



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Master Plan Informationization of Tax Collection and Management - China Practice

Name:XU Jianan

Jurisdiction:The Planning and Design Division
Tax and Information Technology Administration Department
State Taxation Administration of China



Context

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

World

A new round of technological and industrial transformations



China

Digital Government Construction Guidelines

Chinese Tax Authorities

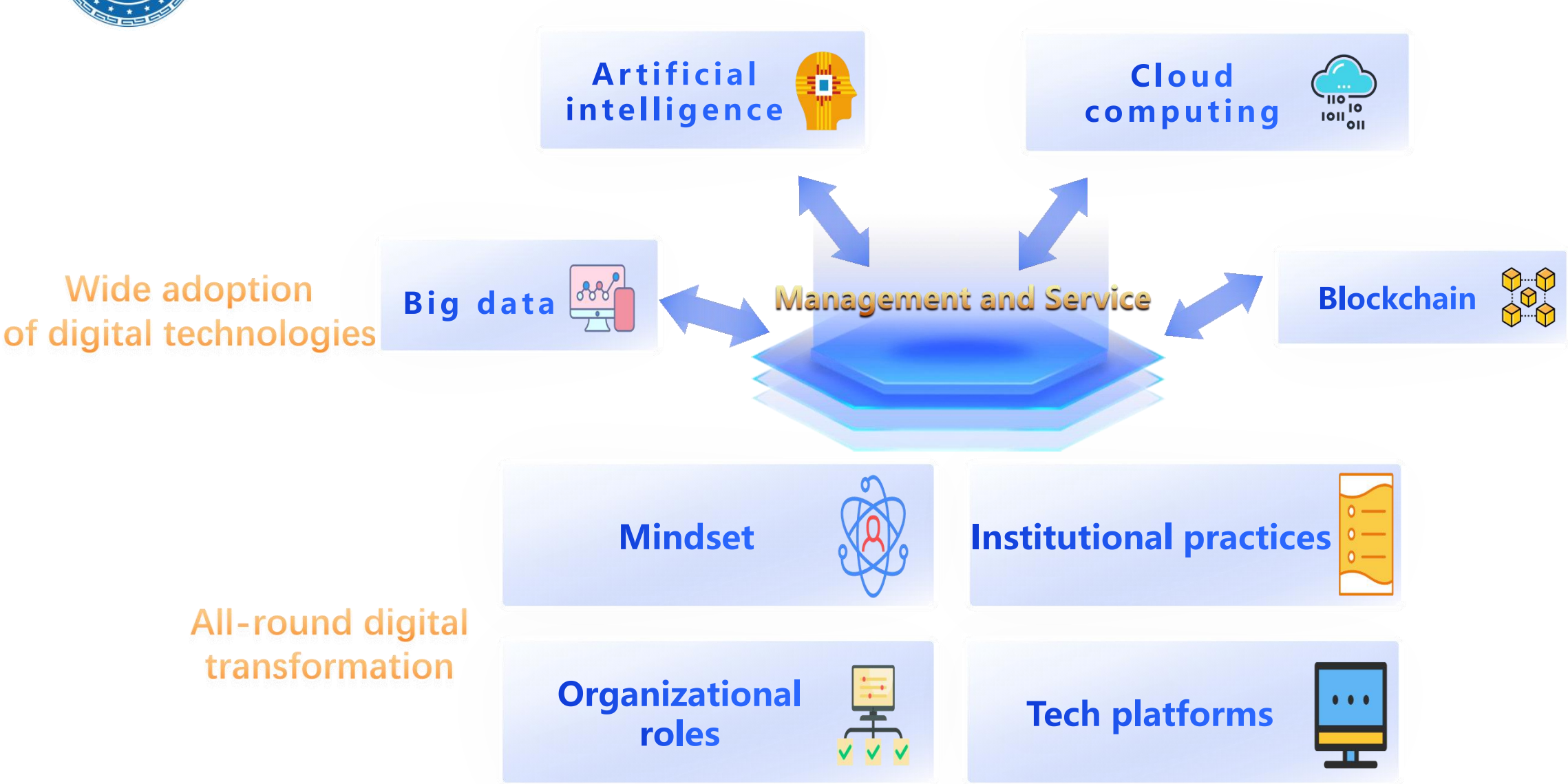
- Digital upgrading
- Intelligent transformation
- Building smart taxation
 - Comprehensively functional
 - Secure
 - Efficient





Way out

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Smart Taxation





Contexts

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



For tax heads

More scientific decisions



For tax officials

More efficient administration



For taxpayers

More convenient services



For national governance

Better serving
national governance



Contexts

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



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For Tax Heads: An Intelligent Management System For Tax Administration and Leading the Team

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Challenges



How to administer tax revenue more precisely



How to build a professional team more scientifically

Solutions



Real-time monitoring of tax sources



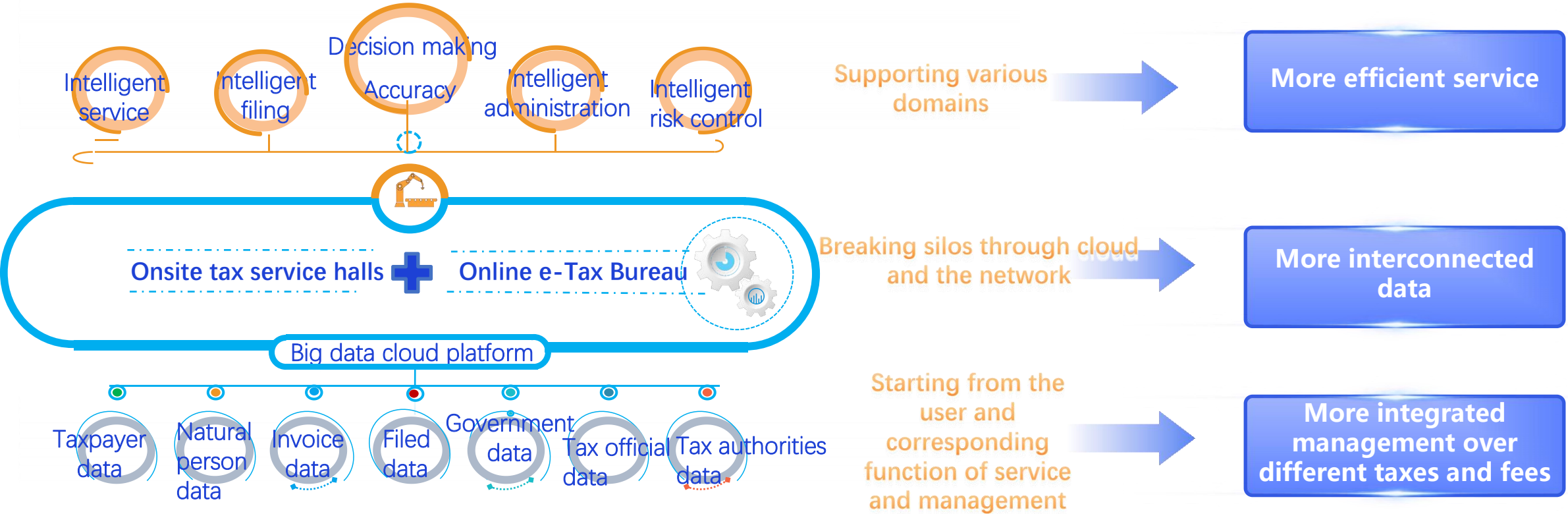
Intelligent internal control and training

An Intelligent Tax Source and Personnel Management System



Way out

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



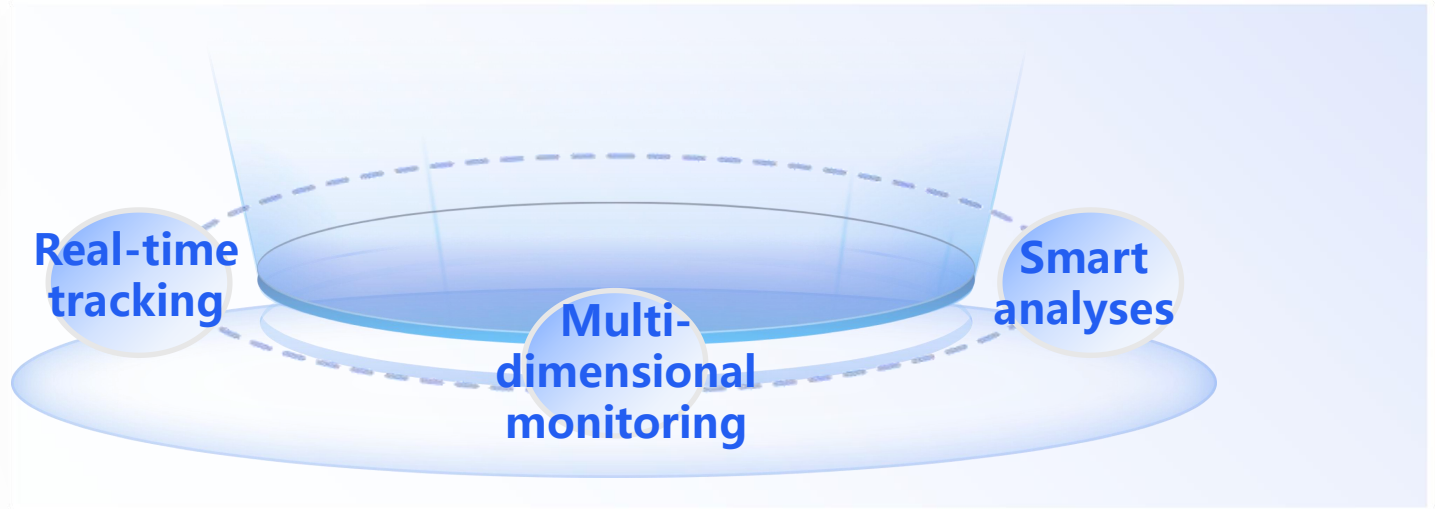


For Tax Heads: An Intelligent Management System For Tax Administration and Leading the Team

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Real-Time Monitoring of Tax Sources

Enhancing revenue quality and efficiency



Smart tools

Supporting decision making and management



For Tax Heads: An Intelligent Management System For Tax Administration and Leading the Team

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

	Business segment	Inspection segment	HR segment	Performance segment	Dedicated supervisory segment	Leadership
Provincial authorities						
Municipal authorities						
County-level authorities	Operational notification					
Branches	Section (office) Head urging					

Intelligent Internal Control and Training

Refining enforcement and human resources





For Tax Heads: An Intelligent Management System For Tax Administration and Team Building

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Real-Time Monitoring of Tax Sources



Intelligent Internal Control and Training

Refining enforcement and human resources



LearnForTax

- **Learning at your fingertips**
- **Helping career planning**
- **Helping realize intrinsic value**



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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Challenges



Taxpayers need more convenient, targeted and personalized services

Key



A taxpayer-centered reform philosophy

How



A secure and unique digital identity



Fully digitalized electronic invoices



Making tax policies seek taxpayers out



An intelligence-driven and scenario-based e-Tax Bureau



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Digital identity



A secure and unique digital identity

Seamless cross-system interaction and behavioral traceability



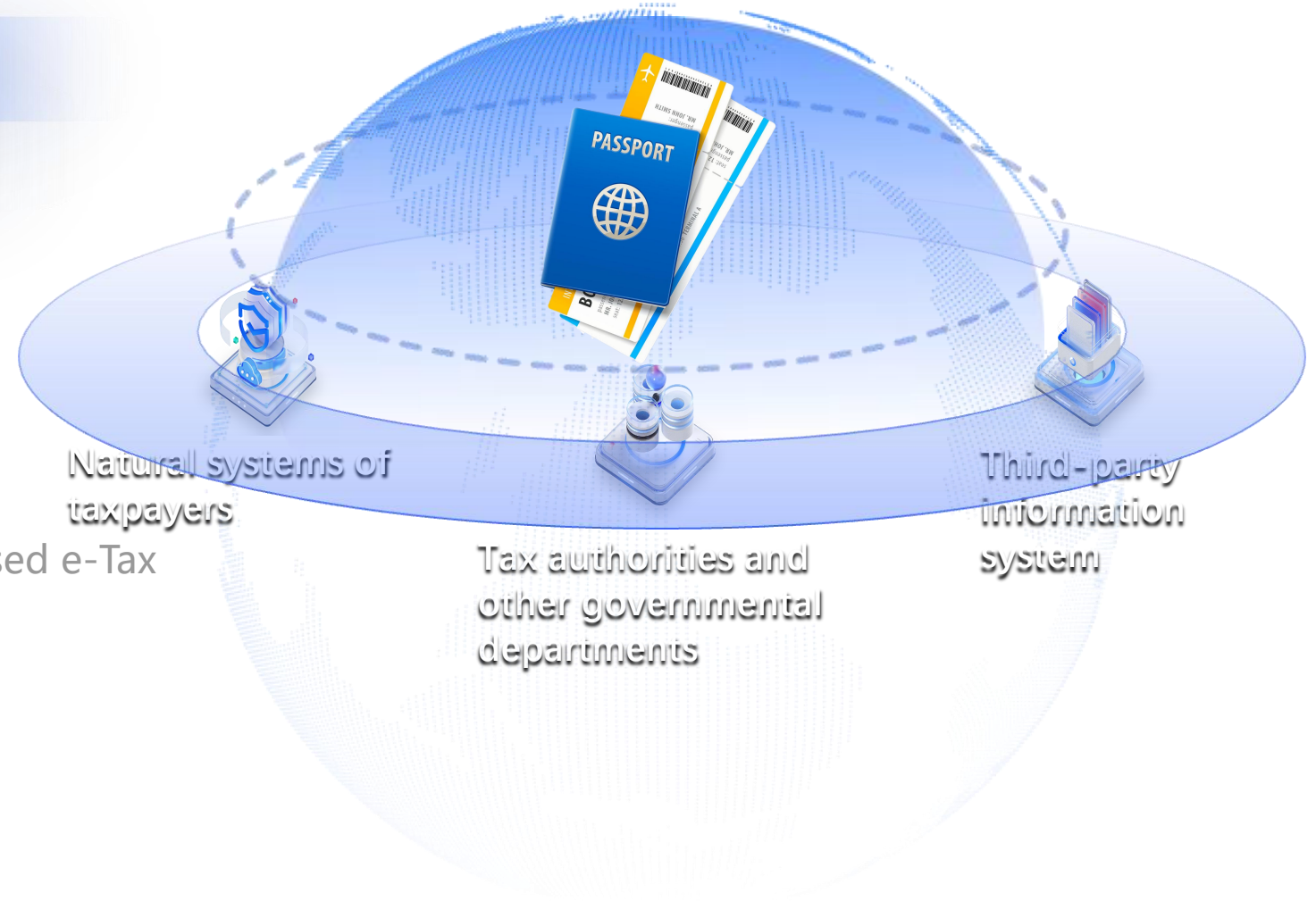
Fully digitalized electronic invoices



Making tax policies seek taxpayers out



An intelligence-driven and scenario-based e-Tax Bureau





For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

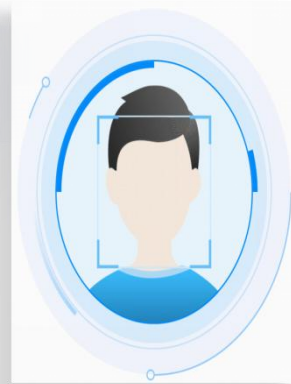
A secure and unique digital identity

Seamless cross-system interaction and behavioral traceability

Fully digitalized electronic invoices

Making tax policies seek taxpayers out

An intelligence-driven and scenario-based e-Tax Bureau



- **Nationwide uniform**
- **Lifelong unique**
- **Real-person authentication**

Security means

Identity granting

Identity verification

Addressing issues

Identity theft

Account confusion

Verification methods

Collaborative signatures

Facial recognition

Digital certificate

Service users

Taxpayers in their hundreds of millions

Tax officials in their hundreds of thousands

Granting users with a nationwide uniform, lifelong unique digital identity

Taxation Penetrating Access Identity (TPASS ID)



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



A secure and unique digital identity

Seamless cross-system interaction and behavioral traceability



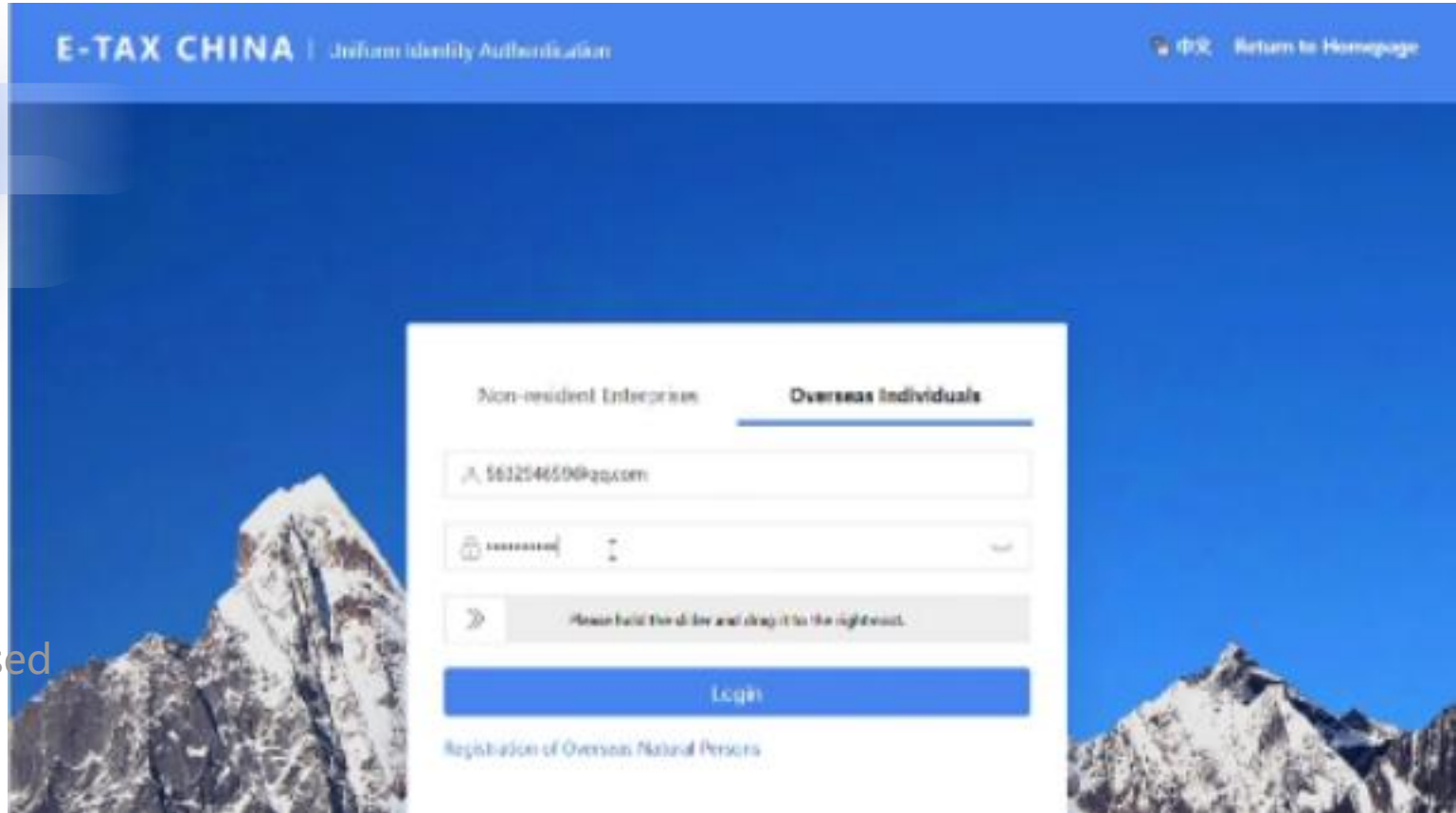
Fully digitalized electronic invoices



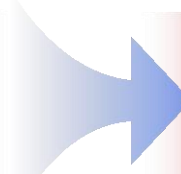
Making tax policies seek taxpayers out



An intelligence-driven and scenario-based e-Tax Bureau



Trusted tax identity management platform



China's national e-government platform



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



A secure and unique digital identity

Seamless cross-system interaction and behavioral traceability



Fully digitalized electronic invoices



Making tax policies seek taxpayers out



An intelligence-driven and scenario-based e-Tax Bureau

Enhanced privacy protection



Authorizing



identity management

Providing a list of information items collected

Taxpayers

Enhanced privacy protection

统一身份管理平台

● 风险模型管理

新增

序号	名称	状态	等级	适用
11	税务人非常用地区	启用	黄	税务人
12	税务人非常用时间段	启用	黄	税务人
13	税务人非常用账号	启用	黄	税务人
14	税务人异地扫码登录	启用	橙	税务人
15	税务人敏感地区登录	启用	红	税务人
16	税务人多次认证失败	启用	橙	税务人
17	mgdq	启用	绿	税务人
18	税务人非常用ip	启用	蓝	税务人
19	1	启用	橙	纳税人
20	11	禁用	蓝	税务人

共 21 条 10条/页 < 1 2 3 > 前往 2 页

Yellow alert

Red alert

Blue alert



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



A secure and unique digital identity



Fully digitalized electronic invoices

Reducing costs and increasing efficiency for taxpayers



Making tax policies seek taxpayers out

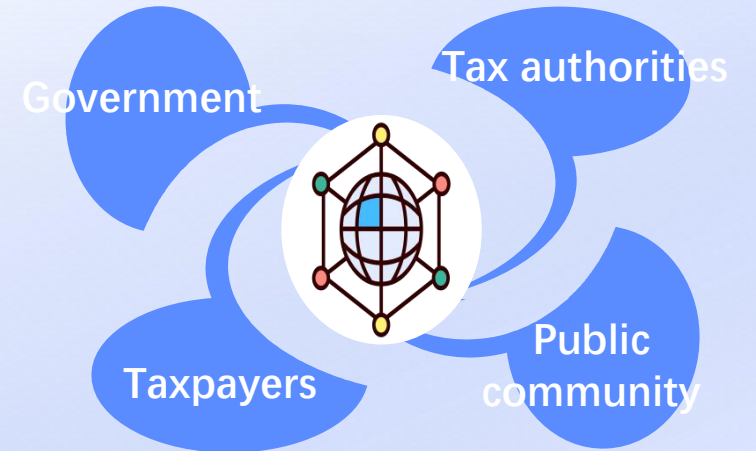


An intelligence-driven and scenario-based e-Tax Bureau

Significance of invoices



Foundation of VAT system



Pillars to improve taxpayer services



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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



A secure and unique digital identity



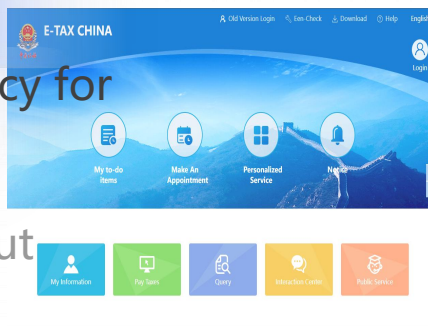
Fully digitalized electronic invoices
Reducing costs and increasing efficiency for taxpayers



Making tax policies seek taxpayers out

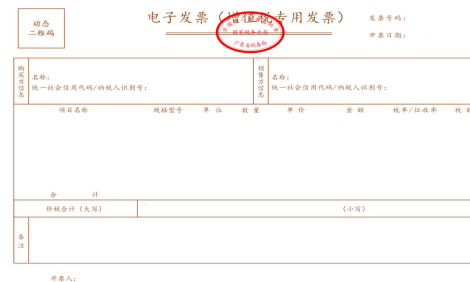


An intelligence-driven and scenario-based e-Tax Bureau



Real-time issuance and delivery

Fully Digitalized Electronic Invoices



Comprehensively collecting invoice data



Targeted and efficient risk control

Inconvenient to issue and mail



Hard to collect data



Risks of invoice fraud



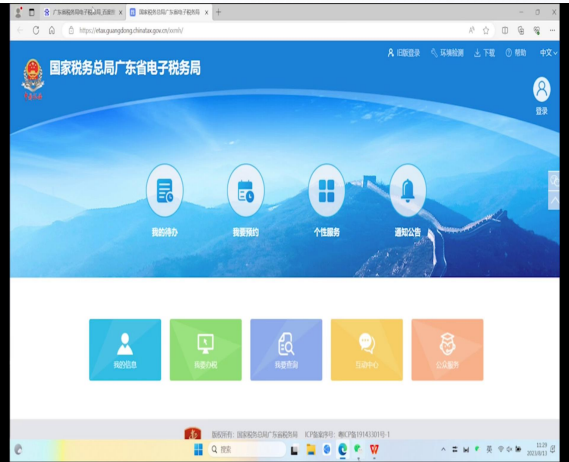
Paper-based invoices



For Taxpayers: A Tech-Empowered Seamless Experience


BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

1. Real-time issuance and delivery




The screenshot shows the homepage of the National Tax Administration of China's Guangdong Electronic Tax Service Bureau. The page features a blue header with the title '国家税务总局广东省电子税务局' and a navigation menu. Below the header, there are several service icons: '我的评价' (My Evaluation), '我要报税' (I Want to Report Taxes), '个性服务' (Personalized Services), and '通知公告' (Announcements). At the bottom, there are five colored buttons: '用户中心' (User Center), '我要开票' (I Want to Issue Invoices), '我要办税' (I Want to Handle Tax Matters), '我要咨询' (I Want to Consult), and '我要投诉' (I Want to Complain).

Invoicing upon login



The screenshot shows a confirmation page with a large green checkmark and the text '开票成功' (Invoice Issued Successfully). Below the checkmark, there is a message: '您的电子发票已经成功开具' (Your electronic invoice has been successfully issued). The page also displays some technical details and a QR code.

Successfully issued



The illustration shows a computer monitor on a desk, displaying a document with a QR code and other information. The background is a light blue gradient with some abstract patterns.

Automatically transmitted to recipient



For Taxpayers: A Tech-Empowered Seamless Experience

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2. Comprehensively collecting invoice data

电子发票(普通发票) 发票号码: 23442000000059933934 开票日期: 2023年09月21日

QR Code

Buyer info

Seller info

项目名称	规格型号	单位	数量	单价	金额	税率/征收率	税额
*餐饮服务*餐费			1	871.7	871.70	6%	52.30

Price and tax

合计: ¥871.70 ¥924.00

价税合计(大写) 玖佰贰拾肆圆整 (小写) ¥924.00

开票人: 林伟吟

Comprehensively collecting transaction data

开票业务 当前月份: 2022年7月

Invoice issuance service

可用授信额度 (元)	当前可用纸票数量 (张)	蓝字发票开具金额 (元)	红字发票开具金额 (元)
6,998,141.48 <input type="button" value="去调整"/>	182	46,820.20	27,655.17
总授信额度: 7,500,000.00元	已开具: 10张	蓝字发票累计税额: 3,409.81元	红字发票累计税额: 1,699.92元
-	-	蓝字发票数量: 19张	红字发票数量: 3张

Invoice use service

用票业务

当前可选增值税金额 (元)	已确认增值税金额 (元)	取得异常凭证数量 (张)	取得异常凭证金额合计 (元)
205,297.43 <input type="button" value="去勾选"/>	0.00	0 <input type="button" value="去查看"/>	0.00
增值税税额: 22,256.30元	增值税税额: 0.00元	-	异常凭证税额: 0.00元
抵扣凭证数量: 95张	抵扣凭证数量: 0张	-	-

Risk warning

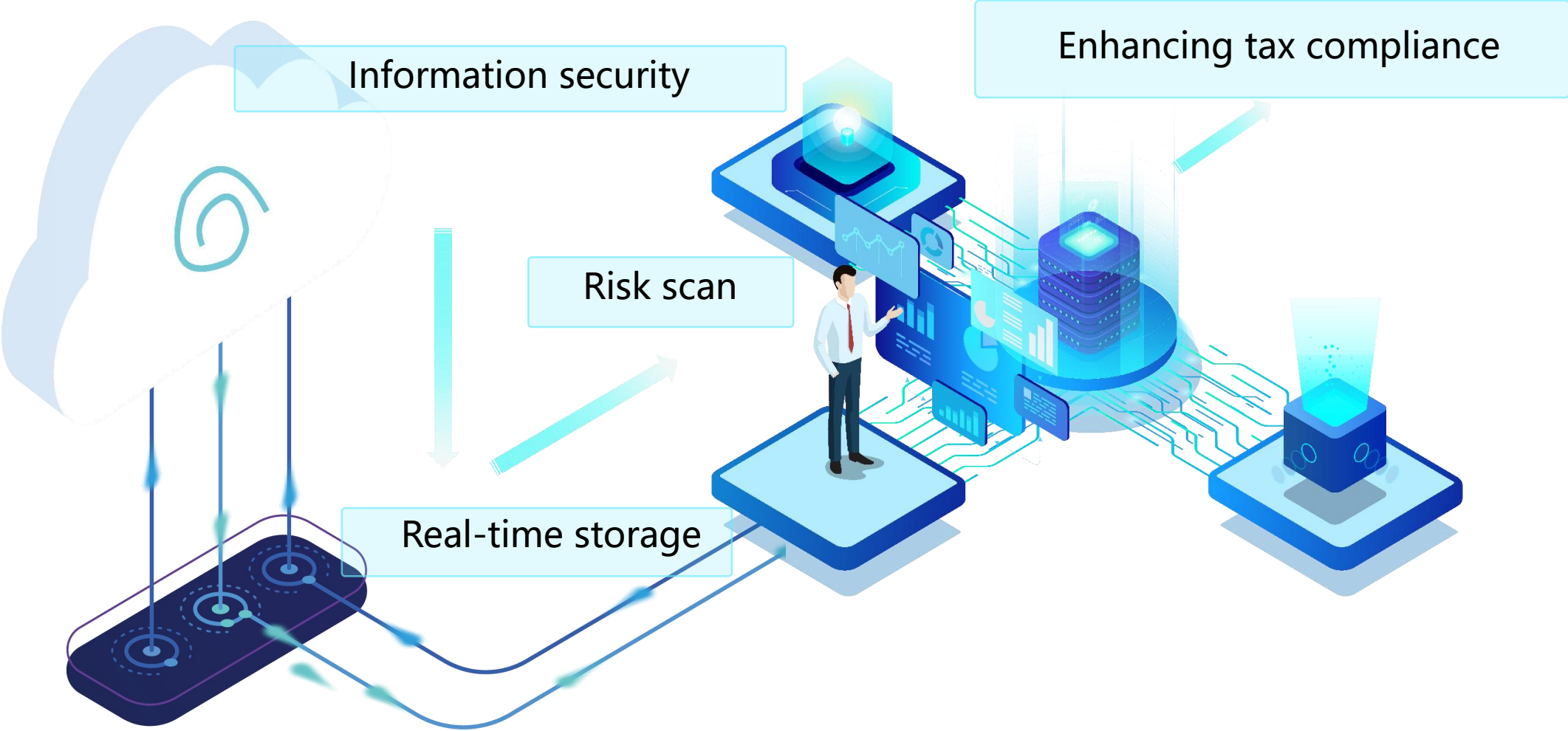
Automatic info sorting and archiving for enhanced visibility of business flow



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

3.Targeted risk control





For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

In reference to *Tax Administration 3.0*

LeQi Direct Connection Model



Use raw data as much instead of processed data

Tax rules embedded into systems
Data mutually shared

Reducing compliance burden

Ensuring tax compliance

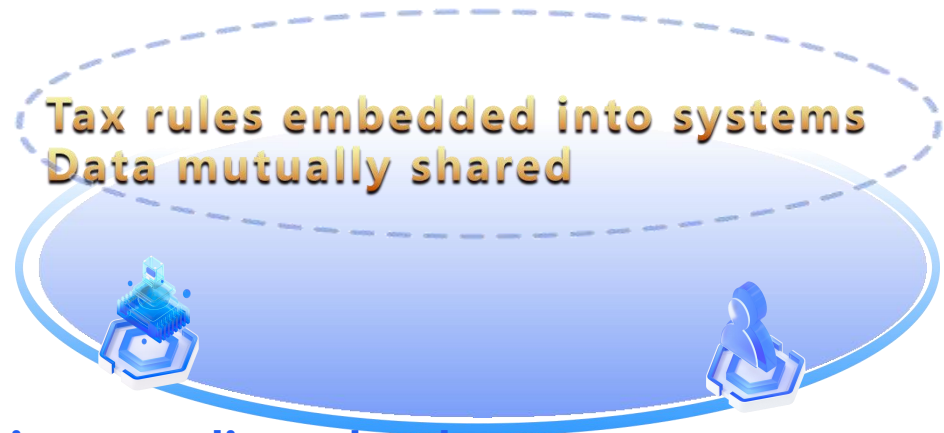


For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

LeQi Direct Connection Model

Tax rules embedded into systems
Data mutually shared



Reducing compliance burden

Facilitating timely administration
Ensuring tax compliance



LeQi Direct Connection Platform

Set up tax rules as standard services



Natural systems of enterprises

Their accounting, cashiering, purchases, sales, and other operations can automatically run under the tax rules

Companies can choose the services they need and integrate them into their systems



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Effects: noticeable reduction in costs, e.g. invoices

Easier and nimbler to use invoices

Accurate and authentic invoice data

Transactions automatically triggering invoicing

issuing

bookkeeping

delivering

archiving

**Connecting before filing:
a more seamless
experience of taxpayers**

System of the Buyer

System of the Seller

Tax information system



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



A secure and unique digital identity



Fully digitalized electronic invoices

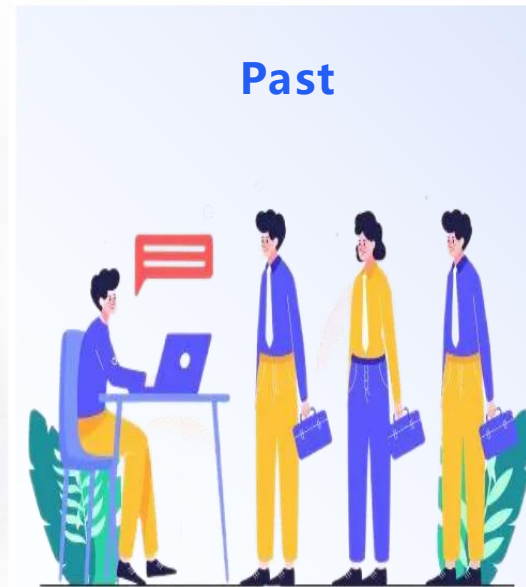


Making tax policies seek taxpayers out

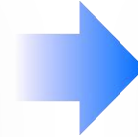
Facilitating tax compliance and increasing sense of gain for taxpayers



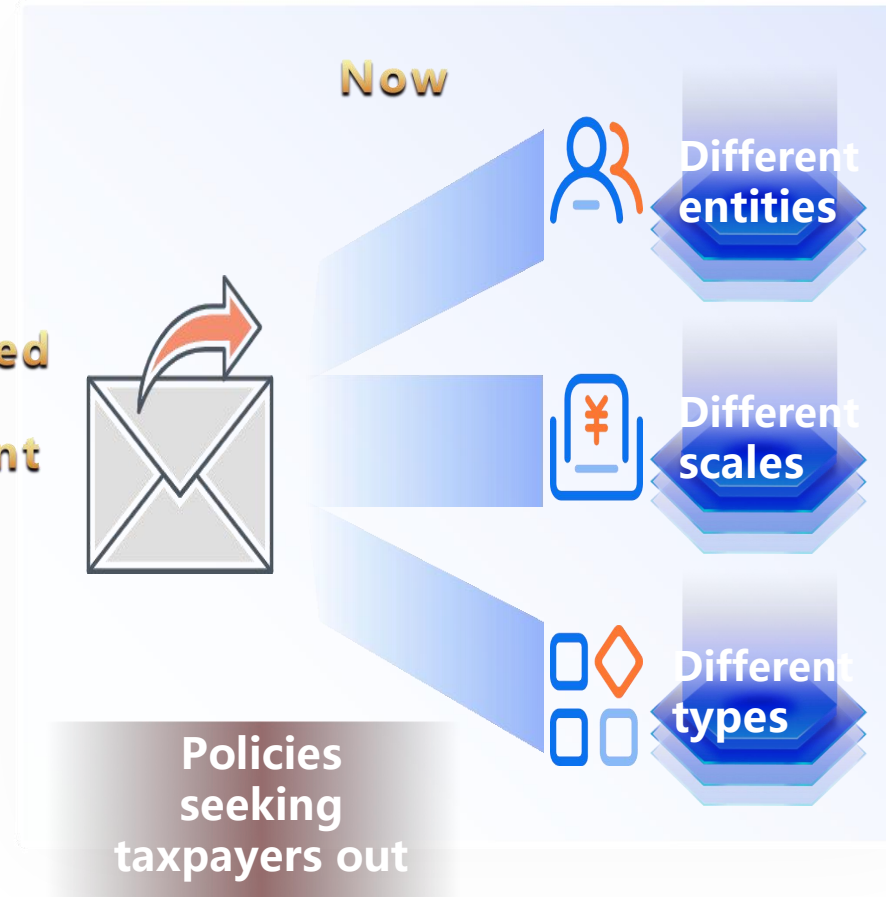
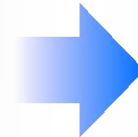
An intelligence-driven and scenario-based e-Tax Bureau



Taxpayers seeking for policies



targeted and efficient



Policies seeking taxpayers out



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Past: multiple visits to different windows



A secure and unique digital identity



Fully digitalized electronic invoices



Making tax policies seek taxpayers out



An intelligence-driven and scenario-based e-Tax Bureau

Forging intelligent service experience

“medical specialist”



regions



procedures



departments



processes



tax types



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Past: multiple visits to different windows

Now: Tax office actively reaching out to help taxpayers

“medical specialist”



regions

procedures

departments

processes

tax types

“general practitioner”



Done in one go

Intelligent need-sensing

Efficient packaged handling





For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Filing online



Automatically calculate taxes

1. Single-profile-based tax information collection for natural persons nationwide
2. Taxpayers opting for prepopulating service
3. Confirming prepopulated data

Automatic gathering

Automatic calculating

One-click confirmation



4. Taxpayers initiating tax refunding
5. Intelligence-based refunds review
6. Refunds received

One-click refunding

Taxpayers seeking for data

Data seeking taxpayers out

APP of personal income taxes allows at most **hundreds of thousands** of taxpayers to use at the same time,



and by now helps **hundreds of millions** taxpayers finish annual taxation reconciliation.



For Taxpayers: A Tech-Empowered Seamless Experience

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

New e-Tax Bureau

Digitalized

Intelligence

Scenario-based

- **Scenario 1.
Consolidated
Associated Filing**
- **Scenario 2.
Bilingual Services for
Cross-Border
Taxpayers**





Contexts

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



For tax heads

More scientific decisions



For tax officials

More efficient administration



For taxpayers

More convenient services



For national
governance

Better serving
national governance



For Tax Officials: Data-Equipped for Better Delivery

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Challenges



Increased number
of taxpayers



Rapid developments in new
economy, business and models

Key

Better harnessing data

Empowered by
digital tech

China's practice



One-stop tax file for one taxpayer

Panoramic grasp of taxpayer information



Symmetrical joint management

Facilitating tax cooperation and compliance



For Tax Officials: Data-Equipped for Better Delivery

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



One-stop tax file for one taxpayer

Panoramic grasp of taxpayer information



Symmetrical joint management

国家税务总局

纳税人名称: 中国电子信息产业集团有限公司 | 纳税人识别号: 91110000100010249W | 集团所有制类型: 国有企业

Group profile

截止2023-10-10本年累计: 集团税收收入2,330.95亿元 | 集团开具发票份数2,316.84万份 | 集团开具发票金额60,008.76亿元

Tax and fee payments

集团简介: 中国电子信息产业集团有限公司集团公司成立于1993-12-01, 集团类型新业态平台企业, 注册资本184.82亿元, 集团所属行业为企业... 集团企业2022年缴纳税收收入75.54亿元, 同比下降16.08%。

集团类型: 新业态平台企业 | 总部所在地: 北京 | 集团企业总数: 506 | 成员企业分布省份数量: 29 | 2022年集团总资产: 4,216.21亿元

集团名称: 中国电子信息产业集团有限公司 | 主管税务机关: 北京市海淀区税务局第二税务所 | 成员企业数: 506 | 成员企业涉及行业数量: 16 | 2022年集团营业收入: 1,517.22亿元

统一社会信用代码: 91110000100010249W | 注册资金: 18,482,251,996.64元 | 成员企业层级: 7 | 成立日期: 1993-12-01

法定代表人: 曾毅 | 登记注册类型: 国有独资公司

近3年税费情况

2022年2季度: 税费收入: 170996.33万元 | 税费收入增长率: -53.67%

Invoice information

序号	指标名称	发票金额(万元)	发票份数(份)
1	集团开具总情况	17,080,939.99	664,192
2	集团接收总情况	5,639,479.13	172,550
3	集团开具专用发票情况	11,499,177.85	378,124
4	集团接收专用发票情况	1,669,108.88	162,811
5	集团开具普通发票情况	3,517,762.56	286,068
7	成员间开具总情况		
8	成员间开具专用发票情况	1,647,365.54	36,761
9	成员间开具普通发票情况	86,755.75	3,987



For Tax Officials: Data-Equipped for Better Delivery

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

集团一户式查询 (全国)

集团总部 / 成员企业 (根据输入的关键词, 查询集团或成员企业关键词的集团)

中国电子

为您找到符合条件的纳税人4个



国家开发投资集团有限公司

正常

含关键词的成员企业

社会信用代码: 91110000100017843K

集团类型: 央企集团

成员企业数量: 570

集团主行业: 金融业

纳税人识别号: 91110000100017843K

主管税务机关: 北京市西城区税务局第五税务所

成员企业层级: 五级企业

登记注册类型: 国有独资公司

法定代表人: 何刚峰

总部所在地: 北京北京市西城区

注册资金: 3,380,000万

成立日期: 1995-05-14



中国电子信息产业集团有限公司

正常

社会信用代码: 91110000100010249W

集团类型: 央企集团

成员企业数量: 508

集团主行业: 制造业

纳税人识别号: 91110000100010249W

主管税务机关: 北京市海淀区税务局第二税务所

成员企业层级: 七级企业

登记注册类型: 国有独资公司

法定代表人: 曾毅

总部所在地: 北京北京市海淀区

注册资金: 1,848,225.2万

成立日期: 1993-12-01



武汉光谷联合集团有限公司

正常

含关键词的成员企业

社会信用代码: 91420100722739130Y

集团类型: 千户集团

成员企业数量: 100

集团主行业: 房地产业

纳税人识别号: 91420100722739130Y

主管税务机关: 武汉市洪山区税务局第二税务所

成员企业层级: 四级企业

登记注册类型: 外资企业

法定代表人: 黄立平

总部所在地: 湖北武汉市洪山区

注册资金: 200,000万

成立日期: 2000-08-17

中国电子科技集团有限公司

正常

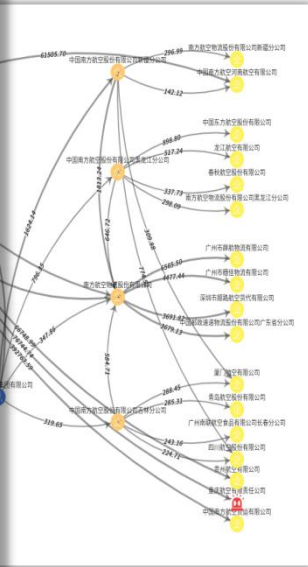
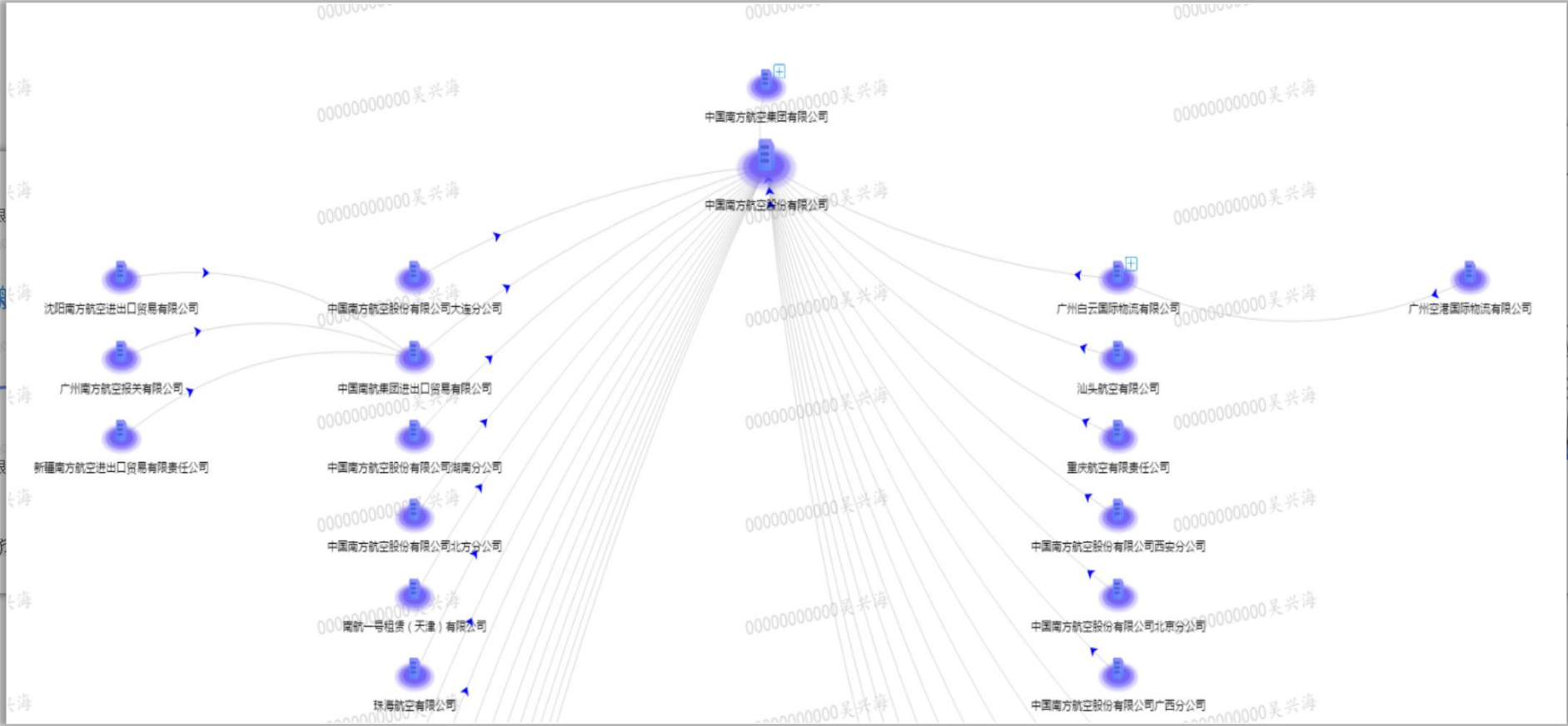
Group overview, distribution, etc. can be selected

Information Display



For Tax Officials: Data-Equipped for Better Delivery

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

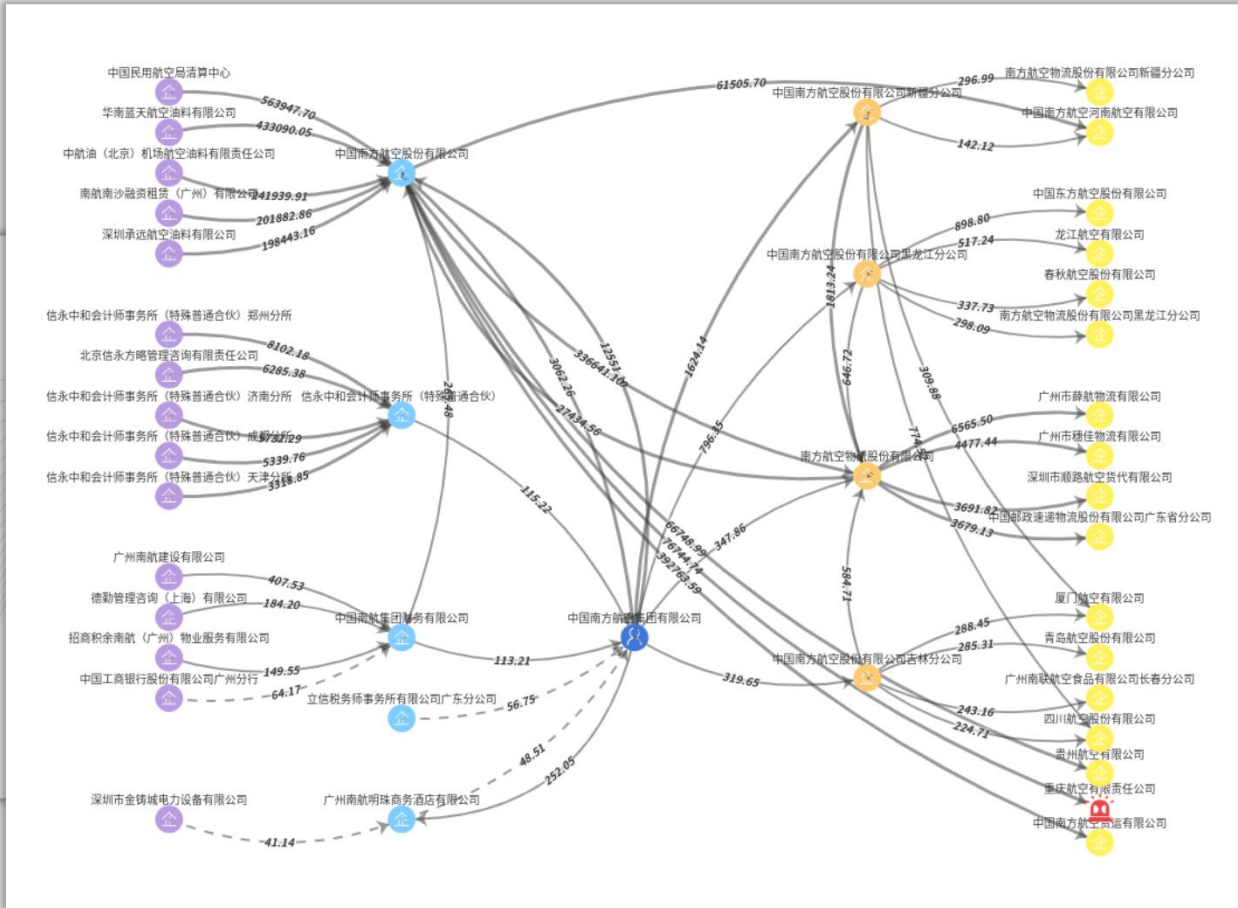
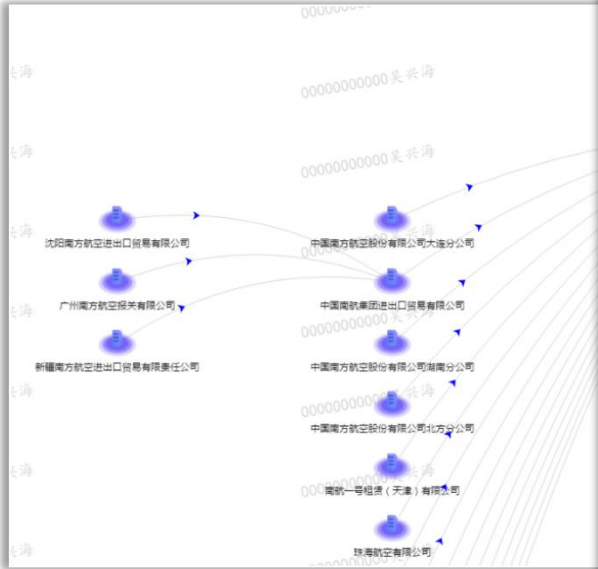


Company genealogy



For Tax Officials: Data-Equipped for Better Delivery

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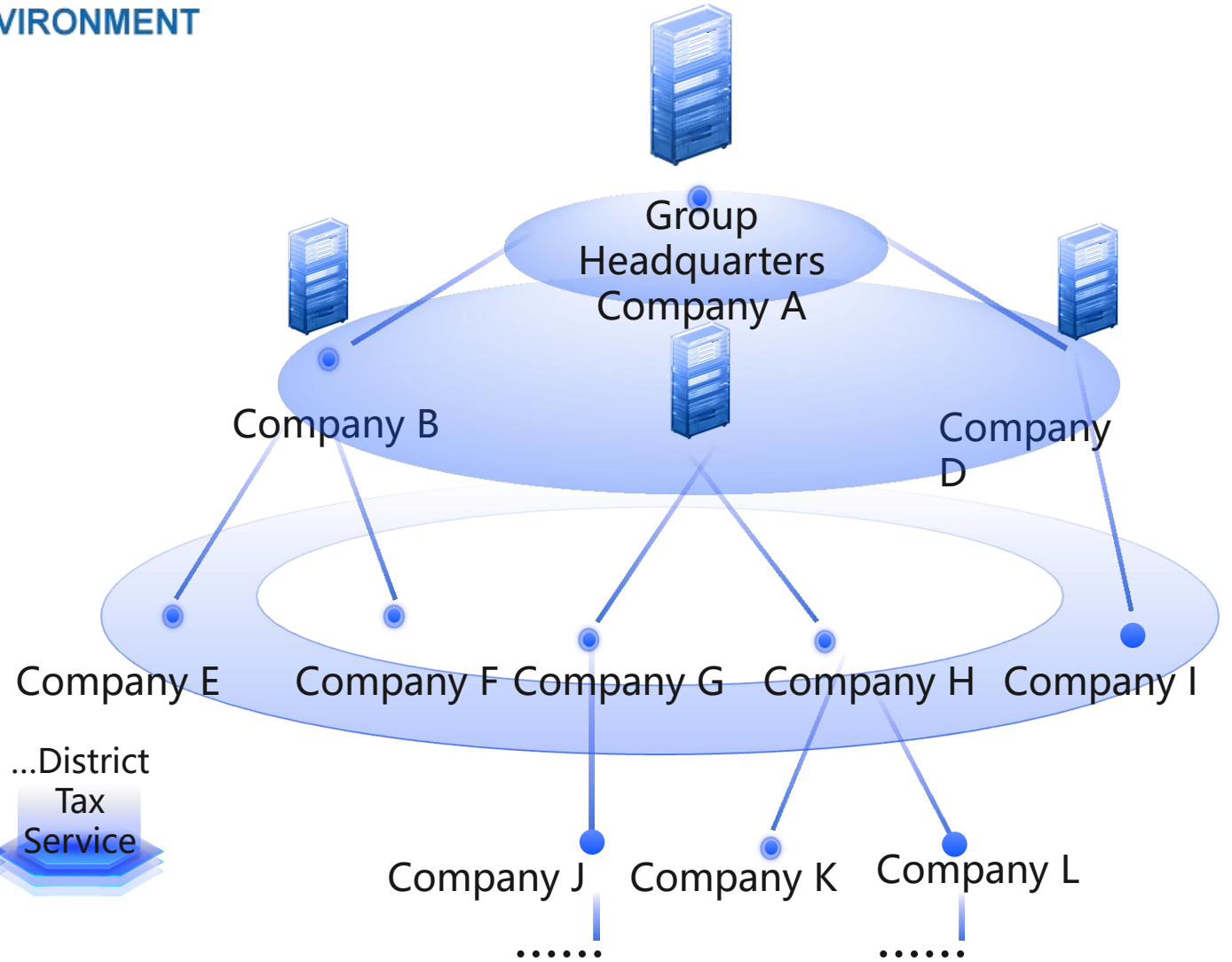
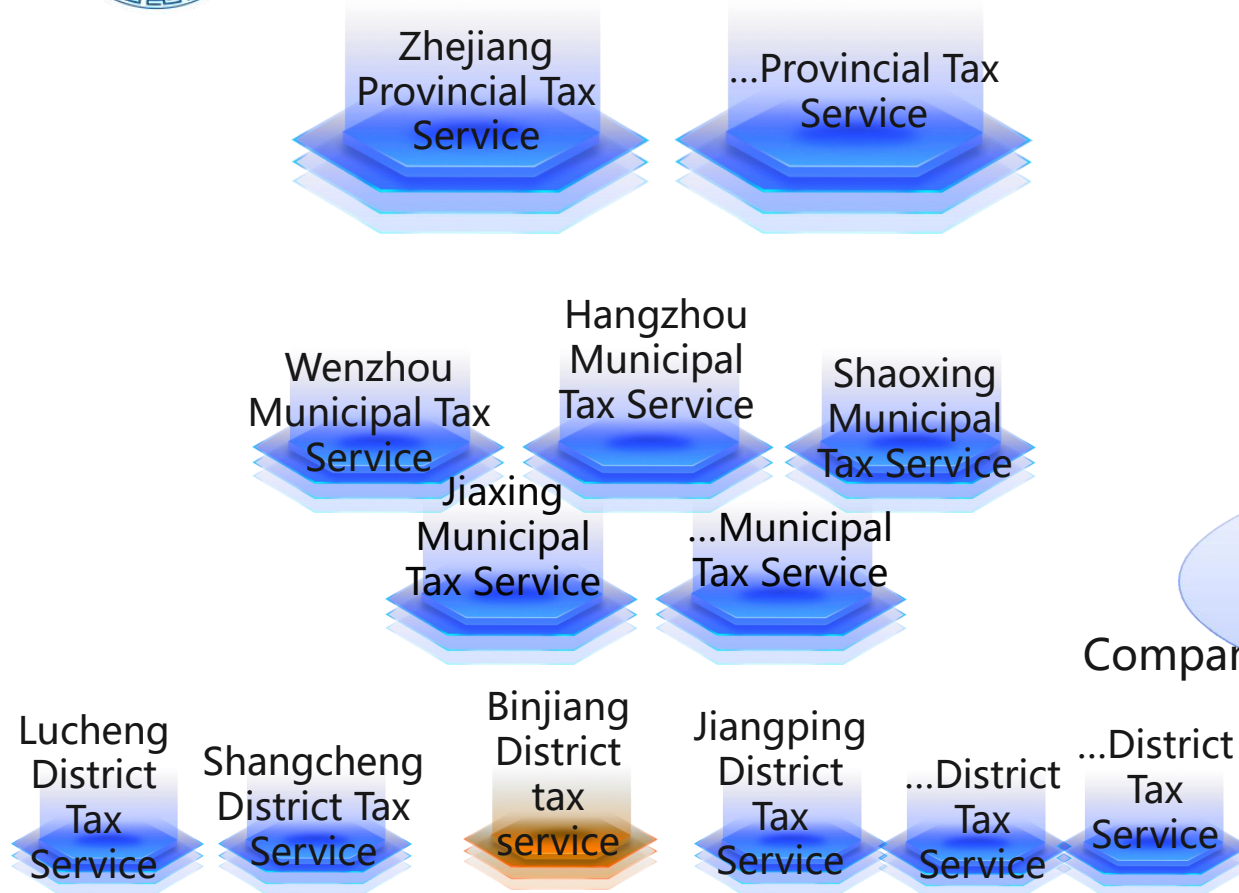


Business chain



For Tax Officials: Data-Equipped for Better Delivery

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT





Contexts

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



For tax heads

More scientific decisions



For tax officials

More efficient administration



For taxpayers

More convenient services



For national
governance

Better serving
national governance



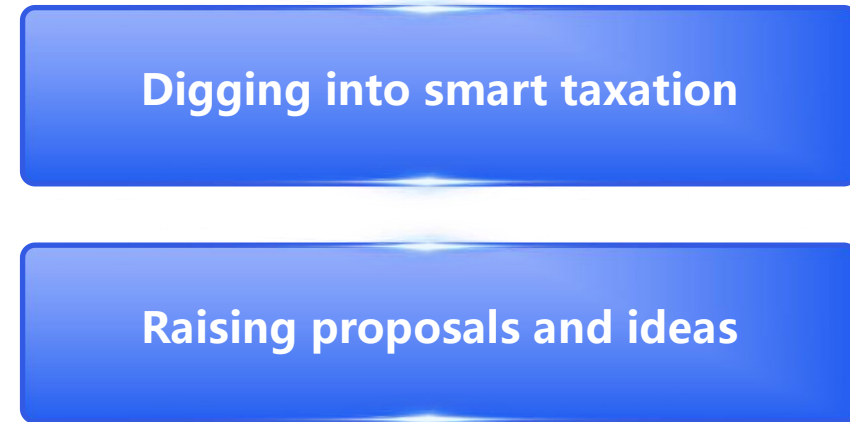
Serving National Governance: Amplifying the Role of Taxation in Decision-making and Development-facilitating

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Relation between taxation and national governance



China's practice



Proposing to add a descriptor of "serving national governance" into the Digital Transformation Maturity Model of FTA



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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Informing macro decision-making

Enhancing capacity for economic prediction and social management



Analyzing development landscape of cities



Harnessing the power of taxation

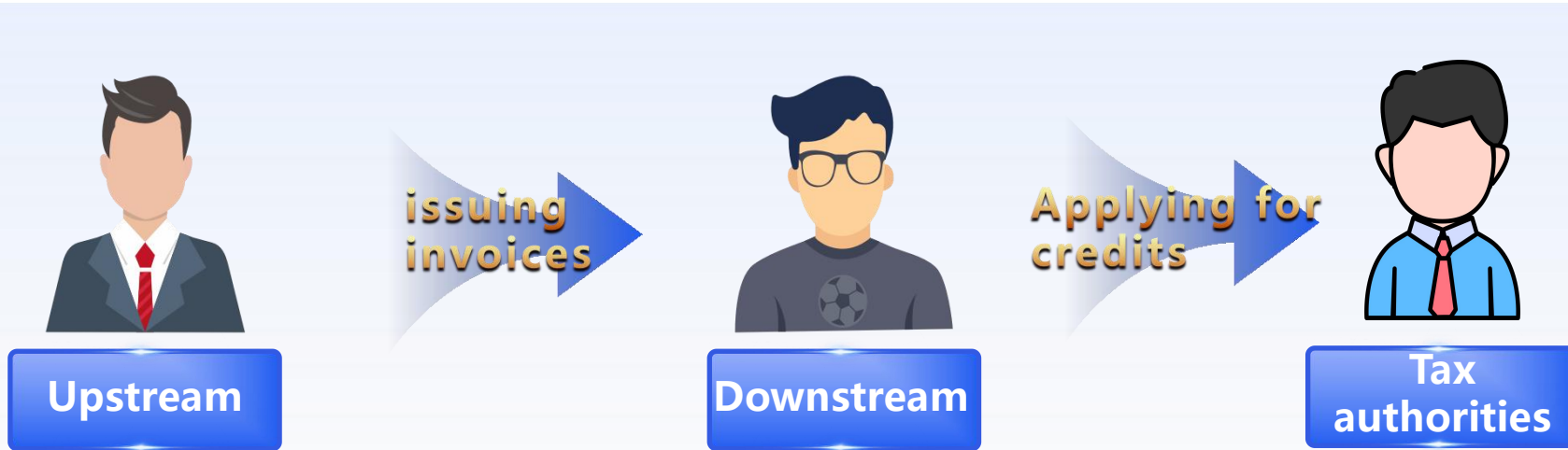




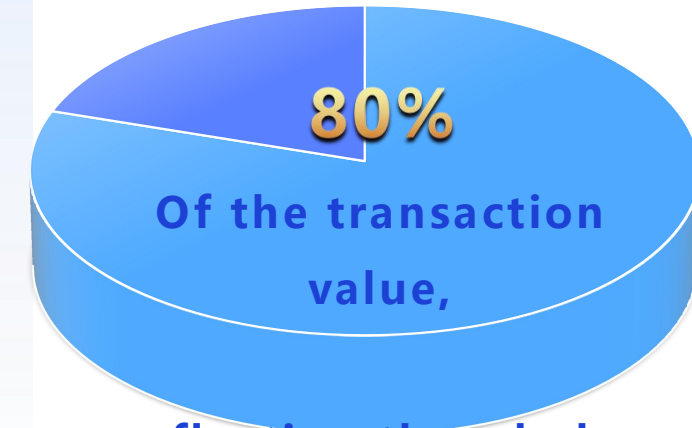
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VAT and invoice management regime in China



VAT invoiced amount covers



Of the transaction value, reflecting the whole picture of economic activities



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Informing macro decision-making



Analyzing development landscape of cities

Boosting regional strategic development



Harnessing the power of taxation



Proactive and effective tax administration mechanism

Financial guarantee

Tax Comparison System

Employment prioritized

Economic operation

Eco-friendly

Education and healthcare

Social equity





Serving National Governance: Amplifying the Role of Taxation in Decision-making and Development-facilitating

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Informing macro decision-making



Analyzing development landscape of cities



Harnessing the power of taxation

Advancing socioeconomic digitalization

Building of Smart Taxation

Enterprise Digitalization

Society Digitalization

Governmental affairs digitalization

Building a digital government

Building a digital society

Generalized as

Smart Taxation Theory

Theory

Methodology

Evaluation System



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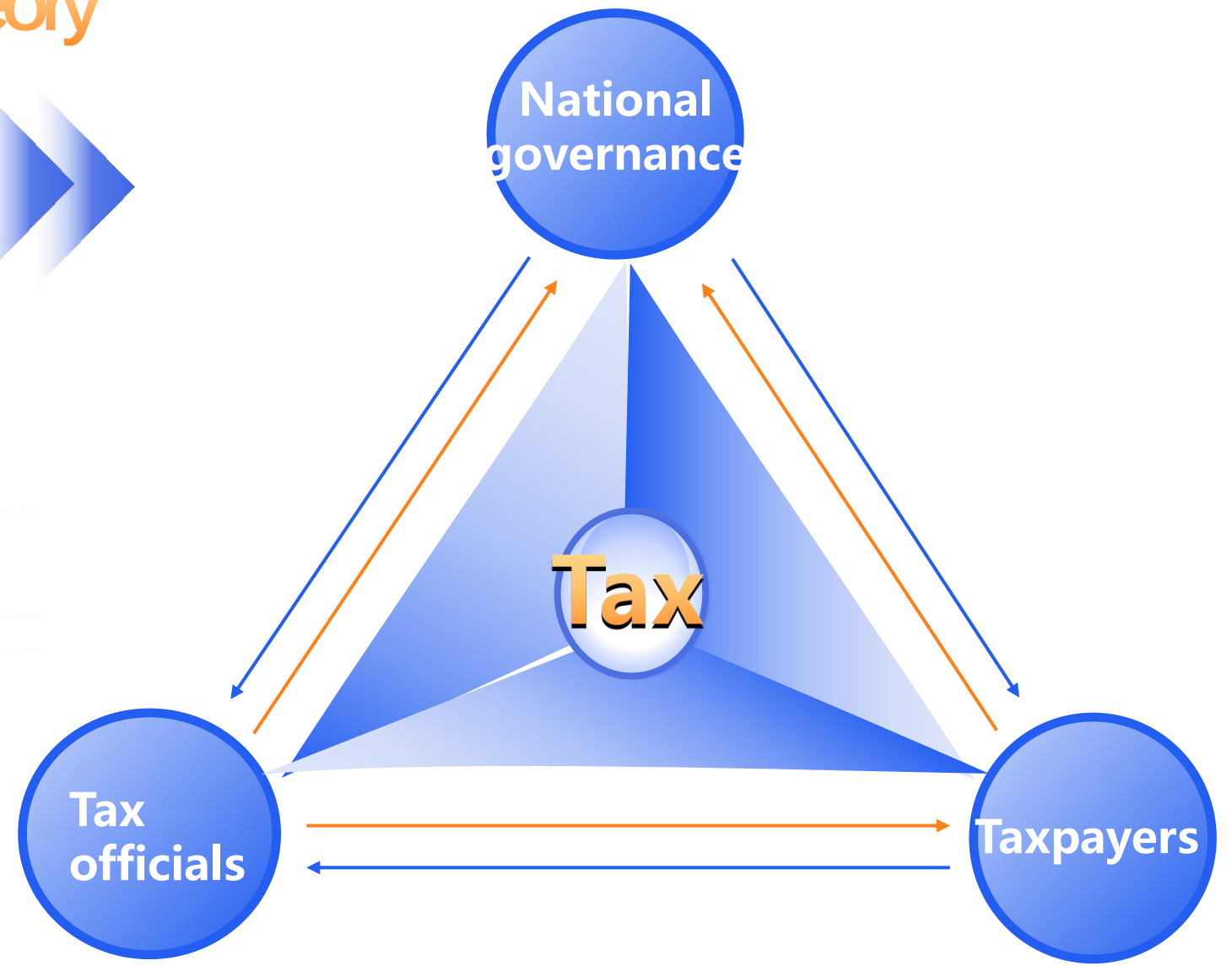
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Smart Taxation Theory



Methodology

Evaluation system

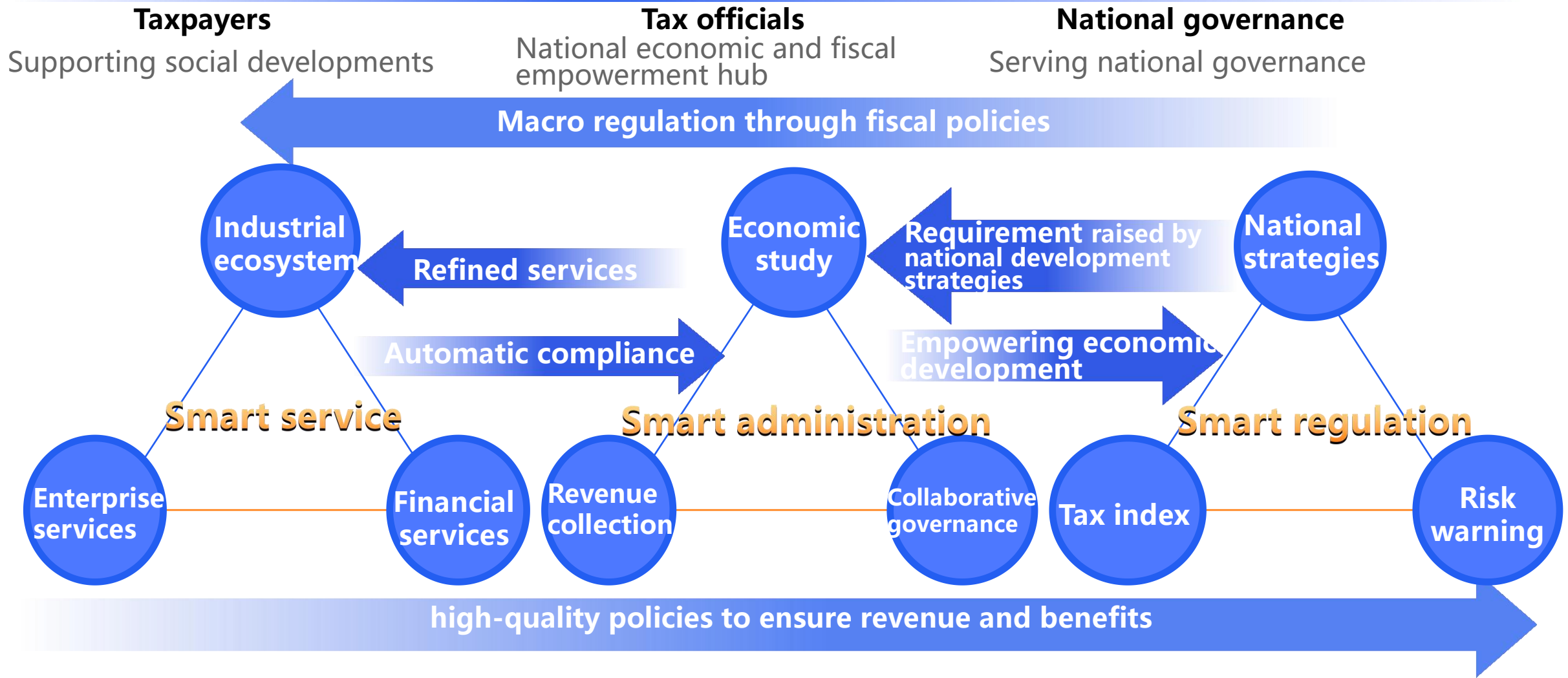




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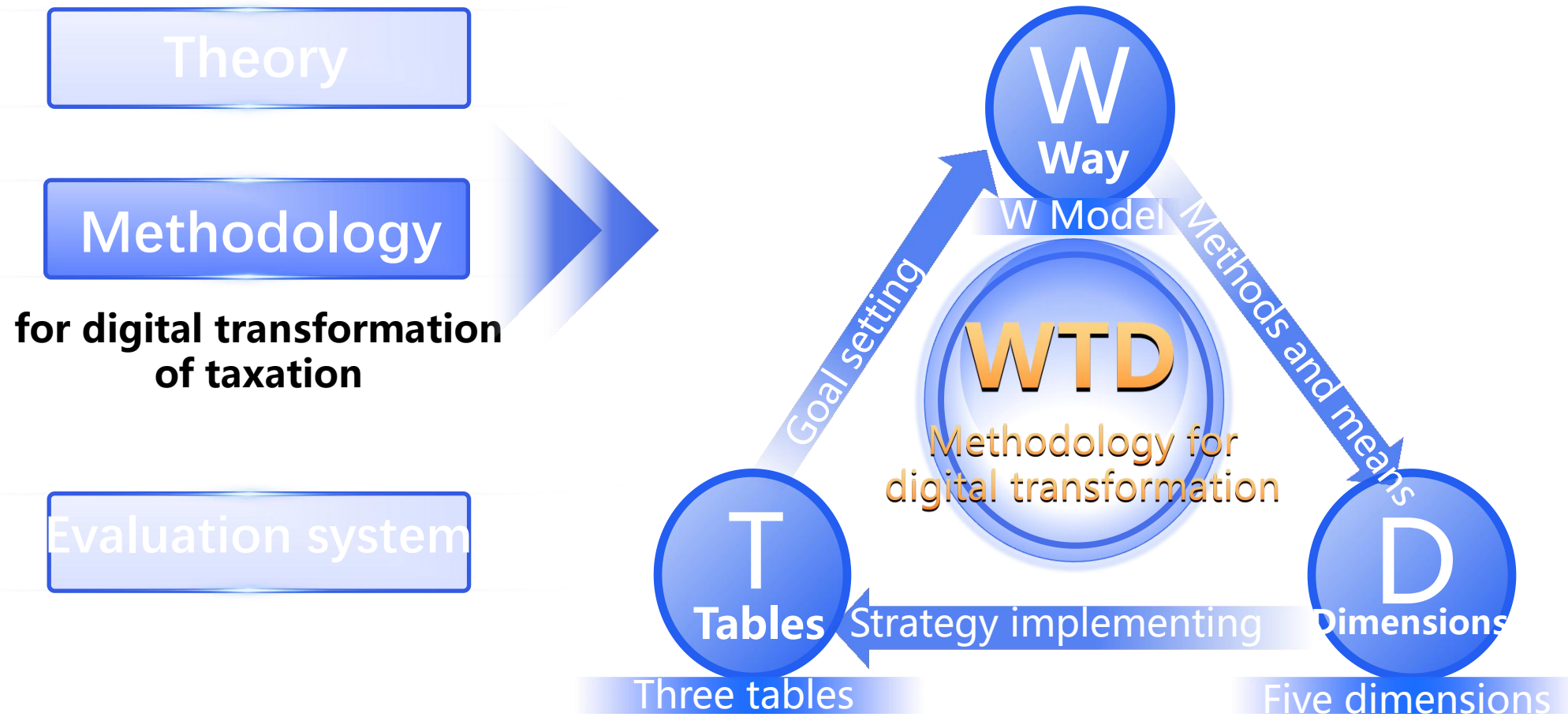
New Three-Entities Tax Model With Chinese Characteristics





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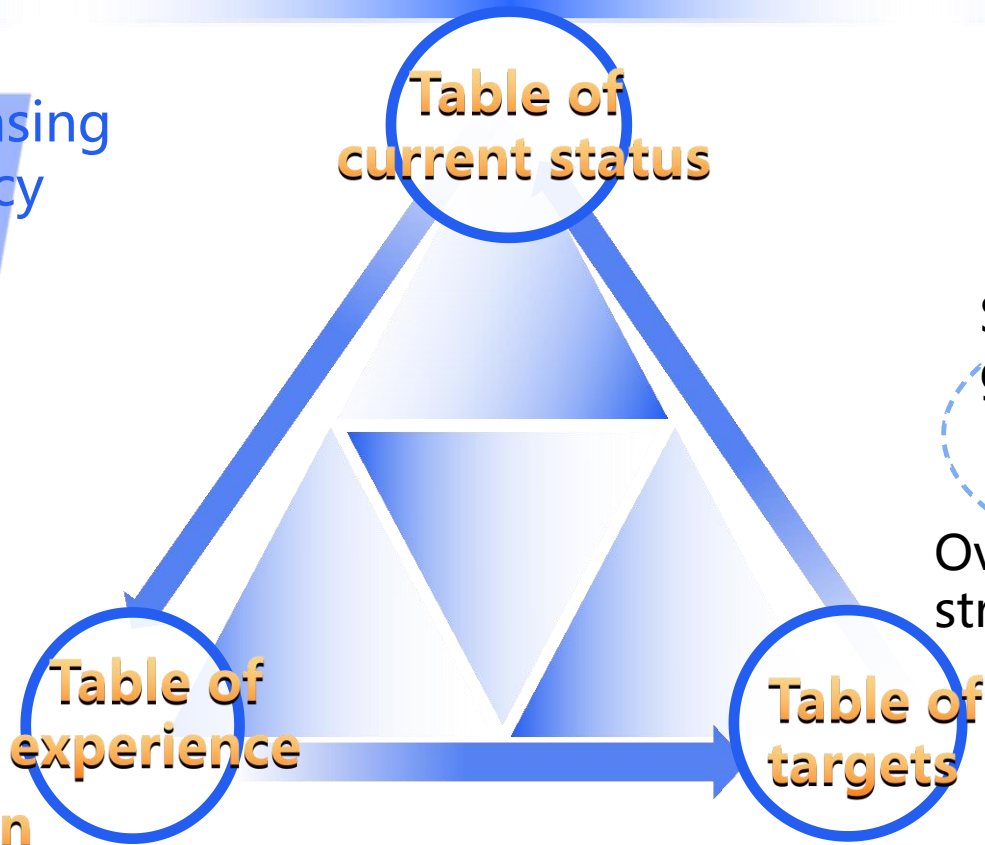
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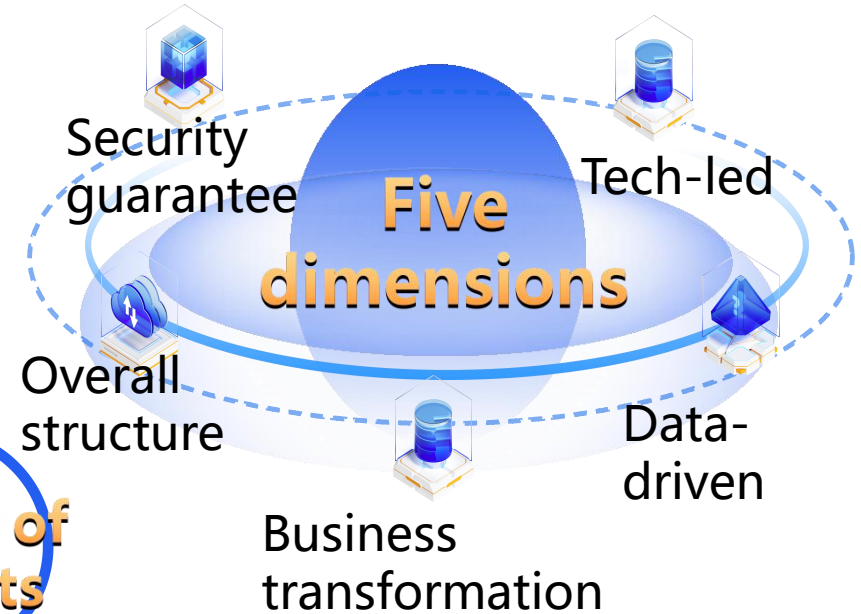
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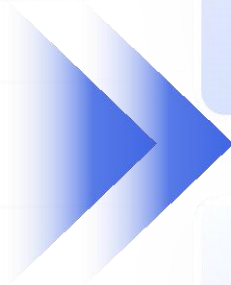
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Theory

Methodology

Evaluation system

for smart taxation



Digital Transformation Maturity Evaluation



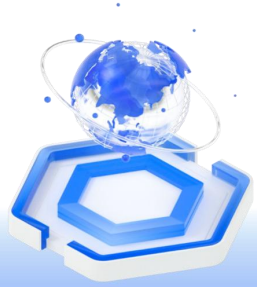
Development Efficacy Evaluation



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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Development Efficacy Evaluation System



National governance

Whole-of-government contribution
Support for open data
Social satisfaction



Tax officials

FDEI popularity
ROI of revenue collecting
E-filing rate



Taxpayers

Prepopulating rate for filing
Self-service rate
Tax rule embedding rate



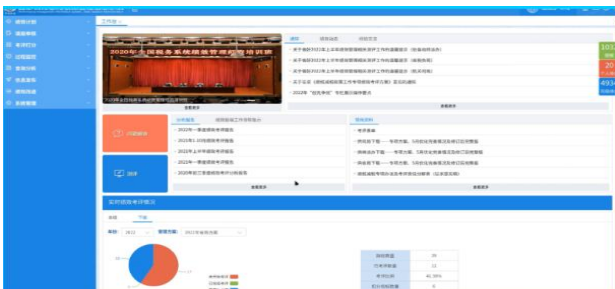
Information techs as new foundation

Data elements vigor
Application rate of innovative products



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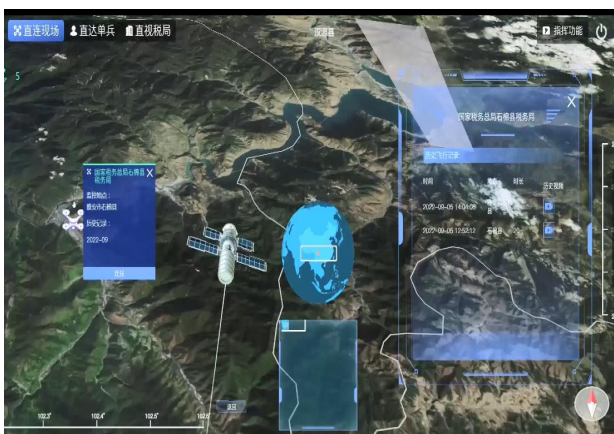
新闻动态

- 新行政法法的影响
- 生成式人工智能赋能管理暂行办法
- 提升全民数字素养与技能行动方案
- “创青春”税务专项赛
- 数字政府典型案例汇编 (2022年)
- “加数”数字时代的我们
- 核心征管等应用系统简介
- 税收信息化建设

税务干部综合管理信息系统

通用功能: 指标编制, 自评小结, 工作记录, 待办事项, 成长账户, 个人查询

辅助功能: 制度体系, 操作手册, 问题解答, 学习资料



中国税务 政府采购评审管理系统

统一身份认证登录 | 用户密码登录

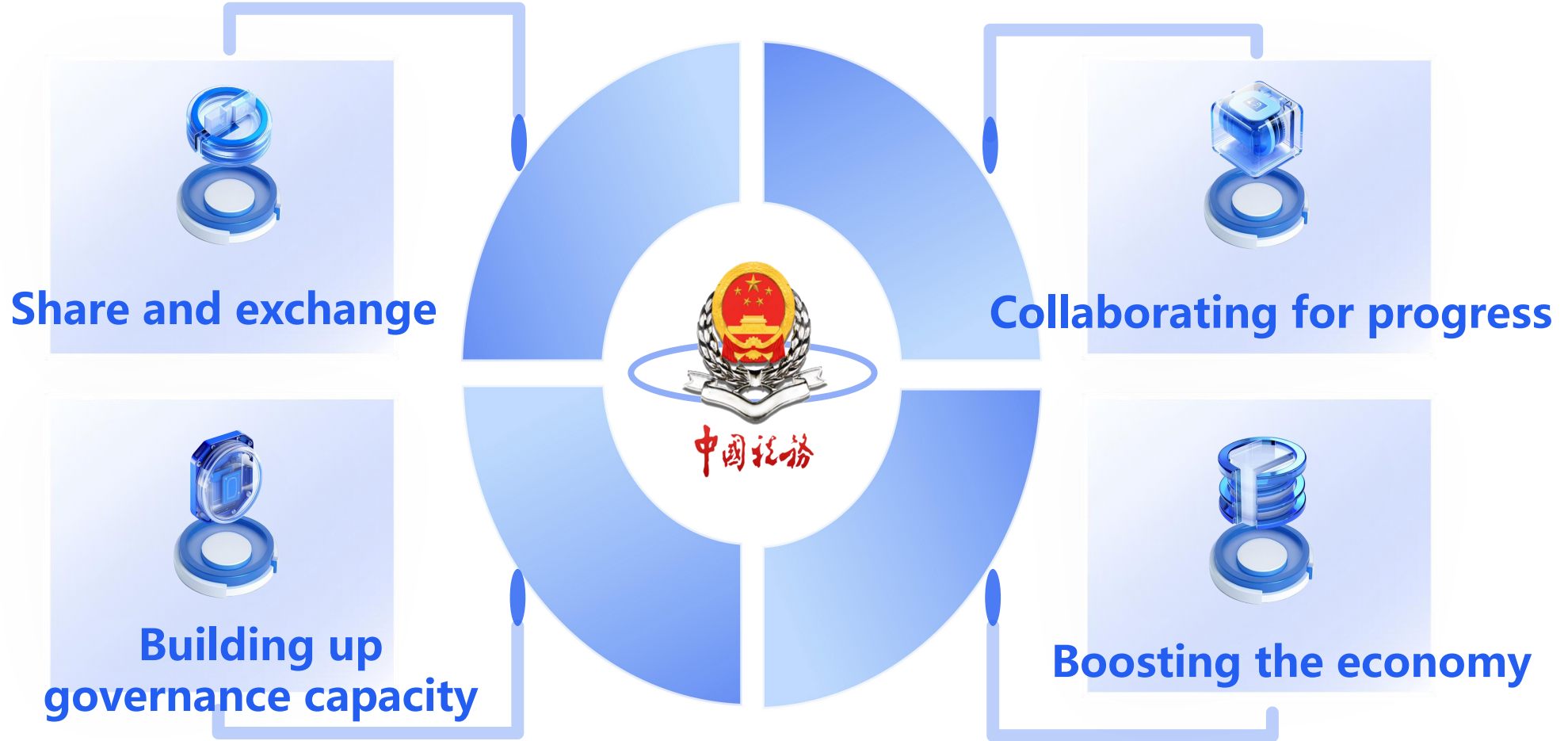
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THANKS