



Introduction to China's Cases

19 May 2026



Part 01

The Development of Taxpayer Service in China

The Development of Taxpayer Service in China

Phase One: Introduction and Establishment of the Taxpayer Service Philosophy (1990–2001)

- ◆ In 1990, the concept of taxpayer service was first specifically introduced.
- ◆ In 2001, the revised Law on Tax Collection and Administration of the People's Republic of China affirmed the legal status of taxpayer service.



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The Development of Taxpayer Service in China

Phase 2: Initiation and Exploration of Taxpayer Service (2002–2007)

- ◆ In 2002, a specialized planning and management agency was established.
- ◆ In 2005, the "Taxpayer Service Work Standards" was released, which clearly stipulated the procedures for taxpayer service work.
- ◆ In 2007, the first National Taxpayer Service Work Conference was held, making taxpayer service a comprehensive, department-wide priority for China's tax authorities.



The Development of Taxpayer Service in China

Phase Three: Development and Refinement of Taxpayer Service (2008–Present)

- ◆ In 2008, the Taxpayer Service Department, a division-level agency dedicated to serving taxpayers, was established.
- ◆ In 2011, a five-year development plan for taxpayer service was formulated, and a modern taxpayer service system was basically formed.
- ◆ In 2018, the tax authorities underwent institutional reform, the taxpayer service agencies were continuously strengthened, and the taxpayer service teams were continuously expanded.
- ◆ In 2021, comprehensive offline services, round-the-clock online services, and extensive coverage of tailored services.
- ◆ From 2024 to 2026, continue to launch the development of a new taxpayer service system.



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Part 2

Institutional Safeguards for Taxpayers' Legitimate Rights and Interests

Institutional Safeguards for Taxpayers' Legitimate Rights and Interests

- ◆ Through top-level design, the core principles for safeguarding taxpayers' rights and interests are established, and a legal framework for the protection of rights and the fulfillment of obligations is constructed.

Announcement on the Rights and Obligations of Taxpayers

14 Rights

10 Obligations



Clear rights, well-defined obligations, and robust procedural safeguards



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Institutional Safeguards for Taxpayers' Legitimate Rights and Interests

14 Taxpayer Rights

◆ Right to Know

◆ Right to Confidentiality

◆ Right to Enjoy Tax Incentives according to Law

◆ Right to Request a Hearing According to Law

◆ Right to Tax Supervision

◆ Right to Apply for Extension of Tax Filing

◆ Right to Apply for a Refund of Overpaid Taxes

◆ Right to Appoint a Tax Agent

◆ Right to Choose the Method of Tax Declaration

◆ Right to Obtain Relevant Tax Documentation

◆ Right to Apply for Deferral of Tax Payment

◆ Right to Refuse an Inspection if the Tax Inspection Certificate and Tax Inspection Notice are not Presented

◆ Right to Statement and Defense

◆ Right to Tax Legal Remedy



Institutional Safeguards for Taxpayers' Legitimate Rights and Interests

10 Taxpayer Obligations

◆ **Obligation to Register for Tax in accordance with the Law**

◆ **Obligation to File Financial Accounting Systems and Accounting Software for the Record**

◆ **Obligation to Withhold and Collect Taxes**

◆ **Obligation to Install and Use Tax Control Devices as Required**

◆ **Obligation to File Tax Accurately and on Time**

◆ **Obligation to Provide Information in a Timely Manner**

◆ **Obligation to Undergo Inspections in accordance with the Law**

◆ **Obligation to Report Other Tax-Related Information**

◆ **Obligation to Pay Taxes on Time**

◆ **Obligation to Establish, Maintain, and Preserve accounting Books and Relevant Materials in accordance with the Law, and to Issue, Use, Obtain, and Preserve Invoices in accordance with the Law**



Institutional Safeguards for Taxpayers' Legitimate Rights and Interests

Rights and Obligations Must Correspond

- Clear rights and transparent obligations are equally important.
 - Prevents both the disorder in tax collection and administration that can result from an overextension of rights and the suppression of market vitality caused by excessive obligations.
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Adhere to the implementation path of technology empowerment

- Empowering Rights Protection with Digital Capabilities
 - Fully online, traceable, and verifiable, thereby reducing the potential for disputes.
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Focus on the approachability of legal interpretation and reasoning in communication

- Simultaneously issue interpretations, using typical cases to provide concrete explanations
 - Transforming abstract legal rules into perceptible and actionable guidelines
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THANKS