



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# Resolution of Tax Disputes Virtual Seminar

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# Part 01

## Overview



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### Status & Reasons



01

Most tax policies are implemented consistently

02

Mainly exist in some complex economic fields or new business model

03

Technological progress and rapid economic development have exacerbated this phenomenon



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



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# 中共中央办公厅 国务院办公厅印发《关于进一步深化 税收征管改革的意见》

Opinions on Further Deepening the Reform of Tax Collection Administration Issued by the General Office of the CPC Central Committee and the General Office of the State Council

**March 24, 2021**

“make tax policy implementation more timely, certain, and consistent”



# Part 02

## Approaches



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### Approaches

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#### Formulating tax policies

1

**Tax policy should be clear and easy to be implemented**

**It is required to compile policy interpretation simultaneously with tax policy**

2

3

**Background, Significance, Key points and difficulties**



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### Approaches

#### Implementing tax policies

**Established mechanism for implementing preferential policies on taxes and fees**

1



**Q&A on tax and fee policies**

2



**Tax lecture**

3



**Guidelines on preferential  
tax policies**





# 1. Q&A on tax and fee policies



## 01 Universality

Department	Questions
Inner tax departments	■ Collect the feedback of tax authorities at lower levels
The General Office	■ Questions reported through the commissioner's mailbox
Tax payer service department	■ 12366 platform
Other sources	■ .....



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### 1. Q&A on tax and fee policies



01

Universality

02

Easy understood

Q: Stand on the taxpayers feet



A: Make answers in the capacity of tax authorities



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### 1. Q&A on tax and fee policies



**01**

Universality

**02**

Easy understood

**03**

Released timely



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## 减税降费政策即问即答（2021年第三期）

2021年09月23日 来源：国家税务总局政策法规司

【字体：大 中 小】 打印本页



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## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### 2. Tax lecture





## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### 3. Compile guidelines on preferential tax policies



The infographic consists of three overlapping cards, each representing a different category of tax incentives. The top card is green and white, the middle is yellow and white, and the bottom is blue and white. Each card features a large number indicating the count of policies, a title, and a brief description. The cards are arranged in a staggered fashion, with the bottom card partially obscured by the others.

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**指引**





## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### Approaches



**When tax policies are implemented inconsistently in different regions**

**How can we do?**

1

2

3

**Issue announcement of Tax Collection Administration**

**Submit to the tax authorities at the same higher level**

**Turn to the Large business taxation department for help**



# Part 03

## Suggestions





## Suggestions

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ONE

Issue tax policy, mature issues

TWO

Broaden the channels for collecting questions

THREE

Strengthen communication with large enterprises



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# THANKS