



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Raising Tax Certainty Virtual Seminar

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Domestic tax policy formulation and implementation process

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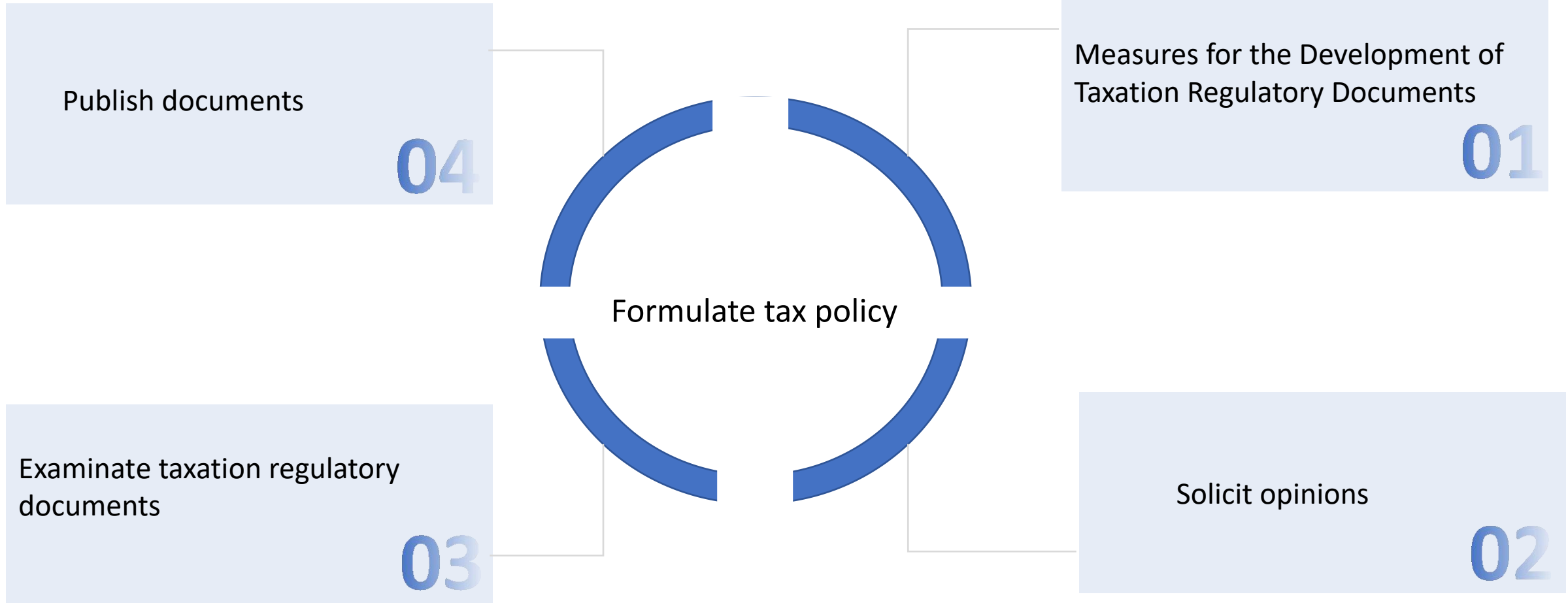


Part 01

Formulate tax policy



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中共中央办公厅 国务院办公厅印发《关于进一步深化 税收征管改革的意见》

Opinions on Further Deepening the Reform of Tax Collection Administration Issued by the General Office of the CPC Central Committee and the General Office of the State Council

March 24, 2021

“make tax policy implementation more timely, certain, and consistent”



Part 02

Publicize tax policy



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Publicize tax policy

01



Tax policy interpretation

02



Guidance and training

03



Q&A /Tax lecture /Guidelines



Part 03

Implement tax policy



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ISSUES

SOLUTIONS

Clearly defined in current policies or tax collection regulations



Give feedback directly

Not clearly defined, but comply with basic policy provisions



Publish interpretation, tax normative documents or guidance or the Q&A standard

More complex or beyond the current regulations



communicate and coordinate with relevant departments



Part 04

Domestic tax disputes settlements



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Law, Regulation, Rule

Resolve more quickly
avoid the financial cost

Should submit the
request within 60 days

For the acts of tax collection,
shall first apply for
administrative review

Administrative
Review

Administrative
Litigation

Law, Rule

Shall file the complaint within
six months



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THANKS