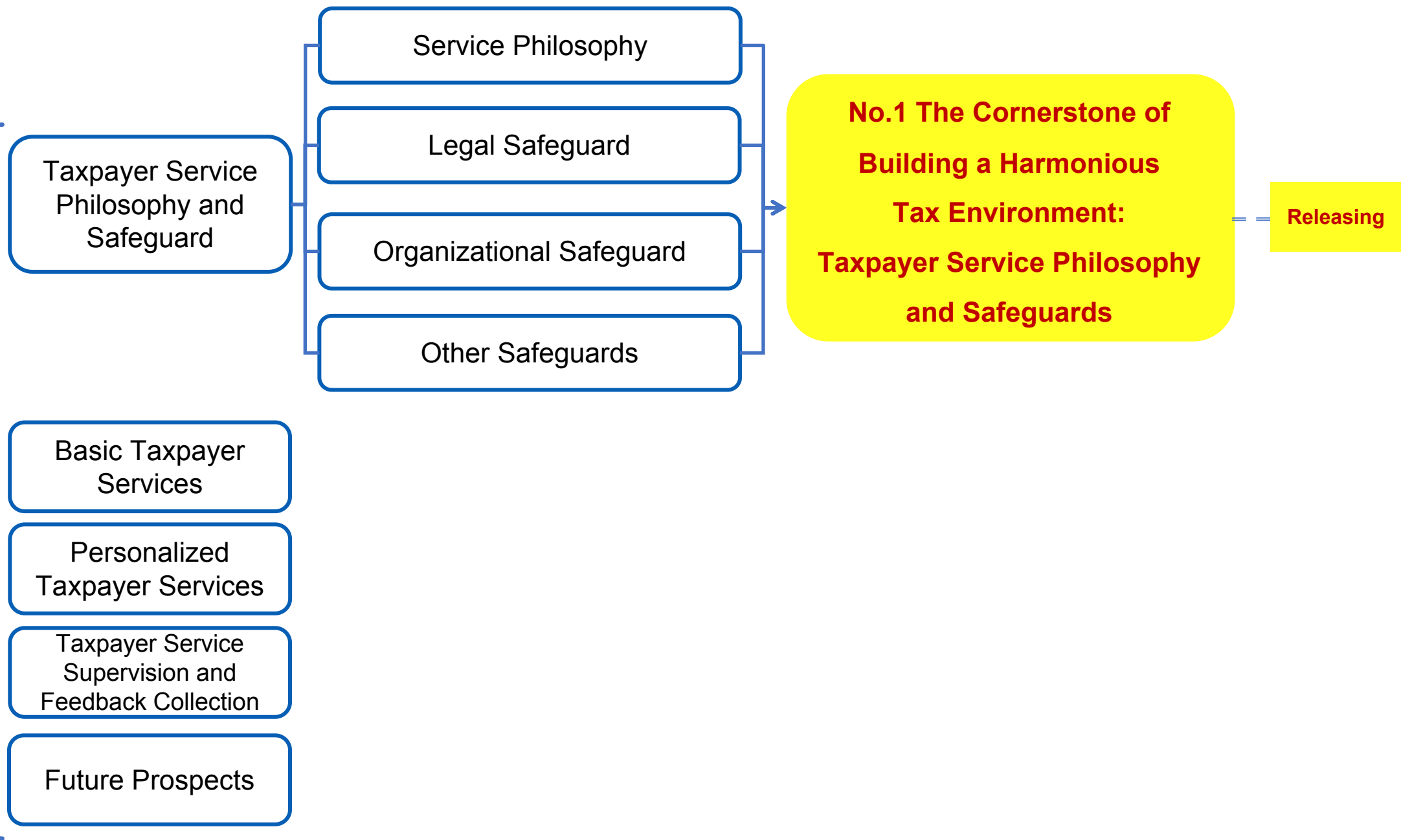




**The Cornerstone of Building a Harmonious
Tax Environment:
Taxpayer Service Philosophy and Safeguards**

19 May 2026





Contents

01

**The Significance
and Function of
the Product**

02

**Main Content
of the Product**

03

Case Collection



Part 01

The Significance and Function of the Product

The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards



This paper focuses on the latest theoretical research on the taxpayer service philosophy, discussing the importance of comprehensive safeguards—including legal, organizational, institutional, personnel, and financial aspects—for taxpayer service.



Provide guidance on the top-level design and foundational support for taxpayer service delivery



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Part 2

Main Content of the Product

The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards

The Formation of the Taxpayer Service Philosophy and Its Theoretical Support

- Focus on the development and innovation of the taxpayer service philosophy

Construction of Taxpayer Service System

- Focus on researching the practical support required for taxpayer service work

Future Prospects of Taxpayer Service

- In-depth exploration of the future development direction of taxpayer service work



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards

The Formation of the Taxpayer Service Philosophy and Its Theoretical Support

- ◆ Taxpayer service philosophy is the core idea and value orientation that the tax authorities uphold in the process of providing services to taxpayers.

Taxpayer Service Philosophy

New Public
Management
(NPM) Theory

Customer
Relationship
Management (CRM)
Theory

Tax
Compliance
Theory

Taxpayer-Centric
Theory



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards

Construction of Taxpayer Service System

- ◆ The guarantee of laws, institutions, manpower, funding, and other aspects is the key to achieving tangible results in taxpayer service work.

Legal Safeguard

- ◆ Define the rights and obligations of taxpayers in the nation's fundamental law.
- ◆ Stipulate specific requirements for taxpayer service in administrative regulations and other relevant provisions.
- ◆ Adopt a separate legislative model, using a dedicated law or charter to systematically stipulate the Rights and Obligations of Taxpayers.

Organizational Safeguard

- ◆ The independent model establishes a dedicated taxpayer service agency at the central tax authorities level, with independent resource allocation authority.
- ◆ The non-independent model embeds service functions within business departments organized by tax type or taxpayer categories, allowing service and enforcement to integrate naturally in daily processes.

Other Safeguards

- ◆ **System:** Implement unified service norms and working standards institutionally, conduct multi-dimensional performance evaluations, and establish a regular external supervision mechanism.
- ◆ **Personnel:** Enforce strict entry criteria, provide tiered and categorized training, and improve mechanisms for assessment, incentives, and integrity oversight.
- ◆ **Funding:** Scientifically prepare budgets, focus on core operational expenditures, and enhance the whole-process oversight and performance evaluation of funds.

The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards

Future Prospects of Taxpayer Service

Digitalization

Intelligence

Internationalization

**taxpayer-centric
Taxpayer Service Philosophy**

- **Intelligent Enquiry**
- **Multilingual Interactive
AI Assistant**
- **Targeted Policy Delivery
and Other Services**
- ...



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

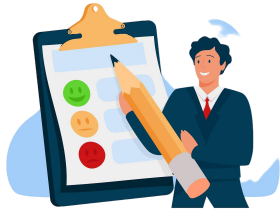


Part 3

Case Collection

The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards

Source



Questionnaires collected by
the Secretariat of
BRITACOM



Reports from
international organizations



News media and
the official websites
of relevant parties



**The product compiled 15 case studies from
8 countries and regions.**



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards

Taxpayer Service Philosophy



China
Taxpayer-centric

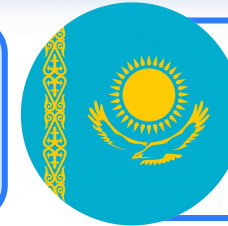
- ◆ The Introduction and Establishment of the Taxpayer Service Philosophy
- ◆ The Initiation and Exploration of Taxpayer Service Work
- ◆ The Subsequent Development and Refinement of Taxpayer Service

Legal Safeguard



Ethiopia
Introduce the "Customer
Charter"

- ◆ the Standalone Legislation Model
- ◆ Clarify the boundaries of rights and responsibilities between tax authorities and taxpayers



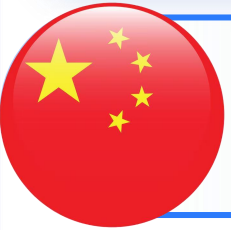
Kazakhstan
Enter the new Tax Code
into force

- ◆ the Administrative Legislative Model
- ◆ Optimize tax administration procedures and simplify the collection process

LY TAX ENVIRONMENT

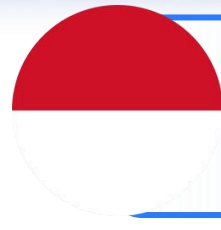
The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards

Organizational Safeguard



China
Establish the Taxpayer
Service Department

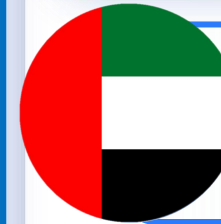
- ◆ Independent taxpayer service organizations
- ◆ Establish a nationwide organizational structure with clear hierarchy, coordinated action across levels, and complementary functions.



Indonesia
Establish dedicated
offices

- ◆ Non-independent taxpayer service organizations
- ◆ Provide differentiated services and supervision to different groups, embed taxpayer service functions into the taxpayer classification business structure

Other Safeguards



United Arab Emirates
Set up a dedicated Taxpayer
Service Department

- ◆ Provide professional guidance and reduce the the tax burden
- ◆ Regular personnel training and coordinated workforce allocation
- ◆ Establish special funds and standardize the budget process



THANKS