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Taxpayer Service Product Portfolio

Product No.2

Easy Tax Enquiry: Multiple Ways to Access Taxpayer Service Right at Your Fingertips

September 2025

1. Overview and Development of Tax-related Enquiries

1.1 The Concept of Tax-related Enquiries

The tax-related enquiries we aim to provide for taxpayers refer to professional advisory services delivered in response to taxpayers' requests regarding tax expertise. This is a professional service activity that imparts tax knowledge, safeguards taxpayers' legitimate rights and interests, and implements tax legal frameworks. Tax authorities establish dedicated institutions or utilize existing human and material resources to offer tax-related enquiries, primarily covering tax laws and regulations, tax compliance procedures, and other tax-related issues.

1.2 Why Tax-related Enquiry Services Are Offered

From the taxpayers' perspective, tax policies often change in response to economic conditions. Taxpayers may make declaration errors due to issues such as failure to grasp the policies, deviations in understanding, or problems in accounting calculations. Tax authorities provide professional guidance through convenient and diverse tax-related enquiry service channels, enabling taxpayers to timely and accurately understand tax policies, fully enjoy tax preferential treatments, correctly fulfill their tax obligations, and plan tax matters in a reasonable and legal manner. At the same time, taxpayers do not have to study and understand tax laws and regulations all by themselves, which reduces the time and cost of tax compliance. It also helps avoid issues such as repeated adjustments due to incorrect declarations, tax risks arising from tax inspections, late payment surcharges, and fines. Additionally, it prevents negative consequences such as a reduction in tax credit ratings and the emergence of risk warnings that may follow.

From the perspective of tax authorities, providing compliance enquiry and guidance throughout the entire lifecycle of business entities enables taxpayers to better understand tax policies, file accurate returns, and reduce information asymmetry between taxpayers and tax collectors. This improves the accuracy and completeness of declaration data, helping tax authorities reduce the workload of post-collection review, loophole plugging, error correction, and false data cleaning, thereby enhancing tax collection efficiency and lowering collection costs. Additionally, it reduces adverse consequences such as late payment fees and fines incurred by taxpayers due to misreporting or incorrect declarations, alleviates taxpayers' negative emotions, and avoids conflicts between taxpayers and tax authorities. Additionally, tax authorities can collect taxpayers' feedback and requests through tax-related enquiries, thereby optimize policy formulation and implementation, and promote continuous improvement of the tax governance system.

1.3 The Evolution of Tax-related Enquiries

1.3.1 The Rise of Public Service Awareness in Tax Authorities

In the mid-19th century, along with changes in economic structure brought about by the Industrial Revolution, new taxes such as factory taxes and income taxes emerged one after another. Tax authorities began to take the initiative to assume the responsibility of tax-related enquiries. They disseminated authoritative tax information to taxpayers in a timely manner by regularly publishing tax manuals. Dedicated enquiry counters were established at local tax authorities, staffed with professional tax personnel who provided on-site resolution and written guidance.

1.3.2 Information Technology-driven Diversified Services

In the post-mid-20th century, information technology became a key driver in transforming tax-related enquiries. Tax authorities began establishing telephone enquiry centers, and with the rise of the internet, official tax websites were launched, offering comprehensive tax law databases, online tax compliance guides, and frequently asked questions.

1.3.3 Personalized Services to Meet Diverse Needs

Due to significant differences in needs among taxpayers of various types and at different stages of development, many countries (regions) have begun exploring more in-depth and personalized enquiry services beyond basic and universal advice. Tax authorities in many countries (regions) have implemented personalized service strategies for different taxpayer groups. By analyzing taxpayers' behavior and needs through big data, tax authorities can deliver personalized tax information with precision.

1.4 Forms of Tax-related Enquiries

Currently, tax-related enquiries worldwide mainly take three forms: counter enquiry, phone enquiry, and online enquiry.

Counter enquiry refers to tax enquiry services provided by tax authorities at designated locations for handling tax issues, and represents the most traditional method. This modality enables accurate issue identification and rapid understanding of taxpayers' core needs. However, it requires mutual agreement on time and location, resulting in limited flexibility and relatively higher administrative costs.

Phone enquiry refers to tax authorities answering taxpayers' tax-related enquiries through publicly available advisory service hotlines. Phone enquiry is widely adopted due to its convenience, efficiency, and geographical flexibility, and the option for anonymous communication allows taxpayers to express themselves more freely. However, the inability to see facial expressions, body language, and other non-verbal cues may impair comprehensive issue assessment.

Online consultation refers to tax-related enquiries provided by tax authorities to taxpayers via the Internet. This enquiry method offers various formats, including text, voice, and video communication, with the capability for sharing images and documents to aid in responses. It also makes recording and retrieving enquiry records more convenient. However, online enquiries rely on internet connectivity and may pose privacy and information security risks.

In practice, these three methods for tax-related enquiries often co-exist rather than operate independently. For example, tax authorities of Hong Kong, China provide tax-related enquiries services through multiple offline and online channels, including in-person taxpayer service center, hotline inquiries, the real-time interactive chatbot "Iris", and designated email accounts. Taxpayers can have instant access to taxpayer services anytime and anywhere.

Hong Kong, China: Providing Multi-channel Tax-related Enquiry Services

Hong Kong, China has long ranked among the top in business environment tax indicators, benefiting not only from its traditional, simple, and stable low-tax system design but also from the continuous efforts of the Government of the Hong Kong Special Administrative Region to optimize taxpayer services, streamline processes, and leverage technology to enhance the tax business environment.

(a) Taxpayer service center

Face-to-face assistance: The Inland Revenue Department of Hong Kong, China (IRD) operates enquiry service counter where taxpayers can receive in-person assistance concerning tax matters, including completing tax returns and addressing specific tax queries.

Drop-in box: For the convenience of taxpayers, a drop-in box is available on the ground floor of the IRD office for submitting paper tax returns and other documents to the IRD.

(b) Hotline, chatbot and email support

Tax enquiry service: The IRD provides general enquiry telephone hotlines and email service for answering taxpayers' enquiries. This service assists taxpayers in understanding tax obligations, filing requirements, and other tax-related matters.

Chatbot: The IRD has provided on its website a real time interactive service, a chatbot named "Iris". "Iris" provides round-the-clock instant service in answering general queries relating to tax on individuals.

Hotline: A dedicated hotline is available for business-related and individual-related tax enquiries, offering specialized support for corporate and individual taxpayers.

(c) Guidance and publications

Tax guides and pamphlets: The IRD publishes a variety of tax guides and pamphlets to help taxpayers understand their tax obligations and the procedures for filing returns. These materials are available on the IRD's website and at service center.

Frequently Asked Questions (FAQs): A comprehensive list of FAQs on the IRD's website provides quick answers to general tax questions.

(d) Workshops and seminars

Taxpayer education programs: The IRD conducts workshops and seminars to educate taxpayers about their rights and obligations, recent changes in tax laws and best practices for tax compliance.

Outreach programs: Targeted programs aimed at specific groups, such as financial institutions, to provide tailored tax information and support.

2. Phased Guidance on Tax-related Enquiry Services

2.1 Initial Exploration Phase: Formation of Traditional Enquiry Models

In the early stages of tax-related enquiry services development, tax authorities typically set up enquiry counters at taxpayer service locations, with designated specialists providing in-person enquiry services to taxpayers. With the

increasing demand for tax-related enquiries from taxpayers and the tax authorities' efforts to enhance accessibility of services, regional tax authorities have begun to set up tax enquiry hotlines. Taxpayers can access immediate tax-related enquiry services by calling the publicly available phone numbers of local tax authorities.

2.1.1 Establishing Enquiry Foundation

▲Setting up physical enquiry windows: Establish dedicated enquiry windows in prominent areas of taxpayer service centers, equipped with enquiry desks, chairs, and document display racks. Select experienced staff to provide on-site enquiry services.

▲Launching hotline services: Establish tax hotlines, implement call center systems, and assign professional operators to manage and distribute incoming calls efficiently. Develop standardized hotline operation procedures and operator guidelines.

2.1.2 Defining the Enquiry Scope

▲Issue operation standards: Focus on tax laws, regulations, and basic tax procedures to meet taxpayers' fundamental tax-related enquiry needs. Compile consultation manuals that include standard responses to FAQs, policy references, and other relevant content. Conduct regular training for staff to ensure that responses align with the manual, and guarantee accuracy and consistency in answering enquiries.

2.1.3 Monitoring Effectiveness

▲Feedback collection at physical taxpayer service locations: Place feedback books at physical taxpayer service locations to encourage taxpayers to evaluate enquiry services and provide suggestions. Collect the suggestion books in a timely manner, classify and sort out the problems raised by taxpayers, so as to provide a basis for subsequent improvements.

▲Hotline verbal follow-up: After the hotline enquiry, operators randomly conduct verbal follow-ups with some taxpayers to ask if their issues were resolved and if they are satisfied with the service. Record follow-up results and promptly address any dissatisfaction by providing feedback to relevant personnel and urging improvements.

2.2 Introduction of Information Technology: Establishing a Unified Online Enquiry Service Platform

In this phase, to standardize enquiry hotline numbers, service hours, and content across regions, tax authorities leverage advancements in information technology to establish a nationally (regionally) unified enquiry service management platform. A single external enquiry hotline is set up, allowing taxpayers to connect with professional tax personnel by dialing a specific number. Additionally, efforts are being made to expand tax-related enquiry services to online platforms and social media. At this stage, the development of a unified tax policy knowledge repository is also progressing steadily. By systematically organizing and integrating various tax policies, regulations, FAQs and answers, it provides tax officials with standardized and accurate information support, thereby improving the accuracy and consistency of enquiry services.

2.2.1 Creating a nationwide (region-wide) unified hotline enquiry service

▲Consolidate scattered hotline resources across regions and establish a unified national (regional) tax hotline service platform. Leverage information technology to enable intelligent call distribution and routing enquiries to the appropriate staff precisely based on factors like question type and region, thereby enhancing enquiry efficiency and quality.

To coordinate taxpayer service resources, many countries (regions) establish unified agencies to provide enquiry services for taxpayers. For example, the Hungarian Tax and Customs Administration has established a Taxpayer Service Contact Center to provide taxpayers with services such as tax-related enquiries, declaration assistance, and complaint resolution.

Hungary: Establishing Taxpayer Service Contact Center

(a) Strategic Goals

The Hungarian tax authorities are committed to establishing a standardized professional technical service platform, offering taxpayers comprehensive and professional tax information, continuously expanding service scope, enhancing service quality and efficiency, and effectively resolving tax-related issues.

(b) Organizational Setup

(i) **Information Hotline.** In accordance with current laws and regulations, tax authorities handle enquiries through both online and offline channels. After tax-related entities complete registration, the tax authority in charge will implement classified management through designated channels. The Taxpayer Service Contact Center operates under the jurisdiction of county tax and customs authorities, with 4 branches in the capital city of Budapest and 6 branches in each county, employing over 190 tax specialists.

(ii) **Taxpayer Information Management Department.** The Taxpayer Information Management Department has established four branches across three counties, each staffed with 15 employees. Following the merger of the Taxpayer Service Contact Center and the Taxpayer Information Management Department in July 2022, a national government service hotline (1819) was introduced, offering free telephone consultations to taxpayers within the districts of each county and city. Based on tax categories and tax-related nature, the dedicated line provides two separate channels for information enquiries and case processing, with all calls recorded and archived. The hotline service hours are from 8:30 AM to 4:00 PM from Monday to Thursday and from 8:30 AM to 1:30 PM on Friday.

(c) Operational Mechanism and Identity Verification

Support mechanisms include: a resource management mechanism to optimize human resource allocation, schedule working hours, and coordinate services efficiently; a voice analysis mechanism for performance management based on voice and data analytics to better standardize services and evaluate service quality; and a logout control mechanism to help properly plan and adjust staff rest periods.

Taxpayers are required to submit a "TEL" application to obtain a four-digit PIN code. After identity verification through the government service hotline, they can proceed with their requested services. High-frequency consultation matters include: tax return amendments, tax information inquiries, and tax account management.

(d) Organizational Characteristics and Future Outlook

Compared to similar hotlines of other institutions, the information hotline of taxpayer service contact center distinguishes itself through its unique tax-type-based (rather than matter-based) information classification system. In the future, Hungary's tax authorities will leverage artificial intelligence (AI) and digital transformation to expand voice analysis capabilities, introduce smart customer service, online consultations, video guidance, and other services to comprehensively enhance intelligent electronic tax processing.

2.2.2 Expanding Online Enquiry Channels

▲Based on internet technology, an online enquiry platform is established with a messaging feature on the official tax website, enabling taxpayers to submit enquiries at any time. Additionally, enquiry sections are established on social media platforms, where hot issues are regularly posted to improve interaction with taxpayers.

In practice, tax authorities in many countries are adapting to the development trend of the new media era and providing enquiry services and tax information to taxpayers through new media platforms.

Mongolia: Providing Enquiry Services via New Media Platforms

Mongolia's tax authorities provide taxpayers with multiple channels for tax-related enquiries, including the unified hotline "1800-1288", as well as the tax authorities' official website and in-person taxpayer services for handling tax business.

Additionally, Mongolia's tax authorities actively leverage new media platforms, operating official accounts on Facebook, YouTube, and X, where tax personnel regularly respond to taxpayers' private messages and public enquiries.

In 2025, Mongolia's tax authorities continue to explore the application of AI in tax consultation by launching AI chatbot services on their official website and e-tax system to respond to taxpayer enquiries more efficiently.

The Gambia: Multiple Ways to Access Taxpayer Service Right at Your Fingertips

In a bid to provide vital information and professional advisory services to taxpayers as well as respond swiftly to taxpayers' enquiries, the GRA has rolled out some platforms to ensure there is ease in handling taxpayer's enquiries.

These include a toll-free call line (+2204223641) for instant and cost-free nationwide assistance, an online enquiry forms available on its official website (www.gra.gm), and an active presence on social media platforms—Facebook (@GambiaRevenue), Instagram (@gambiarevenue), and TikTok (@gambiarevenue)—where taxpayers can send messages, ask questions, and receive updates.

These diverse platforms reflect GRA's first approach, shifting from traditional methods to a digitally driven, multi-channel system that ensures taxpayer services are truly accessible to taxpayers anytime and anywhere.

2.2.3 Establishing a tax policy knowledge repository and training system

▲Establish a tax-related knowledge base. Centrally compile tax policies and regulations, operational procedures, FAQs and answers, and other relevant content. Establish a professional management team responsible for knowledge collection, review, and updates to ensure accuracy and timeliness, achieving standardization and normalization of enquiry responses.

▲Enhance training for staff. Provide pre-job training for enquiry to help them clarify their responsibilities and acquire basic business knowledge and service skills. Conduct regular training sessions to improve professional skills, foster team spirit and cohesion, and ensure the quality and efficiency of enquiry services. At the same time, psychological counseling and adjustment should be carried out to help them understand and master basic methods for managing work-related emotions.

2.2.4 Enhancing feedback mechanisms

▲Improve the feedback mechanism for enquiry effectiveness. Collect taxpayers’ satisfaction, opinions and suggestions on enquiry services through online questionnaires, telephone follow-ups and other methods. Categorize, organize, and analyze issues reported by taxpayers to promptly identify shortcomings in enquiry services and implement targeted improvements and optimizations.

▲Establish complaint and reporting channels. Taxpayers’ reports regarding situations where tax authorities or their staff fail to provide standardized and civilized taxpayer services or otherwise infringe upon their legitimate rights and interests in the performance of tax service duties shall be received through channels such as telephone, internet, and on-site submissions. After unified reception, these reports shall be forwarded to the relevant departments, which shall handle them within the specified time limit and provide the handling results to the complainants.

2.3 Digital Upgrade Phase: Advancing the Intelligent Transformation of Enquiry Services

In the digital transformation phase, technology serves as the core driver of service innovation. By leveraging advanced technologies such as AI and big data to build an intelligent enquiry system, it is possible to accurately identify and match enquiries, enhance service capabilities for complex scenarios, and reduce the burden on manual services. Meanwhile, in line with digitalization and internationalization trends, efforts can be made to expand the scope of tax-related enquiry services, achieving truly uninterrupted 24/7, multi-channel and multilingual support to meet taxpayers’ increasingly diverse and personalized enquiry needs.

2.3.1 Implementing Intelligent Enquiry Systems

▲Intelligent algorithm integration: Incorporate AI technology to develop intelligent enquiry systems. Use natural language processing technology to accurately understand taxpayers’ enquiries. Through intelligent algorithms, answers in the tax policy knowledge repository are quickly matched and optimized for ranking, providing taxpayers with highly relevant and accurate solutions.

▲Human-agent fallback mechanism: Enable seamless switching between intelligent enquiry systems and human agents via virtual assistants. When the AI assistant fails to provide accurate answers or taxpayers are dissatisfied with the response, it will automatically transfer to a human agent. Human agents can also utilize the provided auxiliary information to quickly understand the context and offer more professional and personalized services.

Currently, many countries (regions) are exploring the development of intelligent enquiry services. For example, Singapore’s tax authority has launched an AI-powered customer service system that handles basic taxpayer enquiries around the clock while seamlessly integrating with online human agents.

Singapore: AI-Powered Intelligent Consultation Services Powered by Large Language Models

●**Interactive Voice Response (IVR) Options in Helpline System:** The helpline system of the Inland Revenue Authority of Singapore (IRAS) presents taxpayers with IVR options to direct them to helpline officers trained in the respective tax fields.

●**Seamless Integration of IRAS Chatbot and Live Chat:** The IRAS chatbot responds to simple enquiries round-the-clock. A broad array of transactions can be performed via the chatbot as well. Leveraging Large Language Model capability, chatbot designers progressively trained the chatbot and addressed knowledge gaps, resulting in a reduction of unanswered enquiries. With the seamless integration of the chatbot and live chat, users can seamlessly reach a live chat agent from the chatbot within the same platform. The agents can view prior chatbot transcripts, which eliminates the need for taxpayers to reiterate their enquiries. This enables taxpayers to get their enquiries quickly answered, improving their compliance.

●**Walk Me:** IRAS implemented an onscreen guidance (named “Walk Me”) on the tax portal to direct taxpayers to the correct transactional services or relevant information at the point of need. This enables taxpayers to be better supported to complete their transactions.

2.3.2 Utilizing Big-Data Analysis

▲**In-Depth Data Mining:** Utilize big data analytics to conduct deep analysis of taxpayers’ enquiry data, tax filing behavior data, industry data, and more. By creating taxpayer profiles and analyzing information such as industry characteristics, business needs and enquiry preferences, we can accurately identify taxpayer needs. For example, by identifying a company’s size and industry type, we can analyze the tax policies and common problems it may encounter, and provide data support for personalized services.

▲**Personalized Service Recommendations:** Utilize big data analytics to offer taxpayers tailored enquiry services. Through short message service, email, online tax platforms, and other methods, taxpayers are actively provided with relevant tax policies, tax filing reminders, and personalized solutions. For example, sending timely reminders about the expiration of preferential policies and follow-up procedures to taxpayers eligible for tax benefits; and providing newly established enterprises with basic tax filing guidelines and relevant policy interpretations.

2.3.3 Creating System Integration and Synergy

▲**Internal System Integration:** Deeply integrate tax-related enquiries systems with internal business systems such as tax collection and management systems and E-Tax China platforms. During the business process, taxpayers can directly submit enquiries within the business system. Tax authorities can receive real-time information about the taxpayer’s transaction and provide targeted responses and guidance accordingly.

▲**External Collaboration:** Establishing information sharing and cooperative service mechanisms with external agencies

such as banks and customs, if appropriate. Through data sharing, tax personnel can access more comprehensive information when responding to enquiries, enabling them to provide taxpayers with more accurate services.

After more than two decades of exploration and practice, China’s 12366 hotline has evolved from a simple telephone consultation service into a national-level, comprehensive, and intelligent taxpayer service platform. It integrates functions such as policy interpretation, tax payment guidance, demand collection, and complaint handling, achieving significant advancements in service channels, enhanced service capabilities, intelligent transformation of service models, and continuous evolution of service philosophy. It serves as a vital bridge between tax authorities and taxpayers, playing a key role in advancing tax governance modernization and improving the business environment.

China Launches 12366 Hotline

Amid the ongoing evolution of global tax governance, the importance of establishing efficient communication channels between tax authorities and taxpayers has become increasingly evident. China’s 12366 tax service hotline, continuously optimized and innovated with taxpayers’ needs as the focus, is gradually becoming an internationally influential taxpayer service brand, providing comprehensive and multi-level high-quality services for domestic and foreign taxpayers.

(a) Overview of China’s 12366 Tax Service Hotline

(i) Overview: Established with Taxpayers’ Needs as the Focus

The 12366 tax service hotline is a dedicated phone service for taxpayers and payers, providing answers to enquiries regarding national tax laws, administrative regulations, tax procedures, social insurance premiums, and more. To establish the “12366 tax service hotline” brand, the State Taxation Administration of China has created a standardized national service logo for the 12366 hotline.



Figure 1:
The Logo of 12366 Tax Service Hotline

(ii) Development Journey: Continuous Optimization in Line with the Trends of the Times

In September 2001, the State Taxation Administration of China launched a hotline service using “12366” as the unified special service number, marking the shift of taxpayer services from traditional models toward digitalization and convenience.

In September 2009, the State Taxation Administration of China proposed the construction of a nationally unified taxpayer service hotline and launched the 12366 Tax Service Hotline construction project.

In September 2015, leveraging the 12366 hotline and supported by information technologies such as artificial intelligence, big data, and mobile internet, State Taxation Administration of China developed an interconnected taxpayer service platform integrating “hotline, online, and wireless” channels.

In January 2016, the State Taxation Administration 12366 Shanghai (International) Tax Service Center was officially inaugurated, and in November of the same year, the China International Taxpayer Service Hotline was launched.

In 2022, with the nationwide rollout of the Golden Tax Phase IV taxpayer-administration interaction, 12366 further upgraded its intelligent response and targeted taxpayers policy delivery functionalities based on previous service enhancements. It introduced new services such as visual Q&A and coordinated processing-inquiry, marking a significant advancement for 12366 services.

In April 2024, building on the 12366 international taxpayer service hotline, a multi-language and multi-channel tax enquiry service system was launched. By 2025, multi-language intelligent services will be further upgraded, enhancing international service capabilities.

(iii) Multifunctional Capabilities: Meeting Taxpayer Needs in All Aspects

The 12366 tax service hotline offers taxpayers a diverse range of services designed to comprehensively meet taxpayer needs, to eliminate time and space constraints, and to ensure taxpayers can access the required tax information anytime, anywhere.

●**Providing tax policy and payment consultation services:** Tax consultation is the most fundamental function of 12366. Tax officials address tax-related enquiries through publicly available service hotlines, online taxpayer service platforms, and other channels. For taxpayers who cannot consult in real time, they may leave a message, and 12366 will respond in a non-real-time manner.

●**Handling taxpayer service complaints:** 12366 actively accepts complaints from taxpayers regarding tax authorities and their staff in the performance of taxpayer service duties. When taxpayers believe that they have not received standardized or professional taxpayer service, or that their legitimate rights and interests have been violated, they can file complaints through 12366. Complaint information will be promptly forwarded to the relevant departments for processing, ensuring the protection of taxpayers’ legitimate rights and interests and encouraging tax authorities to improve service quality.

●**Collecting feedback:** 12366 extensively gathers taxpayer opinions and suggestions regarding tax administration, social insurance premiums collection, and non-tax revenue management under the jurisdiction of tax authorities. These feedbacks help tax authorities optimize policy formulation and service processes to better meet taxpayers’ needs.

●**Handling tax-related violation reports:** 12366 accepts reports of tax-related violations, including those involving taxpayers and tax officials. This function can enhance tax supervision and ensure fairness in tax administration.

(b) Operation Mode of 12366

(i) Organizational Structure: Two-Tier Coordination for Efficient Operations

Currently, the 12366 hotline operates under a two-tier service structure at both the national and provincial levels. The State Taxation Administration officially established the 12366 Beijing Taxpayer Service Center in 2015 and the 12366 Shanghai (International) Taxpayer Service Center in 2016. State Taxation Administration 12366 Shanghai (International) Tax Service Center in 2016. Provincial tax authorities have also set up local taxpayer service centers to manage their respective 12366 hotlines. This two-tier collaborative structure ensures both unified national service standards and flexible adjustments based on local conditions, guaranteeing service efficiency and effectiveness.

(ii) System Integration: Technology-Enabled, Efficient Service

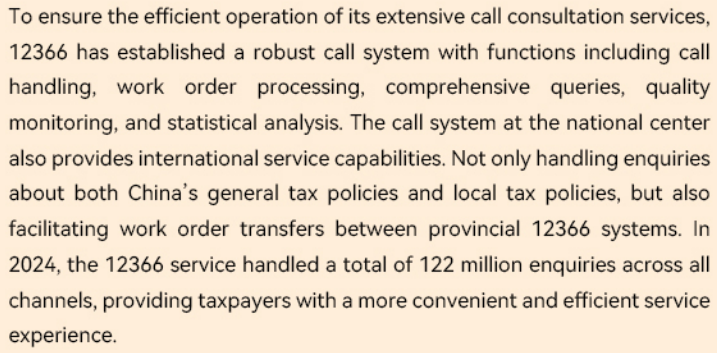


Figure 2: Flow Chart of 12366 Tax Service Hotline Work

(iii) Standards and Specifications: Strict Management to Ensure Quality

To improve the efficiency of the 12366 service, the State Taxation Administration of China has established the “Basic Workflow and Operational Standards for the 12366 Tax Service Hotline”. This standard comprehensively regulates hotline services, covering aspects such as the handling processes for various services, resolution of complex issues, on-site management and scheduling, staff training, quality assessment, tax policy knowledge repository development, IVR setup, language guidelines, and data analytics.

To ensure the service quality of the 12366 hotline, the State Taxation Administration of China has established evaluation metrics. These metrics assess provincial 12366 centers quarterly on call connection rates, response accuracy, timely completion rates, and satisfaction levels. The administration also encourages local offices to allocate service resources, expand service channels, and enhance service efficiency to provide prompt and effective consultation services to taxpayers. Local hotline centers also implement measures such as selecting “service stars” and “top performers”, conducting regular quality monitoring, and linking performance to bonuses to strengthen service quality oversight and improve effectiveness.

(iv) Knowledge Support: Nationally Unified, Practical, and Easy to Use

To ensure consistent and accurate responses across all regions and consultation channels, the State Taxation Administration of China has developed a unified 12366 tax policy knowledge repository, which covers all tax-related matters. The knowledge base consists of two main components: knowledge issued by the State Taxation Administration and locally created knowledge. It offers various search methods including full-text search, partitioned database search and advanced search, along with auxiliary search features such as intelligent word segmentation, prompt-based searches, pinyin-based search, and directory tree navigation for relatively precise information retrieval. The tax policy knowledge repository is maintained by national and provincial tax authorities at different levels, with nearly 20,000 knowledge entries updated annually. It effectively standardizes response approaches and provides strong support for tax law certainty.

(c) New Developments of the 12366 Hotline in the Digital and Global Era

(i) Intelligent Consultation: Providing a New Experience in Smart Q&A

To meet the taxpayer’s growing demand for consultations, leveraging technologies such as AI and big data to automate and enhance consultation services has become essential for service upgrades. The 12366 hotline employs a progressive consultation model that prioritizes AI with human agent support as backup. This system effectively leverages AI to

address taxpayers’ common enquiries by integrating various service resources. It offers multi-channel online intelligent services (including phone, web, WeChat, mobile app, etc.) through external taxpayer service portals, automating the resolution of numerous frequently asked questions. In 2024, intelligent consultation services across all channels handled 58,987.7 million enquiries, with nearly half of taxpayers resolving their tax-related issues through intelligent consultation, effectively reducing waiting times and optimizing human resources.

(ii) Global Expansion: Establishing a Multi-language and Multi-channel Consulting Services System

To better meet the consultation needs of cross-border taxpayers, the 12366 hotline has continuously expanded its language options and service access channels, introducing English human-assisted service and voice announcement services in six languages: French, German, Portuguese, Spanish, Japanese and English. The multi-language, multi-channel tax consultation service system established in 2024 represents a major milestone in the internationalization of the 12366 tax service hotline. This system covers nine languages, including English, Japanese, Korean, French, German, Spanish, Russian, Arabic, and Portuguese, and will be upgraded in 2025 to provide multi-language, multi-channel intelligent services. It offers cross-border taxpayers more comprehensive, professional, and diverse service options and provides professional native language enquiry services for foreign taxpayers.

China’s 12366 tax service hotline is continuously adapting to the evolving trends in global tax governance. In the future, 12366 will explore the application of cutting-edge technologies such as big data and AI to intelligently analyze taxpayers’ consultation needs and accurately match them with relevant policies and solutions. The aim is to provide both domestic and international taxpayers with higher-quality, more efficient, and more convenient taxpayer services, establishing an international tax consultation service platform and playing an active role in fostering harmonious relations between taxpayers and the tax administration.

Future Development Outlook for Tax-related Enquiries

In the future, tax-related enquiries will achieve comprehensive transformation through new technologies. First, AI and data analytics technologies will be leveraged to achieve full-channel coverage. Barriers between different enquiry channels such as taxpayer service halls, official websites, hotlines, online platforms, and social media will be removed, enabling intelligent integration and efficient operation of data across all channels to provide taxpayers with consistent, convenient, and seamless service experiences. Second, big data technology will be leveraged to dynamically update tax policy knowledge repository, monitor and analyze taxpayer enquiry trends in real time, and adjust policy interpretations. AI algorithms will be used to swiftly and accurately update knowledge databases, ensuring their timeliness, accuracy, and practicality. This establishes a solid knowledge foundation for both intelligent and human-assisted enquiry. Third, the establishment of a collaborative governance platform where tax authorities, other government agencies, industry associations, and professional taxpayer service providers can integrate resources and collaborate efficiently will be actively explored. In complex business scenarios, AI-assisted decision-making will be utilized to conduct specialized analysis, collectively providing taxpayers with professional, precise, and comprehensive tax-related enquiry services.



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