TAPP9. Implementing Refined Risk Control Strategies Tailored to the Characteristics of Different Tax Types

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Part 01

Overview of Tax-Type Specific Risk Management

Core Connotation

01

Systematic management model: Targeted risk identification, assessment, and response, grounded in the distinctive tax-system features, computation logic, and collection chains of different tax types.

02

Underpinned by data empowerment and guided by international standards

03

Enabling data-driven, refined tax governance

Dual Values

01

From the perspective of national and regional tax administration

02

From the perspective of taxpayers

Development History of Tax-Type Specific Risk Management

01

Traditional and manual,
fragmented management

02

Digital,
specialized management

03

Intelligent,
integrated governance

Part 02

How to Implement Tax-Type Specific Risk Management

How to Implement Tax-Type Specific Risk Management

Tax systems and administrative capacities vary widely across countries and regions

Tax-Type Specific Risk Managemen

Balancing administrative effectiveness with compliance costs

Focuses on the most common tax types—VAT, Corporate Income Tax, Individual Income Tax, and Real Estate Tax

VAT Risk Management

Core Tax System Features

Prominent transaction-based flows

Broad tax coverage

Clear computation logic

Typical Risk Points

Compliance risk of VAT input tax deductions

Accuracy of tax base calculation

Correct application of tax rates and categories

Cross-border transaction coordination risks

Corporate Income Tax and Individual Income Tax Risk Management

Core Tax System Features

Prominent ability-to-pay principles

Systematic computation rules

Broad collection coverage

Typical Risk Points

Completeness of income and compliant recognition of tax liabilities

Authenticity and legality of pre-tax deductions

Compliance with individual income tax filing and withholding obligations

International tax risks related to cross-border investments and transactions

Real Estate Tax Risk Management

Core Tax System Features

Stable tax sources

Strong coupling with collection chains

Broad collection coverage

Typical Risk Points

Accuracy of property valuation and tax base calculation

Closed-loop monitoring of tax sources throughout the entire lifecycle

Cross-Tax Type Risk Management

Individual Tax Type Shortcomings

Data fragmentation

Insufficient cross-linkage identification

Duplicate verification

Waste of administrative resources

Cross-tax Type Risk Management

Covering all tax types for a single taxpayer

Addressing composite risks

Part 03

Typical Cases of Tax-Type Specific Risk Management

China: Digital Invoice Anti-Fraud Early Warning

01

Core risk control module
in the Golden Tax
Phase IV Smart Tax
Construction

02

Media-free
Element-based
Code-assigned
Credit-limit-based

03

Full-chain, real-time
intelligent invoice anti-fraud
risk prevention
and control system

China: Digital Invoice Anti-Fraud Early Warning

04

National unified invoice risk control indicator model connecting all parties of invoice chain

05

Open and shared digital invoice ecosystem

06

From "voluntary" compliance To "automatic" compliance

Cambodia: Highly Digitalized, Risk-Based Management System

01

From a manual,
extensive management model
To a highly digitalized,
risk-based management system

02

In terms of VAT:
Invoice verification
Input and output cross-matching
Refund fraud prevention

03

In terms of CIT:
High-risk entities with consecutive losses or abnormal profit margins

Mongolia: Big Data Analytics Strategy

01

Standardized big data platform
Forming precise risk identification standards, analytical methods, and predictive models

02

Unified risk assessment framework,
Exclusive risk assessment indicators
Tax-type specific analysis

Singapore: Enterprise Risk Profile

01

Integrated front-line operations

Across multiple tax types

02

Distinguishing management approaches

Between voluntarily compliant taxpayers

And persistent non-compliers.

03

Automation and data analytics

Part 04

Future Outlook

Future Outlook

01

Deep Technology Empowerment to Build a Comprehensive Intelligent Risk Control Ecosystem

02

Deep Integration of Supervision to Build a Long-Term Mechanism for Voluntary Compliance

03

Integrated Cross-Tax Type Coordination to Achieve Holistic Collaborative Governance

04

Deepened International Coordination to Improve Cross-Border Tax Risk Control Systems

BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM

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THANKS