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Taxpayer Service Product Portfolio

Product No.4

Integration and Interconnection: Creating a New Model for Convenient Taxpayer Services Online and Offline

September 2025

1. Taxpayer Services Overview

1.1 The Concept of Taxpayer Services

Taxpayer services refer to the systematic support provided by tax authorities to taxpayers, aiming at assisting them in efficiently and accurately fulfilling their tax obligations and exercising their legitimate rights and interests. Its core is to simplify procedures such as tax filing, payment, information enquiries, and dispute resolution through procedure design, technology application, and policy communication, reduce compliance costs and ensure the transparency and enforceability of the tax system. Taxpayer services provide comprehensive support, ranging from answering basic enquiries to handling complex matters. In essence, these services for handling tax business balance regulatory and service functions to improve the operational efficiency of the tax system, safeguard sustainable public finance, and foster trust between taxpayers and tax authorities, which ultimately contribute to economic and social stability and development.

1.2 Importance of Continuously Optimizing Services for Handling Tax Business

Taxpayer service exhibits a significant characteristic of "synchronization of production and consumption", where taxpayers serve as both participants and evaluators in the service process. This requires tax authorities to focus on the environmental design and layout of service facilities, as well as the institutional and regulatory requirements of the service process, by establishing standardized in-person taxpayer service venues to provide taxpayers with an improved taxpayer service experience. On the other hand, given the synchronization of production and consumption, frequent interactions between tax officials and taxpayers during taxpayer service processes increase the potential risks of disputes. Therefore, tax authorities should gradually implement measures to reduce disputes between tax officials and taxpayers in the taxpayer service process. With the advancement of digitalization, implementing "contactless" services for handling tax-related matters not only significantly reduces interpersonal contact but also greatly benefits taxpayers by allowing them to handle tax-related matters "from the comfort of their homes". This is highly significant for improving tax authorities' service capabilities and enhancing taxpayers' satisfaction and sense of fulfillment.

2.Guidelines for Establishing a Convenient and Highly Efficient Taxpayer Services Model

To meet taxpayers' growing and diverse service needs, tax authorities should prioritize taxpayer convenience and aim to enhance tax handling efficiency. They should establish standardized in-person taxpayer service venues and comprehensive online channels for handling tax-related matters, gradually developing a seamless model that integrates online and offline platforms. This will enable taxpayers to handle tax-related matters anytime and anywhere, helping them exercise their rights and fulfill their obligations efficiently and conveniently.

2.1 Building Standardized Taxpayer Service Halls

2.1.1 Basic Infrastructure of Taxpayer Service Hall

To help taxpayers smoothly handle tax-related matters at in-person taxpayer services locations and to ensure a positive experience during the process, tax authorities should establish standardized taxpayer service halls equipped with basic facilities for handling tax-related matters, gradually standardizing area and counter configurations.

The construction of standardized tax service halls includes, but not limited to, unifying tax service hall logos, standardizing service contents, appropriately setting service areas, optimizing service counter arrangements, equipping basic facilities, implementing service systems and management regulations, and enhancing emergency response capabilities for unexpected incidents.

2.1.1.1 Developing a Visual Identity System

▲Unified Logo: Standardize the name, pattern, color, and other basic elements of the taxpayer service halls logo to facilitate clear identification and accurate positioning. This helps guide taxpayers in handling tax-related matters based on the logo while conveying the tax authorities' taxpayer service philosophy.

▲Improved Signage: Add accessibility features such as ramps, braille guidance, and wheelchair access signs to provide convenience for vulnerable groups and foster an inclusive service environment.

2.1.1.2 Standardizing Service Procedures

▲Standardized Service Contents: Develop operational guidelines for services handling tax business, outline business processes and hardware configuration standards, standardize service offerings in taxpayer service halls, and publicly disclose service items and procedures to ensure consistent service execution and enable taxpayers to access accurate information efficiently.

▲Unified Business Processes: Compile separate manuals by business scenarios (such as declaration, registration, tax refund, and dispute resolution), specifying operational steps, required materials, review standards, and time limits for each link, forming a "one-scenario-one-process-one-standard" system.

2.1.1.3 Optimizing Space Layout

▲Appropriate Setup of Service Areas in Taxpayer Service Halls: Designate areas for face-to-face interactions between taxpayers and tax officials, self-service and online service zones, enquiry and guidance sections, as well as areas for waiting, rest and public information.

▲Optimize the Counter Setup in Taxpayer Service Halls: Categorize counters appropriately based on the actual tax-related matters in the region, the number of service counters for handling tax-related matters, and their functions. Based on the principles of convenience for taxpayers and efficient window service, the number of windows in the taxpayer service area and the allocation of window service staff should be flexibly adjusted and reasonably set according to the varying volume for different tax-related matters at different times.

2.1.1.4 Improve Institutional Management

▲Equipping Basic Taxpayer Service Facilities: Establish various service systems aimed at improving service quality and efficiency, such as hardware equipment, service area amenities, and queuing systems, etc., and assign dedicated personnel for maintenance to ensure proper operation.

▲Taxpayer Service Hall Management System: Establish a scientific and rational personnel and work management system for taxpayer service halls, standardize the professional language and service attitude of tax staff, enhance service quality, and optimize the taxpayer's experience..

▲Emergency Management for Taxpayer Service Halls: Establish an emergency management system to promptly handle and resolve incidents, preventing public safety issues in the taxpayer service halls.

2.1.2 Adavanced Upgrade of Taxpayer Service Halls

With the widespread adoption of online taxpayer services, offline tax filing is no longer the primary option for taxpayers. In this context, taxpayer service halls must shift their focus to rapid processing of complex tax-related matters, resolving tax disputes, and addressing the specific needs of special groups, providing a safety guarantee for taxpayer services.

2.1.2.1 Providing service reservation

In the reservation service, taxpayers can schedule suitable working hours with tax authorities to handle tax-related matters. The appointment can be initiated by either the taxpayer or the tax authorities, with the service time agreed upon through mutual consultation. Tax authorities can predict the busy and idle periods of taxpayer service halls based on taxpayer appointment volumes and the types of services required, allowing for proper staff allocation. They may also proactively suggest off-peak appointments to taxpayers based on factors such as the peak volume of tax-related business during the filing period and the concentration of tax-related matters, especially when taxpayers are handling complex matters, thereby effectively reducing taxpayer waiting times.

2.1.2.2 Providing dispute mediation services

Taxpayer service halls may reasonably set up dispute mediation rooms or areas, as well as windows for reporting complex issues based on actual circumstances, and assign dedicated personnel to centrally handle tax-related disputes, ensuring effective collection, prompt response, and timely feedback of taxpayer concerns.

2.1.2.3 Providing services for special groups

Taxpayer service halls should provide "one-stop" comprehensive services for taxpayer service, green channels, dedicated windows, and appointment-based home visits for special groups such as the elderly and people with disabilities, catering to their specific needs.

To ensure the accessibility of taxpayer service, the Hungarian National Tax and Customs Administration offers personalized assistance to taxpayers using offline channels, helping them handle tax-related matters smoothly and efficiently.

Hungary offers comprehensive, human-oriented, and intelligent taxpayer services

The Hungarian National Tax and Customs Administration has established service points staffed by 1-2 tax officials in county-level administrative centers and smaller rural communities, along with enquiry desks at taxpayer service centers. Through the enquiry desks, taxpayers can access tax policy information, obtain materials and guidelines for high-frequency tax-related matters, and conduct tax-related business. Service points are equipped with self-service

platforms for business registration and filing. With personalized tax assistance from staff, taxpayers can independently complete online tax-related forms, eliminating the need to refill paper forms. The tax authorities will continue to expand the types of platform businesses, broadening the range of business categories.

Based on taxpayers' verbal statements, the tax authorities Input the relevant demands into the pre-set template. Depending on different types of application, part of tax forms can be automatically pre-filled by the system, requiring taxpayers only to review and sign before submission. The Hungarian tax authorities also hold several special meetings annually for special groups to assist visually impaired individuals with taxpayer service. These meetings are scheduled outside regular working hours, with the assistance of official interpreters.

To expand in-person taxpayer services, in 2017, the Hungarian National Tax and Customs Administration signed a cooperation agreement with district governments (Kormányablak—local administrative institutions responsible for personal file management, family-related affairs, and other administrative tasks), allowing tax and administrative matters to be handled centrally at government service centers established by the district government.

2.2 Developing an Intelligent Remote Online Tax Platform

With the continuous development of the digital economy, digital technologies are widely adopted in government management and services, better meeting the public's growing expectations for government services. Tax authorities should adapt by transforming their service philosophy and methods, leveraging digital and information technologies to enhance taxpayer services, improve the tax business environment, and support socioeconomic development.

2.2.1 Building an Online Filing Taxpayer Service Platform

The time and frequency of tax payments are key indicators for evaluating the tax business environment, with less time spent indicating a better business environment. Establishing an online taxpayer service platform is the pathway and foundation for the intelligent transformation of taxpayer service management. Tax authorities should increase investment in advanced technologies, innovate the tax filing system, gradually introduce electronic filing functions, improve the convenience of tax processing, reduce compliance costs, and enhance tax compliance.

▲Setting Up an Electronic Tax Filing Platform: Develop an e-tax platform and deploy it on smart mobile devices, allowing taxpayers to manage tax-related matters anytime, anywhere, eliminating the need to visit offline taxpayer services halls at specific times.

▲Digital Assistance Software: Develop digital assistance software to automatically fills out tax returns, simplifying the manual data entry process for taxpayers and enabling them to file and pay taxes online, thereby making it easier to fulfill tax obligations.

The United Arab Emirates (UAE) Federal Tax Authority's EmaraTax system (also available as a mobile tax management application) enables taxpayers to access it from anywhere at any time, helping them make better and faster tax decisions, enhancing tax management efficiency, and facilitating more timely communication between the tax authority and taxpayers.

The UAE Launches and Continuously Enhances the EmaraTax System

The EmaraTax system integrates all taxpayer services functions for value-added tax, corporate tax and excise tax, providing end-to-end solutions and taxpayer services, both externally to Taxpayers and internally within the UAE Federal Tax Authority. The system allows access to tax refund application services for non-registrants (e.g. foreign visiting businesses, diplomats and foreign governments, and international organisations), registration and de-registration applications, tax return filing, settlement of payable tax , refund claims for registrants, requests for waivers and reconsiderations on FTA decisions, and requests for clarifications, input tax apportionment methods and administrative exceptions. EmaraTax has led to increased efficiency, less time-consuming processes, due to its one-stop-shop approach. EmaraTax is also considered a data repository, allowing for easier reference, supporting a streamlined audit process. It further offers a multilingual interface, as it can be accessed in both Arabic (the official language in the UAE) and English. Future enhancements will include direct integration with the enterprise financial software systems of certain Taxpayers.

EmaraTax also integrates with several other government entities and with UAE National technology-based programmes (such as UAE Pass allowing for access via digital identity, customs departments for imports into the UAE, and Central Bank for transfers of tax payments via a virtual IBAN that includes in its digits the tax registration number to ensure payments are allocated to the registrant's tax account seamlessly) to streamline user experience and achieve the strategic aim for zero-bureaucracy.

Moreover, taxpayers have access to "TARA" (Tax Aware Robot Assistant) , which is the Virtual Assistance System service launched by the FTA. Powered by artificial intelligence, this system focuses on enhancing taxpayer experience and automating taxpayer services support. The Questions and Answers in the tool are continuously updated to address and meet regulatory, tax policy and tax administration developments, supporting Taxpayers and other persons with a timely and more accurate compliance. The FTA has deployed other online features (in EmaraTax and on its website)allowing persons to file a complaint, ask a question or raise a service request regarding any of the FTA's services or other matters within its mandate. This allows for a preemptive approach and limits mistakes in compliance as well as leading to a reduction in compliance related disputes.

The integration of online and offline services is a mainstream trend in global services for handling tax business. In addition to providing personalized services for in-person taxpayers, the Hungarian tax authorities have also explored various online tax solutions to deliver a more efficient and convenient taxpayer experience.

Hungary offers comprehensive, human-oriented, and intelligent taxpayer services

During the tax filing process, the Hungarian tax authorities compile all available income and tax-related data to provide taxpayers with efficient pre-filled tax return services. The pre-filled tax return system has made significant progress in reducing the administrative burden on taxpayers. Numerous practical cases indicate that taxpayers lack communication with tax authorities when fulfilling their filing obligations, and the resulting additional filing burdens are also factored into the overall tax compliance burden. Therefore, the Hungarian tax authorities prepare pre-filled tax return forms for all taxpayers without requiring prior applications or additional filings.

Along with the introduction of the pre-filled filing service, the Hungarian tax authorities also developed the eSZJA Portal (Electronic Personal Income Tax Portal), an online filing platform that supports dual-authentication login. This platform enables users to view and modify filing information, as well as review submitted tax returns.

The pre-filled return service and eSZJA Portal were first launched for the 2016 tax year. Initially, the platform only

supported services for individuals. Subsequently, all individuals (including individual industrial and commercial households, individual VAT taxpayers, and farmers), regardless of nationality, will be uniformly covered by the pre-filled service and online filing system. The e-filing system interface enables these taxpayers to verify, review, modify, and supplement pre-filled information before submitting their tax returns. For individuals, pre-filled information will automatically generate tax returns after the filing period ends. The tax authorities update instructional videos annually on the filing platform to guide taxpayers in completing personal income tax returns and demonstrate how to report different types of income.

Building on the eSZJA Portal, the Hungarian tax authorities also developed the eVAT system, leveraging existing e-invoice, billing system, and e-VAT system data to assist taxpayers in filing VAT returns.

2.2.2 Providing service support for online tax filing

Through telephone-based assistance services, tax-enterprise communication groups, voice and video calls, and other online response methods and tax processing channels to meet taxpayers' diverse online service needs. Establish online consultation channels to understand taxpayer needs and suggestions from multiple perspectives, and continuously improve and optimize taxpayer services.

Online tax filing has become the preferred method for more and more taxpayers. However, unlike offline filing where tax officials take the lead, taxpayers must seek help on their own when encountering issues online. To address this, China's tax authorities have established a tax collection and payment interactive services model, providing taxpayers with intelligent response and human agent-assisted interaction services. During the online tax filing process, taxpayers can access real-time interactive guidance services, including text and video support, from tax authorities at any time. The "integrated Enquiry and processing" feature allows taxpayers to efficiently complete tax-related matters.

China's tax collection and payment interactive services

In recent years, with China's tax authorities stepping up the application of digital technologies, 96% of tax and fee-related matters and 99% of tax filings are now handled online. This shift has spurred stronger demand among taxpayers for online guidance services. To address the challenge of "separation between enquiry and processing", China's tax authorities have created a "tax collection and payment interactive services" model. Integrating this service into online platforms like the E-Tax China, it allows taxpayers to simply click an icon on the business processing page to access "AI + human agent" Interaction services. This provides on-demand online guidance and remote resolution of complex issues.

(a) Background of the Tax Collection and Payment Interactive Services

Before the introduction of the tax collection and payment interactive services, taxpayers who encountered issues during tax handling would seek assistance at taxpayer service halls or by calling hotlines, and even had to shuttle back and forth between tax administration departments and taxpayer service halls. As "contactless" services continue to deepen, the demand for online guidance services from taxpayers has become increasingly prominent, and the contradiction of "separation between enquiry and processing" in online channels has become more pronounced.

To address these issues, China's tax authorities have fully embraced innovative measures by introducing tax collection and payment interactive services. Through integrating service functions, unifying service standards, and standardizing

operations, this initiative bridges gaps in online guidance support, adapting to both the growing trend of taxpayers self-managing their affairs online and the digital transformation of tax administration. This model seamlessly merges services with tax administration, organically integrating them into processes such as tax filing. By doing so, it assists taxpayers in complying with their obligations more effectively while boosting overall service efficiency.

(b) Introduction to Features of the Tax Collection and Payment Interactive Service

The tax collection and payment interactive service aims to guide and enhance taxpayers' compliance with tax laws by standardizing business processes, optimizing post and responsibility allocation, adjusting service resources, and facilitating the transformation and upgrading of taxpayer service halls and hotline services. From the perspective of informatization construction, tax collection and payment interactive services are not physically independent platforms. Instead, it embeds front-end services directly within the tax platforms already utilized by taxpayers, while centralizing back-end management for tax officials onto a unified digital administration platform. This integration breaks down the barriers between tax/fee processing channels and advisory channels, infusing intelligent, efficient, precise, and convenient interaction throughout the entire taxpayer service lifecycle. As such, it constitutes a pivotal initiative to advance a granular, intelligent, and personalized modern taxpayer service ecosystem.

●**Precision Push:** Through intelligent and personalized information delivery mechanisms, achieve rapid and precise matching between taxpayers and tax-related information, enabling "proactive service, preemptive delivery, and instant access to answers", thereby reducing the need for taxpayers to visit taxpayer service halls or make calls.

●**Intelligent Interaction:** Give full play to the service support role of AI chatbot and knowledge bases, focus on high-frequency service scenarios, and let the intelligent robot "Yueyue" replace human agent to provide taxpayers and fee-payers with uninterrupted 24/7 services, including intelligent response, intelligent auxiliary query, and intelligent guided handling. This extends service hours, saves human resources, and improves service efficiency. When taxpayers encounter issues while handling business online, they can click "tax collection and payment interactive services" icon embedded in the E-Tax China processing page, and the AI chatbot "Yueyue" will answer their questions.

●**Integrated Processing and Enquiry:** Centered on "processing", this approach selectively and comprehensively utilizes functions such as human agent interaction, duty-based processing, phone interaction, message interaction, and appointment scheduling. It coordinates all service resources, including service and management sectors, to assist taxpayers in completing their matters, delivering a seamless experience of "enquiry during processing", "processing within enquiry", and "integrated processing and enquiry". When encountering complex tax issues or needing to process tax-related matters online, taxpayers may transfer to human-assisted service. Through text descriptions, image displays, document transfers, audio-video calls, or screen sharing, they can communicate with tax officials online, who will guide them step-by-step, answer questions, and process their requests.

●**End-to-End Interaction:** Based on the integrity of service scenario-based applications, this approach is designed from the taxpayers' perspective, with tax-related matters and scenarios as the core focus. It fosters taxpayers' ability to independently fulfill obligations, ensures real-time responsiveness throughout the entire process, minimizes service disruptions, and offers a service design that enables 'problem-solving whenever needed' for taxpayers.

(c) Building the Service Operation System

The goal of the tax collection and payment interactive service operation system is to ensure efficient operation of tax collection and payment interactive services and maximize the utilization of service resources. The tax collection and

payment interactive services operation system is primarily centralized at the district/county level. The district/county-level service operation model offers inherent advantages, including a stable service team, comprehensive operational permissions, and clearly defined local responsibilities. This model effectively improves the efficiency of integrated processing and enquiry services, ensures the rapid and stable implementation of cross-regional handling and other deepened application scenarios, and is suitable for most regions.

Meanwhile, to tackle the challenge of insufficient staffing for heavy workloads in remote regions, the tax collection and payment interactive services operation system also supports a municipal - level centralized model, thus meeting the practical needs of different regions. Across the country, while ensuring the operation of tax collection and payment interactive services, local operation systems are established based on regional conditions. Following the principles of establishing positions based on tasks, empowering positions based on roles, and clarifying responsibilities based on authorities, the service operation center has established 19 job responsibilities, including targeted taxpayers policy delivery, comprehensive services, business coordination, and monitoring analysis, ensuring the smooth operation of all services.

(d) Advantages and Features of Tax Collection and Payment Interactive Services

(i) "Accurate Profiling" and Rapid Policy Implementation

Leverage tax big data to build a taxpayer labeling system that dynamically identifies policy-eligible entities. For example, tax authorities compile policy lists and, through the E-Tax China, intelligently match applicable enterprises. This enables automatic pop-up reminders, such as for additional deductions on R&D expenses, to be triggered during enterprise income tax return filing.

(ii) "Tax Collection and Payment Interactive Services" Enables Integrated Enquiry and Processing

Establish a "intelligent response + human agent intervention" service mechanism by integrating tax collection and payment interactive services across all service channels. This provides taxpayers with intelligent responses, human agent interaction, interactive processing, and enquiry services. During business processing, taxpayers can obtain tax and fee business guidance at any time, which helps them quickly complete business handling and effectively improves the online service experience.

(iii) Dynamic "Credit + Risk" Monitoring Enhances Governance Effectiveness

Applying artificial intelligence and blockchain technologies to establish dynamic risk monitoring models. For instance, tax authorities offer "tax health checks" to enterprises, providing real-time alerts for risks such as fraudulent invoicing.

(e) Results of the Launch and Promotion of Tax Collection and Payment Interactive Services

The Tax Collection and Payment Interactive Service breaks down geographical, hierarchical, and physical barriers, building a digital bridge connecting taxpayers and tax officials. Externally, it facilitates anytime communication between tax officials and taxpayers. Internally, it establishes cross-regional, cross-departmental, and cross-level collaborative support mechanisms. This enhances taxpayers' experience with services for handling tax business and improves filing quality.

(i)Integrated Enquiry and Handling Is Well-Received, with a Surge in Service Volume

Since its pilot launch in September 2022, the tax collection and payment interactive services have provided over 100 million instances of service to taxpayers. The rapid increase in service volume reflects the widespread recognition and popularity of the tax collection and payment interactive services among taxpayers, making it their preferred method for seeking guidance and assistance during online tax procedures. In the future, as the tax collection and payment interactive services expand its application to individual income tax, social insurance premiums, and other services for individuals, the service volume is expected to further increase.

(ii)Cross-Regional Services to Implement "One-Stop Government Services"

The tax collection and payment interactive services have established a "remote virtual counter", enabling cross-regional services nationwide, without changing enforcement authorities, data permissions, or business procedures. For example, in October 2024, a taxpayer engaged in construction and installation business in Jiujiang, Jiangxi, China, had tax-related operations in nine provinces and cities, including Henan, Shandong, Shaanxi, and Shenzhen. The Jiujiang Tax Bureau in Jiangxi coordinated with these nine regions through cross-regional collaboration to complete all non-local procedures for the taxpayer in a single session. The taxpayer noted savings of over 50,000 yuan in travel expenses alone, along with reduced time and labor costs, easing the company's financial burden. They commended the tax authorities for their efficient and high-quality service.

(iii) Promoting the Digital Transformation of Tax Advisory Services

Since the launch of the tax collection and payment interactive services, human resources previously assigned to service counters in taxpayer service halls have been reallocated to support online consultation services. This optimization of services for handling tax business resource distribution better accommodates the substantial growth in online tax processing while significantly improving the online service experience. Consequently, more taxpayers now prefer handling tax payments online, resulting in a significant reduction in the number of people returning to taxpayer service halls. Statistics indicate a 26% year-on-year decrease in taxpayer service halls visits following the full implementation of the Tax collection and payment interactive service tax collection and payment interactive services. Additionally, by mining and analyzing service records, tax authorities have identified hotspot demands in business handling, implemented targeted solutions, and facilitated a progression from "resolving one specific demand" to "cracking a category of problems" and ultimately to "optimizing a type of service".

Currently, the Tax Collection and Payment Interactive Service has become a fundamental service approach in the context of digital transformation, serving as infrastructure that produces and aggregates diverse service data, a hub facilitating various service scenarios, and the core engine powering taxpayer service transformation.

Under the framework of the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM), Saudi Arabia's Zakat, Tax and Customs Authority (ZATCA) has made digital transformation its core driving force. Centered on taxpayer needs, ZATCA has consistently implemented comprehensive and targeted taxpayer service initiatives. By streamlining tax administration processes and drawing on international best practices, ZATCA continues to improve taxpayer compliance while establishing a transparent, taxpayer-centric management system. This serves as a useful reference for countries (regions) seeking to enhance their taxpayer services.

Saudi Arabia: Smart-Driven Optimization for Enhanced services for handling tax business

(a) Top-level design: Establishing a classification management and proactive service system

For different types of taxpayers, ZATCA has developed comprehensive end-to-end intelligent services spanning from login authentication to tax certificate issuance, while offering multiple tax service channels. Based on multidimensional data such as taxpayer categories and credit ratings, tax authorities provide smart proactive services through an intelligent taxpayer identity association system, significantly enhancing taxpayers' convenience in handling tax-related matters and the administrative efficiency of tax authorities.

●**E-service platform:** Saudi Arabia's official tax portal is now open to taxpayers, offering services such as Zakat, tax, and customs processing, with ongoing expansion to include mutual agreement procedure applications, tax residency certificates, and income tax registration.

●**Zakaty Platform:** The platform offers individuals banking channel options for paying personal Zakat.

●**ZATCA Mobile App:** Taxpayers can use this mobile application to manage tax accounts, file tax returns, register businesses, submit objections, and check tax certificates.

Additionally, ZATCA has launched a hotline service center with the unified number "19993", offering consultation, advice, and reporting services for both corporate and individual taxpayers.

ZATCA has also issued more than 80 tax guides to clarify various tax regulations, helping taxpayers better understand the tax system.

(b) Smart-driven: AI Technology Enhances Services for Handling Tax Business Experie ZATCA utilizes AI and machine learning technologies to collect and analyze data from tax service management platforms, taxpayer request databases, and unstructured public opinion sources. A multi-dimensional labeling system is established to intelligently attribute pain points in tax administration, accurately identify taxpayer needs and issues, and provide a strong basis for service optimization. For example, if analysis reveals that taxpayers have confusion in understanding specific tax policies, tax authorities can promptly adjust publicity and guidance strategies, provide more detailed interpretations and cases, and enhance taxpayers' ability to understand and compliance.

Through measures such as categorized management, e-invoicing, AI applications, and compliance safeguards, ZATCA has established an efficient and intelligent taxpayer service system. These innovative practices in taxpayer services have provided valuable experience for other countries (regions) and are conducive to promoting the improvement of global taxpayer service standards.

2.2.3 Facilitating Multi-departmental Information Sharing

By integrating internal and external tax-related data and strengthening intergovernmental collaboration based on the operational needs of tax authorities at all levels, a smart tax information system and cross-departmental data-sharing platform (where appropriate) with extensive information capacity and high integration can be established. This enables automatic verification of declaration information and risk alerts, eliminating the need for businesses to "run

between multiple agencies" and effectively reducing their tax compliance costs.

In cross-departmental collaboration, countries (regions) have actively pursued innovative practices. Mongolia has effectively reduced tax processing time and improved efficiency by utilizing a digital information system and exchanging data with multiple external departments.

Mongolia's Digital Transformation: Reinventing Taxpayer Services through Innovation

With the acceleration of global digital transformation, Mongolia's tax authorities, like those in many jurisdictions, have embarked on a path of intelligent and digital upgrades. In recent years, Mongolia's tax authorities have launched the KHUR Tax Information System and Ebarimt e-Tax Platform, progressively improving tax compliance efficiency for taxpayers.

Through the KHUR Tax Information System, Mongolia's tax authorities have established automated data sharing with six agencies, including General Department of State Registration, National Police Agency, Road Transport Management Center, National Geomatics and Surveying Authority, National Statistics Office, Mineral Resources and Petroleum Authority. During registration, when taxpayers enter relevant information, the system automatically cross-checks it against data held in the multi-agency information exchange system, enabling the registration process to be completed in as little as two minutes.

Through the Ebarimt e-tax platform, taxpayers can conduct 48 types of online transactions, including VAT registration, withholding tax calculation, e-signature services, as well as the submission and amendment of tax returns. To facilitate individuals in handling tax-related matters, Mongolia's tax authorities have also launched a mobile application with the same name. Taxpayers can handle personal income tax filing, property tax payment, and other tax-related matters using mobile devices, including smartphones and tablets. Meanwhile, Mongolia's tax authorities provide pre-filled tax return services based on big data, allowing taxpayers to file with just one click. In 2024, the taxpayers' on-time filing rate rose by 13.1% year-over-year. The adoption of digital transformation systems like KHUR Tax Information System and Ebarimt e-Tax Platform has enabled Mongolia's tax authorities to make significant progress in enhancing the quality and efficiency of taxpayer services. Leveraging efficient e-tax platforms and convenient tax-related consultation channels, the tax authorities have continued to enhance interactions with taxpayers, improving service quality through technological innovation and providing a solid hardware and software foundation for improving taxpayer compliance. With the further application of new technologies such as AI, Mongolia's taxpayer services will become more intelligent, personalized, and efficient, providing taxpayers with a more convenient and high-quality service experience while promoting the modernization of tax administration.

Future Prospects for Taxpayer Service Development

In the future, tax-related services will evolve to prioritize inclusivity and flexibility. Offline service locations will be optimized, focusing on transportation hubs and community centers to complement online platforms. Taxpayers can complete basic tasks via mobile devices and handle complex filings at self-service terminals, while in-person service counters focus on personalized assistance for individual concerns. Countries (regions) will gradually adopt a tiered approach to service delivery, with "online guidance as the primary channel, self-service equipment as the supplementary support, and human-assisted service as a backup", tailored to their specific development levels.



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