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Taxpayer Service Product Portfolio

Product No.3

Help You Understand Taxes: Precise and Diverse Tax Information Delivery

September 2025

1. Overview and Development of Tax Publicity and Guidance

1.1 The Concept of Tax Publicity and Guidance

The publicity and guidance provided by tax authorities encompass a range of activities designed to improve taxpayers' understanding of tax laws and encourage compliance. These efforts include disseminating tax knowledge, interpreting policies, offering operational guidance, and providing consultation services to taxpayers and the public through various channels and formats. The initiative aims to efficiently address tax-related enquiries in accordance with the law while fostering voluntary tax compliance. At its core, it focuses on accurately conveying tax-related information and facilitating effective interaction regarding tax laws, policies, and procedures. By leveraging online and offline platforms, targeted strategies, and intelligent tools, it helps market entities and the public better understand tax policies, properly fulfill tax obligations, and recognize compliance risks. This initiative encourages taxpayers to comply with tax laws and uphold integrity, supports tax authorities in lawful and efficient tax collection, fosters harmonious relations between taxpayers and the tax administration, and promotes a sound legal framework for tax governance, thereby providing robust support for economic and social development.

1.2 Why Tax Authorities Provide Publicity and Guidance

From the taxpayer's perspective, tax authorities' publicity and guidance help them accurately understand tax policies and regulations, avoid tax risks arising from misunderstandings or lack of awareness, and promote standardized tax compliance behavior. It also enables taxpayers to clearly understand applicable tax incentives, fully benefit from policy advantages, reduce tax costs, and protect their rights. Additionally, it enhances taxpayers' tax awareness and compliance capabilities, ensuring smoother fulfillment of tax obligations and avoiding disruptions to the tax process due to operational errors.

From the perspective of tax authorities, conducting publicity and guidance is an essential aspect of fulfilling their responsibilities. It helps enhance taxpayers' compliance with tax laws, foster a culture of fulfilling tax obligations, and promote stable growth in tax revenue. It also enhances communication between tax authorities and taxpayers, enabling timely identification of taxpayers' needs and issues, improving taxpayer services, and increasing tax administration efficiency. Furthermore, it enhances the credibility and image of tax authorities, fosters harmonious relations between taxpayers and tax authorities, and facilitates the smooth implementation of tax-related policies.

From national and societal perspectives, taxation is a key instrument for macroeconomic regulation and serves as a vital economic foundation for state operations and social governance. By promoting compliance awareness and guiding taxpayers to adhere to tax laws and regulations, macro policies can be effectively implemented to achieve the government's regulatory goals in economic development and social governance, thereby fostering sustainable and healthy socioeconomic growth.

1.3 The Development of Tax Publicity and Guidance

1.3.1 The Emergence of Public Service Awareness in Tax Authorities

In the mid-19th century, the Industrial Revolution gave rise to numerous new forms of economic interaction, making it

difficult for traditional tax systems to encompass these emerging sources of income. To secure more fiscal revenue and fulfill government functions, tax systems worldwide gradually became more complex, with new tax types emerging. To improve tax compliance, tax authorities began proactively assuming responsibility for tax publicity. They disseminated basic tax information to taxpayers by compiling and printing tax manuals, posting notices, and other methods. Tax offices set up promotional noticeboards and arranged for tax officials to provide on-site policy explanations. The policy communication channels for taxpayers were preliminarily established. This stage was primarily characterized by one-way information dissemination, relying on print media and offline scenarios, with coverage limited to urban areas and key tax sources. It marked a shift in tax publicity from "passive enforcement" to "active service".

1.3.2 Technology-enabled Diversified Development

After the mid-20th century, information technology became the core driving force behind the transformation of tax publicity and guidance. The widespread adoption of radio and television technology facilitated the mass dissemination of tax policies through radio programs and television documentaries. With the rise of the internet, tax authorities established official websites, launched policy interpretation sections, and developed tax knowledge databases, gradually enabling digital storage and retrieval of informational content. In the early 21st century, the development of social media and short-video platforms spurred innovation in promotional approaches. Tax authorities created animated videos and conducted live-streaming sessions to translate complex policies into easily digestible content, establishing a diversified outreach framework that integrates "online and offline" methods with "text and video" formats. This significantly expanded both the coverage and effectiveness of tax knowledge dissemination.

1.3.3 Precision and Intelligent Service Enhancement

Taxpayer structures diversify, and market entities across different industries, scales, and types exhibit significant variations in their demand for tax policies, prompting tax publicity and guidance to shift from "universal coverage" to "targeted outreach". Tax authorities worldwide leverage big data to analyze taxpayer behavior patterns, creating "taxpayer profiles" that enable customized delivery of preferential policies and risk alerts tailored to specific groups such as small and micro enterprises, multinational corporations, and high-income individuals. By incorporating artificial intelligence (AI), smart customer service systems and virtual tax assistants are developed to facilitate real-time interactions for policy enquiries and educational outreach. Some countries (regions) are exploring applications of metaverse and blockchain technologies to create immersive tax publicity environments, including virtual tax offices and interactive policy simulations, thereby advancing tax publicity and guidance toward more intelligent, personalized, and scenario-based approaches. These innovations have significantly improved the accuracy of policy communication and enhanced the taxpayers' sense of gain.

1.4 Classification of Tax Publicity and Guidance

1.4.1 Classification by Publicity Content

According to the publicity contents, tax publicity and guidance can be categorized into tax policy publicity, tax procedure guidance, and electronic tax operation publicity. Tax policy publicity refers to the promotion of tax policies and their interpretations by tax authorities. Tax policies include tax laws, administrative regulations, tax authority regulations, and normative tax documents. Tax procedure guidance refers to the promotion of various channels, procedures, methods and required materials for handling tax-related matters by tax authorities. Electronic tax

operation publicity refers to publicizing the operational requirements and procedures by tax authorities for taxpayers to use various tax-related digital channels to handle tax and fee matters.

1.4.2 Classification by Publicity Cycle

Based on the promotional cycle, tax publicity can be categorized into centralized publicity and guidance, hot topic guidance, and key thematic publicity and guidance. Centralized publicity and guidance refers to conducting focused publicity and guidance activities during specific time periods by tax authorities. Hot topic publicity and guidance refers to collecting frequently asked questions and responding by tax authorities through official websites, notice boards in taxpayer service halls, and electronic displays. Key thematic publicity and guidance refers to organizing specific tax law awareness campaigns by tax authorities based on work plans, policy changes, and taxpayer needs. Tax authorities can promote their services through their own channels or take the initiative to conduct door-to-door outreach and presentations.

2. Phased Guidance for Tax Publicity and Guidance

2.1 Promote Universal and Fundamental Tax Publicity

Universal tax publicity and guidance primarily involve one-way information dissemination, conveying basic tax system information to taxpayers, with a focus on raising tax awareness and promoting fundamental tax knowledge. As tax systems become more complex and taxpayer awareness needs increase, tax authorities are gradually exploring systematic outreach approaches, forming a multidimensional outreach framework of "online platforms + offline activities + multimedia content," and establishing operational standards and content frameworks for modern tax publicity systems.

2.1.1 Develop a Multi-Channel Publicity Model

▲Establish Physical Publicity Platforms: Set up fixed publicity sections in prominent locations such as taxpayer service halls and municipal bulletin boards, equipped with standardized display boards and brochure racks. Regularly update tax policy announcements and interpretations to establish a consistent communication channel.

Select display screens at urban landmarks, high-traffic pedestrian streets, and commercial centers for targeted promotional campaigns during specific periods, utilizing public service videos, pre-feature cinema ads, and other formats.

▲TV and Radio Special Production: Partner with mainstream media to produce tax-themed programs, featuring policy explanations, the latest tax updates, and analysis of tax violation cases through TV documentaries and radio interviews.

▲Social Media Interactive Publicity: Launch official accounts on social platforms and engage in interactive publicity through posts, animations, live streams, and other formats.

▲Establish a Nationally (Regional) Unified Tax Publicity Website: Consolidate scattered local tax publicity resources to create a centralized official tax publicity platform, featuring sections such as policy interpretations, tax filing guides, and frequently asked questions, enabling the centralized release and retrieval of tax information.

▲Develop Mobile Publicity Terminals: Develop tax publicity applications for smart mobile devices, delivering policy updates, customized reminders, and other content to achieve "on-the-go publicity."

2.1.2 Comprehensive Upgrade of the Management System

▲Develop Content Output Guidelines: Based on laws, regulations, rules, and normative documents, and guided by the principles of "accuracy, compliance, and clarity," standardize terminology, case selection criteria, and establish fixed data sources and labeling formats to ensure the accuracy and consistency of externally shared information.

▲Establish a Unified Promotional Material Library: Systematically organize tax policies, regulations, and interpretive documents to create a standardized promotional material library, ensuring content consistency and timeliness across all channels. When creating promotional materials, include both positive guidance such as policy provisions and operational guidelines, as well as negative examples like illegal and non-compliant cases for cautionary purposes.

▲Product Review: Establish a tiered review mechanism to assess the completeness, compliance, and accuracy of promotional products in terms of content and format, ensuring the final promotional outcome.

▲Enhance Professional Training for Outreach Teams: Conduct regular training sessions for tax personnel on publicity and guidance content. Beyond mastering external publicity and guidance materials and helping taxpayers understand policies and procedures, they should also be proficient in operating various tax systems, adept at handling issues, and aware of service boundaries. This ensures accurate judgment and appropriate publicity and guidance, preventing tax compliance disputes and conflicts. Considering the characteristics of online publicity, training in new media operations, video production, and live-streaming techniques can also be provided to enhance the digital service capabilities of promotional personnel. At the same time, establish a public opinion monitoring mechanism to promptly respond to taxpayer inquiries on social media.

2.1.3 Optimize the Promotional Feedback Mechanism

▲Track and Evaluate Effectiveness: Tax authorities should assess the effectiveness of their publicity and guidance efforts, focusing on whether taxpayer filings are timely and accurate, whether their concerns are addressed, and whether they are satisfied with the promotional activities and materials provided by the tax authorities.

▲Offline Publicity Effectiveness Monitoring: Utilize methods such as feedback collection at physical venues and targeted surveys to assess promotional impact and implement timely improvements. Set up feedback books at services for handling tax business locations to encourage taxpayers to evaluate and provide suggestions on the clarity of promotional materials and policy coverage. Tax authorities regularly compile the contents of feedback books, record frequently mentioned issues, and use them as a basis for revising future promotional materials. Meanwhile, tax officials should conduct targeted visits to key tax sources enterprises and industry associations, understanding taxpayers' actual needs for paper-based promotional materials through face-to-face communication.

▲Online Satisfaction Surveys: Collect taxpayers' overall impressions, opinions, and suggestions regarding online promotional content through official website questionnaires and app pop-ups, while analyzing popular policy demands and content gaps.

Building an "online + offline" multi-dimensional publicity system is the development direction of tax publicity in many countries. Additionally, some countries have established specialized publicity and guidance institutions. For example,

Maldives has established a tax academy to promote tax education and international tax cooperation.

Maldives: Establishing Diverse Service Channels to Improve the Quality and Effectiveness of Publicity and Guidance

Maldives Inland Revenue Authority (MIRA) was established on August 2, 2010, as a statutory body accountable to the parliament. It is responsible for collecting major taxes such as income tax, goods and services tax, departure tax, and environmental tax, which account for over 80% of the government's total revenue.

MIRA has actively explored and implemented a series of initiatives to improve taxpayer services. MIRA has established a dedicated call center to handle taxpayer enquiries and conduct tax education and taxpayer training programs. In 2015, the Tax Academy of Maldives was established. The institute offers training courses accredited by Maldives Qualifications Authority, providing a platform for professionals in related fields to enhance their expertise. MIRA also leverages the power of social media, widely sharing tax information and policy updates through platforms such as Facebook, Instagram, X, Viber, and YouTube, thereby expanding the reach of tax publicity campaigns.

Additionally, MIRA publishes guidelines in both English and the local language, providing clear instructions to help taxpayers fulfill their legal obligations. Publicity campaigns are conducted in the atolls and regions of Maldives, along with tax-related programs and taxpayer training sessions to ensure taxpayers stay informed about relevant policies.

The Gambia Revenue Authority is actively moving from traditional information sharing to a dynamic, inclusive, and citizen-focused communication model. This approach ensures that tax information is not only accurate and timely, but also understandable and accessible to all segments of the population.

The Gambia: Delivering Tax Information Accurately Through Diverse Channels

The GRA has adopted a multi-channel tax publicity and guidance strategy, designed to reach citizens across different regions, sectors, and age groups. Current initiatives include conducting comprehensive taxpayer education through various channels, including TV and radio programs in local languages, engaging social media campaigns, and a resource-rich website. Taxpayers can also access real-time support via the toll-free line (1266), benefit from community outreach in schools and markets, and receive key tax messages through strategically placed infographics and billboards.

2.1.4 External Collaboration to Establish a Promotional Network

Tax authorities can establish collaborative publicity and guidance mechanisms with other government departments, leveraging their channels and platforms to expand outreach. By integrating compliance-focused publicity and guidance into other departments' service management processes, they can effectively reach taxpayers and jointly build a "tax publicity ecosystem."

Countries such as Indonesia and Kazakhstan place special emphasis on collaborating with education departments to instill tax compliance awareness in citizens from an early age.

Indonesia: Collaborative Tax Awareness Campaign with the Education Department

The Directorate General of Taxes (DGT) in Indonesia has significantly expanded its taxpayer service and education strategies by adopting an external collaboration model with the Ministry of Education and Culture. Recognizing that traditional tax authority efforts alone cannot fully address the growing complexity of taxpayer demands, this collaboration leverages the education sector's nationwide reach to instill tax awareness from an early age while simultaneously enhancing service efficiency for existing taxpayers.

Through initiatives like the Tax Center program and the RENJANI program (Tax Volunteer for Nation), the DGT has engaged nearly 545 universities across Indonesia to assist with annual tax return (SPT Tahunan) filings, alongside approximately 14,000 student tax volunteers. By 2025, these volunteers are projected to have provided tax education to around 650,000 individuals, helping them with annual tax return (SPT Tahunan) submissions, while also supporting over 2,000 micro, small, and medium enterprises (MSME / UMKM) in strengthening tax literacy and compliance among key economic actors. These programs highlight the DGT's commitment to fostering tax literacy and compliance through strategic partnerships and youth empowerment.

Additionally, the Directorate General of Taxes (DGT) has partnered with the Ministry of Education to strengthen early tax education through the Tax Awareness Inclusion Program. This initiative integrates tax literacy into the national curriculum, ensuring that students—from elementary school to university—receive structured tax education as part of their academic learning. By embedding tax concepts into school and university syllabi, the program fosters a culture of fiscal responsibility from an early age. Through this collaboration, the DGT aims to cultivate a generation that understands the importance of taxation, compliance, and its role in national development, ultimately promoting long-term voluntary tax compliance and financial awareness across Indonesian society.

Kazakhstan: Diverse Approaches to Tax Promotion and Guidance

Tax administration in Kazakhstan is overseen by the State Revenue Committee of the Ministry of Finance of Kazakhstan. Through multi-channel and diversified promotional campaigns, it effectively improves the level of information-based publicity. For example, announcements are issued through seminars, publications, and internet media, while tax-related information is disseminated through on-site briefings, open days, web conferences, video training, and roadside booths. Additionally, the tax authorities have introduced a tax advisor chatbot, enabling taxpayers to access real-time tax enquiries by scanning QR codes. Furthermore, the State Revenue Committee has successfully implemented SMS and email reminder services, which automatically notify taxpayers of deadlines, filing requirements, and unpaid taxes.

To enhance tax literacy among young people, Kazakhstan's tax authorities collaborate with educational institutions to promote knowledge dissemination across all levels, from preschool to higher education. To encourage enterprises to proactively and promptly fulfill their tax obligations, Kazakhstan's tax authorities recognize outstanding enterprises across various economic sectors with awards such as "Best Taxpayer" and "Best Foreign Economic Enterprise". These measures effectively enhance tax compliance.

2.2 Deliver Personalized and Targeted Push Notifications

With technological advancements, leveraging artificial intelligence, big data, and metaverse technologies, tax publicity and guidance have evolved from "universal coverage" to "targeted outreach." By building intelligent publicity systems,

creating taxpayer profiles, and developing immersive scenarios, we achieve precise policy information matching and interactive dissemination, comprehensively enhancing the taxpayers’ sense of gain, improving tax processing experiences, and increasing efficiency.

2.2.1 Personalized Interpretation to Enhance Policy Understanding

▲AI-Generated Content and Push Notifications: Leveraging natural language processing technology, we develop intelligent publicity chatbots that automatically generate personalized policy interpretations based on taxpayers’ enquiry history and filing behavior, assisting them to better understand policy implications.

▲Virtual Assistant Interactive Publicity: Utilizing metaverse technology, we establish virtual tax exhibition halls where taxpayers can participate in policy simulation interactions through VR devices, helping them move from “engaging in idle theorizing” to “integrating knowledge into practice.”

The Inland Revenue Board of Malaysia (IRBM) employs various methods to enhance taxpayers’ compliance awareness and conducts tax-related education campaigns. It also delivers targeted information via email to specific groups to improve outreach precision.

Malaysia: Offering Various Forms of Publicity and Guidance Tailored to Taxpayer Needs

(a) Taxpayer Education Programs

IRBM organizes seminars, workshops, and webinars for the public, focusing on educating both individuals and businesses on tax compliance, changes in tax laws, and proper filing procedures.

(b) Public Service Announcements

IRBM launches regular media campaigns, using television, radio, and social media platforms to communicate important tax deadlines, compliance information, and changes in tax regulations. IRBM has made its official social media as a platform to disseminate information and awareness on taxes. IRBM leverages platforms such as Facebook, YouTube, Instagram, X and TikTok to disseminate infographics, short videos, and easy-to-understand articles on taxes and tax compliance for traders and individuals.

(c) “E-mail Blast Activity”

Sending e-mail to a large target group of taxpayers simultaneously. This strategy is to aimed at giving tailoring information according to the target groups of email blast recipients based on the following these three categories:

- Motivation / Awareness
- Publicity / Announcement
- Technical / Taxation

(d) Training

IRBM provides face-to-face and online training to further understand the technical and legal aspects of tax such as tax calculation, reporting and payment through the Business Entrepreneur Support and Training programme which

specialises in entrepreneurs including those involved in the digital economy.

2.2.2 Data Analysis Drives Targeted Taxpayers Policy Delivery

▲Construction of Taxpayer Profiles: Integrates taxpayer basic data from tax administration systems, enquiry records from phone and online channels, behavioral preferences in e-tax systems, and industry-specific characteristics to create labeled profiles for different taxpayers.

▲Dynamic Policy Matching Mechanism: Utilizes machine learning algorithms to proactively deliver tailored policy reminders based on taxpayers’ real-time business scenarios. For example, when policies are issued or amended, policy documents and authoritative interpretations are pushed; when handling specific tax-related matters, operational guidelines are provided; when the system issues risk alerts, cases of tax violations are shared—enabling tailored and precise publicity

By leveraging digital tools to enhance the accuracy of policy publicity and guidance, with a focus on practical, scenario-based approaches, China’s “targeted taxpayers policy delivery” for precise publicity and guidance initiative has shifted away from traditional “one-size-fits-all” publicity methods. Tailored contents have significantly improved policy implementation efficiency.

China Implements “Targeted Taxpayers Policy Delivery” for Precise Publicity and Guidance

To ensure timely and accurate delivery of tax and fee preferential policies to eligible taxpayers and to help them quickly benefit from relevant policies, the State Taxation Administration of China has established a closed-loop service system by leveraging tax big data and AI technologies. By integrating vast amounts of tax administrative data and creating a unified policy labeling system, a mechanism for targeted taxpayers policy delivery has been developed. After preferential policy documents are released, data is extracted based on policy highlights and applicable taxpayer criteria. Local tax authorities then proactively deliver this information to taxpayers through channels such as E-Tax China and WeChat. This shifts the traditional “taxpayers seeking policies” approach to a “targeted taxpayers policy delivery” model, significantly enhancing the effectiveness of publicity and guidance.

(a)Overview: A Service Innovation from “Taxpayers Seeking Policies” to “Targeted Taxpayers Policy Delivery”

The “targeted taxpayers policy delivery” for precise publicity and guidance initiative is a closed-loop service system developed by China’s tax authorities, leveraging tax big data and intelligent algorithms. It follows a process of “taxpayer demand identification—policy matching—targeted taxpayers policy delivery—feedback”, aiming to move beyond the passive approach of traditional publicity and transform tax policy dissemination from “broad coverage” to “targeted delivery”. This model integrates tax administrative data, identifies industry characteristics, and tax filing behaviors to create customized policy packages for different types of taxpayers. It ensures preferential policies directly reach market entities, helping to fully maximize policy benefits.

(b) Development Stages: The Evolution of Precision Driven by Technology

(i) Initial Exploration Phase: Building the Foundation for Targeted Outreach

Before 2016, China’s tax publicity was in the exploratory phase of traditional mode. In 2016, leveraging the Golden

Tax System Phase III, preliminary integration of tax data including value-added tax (VAT) and enterprise income tax was achieved. Taxpayer groups were categorized by industry, size, and credit rating, establishing a foundational tag library, with labels such as “small and micro enterprises”, “high-tech enterprises”, and “export-oriented enterprises”. Pilot regions have introduced “policy package” services, delivering inclusive tax reduction policies to small and micro enterprises, offering targeted explanations of additional deductions for research and development (R&D) expenses for technology-based companies, and achieving initial precision in targeted taxpayers policy delivery through the push functionality of E-Tax China.

(ii) Intelligent Upgrade Phase: Big Data-Driven Precise Matching

In 2020, the State Taxation Administration of China launched a tax big data platform, integrating big data such as VAT invoices, tax filings, and preferential policy filings to build a “policy tag-enterprise profile” matching model. The platform automatically identifies eligible taxpayers and delivers policy reminders through channels like E-Tax China and short message service (SMS). For manufacturing enterprises, a “Dividend List Of Tax Refund, Tax And Fee Cuts” has been introduced to clearly demonstrate the impact of policy reductions. For newly established businesses, timely contents such as the “New Businesses Tax Guide” are delivered via SMS and E-Tax China to help them quickly take their first business steps. Throughout 2024, tax authorities nationwide delivered a total of 629 million tax and fee preferential policy notifications across various stages, time points, and taxpayer categories, benefiting 405 million taxpayer instances (households/individuals).

(iii) Ecological Synergy Phase: Intelligent Prediction and Proactive Service

Starting in 2024, machine learning algorithms were introduced to predict taxpayers’ policy needs based on historical enquiries and filing data, enabling the creation of personalized promotional content in advance. For example, before the individual income tax annual reconciliation for comprehensive income, the system automatically generates a guide for claiming itemized deductions for specific expenditures based on the taxpayer’s income structure, achieving “proactive push” of information.

(c) Implementation Path: Constructing a Multi-dimensional Precision Service System

(i) “Precise Profiling” through Tax Big Data: A Three-dimensional Tagging System

●**Basic Attribute Tags:** Integrate taxpayer registration information (industry, size, establishment date), financial data (revenue, profit, R&D investment), and tax credit ratings (e.g. Grade A, Grade B) to create a foundational profile.

●**Policy Applicability Tags:** Automatically apply eligibility tags such as “small and micro enterprises income tax reduction”, “super-deduction for R&D expenses”, and “input VAT credit refund” based on policy conditions. For instance, a biopharmaceutical company with R&D expenses exceeding 5% of revenue and holding invention patents would be automatically tagged as a “high-tech enterprise eligible for preferential policies”.

●**Behavioral Preference Tags:** Analyze taxpayers’ tax filing habits (frequency of online filings, policy search keywords) and enquiry history (12366 hotline enquiry topics). For example, if an enterprise frequently enquires about export tax refund procedures, the system will automatically mark it as a key focus for export tax refund policies.

(ii) Multi-channel “Targeted Delivery”: Online and Offline Synergy

▲Online Smart Push

●**E-Tax China:** A dedicated “My Messages” section is set up on the E-Tax China homepage, which updates policy packages tailored to taxpayers’ needs in real time based on their login behavior. For example, before the filing period, enterprises receive policy reminders and operational guidelines related to filings. For taxpayers who qualify for tax incentives, the system automatically displays prompts about preferential policies and filing process instructions, enabling them to easily benefit from these policies.

●**Social Media Platforms:** Tax authorities in many regions have introduced distinctive promotional campaigns, utilizing popular formats such as short videos, visual Q&A sessions, and live streams to engage the public. Select high-frequency questions from taxpayer service windows and key policy points of interest to taxpayers, and produce short videos for them. Using platforms like Douyin (TikTok) and Weibo, tax officials host live streams as “streamers”, explaining policies through animated demonstrations and case studies, while also engaging with viewers through a “live Q&A” feature to answer questions in real time.

●**Tax Interaction Platform:** Provides accurate taxpayer profiling to enable “one-click” policy delivery. The system automatically generates a list of taxpayers who meet specific policy conditions or require certain actions (such as tax refunds or supplementary tax payments). Tax authorities then disseminate policy details and procedures to taxpayers through multi-channels, including the Individual Income Tax App, the tax interaction platform, and SMS. Additionally, the platform supports online consultations, with tax officials providing real-time responses to address enquiries.

▲In-Person Customization Services

●**Tax-Enterprise Seminars:** Organize seminars for enterprises across various industries and sizes regularly, inviting company representatives to participate. At the meeting, tax authorities provided detailed explanations of the latest tax policies, collected issues encountered by enterprises in understanding and implementing the policies, and offered on-site Q&A to address concerns. For example, key information such as policy applicability and application procedures is explained to relevant enterprises through seminars, regarding newly introduced tax policies supporting specific regional industries.

●**Community Outreach:** Set up tax policy publicity service counters and “mobile tax publicity booths” in communities, shopping malls, and other public areas. Face-to-face explain to the public on policies closely related to people’s livelihoods, such as tax incentives for private pensions and itemized deductions for specific expenditures for individual income tax, along with hands-on guidance for app operations. In some communities, tax officials incorporate tax policy



Image 1: Tax Authorities Conduct Visual Q&A Sessions

publicity into local cultural activities, such as opera performances and folk exhibitions, to make the outreach more engaging and appealing.

●**“First Lesson for New Businesses” Training:** Conduct “First Lesson for New Businesses” training sessions for newly registered enterprises. Tax officials use a “policy + case study” approach to clearly explain tax incentive policies and outline processes such as invoice issuance and assessed collection, helping new businesses quickly understand tax procedures and compliance standards. At the same time, new businesses are provided with a “policy package” containing various regulations and offered on-site guidance services to support their smooth business launch.



Image 3: Tax Authorities Conduct Tax Awareness Campaigns



Image 4: Tax Authorities Conduct “First Lesson for New Businesses” Training

(iii) Performance Evaluation and Dynamic Optimization: End-to-end Quality Management

●**Data-driven Evaluation:** Establish a four-dimensional evaluation model containing “coverage—reach—conversion—satisfaction”, which assesses policy coverage, reach effectiveness, and taxpayer comprehension levels. Quantitative analysis is conducted by tracking metrics such as the number of push notification recipients, notification opening rates, and reading durations. Big data is also leveraged to analyze correlations between taxpayer filings, enquiries, and push notification records, comparing the effectiveness of different outreach methods to provide data-driven insights for optimization.

●**Taxpayer Feedback:** Establish diversified channels such as feedback portals in the E-Tax China, suggestion boxes in tax apps, online surveys, and return calls. Feedback is promptly categorized and organized. For issues like policy interpretation and notification methods, outreach strategies are adjusted, such as simplifying technical terms and optimizing push notification formats, to improve guidance effectiveness.

2.2.3 Intelligent Evaluation to Improve Feedback Mechanism

▲Real-time Performance Tracking: Utilize big data analytics to assess metrics such as click rates, conversion rates, and enquiry relevance, enabling dynamic adjustments to promotional strategies. For example, when policy videos for a specific industry show low viewership, an automatic secondary publicity mechanism is triggered, with targeted distribution through industry associations.

▲Predictive Publicity Optimization: Utilize AI algorithms to predict policy trends and taxpayer demands, enabling the creation of proactive publicity content in advance. For example, before a reform plan is introduced, the system

anticipates taxpayers’ concerns based on historical enquiry data and generates a pre-populated FAQ database in advance.

Future Prospects for Tax Publicity, Publicity and Guidance

In the future, tax publicity will develop toward intelligence, personalization, and collaboration. Driven by the continuous advancement of intelligent technology, promotional robots and virtual assistants will become more human-like, offering highly approachable and deeply customized policy interpretations tailored to taxpayers’ emotions and language habits. Meanwhile, big data analytics will further explore taxpayers’ potential needs, anticipate policy concerns in advance, and proactively deliver accurate and comprehensive promotional content before taxpayers raise related questions.

Additionally, with the acceleration of global economic integration and the deepening of international tax governance cooperation, cross-border tax publicity will become a key focus. Tax authorities will integrate international tax rules, tax treaties, and other contents to provide one-stop cross-border tax publicity services for multinational enterprises, cross-border e-commerce entities, and other stakeholders. This initiative aims to support businesses in achieving stable growth in the global market while comprehensively enhancing the effectiveness and impact of tax promotion, publicity and guidance services.



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