BRITACOM Secretariat

Tax Administration Product Portfolio

(V1.0)

September 2025

Preface

The Belt and Road Initiative Tax Administration Cooperation Mechanism is a non-profit official mechanism for tax administration cooperation amongst the jurisdictions that subscribe to the Belt and Road Initiative (hereinafter referred to as BRI jurisdictions). The vision of the BRITACOM is to facilitate the trade and investment among the BRI jurisdictions through enhanced cooperation in tax administration, and contribute to the fulfillment of inclusive and sustainable development as set out in the United Nations' 2030 Agenda for Sustainable Development.

Since its establishment in 2019, the BRITACOM has successfully organized five Belt and Road Initiative Tax Administration Cooperation Forums (BRITACOF). More than 20 business seminars have been held focusing on hot topics such as "Raising Tax Certainty", "Promoting Tax Administrations Digitalization", "Improving Tax Environment", and "Reinforcing Capacity Building of Tax Administration". The BRI jurisdictions have actively shared their innovative products and cases in the field of tax administration.

In order to more comprehensively collect the advanced experiences and best practices in tax administration from BRI jurisdictions comprehensively, and to provide a more complete reference and benchmark for these jurisdictions, the BRITACOM will develop the BRITACOM Product Portfolio of Tax Administration (Product Portfolio) that fully reflects multilateralism and inclusiveness. We hope that the Product Portfolio will serve as a professional platform for exchange and mutual learning, to realize joint consultation, joint contribution, and shared benefits. It is also expected to promote the common improvement of tax administration efficiency and the optimization of the tax business environment among jurisdictions, and driving the cooperation in the tax field to achieve new and greater progress.

● Overall Compilation Concept

We will release a complete and clear Product Portfolio of tax administration with the whole life cycle.The version released this time is Version 1.0, which will be continuously improved and updated in the next three years.

Our goal is joint contribution, shared benefits, and win-win cooperation. On the basis of joint participation and mutual progress of all jurisdictions, we aim to build an inclusive product series framework through sharing and collaboration, realizing the mutual learning of rules and experience, and supporting the BRI jurisdictions to jointly improve the efficiency of tax administration.

Our philosophy is openness, inclusiveness and diversified participation. The product series covers diversified subjects, takes into account different development stages and differentiated needs of the BRI jurisdictions, and respects the differences in tax systems among various jurisdictions, so that jurisdictions at different levels can participate in and find products suitable for themselves. Drawing on common tax administration practices across jurisdictions, we have systematically identified five universal processes—taxpayer registration and identity verification, tax filing, tax collection, risk management and audit investigation, and dispute resolution—supplemented by two extended dimensions (internal controls and international cooperation). This forms the foundational framework of a seven-component tax administration product portfolio. We encourage all countries (regions) to contribute by developing and publishing case studies of their distinctive tax administration products.

Our starting point is the practical demands of the BRI jurisdictions. The product series focuses on the practical needs of the BRI jurisdictions, accurately identifies shortcomings in tax administration, and introduces international experience and technical resources in a targeted manner to cover the differentiated needs at different development stages.

Our approach is led by technological drive, with digital transformation as its core. The product series emphasizes the in-depth integration of information technology and tax administration, improves the quality and efficiency of tax administration through the introduction of big data, artificial intelligence (AI) and other technologies, advocates the sharing of experience in digitalization among the BRI jurisdictions, promotes technological collaboration, facilitates the development of intelligent tax administration tools, and builds an efficient and transparent digitalized tax ecosystem.

We look forward to working with all to continuously improve the tax administration Product Portfolio, providing more reference models of tax administration practices for partner countries (regions). Follow-up engagements will include thematic workshops, regular dialogues, and hybrid meetings to facilitate collaborative development. We welcome all nations (regions) to contribute insights and suggestions tailored to their national (regional) conditions and practical needs, share successful experiences and innovations in tax administration, and submit additional product cases to progressively enrich the system's content.

● Main contents

The BRIACOM Tax Administration Product Portfolio is an organic integration of all kinds of products and services formed in the tax administration and supervision activities among the BRI jurisdictions. It is mainly divided into seven parts, and has initially designed 15 supporting products.

The first part is taxpayer registration and identity verification.Taxpayer registration and identity verification is the foundation of tax administration. This part mainly introduces the tax departments of various countries (regions) to ensure the effective connection of various tax collection and management processes through the full life cycle management of taxpayers' identity; we have initially designed two tax administration products: *Convenient taxpayer registration and Secure and unified identity verification.*

The second part is tax filing. Tax filing constitutes the primary means for taxpayers to fulfill statutory obligations. This part highlights how tax authorities worldwide provide diversified filing methods and intelligent channels to meet the needs of different kinds of taxpayers. We have initially developed four tax administration products: *Providing multiple tax filing modes to meet different needs*, *Multi-channels for tax filing, Compliant basis for tax filing, and Urging taxpayers to fulfill tax filing timely.*

The third part is tax collection, which mainly releases products concerning tax payment and recovery of tax arrears of tax authorities in the BRI jurisdictions, so as to secure the tax collection of tax authorities, and safeguard the fiscal, economic and social management rights and interests of the country (region). We have initially developed two tax administration products: *Efficient tax payment and tax refund, and Strengthening the management of tax arrears and guaranteeing the collection of taxes.*

The fourth part is risk management, inspection and investigation, which mainly releases products concerning risk management, examination and investigation of the tax authorities in the BRI jurisdictions in terms of tax types, objects and levels, so as to crack down on tax-related illegal and criminal activities and improve taxpayers' tax compliance. We have initially developed three tax administration products: *Implementing refined risk control strategies based on the characteristics of tax types, Formulating targeted risk control measures based on the differences in tax-related entities, and Adopting differentiated response measures based on risk levels.*

The fifth part is dispute resolution, which is an important mechanism for the protection of the legitimate rights and interests of taxpayers. This part mainly introduces the different ways in which tax authorities of various countries (regions) resolve disputes and the channels through which taxpayers safeguard their rights.We have initially developed one tax administration product: *Reducing and resolving tax disputes.*

The sixth part is internal control, which mainly releases a series of products concerning strengthening internal risk prevention of the tax authorities in the BRI jurisdictions, so as to regulate tax law enforcement activities, improve the efficiency of tax administration, and ensure the efficient and lawful operation of tax authorities. We have initially developed two tax administration products: *Establishing standardized systems and processes for tax law enforcement, and Strengthening internal supervision and regulating law enforcement activities.*

The seventh part is international cooperation, which will help reduce the cost of cross-border tax administration. This part mainly concerns strengthening international exchange of information, joint audit and anti-tax avoidance of the tax authorities in the BRI jurisdictions. We have initially developed a tax administration product: *Strengthening cross-border tax collaboration and addressing tax challenges raised by globalization.*

● The Plan for Releasing

April 2025: submit the framework of the Product Portfolio to the BRITACOM Council for consideration;
September 2025: release the tax administration Product Portfolio version 1.0 and the first batch of tax administration products and cases;
The Seventh BRITACOF in 2026: release the Product Portfolio version 2.0 and the second batch of products and cases;
2027: release the official text of the Product Portfolio and the third batch of products and cases;
2028: release the fourth batch of products and cases;
2029: release the fifth batch of products and cases.

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01

Part One
Taxpayer Registration and Identity Verification

The basic and primary step in tax administration is taxpayer registration and identity verification. Taxpayer registration is the process by which tax authorities register a taxpayer's basic information and information concerning tax payment for the record.

Taxpayers are required to submit relevant documents to the tax authorities. Upon review and approval, the tax authorities will process their tax registration. Tax registration information serves as crucial evidence for legal business operations and tax compliance. The tax authorities may request identity verification documents, such as identity cards or business licenses, for verification and record-keeping. Identity verification is to accurately confirm the taxpayer's identity. The two processes are interrelated, with registration being the prerequisite for identity verification, and identity verification being the guarantee for the accuracy of registration information. Through sound taxpayer registration and identity verification, tax authorities can better manage and serve taxpayers and ensure the equity and effectiveness of tax administration.

1.1 Taxpayer Registration

Taxpayer registration refers to the legal procedures to confirm the occurrence, change and extinction of the taxpayer's qualification and the scope of their tax obligations. It includes the establishment, alteration and cancellation of registration. Establishment registration marks the inception of a taxpayer's legal identity, modification registration reflects operational adjustments during business activities, while Deregistration signifies the termination of a taxpayer's rights and obligations.

1.1.1 Establishment Registration

Enterprises, sole proprietorships and other entities engaged in production or business operations shall, after establishment, report their information to the tax authorities such as the entity's details, business scope and location in accordance with the law and apply for taxpayer registration to the tax authorities after review and approval. Taxpayer registration is the prerequisite for taxpayers to fulfill their tax obligations, and is also the basis for tax authorities to implement administration. During tax registration, relevant supporting documents need to be submitted. After completing the registration, taxpayers can obtain invoices, file tax returns and enjoy preferential policies, etc.

1.1.1.1 Single-department Establishment Registration

Single-department establishment registration means that tax authorities carry out tax registration by themselves, Companies need to submit business licenses, identification documents of their legal representative, business premises materials, etc. to the tax authority separately. The registration process is separated from that of other departments, such as industry departments, commerce departments, market supervision departments, social security departments, local governments and banks.. For instance, after obtaining a business license from the market supervision department, the company must separately submit the same materials to the tax authority for tax registration, including tax categories, bank account information, and accounting system details. Later, similar documentation must be provided to banks, social security agencies, and other government departments.

1.1.1.2 Cross-departmental Establishment Registration with Mutual Recognition of Identity

To reduce costs for enterprises and promote appropriate data sharing among government departments (depending on the tax law and regulation of the respective jurisdiction), cross-departmental establishment registration with mutual recognition of identity can be applied. By integrating governmental resources and establishing a regular data exchange and sharing mechanism between tax authorities and other government departments, the relevant information of enterprises can be gathered once and appropriately shared among multiple government departments. By establishing a data-sharing platform, the enterprise identity data can be synchronized across all departments in real time, which not only reduces administrative costs but also enhances regulatory coordination. Cross-departmental identity mutual recognition remove data barriers between government departments, significantly shortening the time required for businesses to handle tax-related matters and improving the convenience of business operations.

1.1.2 Registration for Relocation

Registration for relocation refers to the process by which a taxpayer transfers its taxpayer registration from the tax authority of the original place to that of a new place due to the change in its business address. The key focus of registration for relocation lies in achieving seamless continuity of tax-related operations before and after relocation, ensuring the preservation of taxpayer qualifications, rights, and benefits, and synchronizing information to the new jurisdiction to maintain business continuity. Facilitating the relocation of taxpayers can effectively reduce redundant document submissions and approval procedures, enabling seamless cross-regional and cross-level government services. This helps remove regional barriers and promote the reasonable flow and optimal allocation of resources within a country (region).

1.1.3 Deregistration

Deregistration occurs when a taxpayer terminates its business activities and withdraws from the market. Its core function is to settle the tax matters of the enterprises, including outstanding tax filings, unpaid taxes, late fees, penalties, as well as the cancellation of invoices and tax registration certificates. Through tax deregistration, tax authorities can remove invalid tax registration records and maintain orderly market regulation. Meanwhile, for deregistration, tax authorities shall comprehensively review the tax status of the enterprise, identify and deal with potential tax risks in a timely manner, and avoid tax evasion. By

streamlining the deregistration process and adopting categorized approaches, a more business-friendly environment for orderly market exit can be created, and the healthy transition and renewal of market entities can be facilitated.

[Tax Administration Product No. 1: Convenient Taxpayer Registration : User-Friendly and Thoughtful Service for Businesses and Individuals] (September 2025)

1.2 Identity Verification

Identity verification is a critical component of tax administration, referring to the process by which tax authorities authenticate and confirm a taxpayer's identity information to ensure its authenticity and legitimacy. This mechanism serves as the foundation for aligning various tax management processes (such as information reporting, tax filing, and taxpayer services), while safeguarding the rights and interests of both tax authorities and taxpayers.

1.2.1 Paper Certificate

A taxpayer who has completed the process of taxpayer registration shall receive a certificate to prove that it has fulfilled taxpayer registration. Such certificate is usually in paper form, which contains essential taxpayer information including: taxpayer identification number (Unified Social Credit Code), entity name, business address, registration type, business scope, issuing authority, etc. Such certificate is an important document for taxpayers to carry out business and fulfill tax obligations. The issuance of such certificates enables tax authorities to comprehensively monitor taxpayers' basic information and business activities, serving as a fundamental prerequisite for standardized tax administration.

1.2.2 Digital Identity

By applying digital certificates, biometric identification and other technical tools, digital identity covers all taxpayers and gives each taxpayer a unique and definite identity, which can not only effectively prevent data leakage, tampering and other security risks and protect taxpayers' data security, but also provide taxpayers with more convenient and secure services. With digital identity systems, tax authorities can access comprehensive and accurate taxpayer information, including shared data from administrative departments (e.g., business registration), customs, and financial institutions. Multi-dimensional data cross-checking and analysis significantly enhance the reliability and accuracy of taxpayer identification. Real-name tax processing systems are implemented, requiring taxpayers to present valid identity documents and complete identity verification procedures when handling tax-related matters. The employment of advanced authentication technologies by the tax authorities, such as facial recognition and identity card scanning device helps to guarantee the authenticity and legal compliance of tax service users, while preventing impersonation in tax transactions.

[Tax Administration Product No. 2: Secure and Unified Identity Verification] (to be released in 2026)

02

Part Two
Tax Filing

Tax filing is a critical step for tax authorities to obtain taxpayers' financial and tax information. Taxpayers shall gather, refine and process financial data, complete and submit tax returns to report income, assets and transactions and other information to tax authorities, so that tax authorities can accurately assess taxpayers' financial status, verify the completeness and accuracy of relevant information, and calculate the amounts of tax payable.

2.1 Filing Methods

Filing methods refer to the specific methods and formats adopted by taxpayers, withholding agents, or other filing entities to fulfill their reporting obligations to tax authorities. It specifies the procedures for reporting entities to accurately and timely submit tax information to tax authorities, thereby completing the filing process and fulfilling tax obligations.

2.1.1 Self-filing
Self-filing refers to the process by which taxpayers calculate the amounts of tax payable in accordance with tax laws and regulations, submit tax returns to tax authorities and pay taxes by themselves. It requires taxpayers to report tax information truthfully, accurately, and completely in accordance with the law, and assume corresponding legal responsibilities. It constitutes a vital component of modern taxation systems, embodying the principle of rule of law in taxation where taxpayers are legally required to independently compute and declare taxes, thereby ensuring standardized and effective tax administration.

2.1.2 Withholding
Withholding is a special way of tax filing, which means that withholding agents shall withhold the amounts of tax payable in advance in accordance with the law when making payments to taxpayers, file tax returns and remit the taxes to tax authorities on behalf of the taxpayers. Its core logic lies in implementing source-based control mechanisms to ensure full and timely tax revenue collection while systematically mitigating tax leakage risks.

2.1.3 Tax Filing by Agents
Tax filing by agents refers to the way of tax filing where taxpayers entrust third-party entities with professional qualifications, such as tax agent firms and accounting firms, to handle tax filing and related matters on their behalf. It has become a prevalent practice in modern tax administration, especially applicable to taxpayers with limited tax expertise or businesses seeking time and cost efficiencies in compliance. Through tax filing by agents, taxpayers can leverage professional institutions' expertise to enhance the efficiency and accuracy of tax filings, mitigate compliance risks, while simultaneously fostering the professionalization of tax service markets.

2.1.4 Entrusted Tax Collection
Tax authorities may, for the benefit of tax administration and the convenience of tax payment, enter into entrustment agreements with relevant entities or individuals in accordance with applicable laws to collect decentralized and cross-regional taxes on their behalf. The entrusted parties shall levy taxes in the name of the tax authorities and in strict accordance with legal provisions.

[Tax Administration Product No. 3: Providing Multiple Tax Filing Modes to Meet Different Needs] (to be released in 2027)

2.2 Filing Channels

Filing channels refer to the specific ways and channels through which taxpayers or withholding agents submit tax filing documents to tax authorities and fulfill their filing obligations in accordance with the law. With technological advancement and historical evolution, filing channels are undergoing transformation.

2.2.1 On-site Tax Filing
On-site tax filing refers to the way in which taxpayers go directly to the taxpayer service halls of the tax authorities to submit paper documents and complete tax filing. Under on-site filing procedures, taxpayers complete paper tax returns and submit them at the service windows of tax halls. Tax officials shall manually review the submitted documents. It primarily applies to scenarios involving inadequate internet access, complex transactions, voluntary taxpayer preference, or when specifically required by tax authorities. While gradually being replaced by e-filing, it remains an essential supplementary compliance channel.

2.2.2 Tax Filing by Mail
Tax filing by mail refers to the way in which taxpayers submit paper documents to tax authorities by mail and complete tax filing. Taxpayers complete prescribed forms, attach relevant supporting documents, and mail them via registered post to the tax authority. The date carried by thepostmark, or the date of receipt of the tax return, can be the date of completing filing, depending on the tax law and regulation of the respective jurisdiction. Upon receiving the materials, the tax authority conducts verification and provides processing results via return receipts or phone notifications. Tax filing by mail is primarily utilized in areas lacking internet infrastructure or for specific policy-mandated circumstances.

2.2.3 Electronic Tax Filing

Taxpayers may submit tax returns and relevant documents in the form of electronic data to tax authorities through the tax authorities' online taxpayer service platforms or other electronic channels. This mode goes beyond the limitations of time and space. Taxpayers can complete filings anytime, and anywhere without visiting tax service halls. E-filing features high efficiency, convenience, and accuracy, reducing paper documentation usage and compliance costs while simultaneously enhancing tax authorities' collection efficiency and data processing capabilities. It is an important demonstration of modern digitalization of tax administration.

2.2.3.1 Web-based Tax Filing

Taxpayers may visit the official websites of tax authorities or electronic tax platforms through the Internet, fill in the tax returns based on web browsing technology, and submit the tax returns to tax authorities. Through web-based filing, taxpayers can complete declarations anytime, and anywhere without visiting tax offices, eliminating geographical and temporal constraints for all categories of taxpayers nationwide (region-wide). The system ensures data security through encrypted transmission and provides real-time submission feedback, enabling taxpayers to instantly track filing status with optimal efficiency and convenience.

2.2.3.2 App-based Tax Filing

Taxpayers may handle tax matters such as tax filing, tax payment and invoice issuance by using the official mobile application provided by tax authorities through mobile devices such as smartphones or tablet computers. This approach demonstrates three defining characteristics—accessibility, efficiency, and real-time responsiveness, enabling taxpayers to handle tax matters anytime, and anywhere.

2.2.4 Intelligent Tax Filing

With the application of technologies such as cloud computing, big data and AI, tax filing has entered the intelligent stage, where data can be shared through the cloud and intelligent bookkeeping can be achieved. The ongoing implementation of the "automated tax calculation" model – which leverages big data and algorithms to auto-extract information, compute tax liabilities, and pre-filled returns (requiring only taxpayer verification or minor adjustments before submission) – marks a significant advancement toward intelligent and automated tax filing systems.

2.2.4.1 Pre-filled Tax Filing

Pre-filled tax filing refers to the mode where tax authorities use big data technology to automatically pre-fill part of tax filing data for taxpayers. Based on the information available to the tax authorities, certain information such as incomes, deductions, reductions, exemptions and other relevant tax information can be automatically pre-filled into the tax returns. This model leverages information technology to ensure data authenticity and security while allowing modifications or supplements for omitted information. It not only delivers efficiency and convenience with reduced error rates but also enhances compliance through transparent tax calculation benchmarks.

2.2.4.2 Touch Point Moved Forward

Proactive taxpayer engagement through communication and interaction constitutes the cornerstone of effective tax administration. Touch point moved forward helps preempt potential compliance frictions. To move the touch point forward means that by optimizing process design and integrating service resources, tax authorities can move forward the key stages or service nodes of tax filing to the beginning when taxpayers' demands are generated or the front-end where tax matters are processed, thereby reducing taxpayers' compliance costs and enhancing tax administration efficiency. By restructuring service chains to transform passive responsiveness into proactive intervention, this approach not only optimizes taxpayers' filing experience but also advances tax governance from ex-post supervision to pre-emptive service with real-time control, establishing a critical pathway for building an efficient and transparent tax ecosystem. ***[Tax Administration Product No. 4: Multiple Channels for Free Choice Make Tax Filing within Easy Reach] (September 2025)***

2.3 Vouchers

Vouchers are legally valid written proofs that can be used to prove the occurrence of economic matters, clarify financial responsibilities and register the accounting books, which are the key basis for ensuring the accuracy and compliance of tax filing. Vouchers constitute the core component of tax filing, providing definitive fiscal records and evidential basis for both taxpayers and tax authorities, thereby ensuring standardized and effective tax administration.

2.3.1 Invoices

Invoices refer to the receipt and payment vouchers issued or received in the purchase or sale of commodities, provision or acceptance of services and other business activities. Invoices serve as statutory proof of payment in business activities and constitute essential primary vouchers for taxpayers' operational accounting, which are the important basis for tax administration and tax examination.

2.3.1.1 Paper Invoices

Paper invoices refer to the receipt and payment vouchers issued or received in paper form in the purchase or sale of commodities, provision or acceptance of services and other business activities. Paper invoices employ standardized anti-counterfeiting printing technologies, featuring invoice template format, invoice elements, and standard duplicate sets.

2.3.1.2 Electronic Invoices

By using information technology, the entire life cycle of paper invoices including application, issuance, delivery, storage, and verification can be digitized, thereby enabling paperless management of the whole process of invoices. With the digitalization of invoices, taxpayers can now issue electronic invoices anytime and anywhere via web portals or mobile applications, ensuring convenience and efficiency. Utilizing digital signature technology, electronic invoices feature anti-counterfeiting and tamper-proof characteristics, guaranteeing security and reliability. They eliminate costs associated with printing, transportation, and storage of paper invoices, significantly reducing resource expenditure. Furthermore, electronic invoices enhance administration efficiency, facilitating seamless tracking and statistical analysis.

2.3.2 Statements

Statements are tax filings documents submitted by enterprises to tax authorities, including Value-Added Tax (VAT) declarations, corporate income tax declarations, and financial statements (balance sheets, income statements, cash flow statements). These documents ensure tax compliance and mitigate tax risks. Tax statements are typically derived from financial statements with necessary tax code adjustments to guarantee regulatory adherence.

2.3.3 Other Vouchers

In addition to invoices and statements, tax filing vouchers also include receipts, contracts, etc. Receipts are vouchers that prove the occurrence of transactions and the receipt and payment of money, serving as evidential support to verify transaction authenticity, substantiate monetary amounts, and demonstrate detailed business interactions. Contracts are agreements signed between enterprises, between enterprises and individuals, or between individuals and individuals when economic activities occur, serving to verify the authenticity and legality of business transactions, constituting critical evidence for determining deductible costs when calculating taxable income.

[Tax Administration Product No. 5: Compliant Basis for Tax Filing] (to be released in 2026)

2.4 Late Filing Management

Late filing management refers to the mechanism for tax authorities to supervise and manage taxpayers and withholding agents who fail to file tax returns before the expiration of the time limit. Where taxpayers or withholding agents fail to file tax returns or submit required documentation within prescribed timelines, tax authorities shall issue notifications via written notices, phone calls, short message services, or emails specifying the applicable tax types and filing deadlines. Taxpayers must complete filings within the stipulated period. Failure to comply will trigger corresponding enforcement measures by tax authorities. The late filing management mechanism serves as a critical basis for subsequent tax collection, and reporting entities shall fulfill their tax obligations promptly to avoid escalated legal consequences.

[Tax Administration Product No. 6: Urging Taxpayers to Fulfill Tax Filing Timely] (to be released in 2027)

03

Part Three
Tax Collection

Tax collection is the collective name for a series of activities carried out by tax authorities in accordance with tax laws and regulations to collect and turn over the tax payable of taxpayers into the treasury of a country (region). It is an important part in tax administration, covering the whole-process management from common tax payments to tax arrears.

3.1 Tax Payment

Tax payment is an important part for taxpayers to fulfill tax obligations in accordance with the law, involving accurate calculation and full payment. It can be processed through two distinct channels: manual payment and electronic payment.

3.1.1 Manual Tax Payment

Manual tax payment includes traditional tax payment methods, such as cash and over-the-counter bank transfer. This method primarily serves taxpayers who are less familiar with digital operations, engage in smaller-value transactions, or prefer cash/bank counter payments. Currently, with the development of electronic payment technology, the proportion of manual tax payment has decreased significantly.

3.1.2 Electronic Tax Payment

With the help of advanced information technology, electronic tax payment has become the mainstream way of tax payment. Taxpayers can pay taxes through electronic means such as authorized direct debit, Point of Sale terminal and third-party payment. This approach significantly streamlines tax payment procedures, conserving taxpayers' time and effort while substantially enhancing compliance efficiency. By working closely with the treasury of a country (region), banks and third-party payment organizations, tax authorities are able to build secure and stable electronic tax payment channels to ensure the accurate payment of taxes and timely transmission of information. Electronic tax payment, with its inherent convenience and efficiency, has become a driving force in propelling tax administration toward digitalization and intelligent transformation, significantly advancing the modernization of tax services.

3.2 Tax Refund and Credit

In order to protect the rights and interests of taxpayers, tax authorities will refund to taxpayers or credit against the tax payable the portion of tax paid by taxpayers that has been overpaid, erroneously paid or eligible for specific preferential treatments, such as export tax refund, overcharged tax refund, VAT credit refund, VAT credit offsetting against arrears and tax-free shopping refund for overseas tourists. These tax refund and credit policies have assumed the functions of policy guidance, reduced the burden of taxpayers, and promoted social equity. Effective tax refund and credit policies demonstrate the flexibility of tax systems, enabling precise economic regulation through dynamic policy adjustments. This approach optimizes resource allocation, enhances enterprises' domestic and global competitiveness, promotes social equity, and strengthens taxpayers' sense of benefit.

[Tax Administration Product No. 7: Efficient Tax Payment and Tax Refund] (to be released in 2026)

3.3 Management of Tax Arrears

The management of tax arrears refers to a series of measures taken by tax authorities in response to the failure of taxpayers to pay their taxes in full in accordance with the prescribed deadlines, so as to ensure that all taxes are collected to the fullest extent possible.

3.3.1 Tax Arrears Reminder

Tax arrears reminder refers to the activities of tax authorities to remind taxpayers of the taxes that have been generated by the tax returns filed by themselves, the assessment made by tax authorities or in other ways but have not paid within the prescribed period, and to urge them to fulfill their tax obligations of paying taxes.Tax authorities employ written notices, phone calls, and digital channels to remind taxpayers of tax arrears, specifying the amount due, payment deadlines, legal consequences, and dispute resolution options. These pre-enforcement notifications---issued prior to credit disclosure or compulsory collection---demonstrate balanced governance by reducing administrative costs, minimizing follow-up collection efforts, mitigating operational disruptions to taxpayers, and safeguarding corporate credit ratings and social reputation.

3.3.2 Payment by Installments

Taxpayers who are unable to pay the tax arrears in one lump sum due to financial difficulties or other reasonable causes may apply to the tax authorities for payment by installments. Tax authorities shall comprehensively assess the taxpayers' business operations, financial capacities, the amounts of tax in arrears and other factors, and upon approval, engage with taxpayers on the payments of taxes by installments. The agreement specifies the number of installments, the amount of payment per installment, and deadlines. During the implementation stage, tax authorities shall continuously monitor the compliance and remind taxpayers for timely payments. This approach provides financial flexibility to prevent taxpayers' business distress from short-term liquidity issues, and ensures gradual recovery of tax revenue, reconciling statutory rigor with taxpayers' legitimate hardships and safeguarding business continuity and revenue stability.

3.3.3 Deferred Payment

Deferred payment constitutes a special policy arrangement for eligible taxpayers who meet specific requirements. Where force majeure and other major emergencies have caused serious damage to the normal production or business operations and taxes are unable to be paid on time, taxpayers may apply for an extension (depending on the tax law and regulation of the respective jurisdiction). After receiving the application, tax authorities will verify relevant circumstances in detail and, after confirming the circumstances, approve the taxpayer's application for deferring the tax payment within a prescribed period. This demonstrates the humanistic dimension of tax policy and assists taxpayers through hardships. Meanwhile, tax authorities shall closely monitor the business recovery progress of taxpayers and initiate timely collection of taxes after the expiration of deferred periods, in order to ensure the enforcement of statutory tax rights and interest, and maintain the balance between the rigor and flexibility of tax administration.

3.3.4 Disclosure of Tax Arrears Information

By disclosing tax arrears information in accordance with the law (if applicable), tax authorities aim to strengthen public supervision and urge taxpayers to fulfill their tax obligations. Information concerning enterprises and individuals with tax arrears whose assessment is final may be regularly posted on official websites, bulletin boards of taxpayer service halls or through other channels, depending on the tax laws and regulations of the respective jurisdiction. Such information may covers taxpayer's name, tax identification number, types and amounts of tax arrears and other key data. For arrears caused by failures of withholding agents, such as employers, information of the withholding agents could be posted. For major tax delinquency cases, tax authorities may collaborate with media to increase exposure. This initiative subjects delinquent behavior to public oversight, generates public scrutiny pressure on defaulters, and motivates them to voluntarily settle the tax arrears. Meanwhile, taxpayers with a high level of compliance and good faith can be commended, which reminds other taxpayers to draw lessons, strengthen tax compliance awareness, purify the tax environment, maintain tax administration order, and safeguard national (regional) revenue and market fairness.

3.3.5 Compulsory Measures for Recovering Tax Arrears

For taxpayers who refuse to pay tax arrears, tax authorities may take compulsory measures. First, taxpayers may be required to provide tax payment guarantees, such as mortgaged immovable properties (e.g., real estate, land) or obtaining third-party guarantee commitments, to secure tax arrears settlement. If taxpayers fail to provide guarantees, tax authorities may impose liens on movable assets or negotiable securities in accordance to the tax law and regulation of the respective jurisdiction. For taxpayers with unsettled tax arrears seeking to depart from the country (region), tax authorities may legally restrict their departure to prevent them from evading tax obligations. These compulsory measures, which blend coercive and preventive approaches and exert comprehensive pressure from asset controls to mobility restrictions, can compel taxpayers to address tax arrears issues and make full repayment, uphold the authority of tax law, and ensure complete collection of tax revenue.

[Tax Administration Product No.8: Strengthening the Management of Tax Arrears and Guaranteeing the Collection of Taxes] (to be released in 2028)

04

Part Four
Risk Management, Inspection and Investigation

Tax risk management is integrated throughout the whole process of tax administration. It involves the application of risk management theories and methods by tax authorities based on a comprehensive analysis of taxpayers' specific circumstances and tax compliance conditions. This approach targets different types and levels of tax risks associated with taxpayers, withholding agents and other parties involved in tax matters. By efficiently allocating tax management resources and implementing differentiated coping strategies, it aims to prevent and control tax risks, enhance taxpayers' compliance, and promote effective tax administration.

Inspection and investigation refer to the law enforcement activities taken against significant illegal and criminal acts and other high-risk tax-related acts. These activities involve examining, investigating, and dealing with the fulfillment of tax obligations, withholding obligations, and other tax-related matters by taxpayers, withholding agents and other parties. Through measures such as crackdowns and penalties, these activities aim to uphold the dignity of tax laws and promote taxpayers' compliance.

In its early stages, tax risk management primarily relied on manual judgment and work experience, focusing on post-facto handling of single risks, and lacking systematic and scientific risk management methods. With the advancement of information technology, tax authorities began introducing data analysis tools, constructing tax risk indicator models, and progressively establishing comprehensive risk management systems. In recent years, technologies such as big data and AI have been widely adopted, propelling tax risk management into an intelligent phase. This transformation has significantly enhanced the precision and efficiency of risk management, shifting towards early risk identification and proactive resolution while encouraging voluntary taxpayer compliance. Consequently, the proportion of preventive risk management continues to increase.

4.1 Risk Management by Tax Type

Tax authorities shall implement targeted risk management for major domestic taxes to identify, analyze, assess, and address potential risks associated with various taxes. Compliant management strategies for different tax types are developed to ensure compliance and reduce tax burdens.

4.1.1 Income Tax Risk Management

Income tax risk management includes enterprise income tax risk management and individual income tax risk management. Enterprise income tax risk management primarily focuses on key areas such as recognition of income, deduction of cost and expense, pricing for related party transactions, etc. to ensure the authenticity and compliance of enterprise income tax filing. Individual income tax risk management mainly emphasizes the completeness of income reported by individuals, the accuracy of special additional deductions, and the correct application of tax rates and categories to mitigate tax risks arising from taxpayers' concealment or omission of income, erroneous filing of deduction, or misapplication of tax incentives.

4.1.2 Value-added Tax (VAT) Risk Management

VAT risk management primarily focuses on key areas such as VAT filing data, invoice issuance and deduction. It involves in-depth verification of circumstances such as non-compliant input tax deductions and invoices deviating from actual transactions.It also places particular emphasis on risks related to VAT export refunds and VAT credit refunds.

4.1.3 Property Tax Risk Management

Property tax risk management mainly concerns taxable properties such as real estate, land, and equipment, as well as relevant taxes including real estate tax and urban and township land use tax. It involves the assessment of the value of taxable properties to mitigate tax risks arising from overvaluation or undervaluation, and particularly focuses on issues such as inaccurate property valuation, concealment of property, and abuse of tax incentives.

[Tax Administration Product No.9: Implementing Refined Risk Control Strategies Based on the Characteristics of Tax Types] (to be released in 2027)

4.2 Risk Management by Object

For entities of different scales, tax authorities shall develop compliance management strategies separately and implement differentiated and targeted risk management measures.

4.2.1 Risk Management for Large Enterprises

Large enterprise taxpayers exhibit the characteristics of significant operational scale, complex business structures, and distinct cross-regional operations. Tax authorities shall continuously optimize the "headquarter-to-headquarter"equivalent risk management model, establish tax source monitoring indicators and evaluation rules for large enterprises, and carry out regular monitoring and analysis. By enhancing human-machine integrated analysis and identifying group-wide and industry-specific typical risks, tax authorities shall conduct consolidated, tier-piercing, and chain-based analysis of critical matters such as corporate restructuring, equity transactions, related transactions, transfer pricing, and cross-border

transactions within group structures. Adhering to the philosophy of cooperative compliance, tax authorities shall timely provide reminders and guidance for large enterprises and encourage them to operate in accordance with the law, which effectively protects the tax rights and interests of the country (region) and the fair competition order of the market.

4.2.2 Risk Management for Small and Medium-sized Enterprises (SME)

Small and medium-sized enterprises (SMEs) are numerous and operationally flexible, yet exhibit significant variations in financial accounting and tax management capabilities. Tax authorities shall prioritize streamlining tax procedures while strengthening the collection and cross-verification of basic information. Leveraging big data analysis, tax authorities shall screen SMEs' invoice issuance, logical consistency of filing data, and eligibility for tax incentives to identify risks such as fraudulent tax filing, invoice non-compliance, and improper claiming of tax benefits. For SMEs identified with risks, tax authorities shall promptly remind them through phone calls, text messages, and online tutorials to help them correct mistakes. Industry-specific risk rectifications arecarried out to identify common risk features of the same industry and provide risk guidance for SMEs, so as to elevate overall tax compliance awareness, support SMEs' healthy development, and consolidate the tax base.

4.2.3 Risk Management for Individual Taxpayers

Individual taxpayers engage in diverse tax-related scenarios, covering income from wages and salaries, labor remuneration, property transfers, interest, dividends, and bonuses. Tax authorities may integrate information from multiple departments, such as fund flows from financial institutions and real estate transaction records,to develop a comprehensive tax information repository for individuals. By leveraging data analysis, tax authorities may identify anomalies in individual income and deductions, including risks like high-income individuals concealing earnings or filing inaccurate special additional deductions. Enhanced monitoring of high-net-worth individuals is implemented alongside joint supervision with relevant departments to regulate individual taxpayers' behavior and ensure tax equity.

4.2.4 Risk Management for Withholding Agents

Withholding agents serve as critical bonds in the chain of tax administration. Tax authorities shall strengthen the record management for withholding agents, clearly define the scope of withholding and remitting obligations and responsibilities. Regular policy training shall be carried out to ensure their accurate understanding of withholding policies. Through data cross-verification, tax authorities shall verify whether the withholding filing data align with income paid to taxpayers, so as to mitigate risks of failure to withhold or under-withholding taxes. For withholding agents identified with risks, regulatory talks and reminders shall be carried out to urge them to rectify mistakes. If the mistakes are serious, penalties shall be imposed in accordance with laws and regulations.

4.2.5 Risk Management for Tax Intermediaries

Tax intermediaries provide professional tax services to taxpayers, and their conduct impacts tax administration effectiveness. Tax authorities may strengthen practice supervision over tax service institutions and practitioners, by establishing a credit rating system that evaluates them based on service quality and compliance performance. Meanwhile, tax authorities shall monitor the quality of data filed by tax intermediaries, and screen for risk behaviors such as tax evasion facilitated by intermediaries. Regular training for tax intermediaries shall be organized to enhance their technical competence and ethical standards. For tax intermediaries involved in rule violations, tax authorities shall take punitive measures such as alerts and reminders, orders to make rectifications within a time limit, and inclusion in negative credit records so as to purify the tax intermediary market environment, regulate tax-related professional services, and maintain the order of tax administration.

[Tax Administration Product No. 10: Formulating Targeted Risk Control Measures Based on Differences in Tax-Related Entities] (September 2025)

4.3 Hierarchical Risk management, Inspection and Investigation

Tax authorities shall reasonably allocate tax administration resources and adopt corresponding methods to cope with tax risks at different levels.

4.3.1 Routine Risk Management

Routine tax risk management involves a series of management activities conducted by tax authorities during regular tax administration, including identifying, analyzing, assessing, handling, and evaluating potential tax risks of taxpayers, withholding agents, and other tax administration counterparts. By leveraging big data and other technological methods, tax authorities shall collect various tax-related information from taxpayers, such as tax filing data and invoice usage patterns, in order to identify potential tax risks, assess and prioritize identified risks based on their likelihood of occurrence and impact level, and classify risks into different tiers to implement corresponding response strategies. Through these measures, tax authorities aim to enhance taxpayer compliance, reduce tax revenue loss, and safeguard the stability and security of the national tax revenue.

4.3.2 Tax Investigation / Audit

Tax investigation / auditis generally applied tocircumstances with higher risks and suspected tax evasion. Tax authorities may employ multiple investigative approaches, including material analysis, field inspections, interviews with relevant personnel, and third-party verification, to conduct comprehensive examinations of enterprises' tax-related activities, and thoroughly uncover evidence of tax evasion, avoidance, and fraud through meticulous cross-verification of invoice trails, fund flows, and goods movements. During this process, all statutory procedures shall be strictly followed. Where tax evasion by enterprises or individuals are substantiated, tax authorities shall impose stringent penalties in accordance with the law. In addition to the recovery of unpaid taxes and imposition of late payment surcharges, penalties will be imposed, and those involving suspected criminal offenses will be referred to judicial organs. With its formidable deterrent

effect, tax investigation/audit combats tax illegality, safeguards tax revenue, and purifies market tax environment.

4.3.3 Criminal Investigation

Criminal investigation focuses on the most severe tax-related crimes. It is the final defensive line against tax risks. When tax investigation/audits reveal that enterprises' or individuals' tax-related activities involve suspected criminal offenses under the criminal law, such as fraudulently issuing VAT special invoices of substantial value or severely fraudulent filing of export tax refund, a criminal investigation procedure is immediately initiated. Tax authorities shall collaborate closely with statutory agencies mandated for such cases (e.g. public security organs). The two parties jointly establish a special task force to consolidate professional resources, share information resources, conduct in-depth tracing of criminal evidence, and identify criminal suspects. Supported by conclusive evidence, criminal liability is pursued according to law. Through rigorous crackdowns on tax crimes, criminal investigation upholds the sanctity of law, safeguards tax administration order, and protects economic security and social stability.

[Tax Administration Product No. 11: Adopting Differentiated Response Measures Based on Risk Levels] (to be released in 2029)

05

Part Five
Dispute Resolution

Dispute resolution refers to the handling and resolution of disagreements or conflicts between parties through certain methods and procedures. Tax dispute resolution refers to the handling of disagreements or conflicts on tax issues between taxpayers, withholding agents and tax authorities, or the settlement of relevant disputes through negotiation by the competent authorities in cases where the measures taken by one party that has concluded a double taxation agreement have resulted or will result in the levy of taxes that are not in accordance with the provisions of the agreement. Common methods of resolution include reducing potential disputes between tax authorities and enterprises, tax administrative reconsideration, tax administrative lawsuit, Mutual Agreement Procedure for cross-border tax disputes and Advance Pricing Arrangement.

5.1 Reducing Potential Disputes between Tax Authorities and Enterprises

Reducing potential disputes between tax authorities and enterprises refers to the prevention and reduction of possible disagreements, conflicts and disputes between tax authorities and enterprises through a series of measures and methods. Taxdisputes between enterprises and tax authorities typically arise from different interpretations of tax laws and regulations, ambiguous policy application, the exercise of discretionary power by tax authorities in law enforcement, or insufficient tax compliance awareness among enterprises. Reducing potential tax disputes holds significant importance. For enterprises, it mitigates tax risks, avoids financial losses and reputational damage caused by disputes, and safeguards normal operations and sustainable growth. For tax authorities, it enhances tax administration efficiency, reduces administrative costs, maintains tax administration order, and strengthens the public credibility of tax authorities.

5.2 Tax Administrative Reconsideration

Tax administrative reconsideration is a legal remedy mechanism that taxpayers apply to the upper-level tax authorities for re-examination and correction of specific administrative acts (tax collection acts, administrative penalties, tax conservancy, etc.) in accordance with the law when they do not agree with the specific

administrative acts made by the tax authorities. Its core function is to safeguard taxpayers' lawful rights and interests and maintain tax fairness through internal administrative supervision. This system offers strong expertise, high efficiency, and low costs, with most disputes being resolved at the reconsideration stage. Taxpayers dissatisfied with the reconsideration results may initiate administrative lawsuit in accordance with the law. The design of administrative reconsideration prior to lawsuit both alleviates judicial pressure and promotes self-correction within tax authorities, effectively advancing the construction of a tax law-based framework.

5.3 Tax Administrative Lawsuit

Tax administrative lawsuit is a judicial remedy procedure initiated by taxpayers, withholding agents and other administrative counterparts to the courts in accordance with the law when they do not agree with the specific administrative acts or reconsideration decisions made by the tax authorities. Its core function is to supervise tax authorities' lawful administration, safeguard taxpayers' rights, and achieve definitive resolution of tax disputes through judicial review. By ensuring judicial neutrality, tax administrative lawsuit guarantees impartial adjudication and embodies the judiciary's effective constraint on administrative power. Compared with administrative reconsideration, administrative lawsuit---though more time-consuming---carries enforceability and finality though it is more time-consuming. Through the accumulation of judicial precedents, it drives the refinement of tax policies and promotes systematic optimization of the tax rule of law from procedural to substantive aspects, serving as the "final safeguard" for protecting taxpayers' rights and interests.

5.4 Mutual Agreement Procedure for Cross-border Tax Disputes

In order to resolve problems regarding the interpretation and application of tax treaties,prevent or correct taxation measures in violation of treaty provisions, ensure the effective and consistent implementation of tax treaties, and effectively avoid double taxation, tax treaties provide for an international coordination mechanism for resolving cross-border tax disputes, i.e. the mutual agreement procedure. This mechanism encompasses two types of procedures: mutual agreement procedure for the interpretation and application of tax treaties, and mutual agreement procedure for transfer pricing.

5.4.1 Mutual Agreement Procedure for the Interpretation and Application of Tax Treaties

In accordance with the relevant provisions of tax treaties, the competent authorities of the contracting jurisdictions shall jointly address the issues relating to the interpretation and application of tax treaties through consultation.

5.4.2 Mutual Agreement Procedure for Transfer Pricing

In accordance with the relevant provisions of tax treaties, the competent authorities of the contracting jurisdictions shall jointly address cross-border tax disputes arising from transfer pricing investigation and adjustment through consultation.

5.5 Advance Pricing Arrangement

In accordance with the relevant provisions of tax treaties signed with other jurisdictions and relevant domestic laws and regulations, upon the application of taxpayers, competent authorities of the contracting jurisdictions shall try to reach agreements through consultation regarding the pricing principle and calculation method for the related transactions between multinational enterprises on the basis of the arm's length principle. Such agreements may apply to future years and may also be applied retroactively to past years. Depending on the number of participating tax authorities, advance pricing arrangements can be categorized into three types: unilateral, bilateral, and multilateral.

[Tax Administration Product No.12: Reducing and Resolving Tax Disputes] (to be released in 2028)

06

Part Six
Internal Control

Internal control refers to a set of self-restraint and self-supervision mechanisms and systems established by the tax authorities to ensure the effective performance of tax functions and prevent tax-related law enforcement risks and integrity risks. Its core objective is to reduce the risk of tax evasion, improve the efficiency of tax administration and optimize the cost of tax administration.

6.1 Law Enforcement Norms

Law enforcement norms refer to a series of standardized systems, processes and methods established by the tax authorities to regulate law enforcement activities such as tax administration and tax audit, in order to achieve the goals of tax administration and tax audit, and improve the efficiency of tax administration and tax audit. Tax law enforcement systems and mechanisms should be continuously improved to collect taxes and fees in accordance with laws and regulations.

[Tax Administration Product No.13: Establishing Standardized Systems and Processes for Tax Law Enforcement] (September 2025)

6.2 Internal Supervision

Internal supervision refers to a series of internal supervision and management mechanisms established by the tax authorities to supervise whether the tax officials engaged in law enforcement carry out law enforcement activities in accordance with relevant requirements, so as to prevent and control tax law enforcement risks in an integrated manner, improve the efficiency of tax administration, and ensure the efficient and lawful operation of tax authorities.

[Tax Administration Product No.14: Strengthening Internal Supervision and Regulating Law Enforcement Activities] (to be released in 2028)

07

Part Seven
International Cooperation

International cooperation refers to a series of cooperative activities among tax authorities of different jurisdictions to achieve the goals of cross-border tax administration collaboration, prevention of international tax evasion and promotion of international trade and investment.

7.1 Exchange of Information

Tax-related information is exchanged among tax authorities of various jurisdictions in accordance with applicable instruments such as tax treaty, tax information exchange agreement or multilateral convention, including the exchange of taxpayers' basic information, financial information, transaction information, etc., in order to strengthen tax administration and crack down on cross-border tax evasion. Information exchange methods include exchange of information on request, automatic exchange of information, and spontaneous exchange of information.

7.1.1 Exchange of Information on Request

The competent authority of a contracting jurisdiction may raise specific questions regarding specific tax cases and request the competent authority of the other contracting jurisdiction to provide information to assist in its tax investigation and verification in accordance with applicable instrument, which includes acquisition of shares or properties, verification of transactions, materials employed by the subjects, residency status of companies or individuals, the receipt or payment of money, the transferring or use of property, etc.

7.1.2 Automatic Exchange of Information

The competent authorities of the contracting jurisdictions may, by agreement between them, automatically exchange tax information in batches concerning one of various categories of taxpayers' income, e.g. financial account information or country-by-country reports. Currently, the automatic exchange of financial account information for tax purposes is the predominant form of automatic exchange of information conducted internationally. This process involves financial institutions in participating countries (regions) identifying non-resident account holders and reporting relevant information to their competent tax

authorities in accordance with the Common Reporting Standard (CRS). Subsequently, these competent authorities will automatically exchange the information with the relevant foreign jurisdictions.

7.1.3 Spontaneous Exchange of Information

The competent authorities of a contracting jurisdiction may provide competent authorities of the other contracting jurisdiction with information obtained in the course of tax law enforcement that is considered to be useful to the competent authorities of the other contracting jurisdiction in implementing the tax treaty and the domestic laws of the taxes covered by it. The information includes tax-related circumstances and materials in relation to the receipt or payment of money or expenses, the transfer or use of property, etc.

7.2 Joint Audit

Tax authorities of two or more jurisdictions may jointly conduct tax audits of multinational enterprises or cross-border transactions with common concerns, depending on the tax law and regulation of the respective jurisdiction. Through jointly selecting audit targets, forming joint audit teams, jointly developing audit plans, conducting comprehensive examinations, and issuing audit reports, joint audit helps enhance audit efficiency, strengthen audit effectiveness, and safeguard the tax rights and interests of participating jurisdictions.

7.3 International Anti-tax Evasion

Governments may adopt a series of measures to prevent multinational enterprises and individuals from evading tax obligations through various means, and safeguard the taxing rights and interests of the country (region) and a fair tax order. By concluding bilateral or multilateral tax treaties, taxing rights are allocated among countries (regions), so as to avoid double taxation and prevent multinational enterprises from evading taxes by incorrect transfer pricing.

[Tax Administration Product No. 15: Strengthening Cross-border Tax Collaboration and Addressing Tax Challenges Raised by Globalization] (to be released in 2029)

Outlook

Over the past six years, we have jointly built the BRITACOM, continuously deepening our cooperation and building a "bridge" for all jurisdictions to promote unimpeded economic and trade exchanges and enhance tax governance capabilities.

In the future, we will continue to carry out more in-depth cooperation in line with the development directions of intelligence, digitalization, internationalization, and ecologicalization. We look forward to working together with all jurisdictions to jointly improve the two product portfolios, helping the jurisdictions to enhance their tax administration capabilities and contributing to the establishment of a growth-friendly tax environment.

Tax Administration Product Portfolio with the Hong Kong Action Plan Task Force (2025-2027)

Year to Release	Task Force	Product
2025	Raising Tax Certainty	No.10 Formulating targeted risk control measures based on differences in tax-related entities
		No.13 Establishing standardized systems and processes for tax law enforcement
	Promoting Digital Transformation of Tax Administration	No.4 Integration and Interconnection: Creating a New Model for Convenient Taxpayer Services Online and Offline
	Improving Tax Environment	No.1 Convenient Taxpayer Registration : User-Friendly and Thoughtful Service for Businesses and Individuals
2026	Promoting Digital Transformation of Tax Administration	No.2 Secure and unified identity verification
		No.5 Compliant basis for tax filing
		No.7 Efficient tax payment and tax refund
2027	Raising Tax Certainty	No.9 Implementing refined risk control strategies based on the characteristics of tax types
	Improving Tax Environment	No.3 Providing multiple tax filing modes to meet different needs
		No.6 Urging taxpayers to fulfill tax filing timely
2028	Raising Tax Certainty	No.8 Strengthening the management of tax arrears and guaranteeing the collection of taxes
		No.12 Reducing and resolving tax disputes
		No.14 Strengthening internal supervision and regulating law enforcement activities
2029	Raising Tax Certainty	No.11 Adopting differentiated response measures based on risk levels
		No.15 Strengthening cross-border tax collaboration and addressing tax challenges raised by globalization