

BRICS Tax Cooperation Website

Terms of Reference

Background

During the BRICS Heads of Tax Authorities meeting in Cape Town, South Africa, in November 2023, BRICS Tax Commissioners agreed to develop e-library knowledge sharing platform to be served as the main repository of knowledge products and capacity building programs of BRICS tax cooperation (hereinafter – **BRICS tax cooperation website**).

In May 2024 Federal Tax Service of Russia, as the tax authority chairing BRICS Tax Heads and Experts meeting in 2024, has launched and started to host, maintain and administer BRICS tax cooperation website. Currently it demonstrates collective past experience, ensures accessibility to all materials related to BRICS tax cooperation over 10 years as well as shares information on current and future developments, latest news, events and Working Group’s documentation.

The primary users of the website are the officials of BRICS tax authorities having authorized access to the areas related to management of the Working Groups.

Launched in 2024, BRICS tax cooperation website could be further evolved, maintained and administered by the next rotational BRICS tax authorities on annual basis.

For this purpose, the previous rotational chair could hand over content and framework of BRICS tax cooperation website to the next rotational BRICS tax authority, that is starting to chair BRICS Tax Heads and Experts meeting in the respective year.

The Terms of Reference is elaborated to set:

- I. Purposes of BRICS tax cooperation website
- II. General capabilities
- III. Handover process details

I. Purposes of BRICS tax cooperation website

- i. Serve as a primary platform for BRICS tax cooperation projects, interaction, and information sharing
- ii. Promote the development and adoption of BRICS tax cooperation approaches at the national and international levels
- iii. Ensure accessibility of key content and highlight new developments.
- iv. Provide valuable information on the past and current activities of the Working Groups, relevant materials, presentations, reports, and schedules, showcase BRICS tax cooperation conferences and events, including the annual meetings of the BRICS Tax Heads and Experts
- v. Collect insights on capacity-building programs from BRICS tax authorities, both collaboratively and singly
- vi. Facilitate authorized access for officials of BRICS tax authorities when necessary

II. General capabilities

- i. **Content Accessibility:** provides users with the ability to view and download both current and archived content, including publications, news, events, and relevant materials related to BRICS tax collaboration. Ensures English language adaptation of all materials with optional build-in multilingual content support
- ii. **Scalability and Expandability:** ensure that platform can grow by incorporating new content, members, profiles, and accommodating an increasing number of users and data
- iii. **File Management:** supports uploading and downloading of various file formats while implementing document management and collaboration tools
- iv. **Visitor Monitoring and Analytics:** track website visitors, document downloads, and other relevant metrics categorized by country to enhance user engagement and resource allocation

- v. Security and Compliance: adhere to best practices for data privacy regulations and web accessibility standards to protect user information and ensure a safe browsing environment
- vi. User Authentication: establishes a secure online portal for authorized users to access specific resources and services, along with moderation tools for user management
- vii. Responsive Design: ensures optimal user experience across various devices and screen sizes, while maintaining compatibility with major web browsers
- viii. Communication Platform: develops a secure communication platform that fosters effective interaction among users while ensuring a respectful environment
- ix. Regular Updates and Maintenance: keep the website framework up-to-date, ensuring smooth operation, data backup, and disaster recovery mechanisms are in place
- x. Migration mechanism: ensures integration with license-free, open source front-end development framework and databases to maintain anticipated functionality while operating after handover process

III. Handover process

- i. Website development, maintenance, enhancement, web hosting and administration shall be provided by the current rotational BRICS Chair for a 1-year period of chairmanship
- ii. Website transfer and redeployment shall be managed by the current rotational BRICS Chair in the consultation and technical support format for the next rotational BRICS Chair for a 1-month period after the rotation of BRICS Chair
- iii. The current rotational BRICS Chair shall secure the existing website during the handover to the new server and preserve all current website content and functionality and assure minimal downtime in the handover process
- iv. Current BRICS Chair shall ensure the website file archives are cleaned of elements containing copyrights, as well as logos and corporate style items of the current BRICS Chair

- v. Current BRICS Chair shall create file archives of currently existing knowledge base, style libraries, scripts and source code and compile handover report
- vi. Upon handover from the previous BRICS Chair, the new chair shall do a full analysis and assessment of the factors that affect the website's usability and effectiveness, and ensure the implementation of license-free open source front-end development framework
- vii. New BRICS Chair shall integrate knowledge base, libraries and source code received from previous rotational BRICS Chair
- viii. New BRICS Chair shall proceed to website set up considering the comments and recommendations of the previous rotational BRICS Chair