



**BRITACOM Secretariat**



# **Taxpayer Service Product Portfolio**

**(V1.0)**

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# Preface

## Heartfelt Service, Smart Future

This is an era in which digital technology is reshaping the world, where data has become a new factor of production and intelligence has emerged as a new engine of development. Taxpayer services now stand at the crossroads of history and the future. We are well aware that every technological revolution profoundly transforms the landscape of taxpayer services.

The development of the BRITACOM Product Portfolio of Taxpayer Service is our response to the demands of the era. This is not merely a simple product listing, but a comprehensive ecosystem centered on taxpayers’ needs, powered by data, and characterized by intelligent services. Here, every product acts as a key to address taxpayers’ pain points, every system is a tool to enhance tax administration efficiency, and every platform functions as a bridge connecting tax authorities and taxpayers. From intelligent consultation to risk alerts, and from streamlined tax filing to tailored services, each product reflects our thoughtful approach and practical efforts in modernizing tax governance.

This product portfolio is constructed in a systematic and modular manner, aiming to establish a comprehensive, efficient, and transparent taxpayer service ecosystem. It provides taxpayers of all categories with a full spectrum of multi-tiered and personalized service experiences, thereby advancing the modernization of tax governance.

Moving forward, we strive to create an intelligent and compassionate tax ecosystem. Here, the flow of data is valuable, intelligent services are readily accessible, and the relations between taxpayers and tax authorities are harmonious and mutually beneficial. Let us join hands and harness the power of digitalization to advance the modernization of tax governance, while illuminating a new journey in the field of taxation with the light of innovation.

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# 01

## Part One Introduction

To promote the high-quality development of the Belt and Road Initiative (BRI) and address the needs of the BRI jurisdictions of enhancing their taxpayer service capabilities, we have developed the “BRITACOM Product Portfolio of Taxpayer Service” (Product Portfolio), centered on the principle of “promoting tax compliance through taxpayer services”. The Product Portfolio is structured around five key modules: taxpayer service philosophy and safeguards; basic taxpayer services; personalized taxpayer services; taxpayer service supervision and feedback collection; and future prospects, and supported by 14 service products.

The first module covers taxpayer service philosophy and safeguards, beginning with internationally recognized philosophies of taxpayer services, supported by global best practices in legal, institutional, and personnel aspects from taxpayer service departments worldwide, and introducing one Taxpayer Service Product.

The second module is basic taxpayer services, highlighting three key aspects: building compliance together, enhancing convenience, and safeguarding rights and interests. It launches universal services provided by tax authorities to a wide range of social groups, along with six Taxpayer Service Products.

The third module is personalized taxpayer services, mainly introducing the refined and personalized taxpayer service measures carried out by tax authorities for five special groups, including large enterprises, small and medium-sized enterprises (SMEs), cross-border enterprises, individuals, and professional tax-related service agencies, and introducing five Taxpayer Service Products.

The fourth module is taxpayer service supervision and feedback collection, showcasing practices of different jurisdictions in the supervision of taxpayer services and gathering taxpayers’ feedback, while also introducing two Taxpayer Service Products.

The fifth module is future prospects, exploring cutting-edge areas and key topics in taxpayer services. It presents forward-looking ideas and discussions based on the latest global practices and researches, and multiple mini thematic reports will be compiled. The current areas of exploration include “Brand Building for Taxpayer Services”, “Implementing Artificial Intelligence in Taxpayer Services”; “Targeted Taxpayer Services”; and “Sustainable and Efficient Taxpayer Services”.





We will invite the BRI jurisdictions to contribute to the system design, expand products, and share case studies through surveys, workshops, and regular dialogues. We look forward to working with the BRI jurisdictions to continuously improve the Product Portfolio, enrich theories and case studies, gather innovative achievements in taxpayer services, and compile real-world examples of optimized services from the BRI jurisdictions, providing practical models for more jurisdictions.

# 02

## Part Two Taxpayer Service Philosophy and Safeguards

In the process of building a modern tax governance system, the innovation of philosophies of taxpayer services and the establishment of comprehensive safeguard mechanisms are essential. Transitioning from the traditional “management-oriented” approach to a “service-oriented” model, prioritizing taxpayers’ needs and rights and establishing a multidimensional safeguard system covering legal and organizational aspects will elevate taxpayer services beyond conventional administrative boundaries. This transition will cultivate an institutional ecosystem that drives high-quality development in taxation. This section will be grounded in national (regional) strategic considerations, starting from internationally recognized philosophies of taxpayer services, and incorporating global best practices in legal frameworks, institutions, personnel, and funding. It will provide a comprehensive overview of key theories, practical experiences, and relevant insights in taxpayer services, while also introducing the corresponding Taxpayer Service Product.

### 2.1 Service Philosophy

The philosophy of taxpayer services is the core principle and value orientation upheld by tax authorities in providing taxpayer services, reflecting their understanding of the service philosophy and the level of importance placed on taxpayers’ needs and rights. The philosophy of taxpayer services is not only the core of taxpayer service work but also a crucial foundation for improving service quality and taxpayers’ satisfaction.

Modern taxpayer services uphold a taxpayer-centric philosophy, reshaping the relationship between tax authorities and taxpayers. Moving beyond traditional enforcement-oriented management, they embrace a modern governance approach that balances both management and service. The proactive service mindset is integrated throughout the entire tax process, facilitating a shift from passive response to active service. Tax authorities should uphold fairness and justice, creating an orderly tax environment where all taxpayers are treated equally in terms of rights and obligations, and provided with services of equal quality. Tax authorities should strictly conduct relevant work in accordance with laws, regulations, and policies to ensure transparent and fair enforcement. Tax efficiency is enhanced through measures such as optimizing internal management and improving informatization level. Tax compliance costs for taxpayers are reduced by



simplifying tax procedures. Philosophies of taxpayer services emphasize enhancing tax awareness and promoting tax compliance through high-quality taxpayer service, achieving a win-win cooperation between tax authorities and taxpayers. Meanwhile, with the rise of digital transformation, the philosophies of taxpayer services are rapidly evolving toward intelligence, personalization, and collaboration to meet new demands in the current landscape.

## 2.2 Legal Safeguard

Legal safeguard is a crucial foundation for establishing the legitimacy and universality of a system. Legal safeguard for taxpayer services refers to establishing an appropriate legal framework to codify the scope, fundamental requirements, and basic methods of taxpayer services, ensuring them an integral part of tax-related work. It arises from the legal requirements concerning the rights and obligations of both tax authorities and taxpayers, reflecting the equal standing between the two parties. Taxpayer services provided by tax authorities inherently fall within the scope of administrative law enforcement, constituting a statutory administrative act that must comply with legal standards.

Modern nations (regions) often establish the legal status of taxpayer services through legislation, clearly defining the service content, standards, methods, and protecting taxpayers' rights, while also imposing strict legal liabilities for service negligence. This measure aims to legally define taxpayers' rights and interests and tax authorities' service obligations, strive a balance between tax administration efficiency and protection of taxpayers' rights and interests, prevent excessive intervention or inadequate services, and provide clear legal guidance for taxpayer service practices.

## 2.3 Organizational Safeguard

Organizational safeguard is a crucial foundation for providing high-quality services. A scientifically sound and rational organizational structure is key to the effective implementation of taxpayer service, establishing a clear hierarchy and a collaborative working framework. Subordinate departments are responsible for implementation and execution, promptly reporting any issues and suggestions encountered during taxpayer service delivery, while superior departments establish taxpayer service policies and standards, ensuring seamless coordination and efficient operation of taxpayer service efforts.

Globally, the responsibilities of tax authorities vary due to differences in politics, law, economics, government traditions, cultural traditions, and historical contexts, resulting in diverse organizational structures, functional divisions, and department names for taxpayer services. Some jurisdictions establish independent taxpayer service departments, while others form interdepartmental committees to coordinate collaboration among government agencies such as finance, taxation, and customs. For example, China has established dedicated taxpayer service departments at all levels, from central to local governments, to



manage and coordinate taxpayer service work. These organizational safeguards clearly define responsibilities and optimize resource allocation, thereby enhancing the efficiency of taxpayer service operations.

## 2.4 Other Safeguards

The development of taxpayer service shows a trend of coordinated evolution within a multidimensional support system. In addition to the legal and organizational safeguards mentioned above, talent, funding, and technological support are equally important.

Talent support is the core engine of the taxpayer service system. Through establishing regular training mechanisms, specialized programs, and talent pipelines, tax personnel can enhance their professional skills and service awareness. We should encourage tax personnel to participate in professional competitions and academic exchanges to build a high-caliber taxpayer service team. All these measures ensure accurate policy interpretation, efficient implementation, and personalized services for sustained performance improvement. For example, the "China-OECD LLM Programme on Taxation" is open to global enrollment, aiming to cultivate highly qualified and versatile tax professionals who are proficient in international tax rules. They possess professional expertise, strong practical skills, and a spirit of reform and innovation.

Funding is the essential foundation for the operation of the taxpayer service system. Sufficient investment in digitalization, public outreach, and service infrastructure directly enhances the coverage, convenience, and efficiency of taxpayer services by enabling process optimization and driving service innovation. For example, it is reported that IRS(Internal Revenue Service) allocates 10% to 15% of its annual tax revenue specifically for taxpayer services to ensure the smooth operation of tax-related services.

Digitalization is the key driver of the taxpayer service system. Big data analytics examines taxpayers' behavior and preferences to enable targeted service delivery, while artificial intelligence, blockchain and other technologies help streamline processes, enhance security, and improve convenience and safety. For example, China extensively utilizes modern information technology to establish integrated taxpayer service platforms.

To design a taxpayer service top-level design and foundational system that aligns with national conditions while keeping pace with the times, we introduce the ***Taxpayer Service Product No.1: The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards (to be released in 2026).***

# 03

## Part Three Basic Taxpayer Services

With the aim to promote tax compliance, tax authorities offer universal services to all taxpayers, which is a vital part of the taxpayer service system. By enhancing basic taxpayer services, it is possible to achieve multidimensional improvements in tax efficiency, governance effectiveness, and sustainable development. This section introduces the extensive support and services provided by tax authorities in three key areas: Build Compliance Together, Enhancing Accessibility of Services, and Safeguard Rights and Interests. It covers assistance for taxpayers in compliantly benefiting from policies, efficiently handling tax matters, and protecting legitimate rights, while also introducing 6 corresponding Taxpayer Service Products.

### 3.1 Building Compliance Together

Operating in compliance with laws and regulations is not only a fundamental requirement for businesses to establish themselves in the market but also the essential guarantee for achieving long-term development. Tax compliance is a core proposition in establishing a modern tax governance system for tax authorities, involving multiple dimensions such as institutional design, technological application, behavioral guidance, and multilateral cooperation. Currently, the increasing diversity of market entities and the emergence of new economic models and business formats have heightened the challenges of tax supervision. From the perspective of taxpayer service, it is essential to improve the transparency of tax policies by offering tax-related enquiries and publicity and guidance, reduce the costs for taxpayers in accessing information and completing procedures, assess the risks and consequences of tax non-compliance, further reinforce the value of tax compliance and risk management, and thereby enhance tax law adherence and ensure revenue collection. This section will elaborate on tax-related enquiries and publicity and guidance, introducing two corresponding Taxpayer Service Products.

#### 3.1.1 Tax-related Enquiries

Modern tax systems involve the coordination of multiple taxes such as income tax, turnover tax, and property tax, compounded by the emergence of new business models like the digital economy and cross-border trade. This makes it essential for tax authorities to provide efficient, professional, convenient, and free advisory services. By establishing diversified and intelligent enquiry platforms that provide professional, timely, and standardized responses, tax authorities can help taxpayers quickly understand tax



policies, efficiently resolve tax-related issues, legally benefit from tax support policies, reasonably reduce tax burdens, and thereby enhance mutual understanding and trust. Scholars argue that there is a strong positive correlation between enhancing tax certainty and promoting tax compliance, and that providing high-quality tax-related enquiry services is one of the key measures to improve tax certainty.

The tax-related enquiry services provided by tax authorities are of great significance to taxpayers. First, it helps them operate compliantly. Enterprises must comply with national tax laws and regulations to ensure lawful business operations and production activities. Tax-related enquiry services can provide accurate interpretations of tax policies and legal compliance guidance, helping businesses understand applicable tax regulations and avoid violations of tax laws. Second, it helps them reduce tax compliance costs and enhance economic benefits. Tax authorities provide professional and timely tax-related enquiry services to businesses, such as answering questions about policy applicability, tax filing, and tax inspections. This eliminates the need for businesses to search for or study related content through other channels, enabling them to handle tax-related matters efficiently, accurately, and promptly, fulfill their tax obligations, and reduce both time and financial costs. Third, it helps them reduce tax dispute risks. Tax disputes are common issues faced by businesses, and differing interpretations of policies between tax authorities and companies are a major cause of such disputes. The enquiry services provided by tax authorities can help eliminate ambiguities and ensure accurate understanding, reducing information asymmetry between tax authorities and taxpayers, and assisting enterprises in preventing and resolving potential tax disputes.

So, how can efficient, authoritative, and convenient tax-related enquiry services be provided to taxpayers? We have launched the **Taxpayer Service Product No.2: Easy Tax Enquiry: Multiple Ways to Access Taxpayer Service Right at Your Fingertips (September 2025)**.

#### 3.1.2 Publicity and Guidance

In the current context of increasingly detailed tax policies, some enterprises lack the capability to interpret policies accurately. This may result in either failing to benefit from preferential policies or improperly claiming policies they do not qualify for, leading to compliance risks. Tax authorities' publicity and guidance initiatives aim to address tax-related demands lawfully and efficiently. They involve scientifically categorizing target groups, coordinating the development of tax education materials, selecting appropriate dissemination channels and guidance methods, tracking effectiveness, and leveraging both tax authorities' resources and external support such as tax-related professional services. By adopting a systematic approach, tax authorities design and implement concrete, feasible, and effective compliance-focused publicity and guidance strategies. These efforts guide taxpayers to fulfill their tax obligations in good faith, promote lawful and efficient tax collection by authorities, enhance societal awareness of tax compliance, and foster a culture of lawfulness, integrity, and a rule-of-law tax environment. At the same time, the principle of transparency is a fundamental principle of the WTO. According to this principle, WTO member countries (regions) must publish their current trade policies, regulations, tax laws, and other relevant information. This requirement underscores the necessity of tax publicity and guidance.





The development of the economy and society depends on a favorable tax environment and efficient taxpayer services. The publicity and guidance provided by tax authorities help taxpayers fully understand and utilize tax policies, enabling efficient and sustainable development. First, improve tax awareness and compliance. Taxpayers need to clearly understand their tax obligations and adjust their tax behavior from the perspectives of tax risk and compliance. Tax publicity and guidance can help popularize tax law knowledge, enhancing taxpayers' awareness and understanding of tax laws and regulations. By utilizing new media platforms such as short videos and live streams to share typical cases of tax violations, it raises public awareness of the risks and costs associated with tax non-compliance. This fosters a stronger sense of tax risk prevention, reduces violations, and helps maintain a sound tax order. Second, optimize the tax business environment. Tax authorities offer personalized tax publicity and guidance services through various channels and methods, effectively assisting taxpayers in addressing challenges and difficulties during tax-related processes, thereby enhancing efficiency and service quality. This helps create a fair, transparent, and predictable tax environment, enhancing the taxpayers' sense of gain. Third, support enterprises in achieving steady and sustainable growth. Through tax publicity and guidance, taxpayers can gain a better understanding of national macroeconomic policies and tax incentives. This enables them to develop sound business plans, legally minimize tax liabilities, and enhance economic performance in accordance with tax policy directions and their specific circumstances.

Country (Region)	Measures	Content
Ireland	Develop the "Tax Basics" Teaching Module	Introduce the main taxes that individuals aged 16-20 may encounter in their personal lives and careers, and conduct teaching pilots in different types of schools
Finland	Promote the Concept of the "Happy Taxpayer"	Use social media, influencers, and creative videos to showcase the services and benefits Finnish residents enjoy thanks to tax revenues.



Country (Region)	Measures	Content
France	Launch "Where Are My Taxes Going?" Website	In April 2021, the French Ministry of Finance, Tax Authority, and other departments jointly developed the "Where Are My Taxes Going?" website. By browsing the website, taxpayers can see specific information about how taxes are allocated to public services, helping them understand how their tax contributions are used.
Russia	Hold the "All-Russian Tax Dictation" Event	In May 2021, Russia held the "All-Russian Tax Dictation" event. Participants visit a designated webpage and take an online dictation test, allowing the public to assess their knowledge in the field of taxation. Those who pass will receive an electronic certificate of completion.
Japan	Regularly Hold "Tax Reflection Week" Activities	The NTA(National Tax Agency) designates the week from November 11 to 17 each year as "Tax Reflection Week," during which various activities are held to gather opinions and requests regarding tax administration.

Table 1: Tax Publicity and Guidance Initiatives in Selected Countries (Regions)

Thus, how can we effectively carry out tax promotion and provide enquiry services, and maximize their benefits? We have launched the **Taxpayer Service Product No.3: Help Understand Taxes: Precise and Diverse Tax Information Delivery (September 2025)**.

3.2 Enhancing Accessibility of Services

Amid the global trend of digital transformation and inclusive development in tax governance, improving taxpayer service convenience has become a key pathway to enhancing administrative efficiency and strengthening taxpayer confidence. In response to taxpayers' urgent demand for efficient and transparent government services, tax authorities have begun prioritizing "user experience" to redesign service approaches, breaking down information barriers and operational silos through process reengineering and



collaborative governance. Tax authorities must urgently establish a multi-tiered, responsive service system through upgrades to physical service networks, digital platform innovation, and cross-departmental collaborative governance. First, they should enhance in-person taxpayer services by standardizing processes, providing multilingual support, and implementing accessibility features to address personalized complex matters, resolve tax disputes, and offer professional face-to-face guidance for special-needs groups. Second, they should build an online digital service ecosystem, utilizing smart form pre-filling, real-time data validation, and automated approval functions to facilitate more online transactions and concurrent guidance. Third, they should strengthen inter-agency collaboration mechanisms by implementing unified data exchange standards, joint risk alert systems, and multi-department parallel approval channels to eliminate redundant submissions and information fragmentation. This section outlines how to enhance taxpayer service convenience by offering both online and offline taxpayer services and fostering collaboration within and across departments, and will introduce two corresponding Taxpayer Service Products.

### 3.2.1 Overall Taxpayer Service

Global tax governance is undergoing a critical transition from physical services to a digital ecosystem. With updates to digital service taxation rules and the evolving differences in multi-jurisdictional compliance requirements, the complexity of policy interpretation, filing procedures, and dispute resolution continues to increase.

The integrated online-offline service model deeply combines physical services for handling tax business locations with electronic tax filing services methods. Through efficient coordination of data flows and service chains, it delivers smoother and more convenient service experiences, achieving seamless restructuring of the service ecosystem. This model is not limited to simple channel integration but encompasses all aspects of taxpayer service system operations, including but not limited to system support, process optimization, and role allocation. This model transcends time and space constraints, offering taxpayers diverse taxpayer service options while significantly enhancing service accessibility and convenience. By leveraging real-time data sharing and seamless process integration, it improves overall taxpayer service efficiency and effectively reduces the costs of both tax authorities and taxpayers.

#### Online E-Tax China: Technology-Driven Efficiency Enhancement

The E-Tax China provides an online taxpayer service channel for taxpayers. Guided by tax laws, regulations, and normative documents, and based on the latest operational requirements, it integrates related business scenarios by leveraging the interconnected nature of certain functions, achieving the goal of fully online tax-related services. As an efficiency-driven technological platform, the E-Tax China system significantly enhances the effectiveness of taxpayer service through process integration, data interoperability, and intelligent applications. First, it streamlines processes and simplifies operations. By integrating filing, payment, and information update functions, it enables "one-click processing" for high-frequency tax-related services. Second, it enables intelligent risk control and precise guidance. Leveraging information technology to instantly compile corporate tax information, it monitors risks in real time, flags anomalies, and delivers



tailored policy updates based on business needs. Third, it promotes ecosystem collaboration and cross-regional connectivity. Through information integration and data collaboration, it enables multi-departmental information exchange. It also establishes cross-regional online processing channels, breaking down regional barriers and enhancing service efficiency.

#### In-Person Taxpayer Service Hall: A Professional Support Hub

Physical taxpayer service halls are venues where tax authorities provide centralized services for handling tax business, maintaining their irreplaceable value in the digital era. First, bridge the digital divide to ensure service accessibility. For vulnerable groups unfamiliar with digital technology, facing access barriers, or preferring face-to-face interaction (e.g., elderly individuals and some small businesses), physical service centers serve as the cornerstone for ensuring their equitable access to taxpayer services. Taxpayer service halls effectively address taxpayers' "last-mile" services for handling tax business challenges by offering multilingual services and on-site staff guidance for electronic system operations. Second, establish a physical platform for building trust and resolving disputes. Face-to-face communication offers unique advantages in building mutual trust between tax authorities and taxpayers, providing detailed policy explanations, and promptly resolving potential disputes. Physical service halls provide taxpayers with direct channels to express concerns, seek assistance, and file appeals, serving as key platforms for transparency and fairness while enhancing voluntary compliance and satisfaction.

To provide taxpayers with a new, convenient taxpayer service experience that integrates online and offline services, we have launched the ***Taxpayer Service Product No.4: Integration and Interconnection: Creating a New Model for Convenient Taxpayer Services Online and Offline (September 2025).***

### 3.2.2 Interdepartmental Collaboration

Amid the regional economic collaboration, accelerated digital transformation, and ongoing tax policy reforms, the scope of tax-related services continues to expand with significantly increasing complexity. Interdepartmental collaboration has become a key measure for reducing taxpayers' compliance costs and enhancing service efficiency. By strengthening in-depth collaboration within tax authorities and between tax and other relevant departments, we can streamline processes, dismantle information silos, and eliminate taxpayers' need to shuttle between multiple agencies and submit duplicate documents, significantly reducing service cycle times.

Internal collaboration within tax authorities facilitates the sharing of tax-related information and coordinated processing, improving the efficiency and effectiveness of taxpayer services. A seamless interdepartmental information network ensures real-time, accurate transmission of declaration data, policy interpretations, and taxpayer feedback, equipping all staff with the latest and most comprehensive information to support efficient service delivery. Collaboration between tax authorities and external departments facilitates the development of a comprehensive and integrated service ecosystem. Based on shared service objectives, all parties have established a robust information exchange platform, enabling real-time data sharing and seamless business collaboration. When handling various tax-related matters,





departmental barriers are eliminated, processes are streamlined, and redundant work is reduced, providing taxpayers with convenient one-stop services. Through such cross-departmental collaboration, resources from all parties can be effectively integrated, leveraging the professional expertise of each department to enhance the professionalism and precision of taxpayer service. This approach effectively addresses various challenges taxpayers face during tax processes and improves overall service efficiency.

Country/Region	Cooperation Mechanism	Outcomes
Hong Kong, China	Tax - Digital Office Service Cooperation	The IRD (Inland Revenue Department) collaborates with the Hong Kong SAR Government's Digital Policy Office to use the "iAM Smart" mobile application for tax-related matters. Citizens can directly log into their e-tax accounts through "iAM Smart" to handle tax matters without needing to apply for a password from the Inland Revenue Department.
Singapore	The tax authorities and the Accounting and Corporate Regulatory Authority jointly launched the seamless filing program	The IRAS and the ACRA and software developers to automate the preparation and submission of statutory reports and financial data through accounting software used in daily business operations. Software with seamless filing capabilities includes features such as pre-filled tax data and can automatically calculate and submit tax returns to the Inland Revenue Authority of Singapore. This enables businesses to complete and submit tax returns in just 15 minutes, saving over 95% of the time.
China	Tax + Customs Collaborative Governance	China's State Taxation Administration Of The People's Republic Of China and the General Administration of Customs signed a memorandum of cooperation, establishing joint meeting and daily liaison mechanisms to progressively advance data sharing across 34 categories. By utilizing the E-Tax China platform and the International Trade "Single Window" system, shared data is applied to optimize government services, including advancing "contactless" export tax refund processing and "no-fill" export tax refund applications.

Table 2: Interdepartmental Collaboration Initiatives and Outcomes in Selected Countries/Regions

Interdepartmental collaboration has transformed taxpayer services from fragmented to coordinated, not only providing efficient, convenient and new experiences for taxpayers but also significantly enhancing the overall integrity and fairness of tax governance. Taxpayer service is no longer fragmented but has formed an



integrated system. The departments fulfill their responsibilities and collaborate with each other to provide taxpayers with comprehensive and high-quality services.

To showcase how interdepartmental collaboration delivers a new and highly efficient tax processing experience, we have launched the **Taxpayer Service Product No.5: Interdepartmental Collaboration, Enjoy New Experience of High Efficiency in Tax Filing (September 2025).**

3.3 Safeguarding Rights and Interests

With the ongoing development of international cooperation, legal safeguards, and technological applications, the growing number of cross-border taxpayers has brought data security and privacy issues to the forefront of taxpayers' rights and interests protection concerns. International organizations, governments, and the global community are taking various measures to promote continuous progress in safeguarding taxpayers' rights and interests. Meanwhile, OECD research indicates that if tax authorities overly prioritize tax revenue while neglecting taxpayers' rights and interests, it may erode public confidence in their ability to perform duties properly. A loss of confidence in tax enforcement could reduce compliance with tax laws. Therefore, it is particularly urgent to ensure that taxpayers' legitimate rights and interests are fully protected while fulfilling their tax obligations.

Protecting taxpayers' legitimate rights and interests is not only crucial for tax administration, but also an essential component of modern social governance. This not only improves taxpayers' satisfaction and compliance, but also serves as a key measure to uphold social fairness and justice, foster harmonious relations between taxpayers and tax authorities, advance the tax rule of law in taxation, and optimize the tax business environment. By establishing robust rights protection mechanisms, enhancing awareness and education on taxpayers' rights, providing effective channels for complaint and dispute resolution, and ensuring fairness and transparency in tax policy implementation, we can enhance public trust in tax authorities and lay a solid foundation for building a healthier and more orderly tax environment. This section will elaborate on two aspects: the establishment of rights protection systems and the efficient resolution of tax disputes, and introduce two corresponding Taxpayer Service Products.

3.3.1 Institutional Guarantee

The protection of taxpayers' rights constitutes both recognition and safeguarding of fundamental civil rights. Decisions made by tax authorities are more likely to be accepted when they are perceived as protecting taxpayers' interests. Tax authorities should formalize the specific rights of taxpayers in institutional terms to provide guidance when taxpayers assert their rights. Similarly, tax authorities should establish ethical standards and codes of conduct for their staff and ensure the confidentiality of taxpayers' information. Any unauthorized disclosure of protected information, infringement upon taxpayers' rights, or violation of established conduct protocols shall be subject to appropriate legal proceedings or disciplinary measures. By enacting relevant laws, regulations, and institutional frameworks for clarifying taxpayers'



rights and obligations and standardizing enforcement actions of tax authorities, the abuse of power can be effectively prevented. This ensures that tax authorities operate within the rule of law and enhances the legal framework of tax governance.

The institutional development of protection of taxpayers’ rights and interests is a vital component of tax governance. Tax authorities should have strong capabilities to strike an appropriate balance between taxpayers’ legitimate rights and the enforcement powers of tax authorities. The institutionalization of protection of taxpayers’ rights and interests can provide a stable and predictable tax environment for taxpayers and stimulate the vitality and creativity of market entities. When taxpayers’ rights and interests are effectively protected, their sense of identification and trust towards tax laws increases, thereby enhancing their voluntary compliance with tax regulations. Institutional development can be standardized across multiple dimensions, which includes promoting tax transparency to protect taxpayers’ right to be informed, advancing law-based administration and standardizing law-enforcement practices, improving the communication mechanism between tax authorities and taxpayers to foster a harmonious relationship, further establishing a tax risk prevention mechanism to encourage compliance, promoting efficiency and reducing burdens, and lowering taxpayers’ compliance costs. Simultaneously, it is essential to enhance the confidentiality of tax-related information and safeguard taxpayers’ right to privacy.

So, how can we effectively protect taxpayers' rights and interests from the perspective of legal and regulatory system construction? We will launch the **Taxpayer Service Product No.6: Institutional Guarantees for Taxpayer’s Rights and Interests (to be released in 2026).**

3.3.2 Dispute Resolution

As the cornerstone of the tax administration system, the core purpose of taxpayer service is to effectively safeguard the legitimate rights and interests of taxpayers. When disagreements arise between tax authorities and taxpayers regarding tax-related matters, tax disputes may occur. In recent years, with the deepening of economic globalization and increasing complexity of business activities, tax laws and regulations have shown both hysteresis and regional disparities. Meanwhile, intensified tax supervision, deeper application of information technology, and heightened taxpayers’ awareness of rights have collectively driven a significant increase in tax-related disputes worldwide. In this context, the efficient resolution of tax disputes is of critical practical significance and strategic value for maintaining the rule-of-law order in taxation, ensuring stable national (regional) fiscal revenue, fostering a fair and competitive market environment, and effectively safeguarding taxpayers’ legitimate rights and interests.

According to the World Bank Group’s latest Business Ready (B-READY) assessment framework, tax dispute resolution mechanisms have been incorporated as a critical dimension for evaluating the tax business environment and integrated into the “Dispute Resolution” indicator system. Efficient resolution of tax disputes is pivotal to protecting the rights of both tax authorities and taxpayers, maintaining tax order, and improving tax compliance. Therefore, tax authorities employ a comprehensive approach that includes mediation, reconsideration, and litigation, integrating diverse resources to establish professional mediation



teams and standardized procedures. Upholding principles of fairness and impartiality, they promote the implementation of tax policies and prevent conflicts between tax authorities and taxpayers through legal frameworks and methods. This approach continuously optimizes dispute resolution processes and enhances the capacity to resolve disputes effectively. Some jurisdictions are exploring the use of precise legal interpretation and tiered mediation to reduce adversarial costs between tax authorities and taxpayers, enhancing tax compliance and promoting social fairness and justice (Table 3: Dispute Resolution Measures and Outcomes in Selected Countries, Regions, and International Organizations). For example, Chinese tax authorities' approach to mediating tax disputes through the "Fengqiao" Experience involves establishing a dispute resolution mechanism of "prevention at the front end, mediation in the middle, and resolution at the back end," resolving disputes at their early stages and addressing conflicts at the grassroots level. On one hand, it safeguards the legitimate rights and interests of taxpayers, stabilizes market expectations, and optimizes the business environment. On the other hand, it ensures national tax security, enabling the tax authorities to learn from dispute cases, thereby improving enforcement capabilities and refining tax administration processes.

Countries, Regions, and International Organizations	Measures	Outcomes
Egypt	In 2016, the Tax Dispute Resolution Law was enacted, establishing Independent Appeal and Dispute Resolution Committees separate from tax authorities to standardize dispute resolution procedures. In 2020, the Uniform Tax Procedure Law was enacted, clarifying the tax appeal process for resolving disputes, and safeguarding taxpayers’ legal rights.	According to a 2024 report, Egypt resolved 460,000 tax-related disputes involving income tax and value-added tax through administrative measures over the past six years, with total taxable amounts exceeding EGP 362.5 billion. Among these, the Appeals Committee conducted mediation over 400,000 cases involving taxable amounts exceeding EGP 309 billion, while the Dispute Resolution Committee conducted mediation nearly 60,000 cases, negotiating tax payments totaling over EGP 53.5 billion.



Countries, Regions, and International Organizations	Measures	Outcomes
United Kingdom	Utilizing alternative dispute resolution (ADR) and leveraging professional mediators, this approach assists taxpayers in communicating and collaborating with HMRC across multiple tax dispute scenarios to explore potential solutions.	ADR offers a new approach to resolving tax disputes. In terms of cost, ADR mediation fees are substantially lower than litigation expenses. Regarding of time, tax litigation usually takes 18 months or more, while ADR can be completed within months, providing greater efficiency and flexibility.
OECD	The OECD member countries continue to refine tax treaties, strengthen international tax cooperation, and prevent treaty abuse.	On March 20, 2024, the OECD reported that BEPS Inclusive Framework members had over 1,360 tax treaties meeting the Action 6 minimum standard requirements, representing a 30% increase compared to 2022.

Table 3: Dispute Resolution Measures and Outcomes in Selected Countries, Regions, and International Organizations

To efficiently resolve tax disputes, we will launch the **Taxpayer Service Product No.7: Highly Efficient Strategies and Practices for Resolving Tax Disputes (to be released in 2026)**.

04

Part Four

Personalized Taxpayer Services

To better meet taxpayers’ development needs, taxpayer services require continuous updates and improvements. Influenced by varying levels of economic development, historical contexts and cultural factors, countries and regions exhibit diverse taxpayer service models. Many have begun developing more refined and personalized taxpayer services beyond universal offerings to enhance service quality and efficiency, creating “tailored-to-each-individual” taxpayer service ecosystems. This section will expand on universal taxpayer services by focusing on five groups: large enterprises, small and medium-sized enterprises, cross-border enterprises, individuals, and tax-related intermediary. It will introduce more tailored and personalized service measures based on the characteristics and needs of different taxpayers, along with five corresponding Taxpayer Service Products.

4.1 Services for Large Enterprises

Large enterprises, as critical pillars of the national (regional) economy, play vital roles in securing fiscal revenue, driving industrial upgrading, and promoting regional development. They are also key targets for taxpayer services. International experience shows that large business taxpayers, accounting for less than 1% of the total, contribute approximately 60–70% of tax revenue. Many countries and regions have established specialized taxpayer service and management agencies for large enterprises. With the deepening of global economic integration, the number of large enterprises operating across regions and countries has increased significantly. Their group-based and internationalized operational models present significant challenges to the service and management capabilities of tax authorities. Therefore, conducting in-depth analysis of the characteristics of large enterprise taxpayers and providing more practical, precise, and efficient taxpayer services tailored to their tax-related needs are essential measures to foster a favorable business environment, enhance tax compliance, and ensure stable tax revenue sources.

The concepts of classified and tiered management, cooperative compliance, and risk management are three universally accepted key principles in modern international tax governance for large enterprises. Large enterprise taxpayer services refer to the practice where tax authorities identify large enterprises based on established criteria and provide them with customized tax-related services. Through differentiated management, targeted services, and forward-looking collaboration, integrated services are provided to





large enterprises before, during, and after tax-related activities. This approach helps large enterprises enhance their tax compliance awareness and management capabilities, continuously improves tax compliance rates, reduces the costs of both tax authorities and taxpayers, and is highly significant for both parties. First, it helps large enterprises efficiently fulfill their tax obligations. Large enterprises have extensive business chains and complex tax structures. By offering intelligent tax platforms and tailored policy guidance, these services can significantly reduce the time required for tax processing. Second, it helps large enterprises mitigate tax risks. Due to complex transactions and numerous related parties, large enterprises face risks such as transfer pricing disputes, cross-border double taxation, and policy misapplication. Big data analytics and risk warning models can be utilized to provide full-cycle taxpayer services, serving as a “firewall” for large enterprises. Third, it facilitates collaboration between tax authorities and taxpayers and supports national (regional) governance. This service model moves beyond the traditional “one-size-fits-all” approach to tax administration, placing greater emphasis on building equal and mutually trusting partnerships with enterprises. It helps foster a virtuous cycle of “compliance convenience—tax equity—mutually beneficial ecosystem,” making compliance easier, tax burdens fairer and development more sustainable.

So, how can we provide differentiated, precise, and forward-looking taxpayer services to large enterprises to improve their tax management efficiency? We will launch the ***Taxpayer Service Product No.8: Make the Elephant Dance: Taxpayer Service Strategies for Large Enterprises (to be released in 2027).***

## 4.2 Services for SMEs

In the global economic landscape, SMEs, as key economic entities, make significant contributions to boosting economic growth, creating employment opportunities and driving innovation. However, due to constraints in organizational scale, resource allocation, and professional capabilities, they generally face structural challenges such as insufficient professionalism in tax management and weak risk resistance mechanisms. This places them in a relatively disadvantaged position in market competition, making them a key group of taxpayers that require focused attention in the tax governance system. The OECD clearly stated in its report “Tax Administration 3.0: The Digital Transformation of Tax Administration” that the current digital tax administration model still heavily relies on voluntary compliance from taxpayers, including SMEs. With the acceleration of global economic integration and the evolution of the digital economy, SMEs urgently need professional and efficient taxpayer service support in order to adapt to the complex and dynamic tax governance environment.

SME taxpayer service is a series of initiatives launched by tax authorities to meet the unique tax needs of SMEs. Through measures such as precise policy implementation, innovative service provision, and collaborative social governance, tax authorities aim to reduce the tax compliance burden on SMEs and create a favorable tax environment for them in all aspects. First, we popularize tax law knowledge and support compliant operations. Through targeted propaganda and specialized guidance, tax authorities



improve SMEs’ understanding of applicable tax laws and regulations, clarify the boundaries of tax obligations, and thereby mitigating compliance risks and associated legal costs resulting from policy misinterpretations. Second, we leverage digital transformation to reduce compliance costs. Through leveraging digital tools, tax authorities have streamlined tax filing processes and launched convenient online platforms that integrate multiple functions such as tax declaration, payment, and enquiry. Additionally, multilingual support and intelligent guidance are offered to help SMEs overcome language barriers and operational hurdles, making tax filing easy and convenient. Third, we develop response strategies to proactively mitigate risks. SMEs are often more vulnerable to economic fluctuations and market changes. Tax authorities assist enterprises in building forward-looking risk identification frameworks and developing adaptive response strategies to enhance their resilience with the aid of the tools such as early warning notifications and tax health assessments.

How can we better serve SMEs and help them grow and thrive? We will launch the ***Taxpayer Service Product No.9: Accompanying Entrepreneurs: Nurturing Growth with Premium Services (to be released in 2027).***

## 4.3 Services for Cross-Border Enterprises

Amid economic globalization, a growing number of enterprises are engaged in cross-border business, accompanied by new forms of business such as the digital economy and cross-border e-commerce. Due to the differences in tax policies among jurisdictions, the dynamic changes in compliance requirements, and the continuous evolution of international tax rules, multinational enterprises are facing an increasingly complex tax environment. It has become particularly important for tax authorities to provide efficient, professional, and convenient taxpayer services for cross-border enterprises.

Multinational enterprises taxpayer services are personalized measures launched by tax authorities to assist cross-border enterprises in properly fulfilling compliance obligations across multiple tax jurisdictions, reducing tax risks, and resolving tax disputes within the framework of international tax rules. These services hold significant importance for cross-border enterprises. First, it helps remove information barriers. Tax regimes vary across jurisdictions, which create a barrier for enterprises engaged in cross-border investment. Tax authorities proactively provide preliminary guidance on tax policies to enterprises interested in cross-border investments, helping them understand the business environment and tax policies of relevant jurisdictions, reducing cross-border investment decision-making costs, and improving tax policy transparency. Second, it can strengthen the compliance foundation. Amid the wave of international tax cooperation with initiatives such as the “Two-Pillar” solution and BEPS Action Plan, multinational enterprises face stricter tax transparency requirements and compliance obligations. Tax authorities assist enterprises in accurately understanding new international tax rules, appropriately adjusting tax structures, ensuring compliance with global tax governance frameworks, mitigating tax risks and legal liabilities arising from insufficient compliance, and improving tax compliance of multinational enterprises. Third, it can protect the



legitimate rights and interests of multinational enterprises. Tax authorities can actively utilize international tax rules such as the Mutual Agreement Procedure (MAP) and Advance Pricing Arrangement (APA) to help enterprises resolve potential issues of international double taxation during cross-border operations. This enables multinational enterprises to better safeguard their legitimate rights and interests in the global market, minimize operational obstacles caused by tax uncertainties, ensure fair and reasonable tax treatment, and enhance their confidence in international trade and investment.

How can we provide more reliable, convenient, and internationally-oriented taxpayer services for multinational enterprises? We will launch the ***Taxpayer Service Product No.10: Precision Guidance for Cross-Border Enterprise Compliance (to be released in 2027).***

#### 4.4 Services for Individuals

In tax theory and practice, taxes paid by individual taxpayers are generally referred to as individual taxes, while taxes paid by corporate taxpayers (including legal and non-legal entities) are referred to as corporate taxes. For the state, individual taxpayers as a source of tax revenue contribute to social stability and economic development through compliant tax payments. From an equity standpoint, individual taxpayers typically lack specialized tax knowledge. Tax authorities can effectively address information asymmetry between taxpayers and collectors through services such as intelligent filing guidance and visualized policy interpretation, thereby avoiding unintentional tax evasion. Additionally, implementing customized service strategies for diverse groups—including salaried workers, freelancers, and high-net-worth individuals—helps achieve substantive fairness in taxpayer services.

Individual taxpayers' services are taxpayer-focused services provided by tax authorities. Through digitalization and diversified tax service options, individual taxpayers are provided with convenient and personalized tax-related assistance. These services aim to help individual taxpayers properly fulfill their obligations, enjoy preferential tax policies, safeguard their legitimate rights and interests, and improve the convenience and efficiency of tax compliance. Tax authorities should design taxpayer services based on the actual needs of individual taxpayers. First, we shall accurately design the objectives, functions, and methods of taxpayer services. Given that most individual taxpayers lack specialized tax knowledge, innovative approaches to policy interpretation and publicity should be adopted to help them understand their obligations. By establishing various processes and procedures, they can better comprehend tax laws and enhance their awareness of tax compliance. Second, we shall provide personalized services for individual taxpayers. Tax authorities should identify the personalized needs of individual taxpayers based on their diverse characteristics, analyze the psychological preferences, behavioral traits, and moral beliefs of different categories of individual taxpayers, and develop tailored taxpayer service solutions. For vulnerable groups such as the elderly and the disabled, convenient measures like door-to-door services and simplified filing procedures can be provided. Third, we shall improve the digitalization of taxpayer services. We shall fully utilize digital technologies to streamline tax information processes and enhance the convenience of



online tax platforms, and elevate intelligent service standards of tax filing, enquiry, and complaint handling for individual taxpayers, thereby reducing compliance costs.

Then what specific taxpayer services are available for individuals? We will launch the ***Taxpayer Service Product No.11: Personal Tax Assistant for Individuals (to be released in 2027).***

#### 4.5 Services of Tax-Related Intermediaries

Tax-related professional services refer to services provided by specialized agencies that accept engagement and utilize expertise and skills in the field of finance and taxation to assist clients with tax agency and tax-related services. Tax-related professional service providers include tax advisory firms, as well as accounting firms, law firms, bookkeeping agencies, tax agency companies, and financial and tax consulting firms that are qualified to offer tax-related professional services. Taxpayer service professionals refer to individuals employed or engaged by tax-related intermediaries to offer tax-related professional services, as well as other personnel authorized by laws, regulations, or departmental directives to provide such services. In today's diverse and dynamic economic landscape, tax-related intermediaries and professionals play a vital role in the taxpayer service system. They assist taxpayers in fulfilling their obligations, optimizing tax management, and mitigating tax-related risks through tax-related professional services.

In the process of fully opening the tax-related professional services market, the tax authorities' management and services for tax-related professional services are highly significant. Tax authorities can enhance the management of tax-related professional services through measures such as real-name registration management, business information collection, credit evaluation management, and handling of violations of laws and regulations in tax-related professional services. Additionally, by implementing convenient service measures for tax-related intermediaries and practitioners, the administrative supervision and industry self-regulation of tax-related professional services can be effectively enhanced, and the active participation of these professionals in tax governance can be further encouraged. Through specialized tax-related services, tax-related intermediaries and practitioners assist taxpayers in better understanding tax policies, improve their compliance with tax laws, and offer substantial support for fostering a harmonious tax environment and optimizing the tax governance system.

How can tax authorities enhance supervision of tax-related intermediaries and practitioners to ensure that they deliver more accurate tax-related professional services to taxpayers? We will launch the ***Taxpayer Service Product No.12: Guiding Tax-Related Intermediaries to Practice in Compliance (to be released in 2027).***



# 05

## Part Five Taxpayer Service Supervision and Feedback Collection

In the process of establishing a modern tax governance system, taxpayer service supervision and feedback collection are keys to ensuring service quality, enhancing taxpayer satisfaction, and promoting tax compliance. Efficient service supervision mechanisms and seamless feedback collection channels not only facilitate the timely identification and correction of issues in taxpayer services, but also boost taxpayers' trust and satisfaction with tax administration, thereby effectively enhancing tax compliance. Tax authorities can utilize diverse supervision and feedback channels to continuously enhance taxpayer service measures and refine taxpayer service mechanisms. This section will elaborate on taxpayer service supervision and feedback collection from two perspectives and launch two corresponding Taxpayer Service Products.

### 5.1 Supervision of Taxpayer Services

Taxpayer service encompasses various stages, from policy enquiry to business handling, and any issues in these stages may impact the taxpayer's experience. Establishing a systematic service supervision mechanism is the institutional foundation for ensuring the quality of taxpayer service. Transparent service supervision mechanism is a key dimension of the World Bank's business environment assessment, directly influencing market participants' confidence in tax administration. OECD research also shows that a well-established taxpayer service supervision system can significantly increase taxpayers' trust in tax administration and improve tax compliance.

To achieve efficient tax supervision of taxpayer services, the following measures can be implemented. The first measure is to establish diversified supervision channels. Diverse governance entities can be introduced and the objectivity of external supervision can be enhanced by establishing strategic partnerships with third-party professional institutions. To expand supervision channels, in addition to traditional methods like complaint hotlines and suggestion boxes, online platforms and mobile applications are utilized to enable taxpayers to provide feedback anytime and anywhere. The second measure is to enhance the supervision and evaluation system. Tax authorities shall establish scientific and rational supervision and evaluation criteria which encompass various aspects such as service attitude, tax processing efficiency, and policy



implementation. Regular assessments of taxpayer services can be conducted and the evaluation outcomes can be integrated with the performance appraisals of tax personnel to create an effective incentive and disciplinary mechanism. The third measure is to enhance the utilization of supervision outcomes. Tax authorities shall promptly address and provide feedback on issues identified during supervision, establish an issue log, track the implementation of corrective actions, and ensure substantive resolution of taxpayers' concerns. Meanwhile, common issues shall be summarized to provide a decision-making basis for tax authorities in improving policies and optimizing services.

So, how can we establish diverse supervision channels? We will launch the ***Taxpayer Service Product No.13: Enhance Supervision to Ensure the Professionalism and Impartiality of Taxpayer Services (to be released in 2028).***

### 5.2 Feedback Collection and Response

In recent years, tax policies have rapidly evolved alongside the rise of the digital and green economies, rendering the traditional "one-way policy output" model inadequate in accurately addressing the actual needs of taxpayers. The feedback collection and response efforts conducted by tax authorities hold profound significance for both the optimization of their functions and the protection of taxpayers' rights and interests. First, systematically collecting and promptly responding to taxpayers' opinions and suggestions is a critical step in fostering positive interactions between tax authorities and taxpayers, as well as an essential component of achieving closed-loop management in tax governance. Second, by utilizing diversified online and offline channels to extensively collect taxpayers' opinions and suggestions regarding tax procedures, policy interpretation and service quality, tax authorities can better understand their actual needs. This enables more scientific and refined adjustments to tax policies and administrative measures. Third, a timely and effective feedback mechanism not only significantly improves taxpayers' satisfaction and sense of fulfillment but also promotes the dynamic optimization of tax policies and continuous enhancement of service practices, thereby fostering a more efficient and convenient tax business environment. Finally, by establishing a sound mechanism for feedback collection and responding to feedback, the tax governance model will gradually shift from "government-led" to "social co-governance", effectively reducing friction between tax authorities and taxpayers while providing practical support and institutional momentum for the democratic evolution of the global tax governance system.

So, how can we efficiently collect and provide feedback collection on taxpayers' opinions? We will launch the ***Taxpayer Service Product No.14: Keep Listening, Keep Improving (to be released in 2028).***

# 06

## Part Six Future Prospects

Amid evolving global economic conditions and rapid technological advancements, the taxpayer service system is undergoing profound transformation. Future taxpayer services will focus more on brand building, enhancing cross-departmental coordination and international cooperation, widely adopting digital and intelligent technologies, and implementing green, efficient service models. These efforts are aimed at fostering a more equitable, transparent, and efficient tax environment to meet the high-standard demands of modern society. This section will conduct an in-depth exploration of the aforementioned key areas and provide comprehensive conceptual research reports to assist tax authorities in enhancing service quality, addressing the increasing service demands of taxpayers, and further advancing the modernization of the tax governance system and capabilities.

### 6.1 Brand Building for Taxpayer Services

To meet the demands of the new era characterized by globalization and the rapid advancement of information technology, promoting the development of brand building for taxpayer services has become a crucial initiative to improve tax management effectiveness and taxpayer service quality. In the context of global economic integration, it is difficult for the traditional taxpayer service model to meet modern taxpayers' demand for efficient and convenient services, which makes brand building especially crucial. By establishing high-quality taxpayer service brands, not only can the social credibility and public image of tax authorities be enhanced, but taxpayer satisfaction and compliance can also be significantly improved. The benefits of brand building are as follows: first, it helps establish a fair and transparent tax environment and promote social trust; second, it optimizes resource allocation and improves service efficiency and quality; third, it stimulates internal management innovation and helps develop a taxpayer-centric service culture. These collective efforts aim to foster a more harmonious and efficient relationship between taxpayers and tax authorities, and advance tax authorities toward high-quality development.

So, how will we optimize the service system, enhance communication mechanisms, expand brand promotion, and develop professional talent in the future? We will launch the **Micro Report (No.1): Brand Building for Taxpayer Services (to be released in 2029)**.



### 6.2 Implementing Artificial Intelligence in Taxpayer Services

To address the new challenges posed by the rapid advancement of information technology and changes in the global economic landscape, advancing the digitalization and intelligence of taxpayer services has become a crucial initiative for improving tax management efficiency and service quality. This initiative not only addresses the increasing demand of taxpayers for convenient and efficient services but also serves as a crucial method to streamline tax administration processes and enhance data processing capabilities. Digitized and intelligent taxpayer services offer several advantages: first, they significantly enhance tax processing efficiency by reducing manual operation time and error rates through automated processing and intelligent analysis; second, they improve the personalization and accuracy of services, and offer tailored solutions based on taxpayers' specific circumstances; third, they foster tax transparency and fairness, and ensure that the implementation of tax policies is just and effective. In addition, with the aid of advanced technologies such as big data and cloud computing, tax authorities can more effectively anticipate and respond to market changes, support economic decision-making, and promote the healthy development of the economy and society.

So, what innovative applications will artificial intelligence have in taxpayer services in the future? We will launch the **Micro Report (No.2): Implementing Artificial Intelligence in Taxpayer Services (to be released in 2029)**.

### 6.3 Targeted Taxpayer Services

With the growing complexity of economic activities and the diversification of taxpayers' needs, implementing targeted taxpayer services has become a crucial choice for enhancing tax management efficiency and service quality. Targeted taxpayer services aim to precisely identify the individual needs of various taxpayers and offer customized taxpayer service solutions, thereby enhancing tax compliance and satisfaction. Its advantages are primarily reflected in three aspects: first, enhancing service targeting to ensure that all types of taxpayers receive support tailored to their specific needs; second, optimizing resource allocation through the refinement and optimization of service processes to maximize resource utilization efficiency; third, improving service quality, as meticulous services can effectively address the practical challenges faced by taxpayers and foster a positive tax-enterprise relationship. Implementing targeted taxpayer services not only contributes to building a harmonious tax environment but also provides a solid foundation for the modernization of tax operations.

So, how will the future taxpayer service system evolve in a more refined direction? We will launch the **Micro Report (No.3): Targeted Taxpayer Services (to be released in 2029)**.



6.4 Sustainable and Efficient Taxpayer Services

Amidst the evolving global economic landscape and the growing emphasis on sustainable development, implementing sustainable and efficient taxpayer services is not only a crucial aspect of taxpayer service management innovation but also a tangible step in aligning with the national (regional) green development strategy. The aim of sustainable and efficient taxpayer services is to reduce energy consumption and environmental pollution while enhancing service efficiency through process optimization, minimizing paper usage, and promoting electronic service methods. The advantages are primarily reflected in the following aspects: first, significantly reducing resource waste by achieving paperless operations through digital transformation, which is environmentally-friendly and enhances data processing speed; second, improving service convenience and enabling taxpayers to access 24/7 online services, thereby greatly reducing tax processing time; third, enhancing the efficiency and service quality of tax authorities which contributes to the creation of a fair and transparent tax environment. Implementing sustainable and efficient taxpayer service strategies not only facilitates the achievement of energy-saving and emission-reduction goals but also contributes to the sustainable development of the economy and society.

So, how will taxpayer services become more environmental-friendly and efficient? We will launch the *Micro Report (No.4): Sustainable and Efficient Taxpayer Services (to be released in 2029)*.



Taxpayer Service Product Portfolio with the Hong Kong Action Plan Task Force (2025-2027)

Year to Release	Task Force	Product
2025	Promoting Digital Transformation of Tax	No.4 Multiple Channels for Free Choice Make Tax Filing within Easy Reach
	Improving Tax Environment	No.2 Easy Tax Inquiry: Multiple Ways to Access Taxpayer Service Right at Your Fingertips
		No.3 Help Understand Taxes: Precise and Diverse Tax Information Delivery
		No.5 Interdepartmental Collaboration, Enjoy New Experience of High Efficiency in Tax Filing
2026	Raising Tax Certainty	No.7 Highly Efficient Strategies and Practices for Resolving Tax Disputes
	Improving Tax Environment	No.1 The Cornerstone of Building a Harmonious Tax Environment national (regional) conditions and contempor
		No.6 Institutional Guarantees for Taxpayer's Rights and Interests
2027	Improving Tax Environment	No.8 Make the "Elephant" Dance: Taxpayer Service Strategies for Large Enterprises
		No.9 Accompanying Entrepreneurs: Nurturing Growth with Premium Services
		No.10 Precision Guidance for Cross-Border Enterprise Compliance
		No.11 Personal Tax Assistant for Individuals
2028	Improving Tax Environment	No.12 Guiding Tax-Related Intermediaries to Practice in Compliance
		No.13 Enhance Supervision to Ensure the Professionalism and Impartiality of Taxpayer Services
		No.14 Keep Listening, Keep Improving
2029	Promoting Digital Transformation of Tax Administration	Micro Report No.2 Implementing Artificial Intelligence in taxpayer services
	Improving Tax Environment	Micro Report No.1 Brand Building for taxpayer services
		Micro Report No.3 Targeted taxpayer services
		Micro Report No.4 Sustainable and Efficient taxpayer services