairer and more transparent international tax system. We shall endeavour to explore opportunities to capitalise on the robust information sharing arrangements within the existing legal frameworks between BRICS Nations so as to strengthen and enhance capacities of BRICS governments.

8. We remain committed to needs-based capacity building for developing countries. We recognize great advantages of mutual understanding, inclusiveness and mutually beneficial cooperation, as stated in the BRICS Revenue Administrations Memorandum of Cooperation signed on July 27, 2017 in Hangzhou, China.

9. The COVID-19 pandemic imposed hard constraints and pressures on all of us these days. However, we remain committed to deeper exchanges and sharing of experiences and best practices, as well as to mutual learning in taxation matters, within BRICS Capacity Building Mechanism, established in June 2018.

Agreed on May 29, 2020.

On behalf of Special Secretariat of the Federal Revenue of Brazil
of the Federative Republic of Brazil

On behalf of Federal Tax Service
of the Russian Federation

On behalf of Department of Revenue of the Ministry of Finance
of the Republic of India

On behalf of State Taxation Administration
of the People's Republic of China

On behalf of South African Revenue Service
Republic of South Africa