

## **TAXPAYER ASSISTANCE CHANNELS AND PLATFORMS EXPERIENCE OF PEOPLE'S REPUBLIC OF CHINA**

**Lan Song**

Deputy Commissioner  
State Administration of Taxation  
(People's Republic of China)

***Contents:** Summary. 1. Introduction. 2. Channels and platforms to provide services to taxpayers. 3. The spring breeze campaign to facilitate taxpayers ("SBCFT"). 4. Conclusion.*

*PPT presentation*

### **SUMMARY**

In recent years, Chinese tax authorities keep improving the tax service system by upgrading various channels and platforms, including taxpayer service halls, online tax filing, tax hotline, self-service tax machine, etc., aiming to provide convenient and efficient services to the taxpayers.

In early 2014, for the purpose of making taxpayers more convenient, Chinese tax authorities began to carry out the national wide Spring Breeze Campaign to Facilitate Taxpayers ("SBCFT"). The activities in the campaign include improving the efficiency in tax services, relieve taxpayers' burden etc.

### **1. INTRODUCTION**

During the recent years, in order to satisfy the requirements of the taxpayers and improve the compliance level, Chinese tax authorities have focused on the establishment of "Comprehensive Platform" through new information technologies. The Platform mainly include set-up of standardized taxpayer service halls, professional hotline services, self-service tax terminal, mobile tax services, SMS platform, taxpayer's academy and application of new media, etc.

Chinese tax authorities are aiming to provide the most suitable option for the taxpayers to meet their own requirements, enhance their consciousness on tax paying, increase their attention on tax service and participation in taxation activities.

## **2. CHANNELS AND PLATFORMS TO PROVIDE SERVICES TO TAXPAYERS**

- **Tax service halls**

From the middle 90th of the last century, Chinese tax authorities began to provide face-to-face tax services by establishing the taxpayer service halls. After years of efforts, Chinese tax authorities have built 10,643 physical tax service halls. These taxpayer service halls are multi-functional and equipped with 80 thousand tax officers providing various services, such as tax registration, tax invoice purchase and verification, tax filing, settlement of tax payment, etc.

- **Online tax service**

Chinese tax authorities also have established online tax service system at provincial level, which provide basic functions of tax service, such as publish tax policies, tax compliance service, protection of taxpayer's rights, tax credit rating management, etc. Online tax service systems also improved the interactive functions, such as Q&As, collection of feedbacks and suggestions from taxpayers, acceptance of complaints etc.

In addition, the systems further extend their functions on online tax filing, online settlement of tax payment, online invoice issuance, which facilitated the taxpayers in many ways and allow them to complete these tasks without visiting the tax bureaus. In 2013, nearly 80% of the enterprises in China chose to use online system for tax filing. It is estimated that at the end of 2014, proportion would rise to 90%.

- **Tax service hotline “12366”**

70 provincial tax authorities in China have set up their “12366” call centers under the requirement of SAT.

In April 2014, national call centre of “12366” is officially launched in Beijing, which aims at providing service to taxpayers all over the country. National call center is also responsible for providing technical support to provincial call centers, as well as managing and supervising the provincial centers' operation.

Currently there are nearly 3,500 staff working at all levels of call centers, including 2,400 staff working as front-line operators (accounting for nearly 70% of the total number). In 2013, the 12366 call centers have received 30.88 million calls from taxpayers. 16.34 million calls are dealt with by our front-line operators.

- **Self-service machines**

Chinese tax authorities have placed 5,601 self-service tax machines in taxpayer service halls, some bank branches and other business centers, which provide the service of tax filing, tax invoice purchase, enquiries and other supporting services.

- **Mobile tax services**

The statistics from the Ministry of Industry and Information Technology ("MIIT") show that there are over 1.1 billion Mobile subscribers in China. How to take full advantage of the mobile communication technology to serve taxpayers is a key concern in China. In 2012, OECD taxpayer service team has also included the promotion of mobile communication system for tax services as its major task.

Since the year of 2013, some local tax authorities in China have begun to use smart phones to provide services for taxpayers, such as policy advisory, tax invoice checking, guidelines, announcements, respond to hot tax issues, etc.

In December 2013, MIIT officially issued 4G mobile licenses to the 3 major mobile operators in China (i.e. China Mobile, China Unicom and China telecom), marking China's formal entry into the 4G era. It is anticipated that, by the wide usage of 4G technology and mobile communications systems (e.g., smart phones), China would experience a rapid development on mobile tax services in the future.

- **SMS platform**

Chinese tax authorities fully use the service gateway of SMS by sending as many as 190 million messages to deliver the tax alerts, notices and policy updates, etc. to the taxpayers.

- **Taxpayer's academy**

Chinese tax authorities have built nearly 2,600 classrooms for taxpayers by fully utilizing office buildings and public facilities to

provide tax-related training. In 2013, 2.86 million taxpayers have been trained in taxpayer's academy. Meanwhile, Chinese tax authorities also established 2,500 online virtual schools, providing tax-related trainings.

- **Application of new media**

Chinese tax authorities have registered 1,300 official Weibo accounts (similar to twitter) and released 320 thousand messages in the year of 2013. They also registered 8,500 Tencent's chat communities (similar to MSN) and proactively interact with taxpayers through WeChat, Yixin Chat messenger (similar to whatsapp) and other emerging instant communication applications.

- Establishment of comprehensive platform for supervision and administration of tax services ("comprehensive platform")

Chinese tax authorities are now carrying out the Phase III of the Golden Tax Project with great efforts. Chinese tax authorities are aiming to build a comprehensive platform to administer, supervise, and analyze taxpayer service activities.

Through this comprehensive platform, Chinese tax authorities would timely deliver the taxpayer's enquiries, feedback on experience of receiving tax service and behavior preferences to the relevant in-charge tax departments, which helps to improve the efficiency and quality in tax-related affairs.

### **3. THE SPRING BREEZE CAMPAIGN TO FACILITATE TAXPAYERS ("SBCFT")**

In order to facilitate taxpayers, satisfy their requirements, as well as improve compliance, Chinese tax authorities have launched the Spring Breeze Campaign to Facilitate Taxpayers ("SBCFT") since February 2014.

The SBCFT focuses on bringing convenience to the taxpayers and it represents the core value of "serving taxpayers". SBCFT is a key measure designed by Chinese tax authorities to enhance the service-oriented government functions, and streamline administrative procedures. Also, SBCFT plays a particularly role to build a harmonious relationship between Chinese tax authorities and taxpayers.

The detailed implementation plan of SBCFT would come out in batches to bring the convenience to the taxpayers. China tax authorities would closely monitor and supervise the status of implementation plans and summarise the experience and lessons accordingly.

The detailed implementation plans of SBCFT have been made by Chinese tax authorities, including releasing the full list of tax administrative approval items, improving efficiency in tax services, implementing the policy “Who receives the request, who follows to the end”, relieving taxpayers’ burden, promoting tax compliance, an releasing of the full list of tax authorities’ entitled enforcement power, etc. It is believed that these actions will help to improve work efficiency and solve potential problems when tax authorities are providing taxpayer service.

Chinese tax authorities.

#### **4. CONCLUSION**

Chinese tax authorities have made remarkable progress in providing taxpayer services.

The tax authorities would initiate more innovative and targeted measures to strengthen the taxpayer service system in the future to benefit the taxpayers, as well as bring various service products to the taxpayers.