Taxpayer Service Product Portfolio – Areas for further consideration

BRITACOM Taxpayer Service Products and Micro reports

1. Taxpayer service philosophy and safeguards
- Building Harmonious Tax Environment (2026)

2. Basic taxpayer services
- Easy Tax Inquiries (2025)
- Tax Information Delivery (2025)
- Integrated Taxpayer Services Online/Offline (2025)
- Interdepartmental Collaboration (2025)
- Taxpayer Rights and Interests (2026)
- Resolving Tax Disputes (2026)

Incentives support

AI safeguards

3. Personalized taxpayer services
- Services for Large Enterprises (2027)
- Guidance for Cross-Border Enterprises (2027)
- Services for Entrepreneurs (2027)
- Tax Assistant for Individuals (2027)
- Guiding Tax-Related Intermediaries (2027)

4. Taxpayer service supervision + feedback collection
- Enhance Supervision of Taxpayer services (2028)
- Feedback collection and improvement (2028)

5. Future prospects
- Brand Building for taxpayer services (2029)
- Implementing AI in taxpayer services (2029)
- Targeted taxpayer services (2029)
- Sustainable and Efficient taxpayer services (2029)

Taxpayer Service Products and Incentives – Asia-Pacific example

14 jurisdictions tax holidays (BD BN CN FJ ID IN KH LA MY PH SG TH VN)

8 jurisdictions SEZs (CN FJ IN MY PG PH ID)

Manufacturing, power, infrastructure, tech

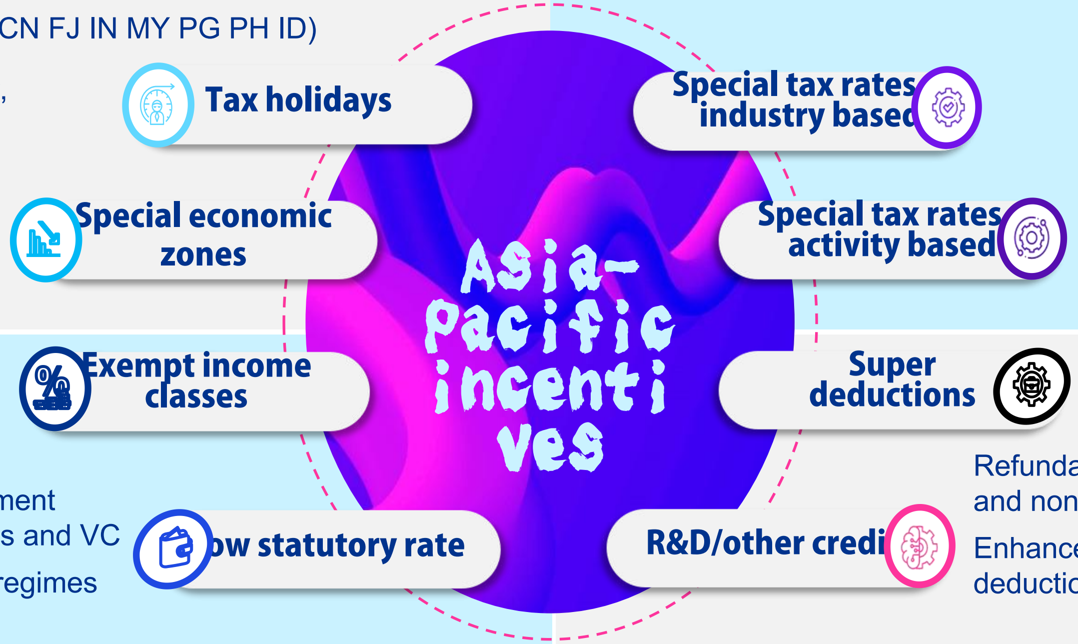
Nil rate fixed period + low rate after

7 jurisdictions industry/activity based (HK IN MY PH SG TH)

RHQ, treasury, IP, global trading, FS, shipping, aircraft leasing

5-10% rate

Specific income streams - facilitates blending



Income from government bonds, debt securities and VC

(Semi) territorial tax regimes

MO 12% rate

Refundable (AU, NZ, SG, TH) and non-refundable tax credits

Enhanced/accelerated deductions, grants

10 jurisdictions super deductions (CN HK IN LK MO MY PG PH SG TH)

Evolving context for incentives

- Trade + competition + tax (P2) agendas impact attractiveness + need for incentives
- ASPAC landscape similar to other BRI regions – income-based incentives, etc. exposed to P2
- P2 approach to incentives being reworked

Taxpayer Services Products

- Incentives already addressed in existing products, e.g., targeted promotion based on big data, easy inquiry
- Interdepartmental collaboration key to effective incentive packages
- Module 3 (2027) might consider how AI technology can be leveraged for incentive quantification under different scenarios
- Module 4 (2028) could consider how taxpayer feedback feeds into ongoing incentive refinement

Taxpayer Service Products and AI – Ethical framework

Taxpayer Service Products and AI

AI already factored in across modules and products

- **Easy enquiry** – AI use in voice analysis, chatbots, multi-channel query sorting/matching

  Future - Dynamically update knowledge repositories, identify consultation trends for adjustment of policy interpretations, AI assisted expert consultation on complex business scenarios
- **Tax information delivery** – AI use in immersive tax promotion environments, including targeted dissemination of policy information, interactive scenario simulations
- **Integrated Taxpayer Services Online/Offline** – AI assesses taxpayer pain points/needs for delivery model updates
- **Interdepartmental Collaboration** – AI support for redesign service processes, optimize resource allocation, reduce departmental barriers – facilitates one-stop gov services

Future products and importance of AI ethical framework

- Taxpayer's Rights and Interests (2026)
- Implementing AI in taxpayer services (2029)

Possible elements of AI Ethical Framework

1. Consultation for multiple perspectives – plus permanent advisory group
2. Measured rollout with appropriate pilots
3. Embed culture of continuous improvement
4. Ensure traceability and explainability
5. Human supervision by competent and well-trained employees
6. Monitoring and timing targets to rectify errors – note disproportionate impacts
7. Elimination of systemic and discriminatory bias – constant vigilance
8. Embed privacy rights in ethical framework
9. Simple and inexpensive appeal rights
10. Special rules for sharing information with domestic and international authorities
11. High focus on training for revenue offices (build employee morale)
12. Share best practice with others including revenue authorities