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Introduction to the BRITACOM Product Portfolio of

Tax Administration

April 2025

Preface

Recent years have witnessed the rapid development of technology, which has a profound impact on tax administration. For instance, big data and artificial intelligence (AI) help tax authorities accurately grasp information, efficiently identify risks, and enhance the effectiveness of tax administration. In the future, technology will continue to drive the intelligent and efficient development of tax administration, optimize the tax environment, safeguard tax data security, and promote the healthy development of the economy and the society.

The BRITACOM Product Portfolio of Tax Administration is designed against this background. It is expected to be an organic integration of all kinds of products and services in tax administration and supervision activities among the BRI jurisdictions. Besides, it will focus on the practical needs of the BRI jurisdictions, and introduce international experience and technical resources in a targeted manner to cover the differentiated needs at different development stages.

With digital transformation as its core, the product portfolio will attach great importance to in-depth integration of information technology and tax administration, improve the quality and efficiency of tax administration through the introduction of big data, AI and other technologies, and advocate the sharing of experience in digitalization among the BRI jurisdictions. It aims to promote technological collaboration, facilitate the development of intelligent tax administration tools, and build an efficient and transparent digitalized tax ecosystem among the BRI jurisdictions.

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Part One
Taxpayer Registration and Identity Verification

The basic and primary step in tax administration is taxpayer registration and identity verification. Taxpayer registration is the process by which tax authorities register a taxpayer' s basic information and information concerning tax payment for the record, while identity verification is to accurately confirm the taxpayer' s identity. The two processes are interrelated, with registration being the prerequisite for identity verification, and identity verification being the guarantee for the accuracy of registration information. Through sound taxpayer registration and identity verification, tax authorities can better manage and serve taxpayers and ensure the equity and effectiveness of tax administration.

1.1 Taxpayer Registration

Taxpayer registration refers to the legal procedures to confirm the occurrence, change and extinction of the qualification of tax subjects and the scope of their tax obligations. It includes the establishment, alteration and cancellation of registration.

1.1.1 Establishment Registration

Enterprises, individual businesses and other entities engaged in production or business operations shall, after their establishment, apply for taxpayer registration to the tax authorities in accordance with the law. Taxpayer registration is the prerequisite for taxpayers to fulfill their tax obligations, and is also the basis for tax authorities to implement administration.

1.1.1.1 Single-department Establishment Registration

Single-department establishment registration means that tax authorities carry out tax registration by themselves and the registration process is separated from that of other departments. Enterprises shall submit business licenses, identity certificates of legal representatives, documents proving the places of business operations, etc., to tax authorities.

1.1.1.2 Cross-departmental Establishment Registration with Mutual Recognition of Identity

To reduce costs for enterprises and promote appropriate data sharing among government departments, cross-departmental establishment registration with mutual recognition of identity can be applied. By integrating governmental resources and establishing a regular data exchange and sharing mechanism between tax authorities and other departments, the relevant information of enterprises can be gathered once and appropriately shared among multiple departments.

1.1.2 Registration for Relocation

Registration for relocation refers to the process by which a taxpayer transfers its taxpayer registration from the tax authority of the original place to that of a new place due to the change in its business address. Facilitating the relocation of taxpayers helps break down regional barriers and promote the reasonable flow and optimal allocation of resources within a country (region).

1.1.3 Deregistration

Deregistration occurs when a taxpayer terminates its business activities and withdraws from the market. Its core function is to settle the tax matters of the enterprises. Meanwhile, for deregistration, tax authorities shall comprehensively review the tax status of the enterprise, identify and deal with potential tax risks in a timely manner, and avoid tax evasion.

[Tax administration product No. 1: Convenient taxpayer registration]

1.2 Identity Verification

Identity verification means that tax authorities verify and confirm the identity information of a taxpayer through certain methods and procedures to ensure the authenticity and legality of the taxpayer.

1.2.1 Paper Certificate

A taxpayer who has completed the process of taxpayer registration shall receive a certificate to prove that it has fulfilled taxpayer registration. Such certificate is usually a paper document, which is an important certificate for taxpayers to carry out legal business and fulfill tax obligations.

1.2.2 Digital Identity

By applying digital certificates, biometric identification and other technical tools, digital identity gives each taxpayer a unique and definite identity, which can not only effectively prevent data leakage, tampering and other security risks and protect taxpayers' data security, but also provide taxpayers with more convenient and secure services.

[Tax administration product No. 2: Secure and unified identity verification]

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Part Two
Tax Filing

Tax filing is a critical step for tax authorities to obtain taxpayers' financial and tax information. Taxpayers shall gather, refine and process financial data, fill out and submit tax returns to report income, assets and transactions and other information to tax authorities, so that tax authorities can accurately assess taxpayers' financial status, verify the completeness and accuracy of relevant information, and calculate the amounts of tax payable.

2.1 Filing Methods

Filing methods refer to the specific methods and formats adopted by taxpayers, withholding agents, or other filing entities to fulfill their reporting obligations to tax authorities.

2.1.1 Self-filing

Self-filing refers to the process by which taxpayers calculate the amounts of tax payable in accordance with tax laws and regulations, submit tax returns to tax authorities and pay taxes by themselves. It requires taxpayers to report tax information truthfully, accurately, and completely in accordance with the law, and assume corresponding legal responsibilities.

2.1.2 Withholding

Withholding is a special way of tax filing, which means that withholding agents shall withhold the amounts of tax payable in advance in accordance with the law when making payments to taxpayers, file tax returns and remit the taxes to tax authorities on behalf of the taxpayers.

2.1.3 Tax Filing by Agents

Tax filing by agents refers to the way of tax filing where taxpayers entrust third-party entities with professional qualifications to handle tax filing and related matters on their behalf. It is applicable to taxpayers who are not professional enough to handle tax matters or enterprises which need to save time.

2.1.4 Entrusted Tax Collection

Tax authorities may, for the benefit of tax administration and the convenience of tax payment, entrust specific entities or individuals to collect small and scattered taxes and taxes paid outside the localities of tax registration in accordance with the relevant law or regulations.

[Tax administration product No. 3: Providing multiple tax filing modes to meet different needs]

2.2 Filing Channels

Filing channels refer to specific ways and channels through which taxpayers or withholding agents submit tax filing documents to tax authorities and fulfill their filing obligations in accordance with the law.

2.2.1 On-site Tax Filing

On-site tax filing refers to the way in which taxpayers go directly to the taxpayer service halls of the tax authorities to submit paper documents and complete tax filing. Tax officials shall manually review the submitted documents and taxpayers shall, upon approval, pay taxes and obtain the tax payment confirmation issued by tax authorities.

2.2.2 Tax Filing by Mail

Tax filing by mail refers to the way in which taxpayers submit paper documents to tax authorities by mail and complete tax filing. The date carried by the postmark, or the date of receipt of the tax return, can be the date of completing filing, depending on the tax law and regulation of the respective jurisdiction.

2.2.3 Electronic Tax Filing

Taxpayers may submit tax returns and relevant documents in the form of electronic data to tax authorities through the tax authorities' online taxpayer service platforms or other electronic channels. This mode goes beyond the limitations of time and space, and is an important demonstration of modern digitalization of tax administration.

2.2.3.1 Web-based Tax Fling

Taxpayers may visit the official websites of tax authorities or E-tax platforms through the Internet, fill in the tax returns based on Web browsing technology, and submit the tax returns to tax authorities.

2.2.3.2 App-based Tax Filing

Taxpayers may handle tax issues such as tax filing, tax payment and invoice issuance by using the official mobile application provided by tax authorities through mobile devices such as smartphones or tablet computers.

2.2.4 Intelligent Tax Filing

With the application of technologies such as cloud computing, big data and AI, tax filing has entered the intelligent stage, where data can be shared through the cloud and intelligent bookkeeping can be achieved.

2.2.4.1 Pre-filled Tax Filing

Pre-filled tax filing refers to the mode where tax authorities use big data technology to automatically pre-fill part of tax filing data for taxpayers. Based on the information available to the tax authorities, certain information such as incomes, deductions, reductions, exemptions and other relevant tax information can be automatically pre-filled into the tax returns.

2.2.4.2 Touch Point Moved Forward

To move the touch point forward means that by optimizing process design and integrating service resources, tax authorities can move forward the key stages or service nodes of tax filing to the beginning when taxpayers' demands are generated or the front-end where tax matters are processed, thereby reducing taxpayers' compliance costs and enhancing tax administration efficiency.

[Tax administration product No. 4: Multi-channel tax filing]

2.3 Vouchers

Vouchers are legally valid written proofs that can be used to prove the occurrence of economic matters, clarify financial responsibilities and register the accounting books, which are the key basis for ensuring the accuracy and compliance of tax filing.

2.3.1 Invoices

Invoices refer to the receipt and payment vouchers issued or received in the purchase or sale of commodities, provision or acceptance of services and other business activities, which are the important basis for tax administration and tax examination.

2.3.1.1 Paper Invoices

Paper invoices refer to the receipt and payment vouchers issued or received in paper form in the purchase or sale of commodities, provision or acceptance of services and other business activities.

2.3.1.2 Electronic Invoices

By using information technology, the entire life cycle of paper invoices including application, issuance, delivery, storage, and verification can be digitized, thereby enabling paperless management of the whole process of invoices.

2.3.2 Statements

Statements are tax filings documents submitted by enterprises to tax authorities, including tax returns and financial statements.

2.3.3 Other Vouchers

In addition to invoices and statements, tax filing vouchers also include receipts, contracts, etc. Receipts are vouchers that prove the occurrence of transactions and the receipt and payment of money. Contracts are agreements signed between enterprises, between enterprises and individuals, or between individuals and individuals when economic operations occur.

[Tax administration product No. 5: Compliant basis for tax filing]

2.4 Late Filing Management

Late filing management refers to the mechanism for tax authorities to supervise and manage taxpayers and withholding agents who fail to file tax returns before the expiration of the time limit.

[Tax administration product No. 6: Urging taxpayers to fulfill tax filing timely]

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Part Three
Tax Collection

Tax collection is the collective name for a series of activities carried out by tax authorities in accordance with tax laws and regulations to collect and turn over the tax payable of taxpayers into the treasury of a country (region). It is an important part in tax administration, covering the whole-process management from common tax payments to tax arrears.

3.1 Tax Payment

Tax payment is an important part for taxpayers to fulfill tax obligations in accordance with the law, involving accurate calculation and full payment.

3.1.1 Manual Tax Payment

Manual tax payment includes traditional tax payment methods, such as cash and over-the-counter bank transfer.

3.1.2 Electronic Tax Payment

With the help of advanced information technology, electronic tax payment has become the mainstream way of tax payment. Taxpayers can pay taxes through electronic means such as authorized direct debit, Point of Sale (POS) terminal and third-party payment. By working closely with the treasury of a country (region), banks and third-party payment organizations, tax authorities are able to build secure and stable electronic tax payment channels to ensure the accurate payment of taxes and timely transmission of information.

3.2 Tax Refund and Credit

In order to protect the rights and interests of taxpayers, tax authorities will refund to taxpayers or credit against the tax payable the portion of tax paid by taxpayers that has been overpaid, erroneously paid or eligible for specific preferential treatments. These tax refund and credit policies have assumed the functions of policy guidance, reduced the burden of taxpayers, and promoted social equity.

[Tax administration product No. 7: Efficient tax payment and tax refund]

3.3 Management of Tax Arrears

The management of tax arrears refers to a series of measures taken by tax authorities in response to the failure of taxpayers to pay their taxes in full in accordance with the prescribed deadlines, so as to ensure that all taxes are collected to the fullest extent possible.

3.3.1 Tax Arrears Reminder

Tax arrears reminder refers to the activities of tax authorities to remind taxpayers of the taxes that have been generated by the tax returns filed by themselves, the assessment made by tax authorities or in other ways but have not paid within the prescribed period, and to urge them to fulfill their tax obligations of paying taxes.

3.3.2 Payment by Installments

Taxpayers who are unable to pay the tax arrears in one lump sum due to financial difficulties or other reasonable causes may apply to the tax authorities for payment by installments. Tax authorities shall comprehensively assess the taxpayers' business operations, financial capacities, the amounts of tax in arrears and other factors, and engage with taxpayers on the payments of taxes by installments.

3.3.3 Deferred Payment

Where force majeure and other major emergencies have caused serious damage to the normal production or business operations and taxes are unable to be paid on time, taxpayers may apply for an extension. After receiving the application, tax authorities will verify relevant circumstances in detail and, after confirming the circumstances, approve the taxpayer's application for deferring the tax payment within a prescribed period.

3.3.4 Disclosure of Tax Arrears Information

By disclosing tax arrears information in accordance with the law (if applicable), tax authorities aim to strengthen public supervision and urge taxpayers to fulfill their tax obligations. Information concerning enterprises and individuals with tax arrears may be regularly posted on official websites, bulletin boards of taxpayer service halls or through other channels, depending on the tax laws and regulations of the respective jurisdiction.

3.3.5 Compulsory Measures for Recovering Tax Arrears

For taxpayers who refuse to pay tax arrears, tax authorities may take compulsory measures like guaranty, mortgage or restriction on exiting the country (region) to recover tax arrears.

[Tax administration product No.8: Strengthening the management of tax arrears and guaranteeing the collection of taxes]

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Part Four
Risk Management, Inspection and Investigation

Tax risk management is integrated throughout the whole process of tax administration. It involves the application of risk management theories and methods by tax authorities based on a comprehensive analysis of taxpayers' specific circumstances and tax compliance conditions. This approach targets different types and levels of tax risks associated with taxpayers, withholding agents and other parties involved in tax matters. By efficiently allocating tax management resources and implementing differentiated coping strategies, it aims to prevent and control tax risks, enhance taxpayers' compliance, and promote effective tax administration.

Inspection and investigation refer to the law enforcement activities taken against significant illegal and criminal acts and other high-risk tax-related acts. These activities involve examining, investigating, and dealing with the fulfillment of tax obligations, withholding obligations, and other tax-related matters by taxpayers, withholding agents and other parties. Through measures such as crackdowns and penalties, these activities aim to uphold the dignity of tax laws and increase taxpayers' compliance.

4.1 Risk Management by Tax Type

Tax authorities shall implement targeted risk management for major domestic taxes to identify, analyze, assess, and address potential risks associated with various taxes. Compliant management strategies for different tax types are developed to ensure compliance and reduce tax burdens.

4.1.1 Income Tax Risk Management

Income tax risk management includes enterprise income tax risk management and individual income tax risk management. Enterprise income tax risk management primarily focuses on key areas such as recognition of income, deduction of cost and expense, pricing for related party transactions, etc. Individual income tax risk management mainly emphasizes the completeness of income reported by individuals, the accuracy of special deductions, and the correct application of tax rates and categories.

4.1.2 Value-added Tax (VAT) Risk Management

VAT risk management primarily focuses on key areas such as VAT filing data, invoice issuance and deductions. It also places particular emphasis on risks related to VAT export refunds and VAT credit refunds.

4.1.3 Property Tax Risk Management

Property tax risk management mainly concerns taxable properties such as real estate, land, and equipment. It involves the assessment of the value of taxable properties and particularly focuses on issues such as inaccurate property valuation, concealment of property, and abuse of tax incentives.

[Tax administration product No.9: Implementing refined risk control strategies based on the characteristics of tax types]

4.2 Risk Management by Object

For entities of different scales, tax authorities shall develop compliance management strategies separately and implement differentiated and targeted risk management measures.

4.2.1 Risk Management for Large Enterprises

Tax authorities shall continuously optimize the “headquarter-to-headquarter” equivalent risk management model, establish tax source monitoring indicators and evaluation rules for large enterprises, and carry out regular monitoring and analysis. Adhering to the philosophy of cooperative compliance, tax authorities shall timely provide reminders and guidance for large enterprises and encourage them to operate in accordance with the law, which effectively protects the tax rights and interests of the country (region) and the fair competition order of the market.

4.2.2 Risk Management for Small and Medium-sized Enterprises (SME)

For SMEs with risks, tax authorities shall promptly remind them through phone calls, text messages, and online tutorials to help them correct mistakes. Industry-specific risk rectifications are carried out to identify common risk features of the same industry and provide risk guidance for SMEs.

4.2.3 Risk Management for Individual Taxpayers

Tax authorities may integrate information from multiple departments to strengthen supervision on high-net-worth individuals. Joint supervision with relevant departments may be carried out to regulate individual taxpayers’ behavior and ensure tax equity.

4.2.4 Risk Management for Withholding Agents

Tax authorities shall strengthen the record management for withholding agents, clearly define the scope of withholding and remitting obligations and responsibilities. For withholding agents identified with risks, regulatory talks and reminders shall be carried out to urge them to rectify mistakes. If the mistakes are serious, penalties shall be imposed in accordance with laws and regulations.

4.2.5 Risk Management for Tax Intermediaries

For tax intermediaries involved in rule violations, tax authorities shall take punitive measures such as alerts and reminders, orders to make rectifications within a time limit, and inclusion in negative credit records so as to purify the tax intermediary market environment, regulate tax-related professional services, and maintain the order of tax administration.

[Tax administration product No. 10: Formulating targeted risk control measures based on differences in tax-related entities]

4.3 Hierarchical Risk management, Inspection and Investigation

Tax authorities shall reasonably allocate tax administration resources and adopt corresponding methods to cope with tax risks at different levels.

4.3.1 Routine Risk Management

Routine tax risk management involves a series of management activities conducted by tax authorities during regular tax administration, including identifying, analyzing, assessing, handling, and evaluating potential tax risks of taxpayers, withholding agents, and other tax administration counterparts.

4.3.2 Tax Investigation / Audit

Tax investigation / audit is generally applied to circumstances with higher risks and suspected tax evasion.

4.3.3 Criminal Investigation

Criminal investigation focuses on the most severe tax-related crimes. It is the final defensive line against tax risks.

[Tax administration product No. 11: Adopting differentiated response measures based on risk levels]

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Part Five
Dispute Resolution

Dispute resolution refers to the handling and resolution of disagreements or conflicts between parties through certain methods and procedures. Tax dispute resolution refers to the handling of disagreements or conflicts on tax issues between taxpayers, withholding agents and tax authorities, or the settlement of relevant disputes through negotiation by the competent authorities in cases where the measures taken by one party that has concluded a double taxation agreement have resulted or will result in the levy of taxes that are not in accordance with the provisions of the agreement. Common methods of resolution include reducing potential disputes between tax authorities and enterprises, tax administrative reconsideration, tax administrative lawsuit, Mutual Agreement Procedure for cross-border tax disputes and Advance Pricing Arrangement.

5.1 Reducing Potential Disputes between Tax Authorities and Enterprises

Reducing potential disputes between tax authorities and enterprises refers to the prevention and reduction of possible disagreements, conflicts and disputes between tax authorities and enterprises through a series of measures and methods.

5.2 Tax Administrative Reconsideration

Tax administrative reconsideration is a legal remedy mechanism that taxpayers apply to the upper-level tax authorities for re-examination and correction of specific administrative acts (tax collection acts, administrative penalties, tax conservancy, etc.) in accordance with the law when they do not agree with the specific administrative acts made by the tax authorities.

5.3 Tax Administrative Lawsuit

Tax administrative lawsuit is a judicial remedy procedure initiated by taxpayers, withholding agents and other administrative counterparts to the courts in accordance with the law when they do not agree with the specific administrative acts or reconsideration decisions made by the tax authorities.

5.4 Mutual Agreement Procedure for Cross-border Tax Disputes

In order to resolve problems regarding the interpretation and application of tax treaties and avoid double taxation, tax treaties provide for an international coordination mechanism for resolving cross-border tax disputes, i.e., the Mutual Agreement Procedure.

5.4.1 Mutual Agreement Procedure for the Interpretation and Application of Tax Treaties

In accordance with the relevant provisions of tax treaties, the competent authorities of the contracting jurisdictions shall jointly address the issues relating to the interpretation and application of tax treaties through consultation.

5.4.2 Mutual Agreement Procedure for Transfer Pricing

In accordance with the relevant provisions of tax treaties, the competent authorities of the contracting jurisdictions shall jointly address cross-border tax disputes arising from transfer pricing investigation and adjustment through consultation.

5.5 Advance Pricing Arrangement

In accordance with the relevant provisions of tax treaties signed with other jurisdictions and relevant domestic laws and regulations, upon the application of taxpayers, competent authorities of the contracting jurisdictions shall try to reach agreements through consultation regarding the pricing principle and calculation method for the related party transactions between multinational enterprises on the basis of the arm’ s length principle.

[Tax administration product No.12: Reducing and resolving tax disputes]

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Part Six
Internal Control

nternal control refers to a set of self-restraint and self-supervision mechanisms and systems established by the tax authorities to ensure the effective performance of tax functions and prevent tax-related law enforcement risks and integrity risks. Its core objective is to reduce the risk of tax evasion, improve the efficiency of tax administration and save the cost of tax administration.

6.1 Law Enforcement Norms

Law enforcement norms refer to a series of standardized systems, processes and methods established by the tax authorities to regulate law enforcement activities such as tax administration and tax audit, in order to achieve the goals of tax administration and tax audit, and improve the efficiency of tax administration and tax audit.

[Tax administration product No.13: Establishing standardized systems and processes for tax law enforcement]

6.2 Internal Supervision

Internal supervision refers to a series of internal supervision and management mechanisms established by the tax authorities to supervise whether the tax officials engaged in law enforcement carry out law enforcement activities in accordance with relevant requirements, so as to prevent and control tax law enforcement risks in an integrated manner, improve the efficiency of tax administration, and ensure the efficient and lawful operation of tax authorities.

[Tax administration product No.14: Strengthening internal supervision and regulating law enforcement activities]

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Part Seven
International Cooperation

International cooperation refers to a series of cooperative activities among tax authorities of different jurisdictions to achieve the goals of cross-border tax administration collaboration, prevention of international tax evasion and promotion of international trade and investment.

7.1 Exchange of Information

Tax-related information is exchanged among tax authorities of various jurisdictions in accordance with applicable instruments such as tax treaty, tax information exchange agreement or multilateral convention, including the exchange of taxpayers' basic information, financial information, transaction information, etc., in order to strengthen tax administration and crack down on cross-border tax evasion.

7.1.1 Exchange of Information on Request

The competent authority of a contracting jurisdiction may request the competent authority of the other contracting jurisdiction to provide information to assist in its tax investigation and verification in accordance with the applicable instrument.

7.1.2 Automatic Exchange of Information

The competent authorities of the contracting jurisdictions may, by agreement between them, automatically exchange tax information in batches concerning one of various categories of taxpayers' income, e.g. financial account information or country-by-country reports.

7.1.3 Spontaneous Exchange of Information

The competent authorities of a contracting jurisdiction may provide competent authorities of the other contracting jurisdiction with information obtained in the course of tax law enforcement that is considered to be useful to the competent authorities of the other contracting jurisdiction in implementing the tax treaty and the domestic laws of the taxes covered by it.

7.2 Joint Audit

Tax authorities of two or more jurisdictions may jointly conduct tax audits of multinational enterprises or cross-border transactions with common concerns.

7.3 International Anti-tax Evasion

Governments may adopt a series of measures to prevent multinational enterprises and individuals from evading tax obligations through various means, and safeguard the tax rights and interests of the country (region) and a fair tax order.

[Tax administration product No. 15: Strengthening cross-border tax collaboration and addressing tax challenges raised by globalization]

Outlook

Looking forward, the BRITACOM Product Portfolio of Tax Administration will embrace intelligence, digitalization, and internationalization, make use of big data analysis, and focus on intelligent and digital transformation. At the same time, the product portfolio will improve integrated and cloud-based services, promote international tax cooperation and rule coordination, emphasize ecology and user experience optimization, invest more resources in data security and compliance, and improve cross-border tax administration and services.

Annex 1-2

Structure of the BRITACOM Product Portfolio of Tax Administration (Draft)

Topics	Subtopics		Products
Taxpayer Registration and Identity Verification	Taxpayer registration	Establishment registration	1.Convenient taxpayer registration
		Registration for relocation	
		Deregistration	
	Identity verification	Paper certificate	2.Secure and unified identity verification
		Digital identity	
Tax Filing	Filing methods	Self-filing	3.Providing multiple tax filing modes to meet different needs
		Withholding	
		Tax filing by agents	
		Entrusted tax collection	
	Filing channels	On-site tax filing	4.Multi-channel tax filing
		Tax filing by mail	
		Electronic tax filing	
		Intelligent tax filing	
	Vouchers	Invoices	5.Compliant basis for tax filing
		Statements	
		Other vouchers	
	Late filing management		6.Urging taxpayers to fulfill tax filing timely
Tax Collection	Tax payment	Manual tax payment	7.Efficient tax payment and tax refund
		Electronic tax payment	
	Tax refund and credit		
	Management of tax arrears	Tax arrears reminder	8.Strengthening the management of tax arrears and guaranteeing the collection of taxes
		Payment by installments	
		Deferred payment	
		Disclosure of tax arrears information	
		Compulsory measures for recovering tax arrears	
Risk Management, Inspection and Investigation	Risk management by tax type	Income tax risk management	9.Implementing refined risk control strategies based on the characteristics of tax types
		Value-added Tax (VAT) risk management	
		Property tax risk management	
	Risk management by object	Risk management for large enterprises	10.Formulating targeted risk control measures based on differences in tax-related entities
		Risk management for Small and Medium-sized Enterprises (SME)	
		Risk management for individual taxpayers	
		Risk management for withholding agents	
		Risk management for tax intermediaries	
	Hierarchical risk management, inspection and investigation	Routine risk management	11.Adopting differentiated response measures based on risk levels
		Tax investigation / audit	
		Criminal investigation	
Dispute Resolution	Reducing potential disputes between tax authorities and enterprises		12.Reducing and resolving tax disputes
	Tax administrative reconsideration		
	Tax administrative lawsuit		
	Mutual Agreement Procedure for cross-border tax disputes	Mutual Agreement Procedure for the interpretation and application of tax treaties	
		Mutual Agreement Procedure for transfer pricing	
	Advance Pricing Arrangement		
Internal Control	Law enforcement norms		13.Establishing standardized systems and processes for tax law enforcement
	Internal supervision		14.Strengthening internal supervision and regulating law enforcement activities
International Cooperation	Exchange of information	Exchange of information	15.Strengthening cross-border tax collaboration and addressing tax challenges raised by globalization
		Automatic exchange of information	
		Spontaneous exchange of information	
	Joint audit		
	International anti-tax evasion		

BRITACOM Secretariat