




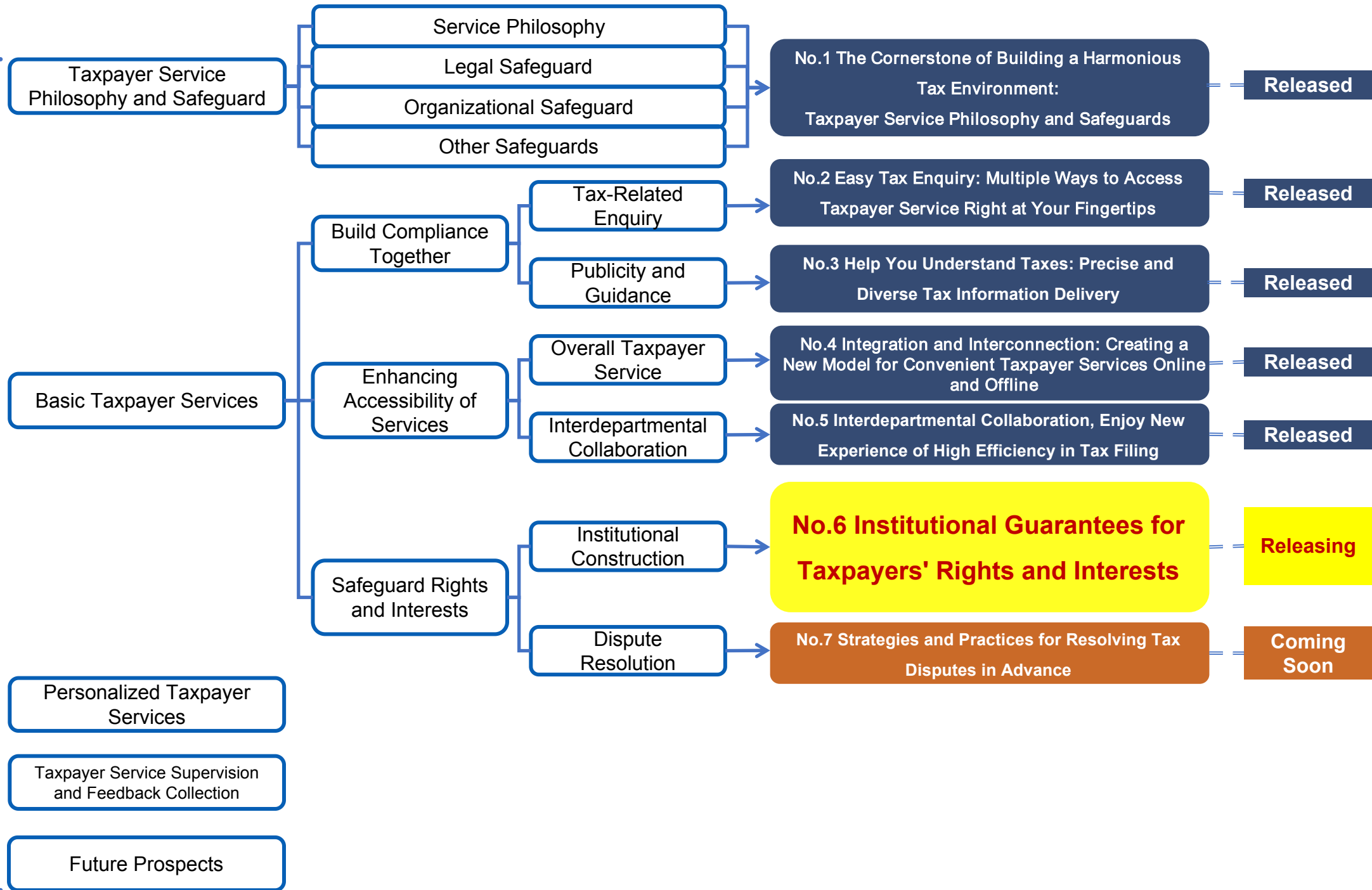
Institutional Guarantees for Taxpayer's Rights and Interests

19 May 2026



the BRITACOM Product
Portfolio of Taxpayer Service (V2.0)

TSPP Version 2.0





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Function of the Product**

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Part 01

The Significance and Function of the Product

Institutional Guarantees for Taxpayer's Rights and Interests

- ◆ Protecting the legitimate rights and interests of taxpayers and promoting voluntary tax compliance are the common goals of all parties.

Institutional Guarantees for Taxpayer's Rights and Interests

Review international common rules and advanced practices

Establish an institutionalized, standardized, and actionable system for safeguarding taxpayers' rights and interests



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Part 2

Main Content of the Product

Institutional Guarantees for Taxpayer's Rights and Interests

Overview

- The Concept and Institutional Value of Taxpayers' Rights and Interests Protection

Implementation Path

- The End-to-end Implementation Method for Institutional Guarantee

Future Prospects

- The Future Development Direction of Taxpayers' Rights and Interests Protection



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Institutional Guarantees for Taxpayer's Rights and Interests

Overview of Institutional Guarantees for Taxpayer's Rights and Interests

- ◆ Highlighting the significant importance of institutional development in fostering a harmonious tax environment, enhancing tax compliance, and standardizing the law enforcement conduct of tax authorities.

The Core Concept

Through laws, regulations, rules, and other forms

Solidify the legal rights of taxpayers throughout the entire process

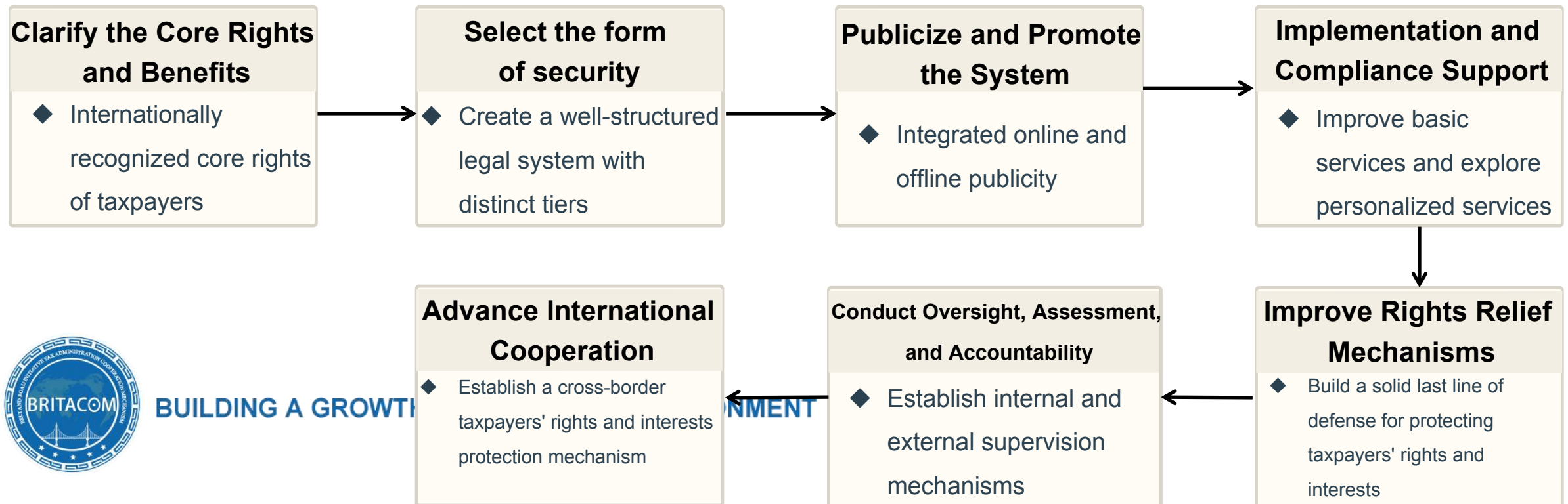


BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Institutional Guarantees for Taxpayer's Rights and Interests

Implementation Paths for Protecting Taxpayers' Rights and Interests Through Institutionalization

- ◆ Constructing a taxpayer rights and interests protection system covering legislation, law enforcement, service, relief, supervision, and international coordination through the seven-step working method



BUILDING A GROWTH

INMENT

Institutional Guarantees for Taxpayer's Rights and Interests

Future Prospects

Legalization

Digitalization

Internationalization

Institutionalized development for the protection of taxpayers' rights and interests

- Using the rule of law in taxation to reshape relations of equality and mutual trust between taxpayers and the tax administration
- Employing digital technology to enable precise protection across the entire chain
- Leveraging international cooperation to expand cross-border safeguards



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

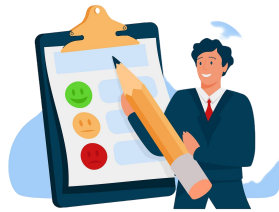


Part 3

Case Collection

Institutional Guarantees for Taxpayer's Rights and Interests

Source



Questionnaires collected by
the Secretariat of the BRITACOM



Reports from international
organizations



News media and
the official websites of relevant parties



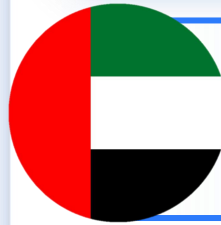
**10 cases were collected from 9 countries, regions,
and international organizations.**



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Institutional Guarantees for Taxpayer's Rights and Interests

Formal Legislative Development



United Arab Emirates Establish the "Taxpayer Charter"

- ◆ Clarify taxpayers' rights and obligations and provide fundamental legal framework.



Cape Verde Enhance Legislative System

- ◆ Specifically safeguard the rights and interests of micro, small, and medium-sized enterprises



Institutional Guarantees for Taxpayer's Rights and Interests

Implementation and Compliance Support



China Announcement on the Rights and Obligations of Taxpayers

- ◆ Realize the itemization and transparency of taxpayers' rights and obligations
- ◆ Concurrently release explanatory notes and typical cases



Ethiopia Customer Charter

- ◆ Establish a Service Framework
- ◆ Assess service outcomes through taxpayer satisfaction surveys



Institutional Guarantees for Taxpayer's Rights and Interests

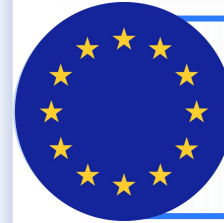
Information Security Protection



Mongolia
Establish a specialized information security management system

- ◆ Strictly protect taxpayers' tax-related information and privacy.

International Collaborative Efforts



European Union
Release of the European Taxpayer Code (Guide)

- ◆ Establish a regionally unified framework for safeguarding rights and interests



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



THANKS