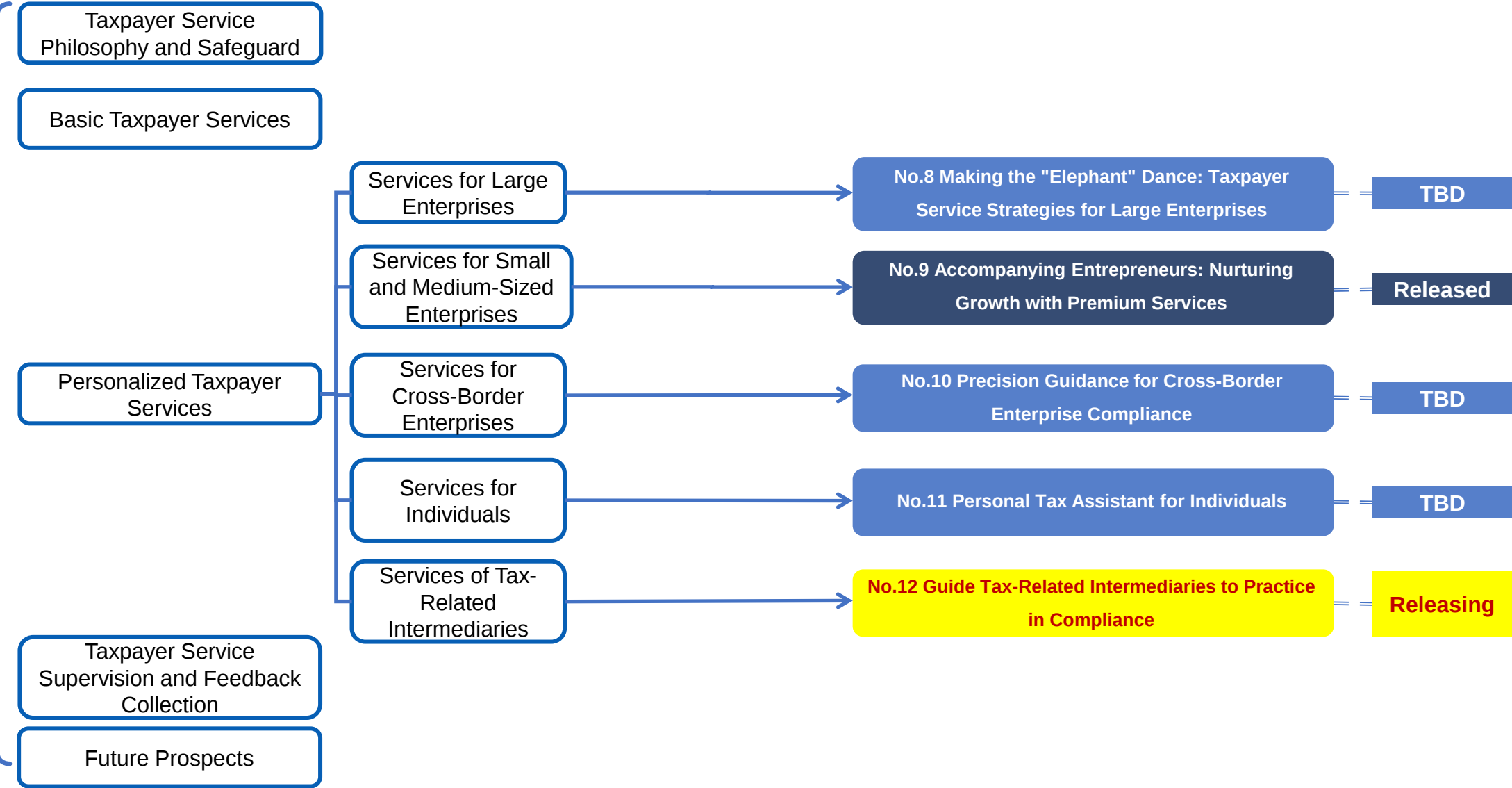




Guide Tax-Related Professional Service Institutions to Practice in Compliance

30 July 2026



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



CONTENTS

01

**Background and
Significance**

02

Main Contents

03

**Practical Case
Studies Included**



Part 01

Background and Significance

Background and Significance

Tax-related Professional Services

- ◆ tax agency
- ◆ tax advisory
- ◆ tax attestation
- ◆ tax compliance planning
- ◆ ...

Industry Value

- ◆ assisting taxpayers in fulfilling their tax obligations
- ◆ optimizing tax management
- ◆ mitigating tax-related risks

Problems

- ◆ false advertising
- ◆ misrepresentation of tax policies
- ◆ illicit structuring of tax avoidance schemes



Examine current management systems and service practices, and develop operational solutions that are both practical and replicable



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Part 02

Main Contents

Main Contents

OVERVIEW

Core ideas, Service providers and Business scope Five key features

- ▶ fair practice
- ▶ voluntary agreements
- ▶ paid service
- ▶ independent operation
- ▶ professional competence

Positive roles

- ▶ helping taxpayers comply with tax rules
- ▶ improving tax administration efficiency
- ▶ reducing tax-related risks

Three widely-used management models Compare their differences in

- ▶ laws
- ▶ qualification requirements
- ▶ supervision rules



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Main Contents

PHASED GUIDANCE

Set clear rules to define work limits

- ▶ set entry standards and behavioral limits, and specify prohibited acts and grounds for disqualification
- ▶ improve tiered inspection and supervision, with regular multi-dimensional reviews

Improve services to support industry growth

- ▶ simplify digital filing procedures, and provide regular policy briefings and practical training
- ▶ build multiple communication channels to gather industry needs and address reasonable requests

Strengthen management to standardize the industry

- ▶ establish mandatory disclosure of tax compliance plans
- ▶ build a credit rating system
- ▶ leverage big data to issue risk reminders



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Part 03

Practical Case Studies Included

Practical Case Studies Included

Source



**Questionnaires collected by
the Secretariat of the BRITACOM**



**Reports from international
organizations**



**News media and
the official websites of relevant parties**



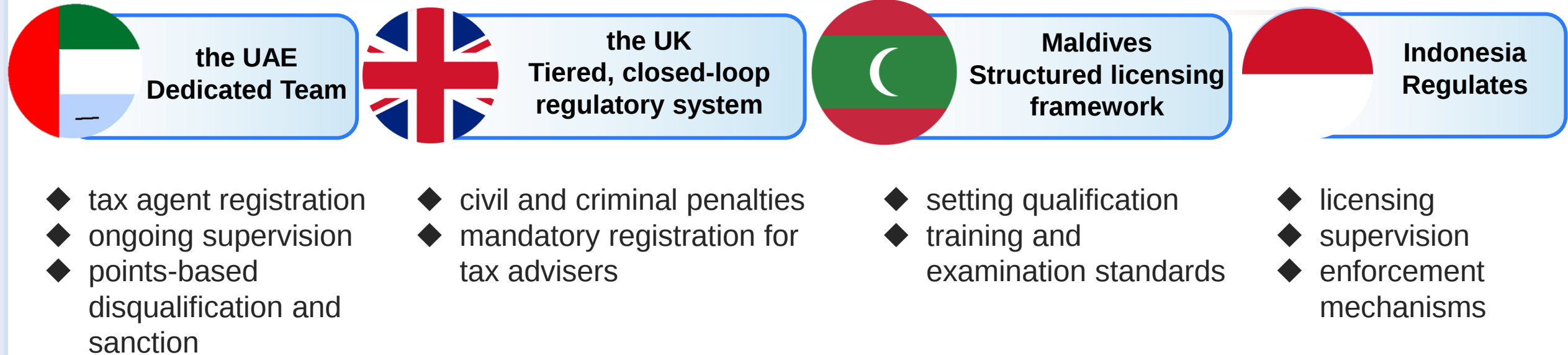
**20 cases were collected from 19 countries, regions,
and international organizations.**



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Practical Case Studies Included

Institutional Development and Regulation



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

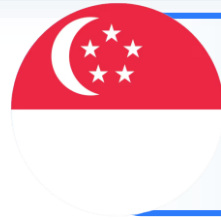
Practical Case Studies Included

Optimizing Service Approaches and Strengthening Communication



Uruguay
Regular communication and
collaboration mechanism

- ◆ industry associations



Singapore
Regulate services in
compliance

- ◆ relies on industry associations



Hungary
Multi-stakeholder
collaboration

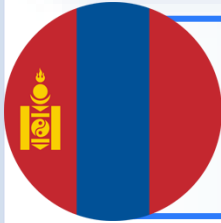
- ◆ tax authorities
- ◆ market entities
- ◆ accounting professionals
- ◆ professional service institutions



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Practical Case Studies Included

Optimizing Service Approaches and Strengthening Communication



Mongolia
Memoranda of understanding
and cooperation agreements

- ◆ tax authorities
- ◆ the Institute of Registered Tax Consultants



Macao, China
Tax seminars

- ◆ partnered with industry bodies
- ◆ invited enterprises



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Practical Case Studies Included

Innovative Management Approaches



Cambodia **Compliance and risk management framework**

- ◆ categorizing tax-related intermediaries
- ◆ differentiated supervision and audit measures



China **Administrative measures for tax- related professional services**

- ◆ real-name management
- ◆ "credit + risk" management mechanism
- ◆ tiered and categorized incentives and constraints



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



THANKS