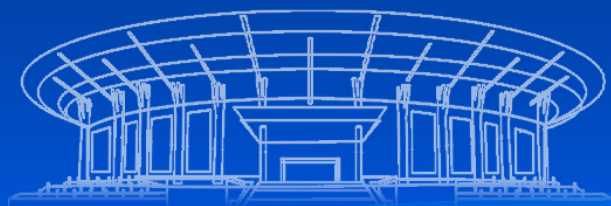THE BRITACOM COUNCIL MEETING
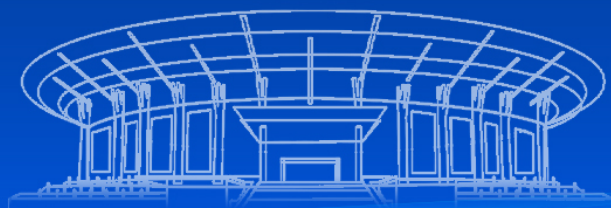"一带一路"税收征管合作机制理事会会议

24-25 APRIL2025 │ 2025年4月24-25日
BEIJING, PEOPLE'S REPUBLIC OF CHINA
中国·北京

China Tax Administration Cases
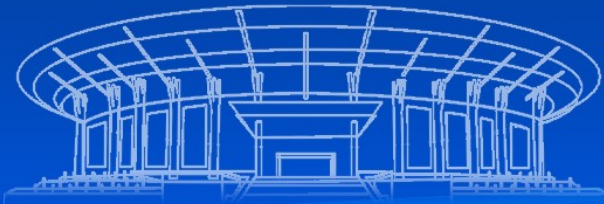
**CONTENTS**

**01**

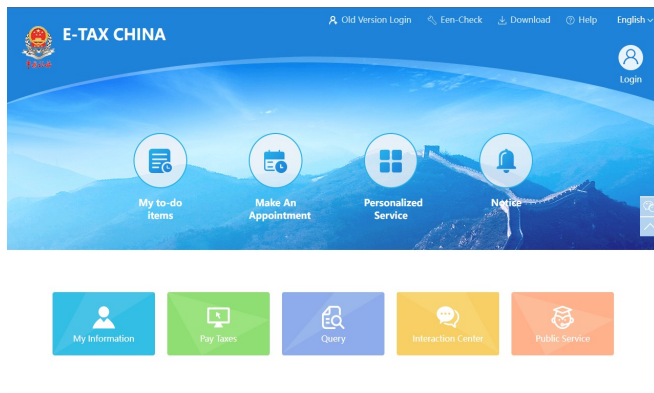Digital Electronic Tax Invoice

**02**

Individual Income Tax APP

Part 01
*Digital Electronic Tax Invoice*
*(DET Invoice)*

# Innovation of the Invoice

## We successfully promoted and applied

## Digital Electronic Tax Invoice



**Real-time issuance and delivery**



**Comprehensively collecting invoice data**



**Targeted and efficient risk control**

# Advantage of DET Invoice

## (1) Simplified invoice acquisition process

Taxpayers no longer need to pre-purchase dedicated tax control equipment.

The application for specific invoice number segments is cancelled.

The system automatically assigns the total invoice amount limit to taxpayers.

Issuing invoices upon business start-up

# Advantage of DET Invoice

## (2)  More convenient invoice issuance and use

- Operations such as issuing, delivering, verifying, and selecting the usage is in a "one-stop" manner.

- Abolish specific formats, which makes delivery more convenient.

- Display differently according to different businesses, provide higher-quality personalized services.
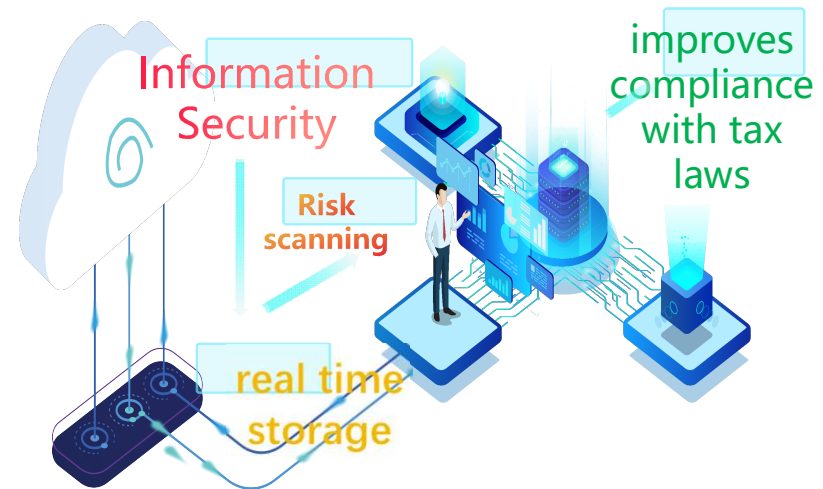
**BRITACOM**

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# Advantage of DET Invoice

## (3)  More precise risk control

1. Fully online mode，real time storage

2. National standards，comprehensively collected

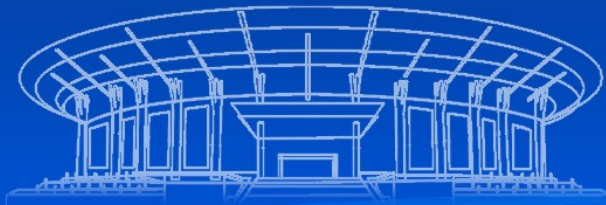3. Risk scanning，improves taxpayers' compliance with tax laws



Information Security

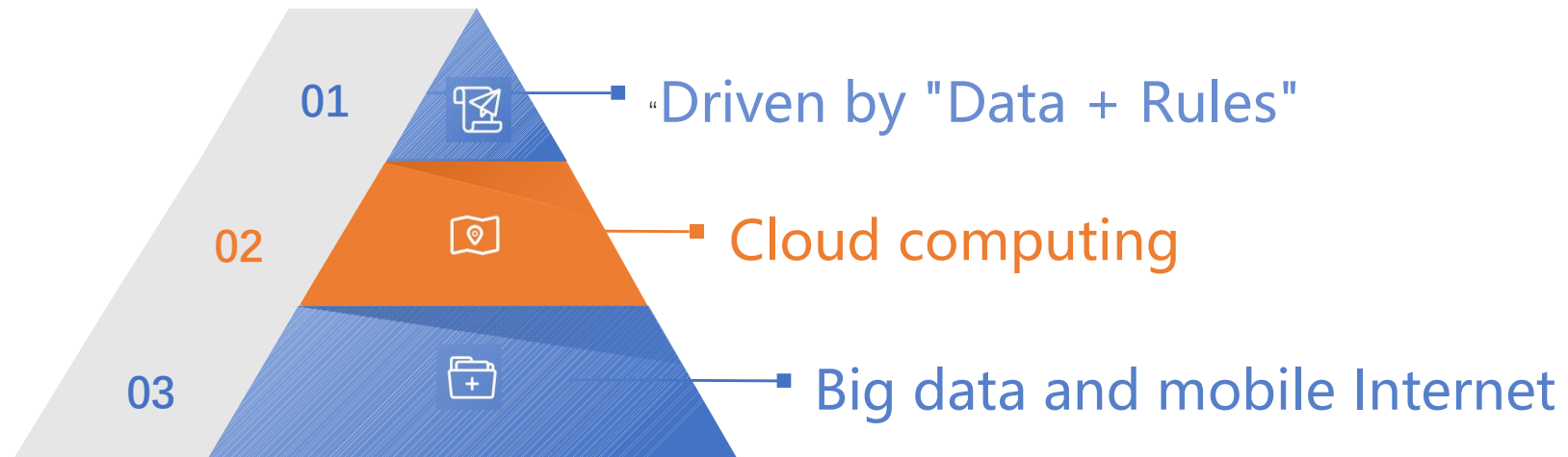Risk scanning

real time storage

improves compliance with tax laws

Part 02

*Individual Income Tax APP*

# Characteristics

**To improve the tax handling efficiency and tax compliance of natural person taxpayers**

01 — "Driven by "Data + Rules"

02 — Cloud computing

03 — Big data and mobile Internet

# Individual Income Tax APP



**01** Hundreds of millions of registered users

**02** One of the largest government service applications in China

**03** Annual individual income tax declaration exceed 100 million

# Annual individual income tax declaration

Tax-related data throughout the year and from multiple places are collected automatically.

**Data Collection**

The authenticity of data is verified against multiple external departments' infomation.

**Data Verification**

Confirm with one click.

**Pre-Filling Service**

Taxpayers check and confirm the pre-filled data and complete the declaration.

**Check and Confirm**

01 — 02 — 03 — 04 — 05 — 06 — 07

**"Single-profile-based" Tax File**

A "Single-profile-based" tax file is constructed, providing data support for tax declarations.

**System Trial Calculation**

The system background automatically conducts a trial calculation.

**Pre-fill the Declaration**

List the pre-filled data of items such as income and expenses.

BRITACOM

**BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT**

THANKS