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JUNE 2026



TaxExpress

A Cross-Border Tax Service Brand

Chu Xiaochun | 26 June 2026 | Munich

State Taxation Administration of China



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Part 01

Two-Way Investment

Outbound Investment

50,000

overseas companies

190

Countries (regions)

USD 174.38 bn

2025 outbound direct
investment

USD 600 bn

Taxes paid to host
countries

2 mn+

Jobs created
annually



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Data: outbound end-2025

Inbound Investment

1.24mn+

**foreign-invested companies
by end of 2024**

3.02tn

**paid-in capital
by end of 2024**

70,392 up 19.1%

**2025 new foreign-
invested companies**

Foreign-invested companies:

7% of urban jobs

1/7 of tax revenue

1/3 of imports and exports



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Data: inbound end-2024



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TaxExpress: One Brand, Two Directions

Going Global

- local tax rules & risks
- policy stability
- Use local incentives
- Resolve tax disputes

Coming to China

- Smooth investment
- Secure environment
- Predictable policies



Part 02

TaxExpress

— Building a Clear Path for Cross-Border Tax Services

What is TaxExpress?



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TaxExpress Knowledge Products



The interface features a header banner with a sailboat on the left and a sunset landscape on the right. The banner includes the State Taxation Administration logo and the text "国家税务局 State Taxation Administration", "税路通 税收服务", and "“一带一路”". Below the banner is a search bar with the placeholder text "请输入文件名" and a "搜一搜" button. A section titled "“税路通” 知识产品" includes a "导读>" link. Below this are six colored buttons: "税收条约" (blue), "税收指南" (orange), "税收指引" (red), "海外案例" (green), "跨境问答" (yellow-green), and "全球税讯" (purple). At the bottom, there is a "高层动态" section with a "更多>" link.

国家税务局
State Taxation Administration

税路通 税收服务
“一带一路”

请输入文件名 搜一搜

“税路通” 知识产品 导读>

税收条约 税收指南 税收指引

海外案例 跨境问答 全球税讯

高层动态 更多>



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Country-specific Tax Guides

Comprehensive tax overview of the host countries, 115 countries/regions

国别（地区）投资税收指南

欧洲				
阿尔巴尼亚共和国 ^{New}	爱沙尼亚 ^{New}	奥地利 ^{New}	保加利亚	北马其顿 ^{New}
波黑 ^{New}	波兰	德国	法国 ^{New}	荷兰 ^{New}
黑山 ^{New}	捷克 ^{New}	克罗地亚 ^{New}	拉脱维亚 ^{New}	立陶宛 ^{New}
卢森堡 ^{New}	罗马尼亚	挪威 ^{New}	瑞典	瑞士 ^{New}
塞尔维亚	斯洛伐克共和国 ^{New}	斯洛文尼亚 ^{New}	匈牙利	意大利共和国
英国 ^{New}	西班牙 ^{New}	丹麦 ^{New}	欧盟	葡萄牙 ^{New}

Tax Guide for Investment in Germany

- Overview of Economy
- Tax System
- Tax Administration
- Special Tax Adjustment
- DTA & MAP
- Issues to Consider



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Practical Taxation Guides

Turn complex tax policies into clear, 6 Guides

税收指引

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《税收指引》是国家税务总局为服务跨境纳税人编写的系列知识产品，以政策依据、情景问答、办税指南、服务指南等形式解答跨境纳税人遇到的典型问题。

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特此声明！

国家税务总局国际税务司

全球最低税规则国别实施指引

外商投资项目全周期涉税服务指引

《“走出去”税收指引》（2024年修订版）

“走出去”个人税费指引

稳外贸稳外资税收政策指引

外国商务人士在华工作生活指引

- Country-specific Implementation Guidance on Global Minimum Tax Rules
- A Guide to Working and Living in China as Business Expatriates
- "Going global" Taxation Guide (2024)
- "Going Global" Individual Tax Guide
- Foreign Trade & Investment Tax Guide
- Full-Cycle Tax Service Guide for Foreign-Invested Projects



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Overseas tax case bank

For International Tax Dispute Resolution

海外税收案例库

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《海外税收案例库》（以下简称《案例库》）由国家税务总局组织各地税务机关根据境外媒体公开报道的税收案例编译整理，在国家税务总局网站发布，目的是为帮助“走出去”纳税人有效防范和应对境外税收风险，了解通过法律程序解决涉税争议的方法，依法维护自身权益。

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国家税务总局国际税务司
海外税收案例课题组

数据中心托管服务属于出租不动产吗？

欧盟：代工制造商不构成课征增值税的固定机构

26 Jurisdiction | 59 updates

- Provides practical reference for tax dispute resolution
- Helps outbound taxpayers prevent and manage overseas tax risks
- Highlights legal approaches to resolving tax disputes
- Supports the protection of legitimate rights and interests in accordance with the law.



Global tax news

Tracking Global Tax Developments

全球税讯

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《全球税讯》是由国家税务总局国际税务司组织编译的国际税收动态类知识产品，定期在国家税务总局网站税路通·税收服务“一带一路”专栏发布，主要目的是帮助纳税人了解全球税收营商环境，为其开展税收尽职调查、做好避税准备、控制税收风险提供参考。

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国家税务总局全球税讯编辑部

亚洲

菲律宾	柬埔寨 ^{New}	老挝	马来西亚 ^{New}	尼泊尔
日本 ^{New}	斯里兰卡	泰国	新加坡	印度尼西亚 ^{New}
印度	越南 ^{New}	中国香港		

138 Jurisdiction | 8 international organizations
| 845 updates

- Tax policies, regulations, and administration procedures
- Updates on tax incentives and compliance risks
- Latest changes to tax treaties and international agreements



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Other Knowledge Products

TaxExpress Academy

- 18 animated videos
- foreign tax officials from Brazil, Tajikistan and more explaining their own rules

Q&As & Illustrated Guides

- 98 Q&As
- Infographics in 12 languages
- Quick answers to common cross-border tax questions

Taxpayer Request Resolution

Closed-loop



**Symposium of Foreign Chambers of Commerce
e.g. European Chamber**



**Headquarters Expert Team
AI + Big Data for Targeted Delivery**



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Multi-Channel Tax Support



12366

- International tax service hotline
- Cross-border tax service hotline
- 8 languages supported



- Taxpayer Service Hall
- Online & offline
- WeChat official account



One-on-one tailored service
Designated tax officer for 1000+
e.g. The Legoland Shanghai Project



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Country-Specific Seminars



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Brazil | EU | Saudi Arabia | Indonesia | Mexico | Russia | Vietnam | Pakistan | Bahrain | Austria |
South Korea | Serbia | Kazakhstan | Hungary | Cambodia | Serbia | **+Germany**

Recognition & Feedback

Steady improvement in satisfaction

MNEs have become core users of the “TaxExpress” knowledge products.

Strategic Position

TaxExpress has been integrated into China's national comprehensive overseas service platform.

International Recognition:

Featured in the **Tax Administration 2024, OECD**.



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Part 03

Looking Ahead

Looking Ahead

Continue working with tax administrations worldwide

Deepen research on country-specific tax systems

Roll out more knowledge products

Host more country-specific seminars



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THANKS