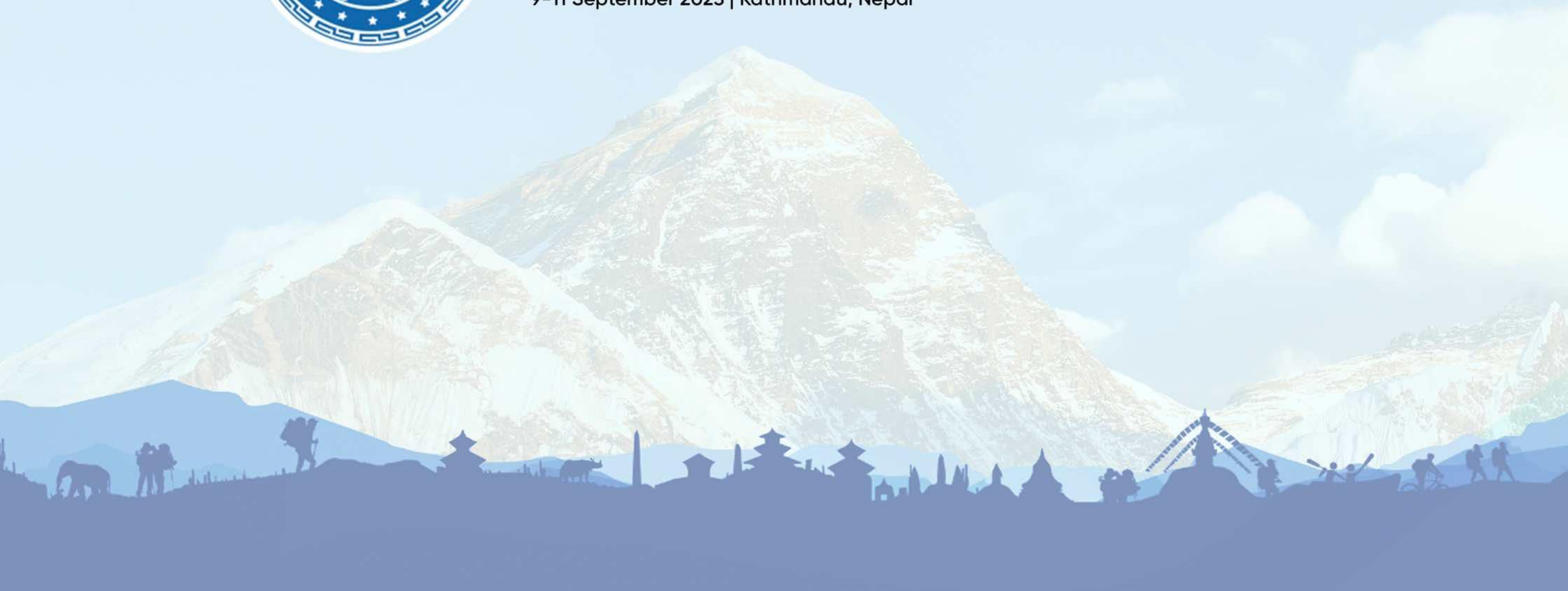




The 6th BRITACOF

Shared Progress in Taxpayer Service for a Better Business Environment

9-11 September 2025 | Kathmandu, Nepal



Overview of international development and trend

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Digitalization of tax administration

Benefits of digitalized tax administration]

Trend

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CONTENT

1

Digitalization of tax administration

Digitalization of tax administration

- A digital identity for taxpayers
- Portal (interface) of tax administration with taxpayers
- Functions of the portal (filing tax return – pre-filled tax return, making tax payment, communicate with taxpayers such as extension of tax filling, tax payment, payment arrangement and appeal)

Digitalization of tax administration

- Provision of tax information
- Use of data collected from third parties (for example banks, merchants, internet platform operators)
- Different interfaces for different taxes (individual income tax, corporate income, VAT/GTS and other taxes)

2

Benefits of digitalized tax administration

Benefits of digitalized tax administration

- Efficiency of processing the tax information and tax collection
- 24/7 available services to taxpayers
- Increase of tax compliance and decrease of compliance cost
- Real-time data collection of tax administration
- Monitoring the taxpayer's behaviors for improving the tax policy, tax risk assessment and improving the taxpayer's experience with the tax authority

3

3

Trend



Trend

- Use of AI (AI deals with taxpayer's question, calculation of tax liability, tax debt collection) and a technology driven tax administration (IT and tax officials – tax technology experts)
- Integration of tax administration with a wider government service system and the third-party systems (banks, commercial bookkeeping software, development of the bookkeeping software for small businesses)
- Collection tax debts in cross-border situations
- Paying attention to adaption of the data/system to Pillar Two (GloBE rules on the minimum tax)
- Protection of the taxpayer's right and privacy (not only in terms of dispute but also the safety of the data of taxpayers)

Thank you

