BRICS
INDIA 2026

BUILDING FOR RESILIENCE, INNOVATION, COOPERATION AND SUSTAINABILITY

BRICS TAX HEADS AND TAX EXPERTS MEETING 2026

21 - 24 September 2026 I New Delhi,

BRICS TAX PROGRESS REPORT

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2026

Agreed in New Delhi, 23rd September 2026

We, the Heads of Tax Authorities of the Federative Republic of Brazil, the People's Republic of China, the Arab Republic of Egypt, the Federal Democratic Republic of Ethiopia, the Republic of India, the Republic of Indonesia, the Islamic Republic of Iran, the Russian Federation, the Republic of South Africa, and the United Arab Emirates, met in New Delhi, India, on 23 September 2026, at the BRICS Tax Heads Meeting organised by the Central Board of Direct Taxes, Ministry of Finance, Government of India, under India's Chairship in BRICS.

Recalling the previous meetings of the BRICS Tax Experts and the strategic outcomes achieved in New Delhi, on 21 and 22 September 2026;

Committed to continuing and deepening BRICS tax cooperation in the spirit of mutual respect and understanding, sovereign equality, solidarity, democracy, openness, inclusiveness, strengthened collaboration and consensus, in line with India's BRICS Chairship theme of Building for Resilience, Innovation, Cooperation and Sustainability.

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

Remaining committed to deeper exchanges and sharing of experiences and best practices,

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

Considering the areas of collaboration across People, Process, Data and Technology, including Behavioural Science — themes across which the year's work programme has naturally converged,

Resolve as follows:

- We affirm the ongoing implementation of the BRICS Heads of Tax Authorities Governance Framework, sustaining a systematic approach with a focus on practical outcomes, formalising decision-making structures and procedures, as well as setting clear agendas to develop our collective capacity in the international tax agenda.

- We welcome the two new Working Groups this year — on International Taxation and Transfer Pricing, and on Revenue Statistics — and approve their establishment as sustained platforms of discussion under the BRICS Tax Cooperation. The Working Group on International Taxation and Transfer Pricing aims to address, on a voluntary basis, international taxation issues such as transfer pricing, treaty interpretation and the building of MAP and APA capacity, including engagement with ongoing multilateral negotiations such as the UN Framework Convention on International Tax Cooperation and the OECD. The Working Group on Revenue Statistics aims to create a revenue-measurement framework reflecting BRICS fiscal realities, based on a voluntary participation in qualitative and quantitative indicators. Both are designed as durable institutional platforms that continue regardless of the Chairship.

- We welcome the progress of the Women in Tax Network from an aspirational initiative to an institutionalised platform, with four active sub-groups and sustained programming that has built a community of women tax professionals across BRICS, and encourage the continuity and expansion of this initiative. We commend the celebration of the International Women's Day which showcased yoga and best practices in women's leadership and empowerment across BRICS countries.

- We welcome the progress made in the BRICS Young Tax Professionals (YTP) Working Group and the YTP Forum. We commend the efforts taken by the BRICS YTPs in finalizing their first discussion paper. We acknowledge the successful conduct of the first in-person BRICS YTP programme at the National Academy of Direct Taxes (NADT), Nagpur, in April 2026, bringing together young officials from seven BRICS member countries for substantive technical training in international taxation, transfer pricing, and MAP/APA mechanisms. We approve the institutionalization of this programme to be hosted by CBDT at NADT, as an annual feature of BRICS tax cooperation.

- We commend the efforts of the established Working Groups on Client-Centric Approach in Tax Administration, HR Practices in Tax Administration, VAT Modernisation, and Sourcing and Use of Data, and welcome their tangible results: the, the HR Development Index, the update of the BRICS Tax Collaboration Tool and the steps taken towards finalisation of the VAT Modernisation report.

- We approve the Work Plans of the above-mentioned Working Groups and expect strong outcomes to strengthen tax administration capacity across BRICS and other countries.

- We welcome the upcoming launch of the BRICS Tax Cross-Learning Lab, integrating the work of the HR Practices and Client-Centric Administration Working Groups into a joint platform for peer learning, and expect further development of the Lab to include learning on other areas of tax administration.

- We welcome the Terms of Reference on the BRICS Tax Support Network which provides clarity to taxpayers and investors operating across BRICS jurisdictions on cross-border tax matters and agree on its Work Plan, encouraging BRICS Tax Authorities to develop mechanisms for the exchange of taxpayer queries among member countries.

- We approve the BRICS Tax Knowledge Hub as a working platform for taxpayer requests, sharing information on business registration, tax regimes, trade and related regulatory matters across member jurisdictions in accordance with the rules and procedures applicable in this regard in each member State.

- Pursuant to the agreement of the BRICS Tax Heads at Cape Town in 2023, the BRICS Tax Cooperation Website for 2026 has been developed and maintained by India and is accessible at tax.brics2026.gov.in. We reaffirm the principle of rotational stewardship of the website, under which responsibility for its maintenance and development passes each year to the tax authority of the incoming Chair country, and affirm our commitment to maintaining and enhancing this shared platform.

- We adopt the BRICS Tax Progress Report 2026 as the complete record of what this cooperation has built over the course of India's Chairship.

- We congratulate India on its 2026 Chairship of the BRICS tax cooperation track and welcome the People's Republic of China as the incoming Chair for 2027, affirming that the working groups, relationships, and momentum built in 2026 are designed to outlast any single Chairship and will be passed on in full to the incoming Chair and all member countries.

Agreed on 23 September 2026

Signed in New Delhi, Republic of India, on 23 September 2026, in the English language.

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

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

On behalf of the Egyptian Tax Authority

On behalf of the Ministry of Revenues of the Federal Democratic Republic of Ethiopia

On behalf of the Department of Revenue, Ministry of Finance, Government of India (Central Board of Direct Taxes)

On behalf of the Directorate General of Taxes of the Republic of Indonesia

On behalf of the National Tax Administration of the Islamic Republic of Iran

On behalf of the Federal Tax Service of the Russian Federation

On behalf of the South African Revenue Service

On behalf of the Federal Tax Authority of the United Arab Emirates