China Case Presentation:
Credit Evaluation Management for Tax-Related Professional Services

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BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM

CONTENTS

Part 01

Build a Solid "Credit + Risk" Management Foundation

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◆ A complete "credit + risk" oversight mechanism built on real-name registration management

CREDIT RATING MANAGEMENT WORKFLOW

Scoring Standards	Rating Judgment	Public Release and Inquiry of Evaluation Results
Credit Correction and Repair	Targeted Policy Application	

A complete, closed-loop, standardized supervision system

Part 02

Clear Grading Standards:
Dual Rating System for "Firms + Staff"

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Dual Rating System

Tax Intermediaries:
Credit Scores + Tiered Ratings

Tax Service Practitioners:
Credit Scores + Improper Practice Records

Clear Grading Standards: Dual Rating System for "Firms + Staff"

RATING SYSTEM FOR TAX INTERMEDIARIES

Full Score of 500 Points

- January 1 to December 31

Five Tiers

- TSC5: 400 points and above
- TCS4: 300 to 399 points
- TCS3: 200 to 299 points
- TCS2: 100 to 199 points
- TCS1: below 100 points

Clear Restrictive Rules

- cannot be awarded TSC5
- directly rated TSC1

Clear Grading Standards: Dual Rating System for "Firms + Staff"

RATING SYSTEM FOR TAX SERVICE PRACTITIONERS

Cumulative Point System

- personal basic information
- daily practice records
- violation history
- personal tax payment status
- ...

Improper practice is recorded on a blacklist

- lowers personal credit scores

Part 03

Use Big Data to Collect Multi-source Information

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A NATIONAL UNIFIED DATABASE FOR TAX SERVICE MANAGEMENT

Self-reported materials submitted by tax agencies and their practitioners

Public information released by other regulatory authorities and industry associations

Business data generated by tax authorities during daily tax collection and supervision work

The information collection model has shifted from firms' passive manual submission to intelligent, automated data capture powered by big data

Part 04

Combining Incentives with Penalties to Implement Tiered, Targeted Regulation and Services

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TIERED, TARGETED REGULATION AND SERVICES (POSITIVE INCENTIVES)

TSC5 Agencies

- batch filing
- green-channel tax services
- preference in government procurement
- joint incentives

TCS3、TCS4 Agencies

- policy guidance as needed
- incentive measures matched selectively

Tax Service Practitioners With Good Credit

- credit status is considered when selecting candidates for relevant public appointments
- priority invitations to serve as tax service experience officers

Trustworthy entities enjoy full convenience

Combining Incentives with Penalties to Implement Tiered, Targeted Regulation and Services

TIERED, TARGETED REGULATION AND SERVICES (NEGATIVE SANCTIONS)

TSC1 Agencies

- risk alerts are sent to their clients
- information collection for tax-related service agreements must be handled on-site
- online tax advisory and business-processing services are suspended

Entities Designated as Untrustworthy or Seriously Dishonest

- publicly announced and reported to the social credit platform
- risk alerts issued to their clients and the tax authority

Those in breach of trust face real constraints

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THANKS