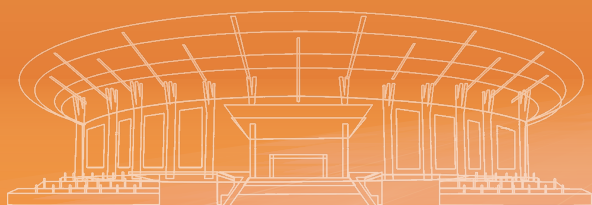




# Introduction to the BRITACOM Product Portfolio of Taxpayer Service

April 2025





# Preface

This is an era in which digital technology is reshaping the world, where data has become a new factor of production and artificial intelligence has emerged as a new engine of development. Taxpayer service now stands at the crossroads of history and the future. We are well aware that every technological revolution profoundly transforms the landscape of taxpayer service.

Constructing the BRITACOM Product Portfolio of Taxpayer Service is our response to the demands of the era. This is not merely a simple list of products, but a comprehensive ecosystem centered on taxpayer needs, powered by data, and characterized by intelligent services. Here, every product acts as a key to addressing taxpayers' pain points, every system is a tool to enhance tax administration efficiency, and every platform functions as a bridge connecting tax authorities and taxpayers. From intelligent consultation to risk alerts, from streamlined tax filing to tailored services, each product reflects our thoughtful approach and practical efforts in modernizing tax governance.

This product portfolio is constructed in a systematic and modular manner, aiming to establish a comprehensive, efficient, and transparent taxpayer service ecosystem. It provides a full spectrum of multi-tiered and personalized experiences for all types of taxpayers, thereby advancing the modernization of tax governance.

Moving forward, we strive to create an intelligent and compassionate tax ecosystem. Here, the flow of data is valuable, intelligent services are readily accessible, and the relations between taxpayers and tax administrations are harmonious and mutually beneficial. Let us join hands and harness the power of digitalization to advance the modernization of tax governance, while illuminating a new journey in the field of taxation with the light of innovation.





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# 01

## Part One Taxpayer Service Philosophy and Safeguards

The innovation of taxpayer service philosophy and the establishment of a comprehensive safeguard mechanism are crucial for enhancing tax administration efficiency and optimizing the business environment. In this section, important theories, practical experiences, and relevant references of taxpayer service will be comprehensively introduced, and corresponding product will be designed.

### 1.1 Service Philosophy

Modern taxpayer services embrace the principle of placing taxpayers at the core, redefining the relationship between taxpayers and tax authorities, and consistently maintaining a proactive service approach to transform from passive response to active service. With the rise of the digital wave and the evolving needs of taxpayers, the philosophies of taxpayer service are rapidly becoming intelligent, personalized, and collaborative to meet the new demands in the current landscape.

### 1.2 Legal Safeguard

Legal safeguard for taxpayer service involves establishing the scope, fundamental requirements, and basic methods of taxpayer service through appropriate legal frameworks, thereby integrating them as a fundamental component of taxation. Modern jurisdictions often establish the status of taxpayer service at the legislative level to balance tax administration efficiency with the protection of taxpayers' rights and interests.

### 1.3 Organizational Safeguard

A scientific organizational structure is crucial for the effective implementation of taxpayer service. Establishing a framework with clear hierarchies and collaborative synergy can ensure seamless integration and efficient operation of taxpayer service initiatives. The responsibilities of tax authorities vary across



jurisdictions due to differences in political, legal, economic, and historical contexts. The organizational safeguard ensures that taxpayer services are carried out in an orderly and efficient manner.

### 1.4 Other Safeguards

The overall development of taxpayer service demonstrates a trend of coordinated evolution within a multidimensional support system, where human resource, fund, and technological support are equally crucial. Human resource is the core engine driving the operation of the taxpayer service system. Through professional training and team development, the business capabilities and service awareness of tax officials can be enhanced. Funding support is an essential foundation that directly impacts the coverage, convenience, and efficiency of taxpayer service. Information technology is also a crucial driver that can facilitate sustained enhancements in service efficiency.

Based on the above, the first taxpayer service product, *The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards*, is formulated to assist the BRI jurisdictions to develop a top-level design of taxpayer service that aligns with both their domestic situations and the evolving demands of the times.



# 02

## Part Two Basic Taxpayer Services

Basic taxpayer services refer to the universal services provided by tax authorities to all taxpayers, aiming at promoting tax compliance. It is an essential component of the taxpayer service system. This section outlines the comprehensive support and services provided by tax authorities to assist taxpayers in facilitating tax filing, promoting compliance, and protecting their legitimate rights and interests. It focuses on three key areas: *Building Compliance Together*, *Enhancing Accessibility of Services*, and *Safeguarding Rights and Interests*, and introduces six corresponding products of taxpayer service.

### 2.1 Building Compliance Together

Operating in compliance with the law is not only a fundamental requirement for enterprises to establish a foothold in the market but also a crucial guarantee for achieving long-term objectives. From the perspective of taxpayer service, tax authorities should enhance policy certainty by offering public enquiries and guidance, thereby boosting corporate tax compliance.

#### 2.1.1 Tax-related Enquiries

Tax-related enquiries act as a bridge between taxpayers and tax authorities. With the rapid economic development, ongoing industrial restructuring, and the wave of globalization, taxpayers are facing an increasingly complex tax environment. Establishing a diversified and intelligent enquiry platform and offering professional, timely, and standardized enquiry services can assist taxpayers in swiftly understanding tax policies and effectively resolving tax-related issues. This will increase compliance with laws and regulations, reduce tax-related business costs, enhance economic efficiency, mitigate the risk of tax disputes, and foster mutual understanding and trust.

The product, *Easy Tax Inquiry: Multiple Ways to Access Taxpayer Service Right at Your Fingertips* is a detailed introduction about how to provide efficient, trustworthy, and convenient enquiry service for taxpayers.



### 2.1.2 Publicity and Guidance

The growth of enterprises relies on a favorable tax environment and efficient tax administration. Modern tax policies are characterized by their large number, rapid change, and high level of expertise. Taxpayers often face challenges such as insufficient knowledge of taxation and weak tax awareness. The tax authorities' publicity and guidance can assist enterprises in fully comprehending and applying tax policies, enhancing tax awareness and tax compliance, and achieving efficient and sustainable development.

Tax authorities shall offer personalized tax publicity and guidance to enterprises through various channels and methods, effectively assisting them in resolving issues and difficulties in dealing with tax matters. Thus, how can the tax authorities do a good job on tax publicity and guidance and maximize its benefits? The product, *Help Understand Taxes: Precise and Diverse Tax Information Delivery*, will give the answer in detail.

## 2.2 Enhancing Accessibility of Services

The tax authorities are redefining the service model with “user experience” at its core, constructing a multi-tiered and highly responsive service system through the enhancement of physical service networks, innovation in digital platforms, and cross-departmental collaborative governance. This section outlines how the tax authorities can enhance taxpayer service convenience by offering both online and offline taxpayer services and fostering collaboration.

### 2.2.1 Overall Taxpayer Service

Global tax governance is undergoing a critical transition from physical services to a digital ecosystem. With the updates of the rules to tax digital service and the evolving differences in multi-jurisdictional compliance requirements, taxpayers are facing growing complexity in policy interpretation, filing procedures, and dispute resolution. Research by the Organisation for Economic Co-operation and Development indicates that innovation in taxpayer service models is a core lever for improving corporate compliance efficiency—for every 10% increase in coverage of basic operations by online systems, manual processing costs can be reduced by 18%.

The product, *Integration and Interconnection: Creating a New Model for Convenient Taxpayer Services Online and Offline*, will introduce three taxpayer service models: online, offline, and a hybrid of both, helping the BRI jurisdictions establish diverse models with more convenience.

### 2.2.2 Interdepartmental Collaboration

Amidst the collaborative development of regional economies, the acceleration of digital transformation, and the ongoing reform of tax policies, interdepartmental collaboration has emerged as a crucial strategy to reduce taxpayers' compliance costs and enhance service efficiency. This approach can further streamline tax procedures, dismantle information silos across departments, and significantly shorten the tax processing time.



Taxpayer service is no longer fragmented but has formed an integrated system. Each department fulfills its responsibilities while collaborating with others to provide taxpayers with comprehensive and high-quality services.

The product, *Interdepartmental Collaboration, Enjoy New Experience of High Efficiency in Tax Filing*, will showcase the deep cooperation within tax departments and between tax departments and other related departments.

## 2.3 Safeguarding Rights and Interests

Protecting the legitimate rights and interests of taxpayers is not only a crucial aspect of tax administration, but also an essential component of modern social governance. By establishing and improving rights protection mechanisms, enhancing publicity of taxpayers' legitimate rights and interests, providing effective complaint and dispute resolution channels, and ensuring fairness and transparency in tax policy implementation, public trust in tax authorities is fostered.

### 2.3.1 Institutional Guarantee

By formulating relevant laws, regulations, and institutional frameworks to clarify taxpayers' rights and obligations while standardizing enforcement conduct of tax authorities, tax administrations can ensure that tax collection and management activities operate within the legal framework, thereby advancing the legal framework in tax governance. The institutionalization of taxpayers' rights and interests protection can provide a stable and predictable tax environment for taxpayers, fostering the vitality and creativity of market entities.

The product, *Institutional Guarantees for Taxpayer's Rights and Interests*, will provide effective safeguards for taxpayers' rights through legal and regulatory framework development, assisting the BRI jurisdictions to build healthier and systematic tax ecosystems.

### 2.3.2 Dispute Resolution

According to the World Bank Group's latest Business Ready (B-READY) assessment framework, tax dispute resolution mechanisms have been integrated into the "Dispute Resolution" indicator system and serve as a critical dimension for evaluating the tax business environment. Efficient resolution of tax disputes is the key to safeguarding rights and interests of both tax authorities and taxpayers, maintaining tax administration order, and improving tax compliance. It also plays an important role in upholding the rule of law in taxation, securing fiscal revenue, preserving fair competition environments, and protecting taxpayers' legitimate rights and interests.

This section introduces how to optimize dispute handling procedures and enhance resolution capacities and empower the BRI jurisdictions to effectively resolve tax disputes through the product, *Highly Efficient Strategies and Practices for Resolving Tax Disputes*.

# 03

## Part Three Personalized Taxpayer Services

Taxpayer services across different BRI jurisdictions are at different stages of development due to heterogeneous factors including economic development disparities, historical contexts, and cultural influences. A significant number of the BRI jurisdictions have now initiated systematic efforts to implement refined and personalized taxpayer services. Focusing on five groups: large enterprises, small and medium-sized enterprises, cross-border enterprises, individuals, and tax-related intermediaries, this section introduces refined and personalized service measures based on the characteristics and needs of different groups of taxpayers, and designs five corresponding products.

### 3.1 Services for Large Enterprises

Large enterprises are a vital pillar of the economy of a country (region), playing a crucial role in securing tax revenue, spearheading industry development, and boosting regional economic growth. Guided by the needs of large enterprises, we provide integrated taxpayer service through differentiated management, precise services, and forward-looking collaboration, offering practical, accurate, and efficient services. This approach can help enterprises enhance their awareness in tax compliance, continuously improve tax adherence, reduce the costs of both tax authorities and taxpayers, foster a favorable business environment, and promote tax compliance to ensure a stable source of tax revenue.

With the stated objective of “delivering differentiated, precise, and forward-looking taxpayer services for large enterprises”, we have developed the product *Making the Elephant Dance: Taxpayer Service Strategies for Large Enterprises* to enhance the efficiency of tax management for large enterprises across various BRI jurisdictions.

### 3.2 Services for Small and Medium-Sized Enterprises

Small and medium-sized enterprises play an indispensable role in economic growth, job creation, and innovation-driven development. Due to limited scale and resources, small and medium-sized enterprises lack dedicated personnel for tax compliance and systematic risk management frameworks, thereby occupying a relatively disadvantaged position within the market economy. Tax authorities can assist small



and medium-sized enterprises in addressing resource gaps, mitigating business risks, and invigorating market vitality to promote high-quality development through precise policy implementation, service innovation, and effective co-governance.

With the goal of reducing the tax compliance burden of small and medium-sized enterprises, the product, *Accompanying Entrepreneurs: Nurturing Growth with Premium Services* is designed, hoping that the BRI jurisdictions can better serve small and medium-sized enterprises and support their growth and development.

### 3.3 Services for Cross-Border Enterprises

Amid the profound restructuring of the global value chain and rapid evolution of digital technologies, cross-border enterprises have emerged as the central driving force behind the expansion of international trade and the enhancement of regional economic collaboration, acting as a crucial engine for global economic growth. However, cross-border enterprises often face challenges such as differences in tax systems across jurisdictions and frequent policy adjustments. Tax authorities shall provide cross-border enterprises with professional services and comprehensive support to strengthen corporate confidence, energize the international circulation dynamics of domestic markets, facilitate continuous improvement of the business environment, and ultimately forge an open, inclusive, and sustainable global commercial ecosystem.

With the objective of assisting cross-border enterprises in properly fulfilling compliance obligations across multiple tax jurisdictions, optimizing tax structures, and resolving tax disputes, the product, *Precision Guidance for Cross-Border Enterprise Compliance* is designed, aiming to collaborate with the BRI jurisdictions to jointly deliver taxpayer services characterized by enhanced certainty, operational convenience, and international alignment for cross-border enterprises.

### 3.4 Services for Individuals

As the largest and most dynamic group of taxpayers, individuals have the most extensive and profound engagement with tax-related matters. However, the vast number of individual taxpayers, coupled with their diverse needs, results in lower tax compliance compared to corporate taxpayers which are of a structured organization.

Tax authorities should leverage digital development and the enhancement of diverse tax channels to offer convenient and personalized tax-related services to individual taxpayers. This approach aims to address the weaknesses in professional knowledge and tax filing capabilities among individual taxpayers, showcasing the social responsibility and humanistic care of tax authorities in serving taxpayers.

Aiming to “enhance tax compliance and convenience, and to uphold tax fairness and social justice”, the product *Personal Tax Assistant for Individuals* is designed to assist tax authorities from the BRI jurisdictions in better serving individual taxpayers and adapting to the evolving economic and social landscape.



### 3.5 Services of Tax-related Intermediaries

In the current landscape of diversified economic entities, tax-related intermediaries and their personnel can leverage their expertise and skills to assist taxpayers in fulfilling their tax obligations, optimizing tax management, and mitigating tax-related risks. In the context of comprehensively opening up the tax-related intermediary market, the regulatory oversight exercised by tax authorities assumes critical significance. Through specialized services, tax-related intermediaries assist taxpayers in better understanding tax policies, improve compliance with tax laws, and render substantial support for fostering a harmonious tax environment and enhancing the tax governance system.

Aiming to deliver precise and professional services to taxpayers, the product *Guide Tax-related Intermediaries to Practice in Compliance* is designed to assist tax authorities from the BRI jurisdictions in enhancing oversight of tax intermediaries, thereby further promoting their positive impact in tax governance.

# 04

## Part Four

### Taxpayer Service Supervision and Feedback Collection

Efficient service supervision mechanisms and unimpeded feedback collection channels enable the tax authorities to identify and resolve taxpayer service problems timely, thereby strengthening taxpayer's trust and satisfaction levels, which in turn effectively improves tax compliance. Tax authorities can utilize diverse supervision and feedback channels to continuously optimize and refine taxpayer service practices and mechanisms.

This section elaborates on two aspects: taxpayer service supervision and feedback collection with two corresponding products.

#### 4.1 Supervision of Taxpayer Services

According to the World Bank Group's latest B-READY assessment report, transparent service supervision mechanisms, which directly influences market entities' confidence in tax administration, is considered a key indicator in assessing the tax business environment. By establishing diversified supervision channels, refining evaluation system, strengthening result application, and constructing a comprehensive service supervision mechanism to achieve efficient taxpayer service monitoring, we establish a vital safeguard for maintaining the quality of taxpayer services.

The product *Enhance Supervision to Ensure the Professionalism and Impartiality of Taxpayer Services* is designed to introduce methods for realizing efficient taxpayer service supervision and precisely improving the level and quality of taxpayer services.

#### 4.2 Feedback Collection and Response

With the emergence of the digital and green economies, the traditional "unidirectional policy delivery" model becomes inadequate in accurately addressing the actual needs of taxpayers. Feedback collection and response is a crucial step in fostering a positive interaction between tax authorities and taxpayers. It



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also forms an essential integral loop in tax administration. Through a systematic feedback collection and responding mechanism, tax governance will transform from “government-led” to “social co-governance”.

The product *Keep Listening, Keep Improving* is designed to help the BRI jurisdictions collect taxpayers’ feedback and respond accordingly by providing experiences in this field.



# 05

## Part Five Future Prospects

The taxpayer service system is experiencing significant transformations in face of shifts in the global economic landscape and swift development of information technology. Taxpayer services in the future will place greater emphasis on brand development, deepening cross-departmental and international collaborations, extensively adopting digital and intelligent technologies and implementing sustainable and efficient service models to foster an equitable, transparent, and efficient tax environment. This section conducts deep and profound discussions on the above key areas, further promoting the modernization of the tax governance system and governance capabilities.

### 5.1 Brand Building for Taxpayer Services

To meet the demands of globalization and rapid advancement of information technology, promoting brand building for taxpayer services has become a crucial practice to improve tax administration effectiveness and taxpayer service quality. Building a high-quality taxpayer service brand will enhance the social credibility and public image of tax authorities, stimulate internal management innovation, foster a taxpayer-centered service culture, build a harmonious and efficient relation between taxpayers and tax authorities, and eventually promote high-quality development of tax administration.

We plan to roll out a brief report named Brand Building for Taxpayer Services. The report aims to explore and discuss strategic recommendations for the future, focusing on optimizing the service system, enhancing communication mechanism, deepening brand promotion, and cultivating professional personnel.

### 5.2 Implementing Artificial Intelligence in Taxpayer Services

To address new challenges posed by the rapid development of information technology and changes in the global economic landscape, the application of artificial intelligence in taxpayer service has become a crucial initiative for improving tax management efficiency and service quality. This initiative not only addresses the increasing demand of taxpayers for convenience and efficiency but also serves as a crucial method to optimize tax administration processes and enhance data processing capabilities. In addition,



by using advanced technologies such as “big data” and “cloud computing”, tax authorities can anticipate and respond to market changes better, thus support economic decision-making, and support the healthy development of both economy and society.

We plan to roll out a brief report named *To Utilize Artificial Intelligence in Taxpayer Services* which aims to explore and discuss the application of artificial intelligence in taxpayer services during the transformation process, including data privacy protection, promoting interdepartmental collaboration to establish a unified appropriate data sharing mechanism, and deeply integrating emerging technologies to expand application scenarios.

### 5.3 Targeted Taxpayer Services

With the growing complexity of economic activities and diversification of taxpayer needs, implementing targeted taxpayer services has become an essential choice for improving tax administration efficiency and service quality. Targeted taxpayer services aim to provide customized solutions by precisely identifying individual needs, thereby enhancing service pertinence to maximize the efficiency of resource utilization. Implementing targeted taxpayer services not only contributes to building a harmonious tax environment but also provides a solid foundation for the modernization of tax administration.

We plan to publish a brief report named *Targeted Taxpayer Services*. The report aims to explore and discuss a precise and efficient service system for the future, based on the “taxpayer-centered” concept. It covers various aspects such as optimizing online service platforms, building offline service centers, data-driven decision-making, enhancing service quality, and streamlining tax procedures.

### 5.4 Sustainable and Efficient Taxpayer Services

The main purpose of green and efficient taxpayer services is to reduce energy consumption and environmental pollution while enhancing service efficiency through process optimization, minimizing paper usage, and promoting electronic service methods. Through digital transformation, once a paperless office is realized, it can not only help protect the environment but also increase the speed of data processing, enhancing the efficiency and service quality of the tax department. Implementing sustainable and efficient taxpayer service strategies not only facilitates the achievement of energy-saving and emission-reduction goals but also contributes to the sustainable development of the economy and the society.

We plan to publish a brief report named *Sustainable and Efficient Taxpayer Services*. The report aims to explore specific pathways to achieve the goal by analyzing global trends, challenges, opportunities, and case studies.



## Annex 2-2

# Structure of the BRITACOM Product Portfolio of Taxpayer Service (Draft)

Topics	Subtopics		Products
Taxpayer Service Philosophy and Safeguards	Service Philosophy		1. The Cornerstone of Building a Harmonious Tax Environment: Taxpayer Service Philosophy and Safeguards
	Legal Safeguard		
	Organizational Safeguard		
	Other Safeguards		
Basic Taxpayer Services	Building Compliance Together	Tax-Related Enquiries	2. Easy Tax Inquiry: Multiple Ways to Access Taxpayer Service Right at Your Fingertips
		Publicity and Guidance	3. Help Understand Taxes: Precise and Diverse Tax Information Delivery
	Enhancing Accessibility of Services	Overall Taxpayer Service	4. Integration and Interconnection: Creating a New Model for Convenient Taxpayer Services Online and Offline
		Interdepartmental Collaboration	5. Interdepartmental Collaboration, Enjoy New Experience of High Efficiency in Tax Filing
	Safeguarding Rights and Interests	Institutional Guarantee	6. Institutional Guarantees for Taxpayer's Rights and Interests
		Dispute Resolution	7. Highly Efficient Strategies and Practices for Resolving Tax Disputes
Personalized Taxpayer Services	Services for Large Enterprises		8. Making the Elephant Dance: Taxpayer Service Strategies for Large Enterprises
	Services for Small and Medium-Sized Enterprises		9. Accompanying Entrepreneurs: Nurturing Growth with Premium Services
	Services for Cross-Border Enterprises		10. Precision Guidance for Cross-Border Enterprise Compliance
	Services for Individuals		11. Personal Tax Assistant for Individuals
	Services of Tax-Related Intermediaries		12. Guide Tax-Related Intermediaries to Practice in Compliance
Taxpayer Service Supervision and Feedback Collection	Supervision of Taxpayer Services		13. Enhance Supervision to Ensure the Professionalism and Impartiality of Taxpayer Services
	Feedback Collection and Response		14. Keep Listening, Keep Improving
Future Prospects	Brand Building for Taxpayer Services		Brief Report 1: Brand Building for Taxpayer Services
	Implementing Artificial Intelligence in Taxpayer Services		Brief Report 2: To Utilize Artificial Intelligence in Taxpayer Services
	Targeted Taxpayer Services		Brief Report 3: Targeted Taxpayer Services
	Sustainable and Efficient Taxpayer Services		Brief Report 4: Sustainable and Efficient Taxpayer Services



**BRITACOM Secretariat**