

Memorandum of Reform  
on  
Optimizing the Tax Business  
Environment of Beijing  
(2023)

改革备忘录

优化首都税收营商环境

二零二卷

Beijing Municipal Tax Service,  
State Taxation Administration



国家税务总局北京市税务局





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## Preface

A proper business environment provides the necessary conditions for business entities to survive and thrive. A good business environment reflects the economic soft power of a region and enhances its competitiveness. In recent years, under the guidance of Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era, the Beijing Municipal Tax Service, State Taxation Administration (“BMTS”) has been committed to optimizing the tax business environment in line with the spirit of the 20th CPC National Congress and implementing the policy decisions and plans of the CPC Central Committee and the State Council on optimizing the business environment. Under the leadership of the State Taxation Administration, the CPC Beijing Municipal Committee and the People’s Government of Beijing Municipality, the BMTS adheres to the highest standards of reform while focusing on tackling tough issues to increase the sense of gain of business entities. With that as its mission, the BMTS upholds fundamental principles and breaks new ground to further foster a market-oriented, law-based and world-class tax business environment in a targeted and intelligent manner.

In 2023, the BMTS continued to promote reforms in key areas of business environment, yielding substantial results. The BMTS constantly advanced the “Smart City + Smart Taxation” and realized “whole-process online processing” for major tax and fee affairs. Eight major services, such as starting business operations, invoice issuance, and tax refunds, have been automated. Furthermore, the BMTS launched 21 tax and fee services on the “Jingtong” mini-program, including the payment of social security contributions, declaration of vehicle and vessel usage license plate tax, and declaration of vehicle purchase tax. To effectively speed up the tax and fee payments and cut related costs, the BMTS took the lead nationwide in implementing the online self-declaration of individual equity transfers and the online reset of passwords for social security contribution management client. With Beijing’s strategic orientation focused on becoming “four centers”, the BMTS is committed to ensuring that various tax and fee preferential policies are quickly and directly accessible to taxpayers. In this regard, the online taxpayer service system introduced an innovative function of “message customization”, enabling the formulation of tailored notifications for each policy, aiming to shift from “people seeking policies” to “policies seeking people” effectively. In the pursuit of convenience in tax and fee services and the improvement of tax supervision methods, emphasis has been placed on policy implementation, response to taxpayers’ demands, efficient tax services, and standardized law enforcement. Additionally, a new model of interactive and intelligent tax collection and payment services, fostering collaborative interactions between taxpayers and tax authorities, has been established. Through innovative practices such as the reform of “proactive administration and resolution before complaints”, several examples featuring effectiveness have been established, including “platform enterprise invoicing” and “parking invoicing”. Together with the tax bureaus of Tianjin Municipality and Hebei Province, the BMTS has been actively enhancing cooperation in areas such as unified law-enforcement standards, integrated tax collection and administration, and sharing of tax-related information. This partnership aims to promote coordinated development in taxation across the Beijing-Tianjin-Hebei region.

Furthermore, it seeks to actively participate in international cooperation and co-governance, supporting enterprises in their strategies of “bringing in” and “going global”.

The *Memorandum of Reform on Optimizing the Tax Business Environment of Beijing (2023)* focuses on four aspects, which cover enhancing law-based taxation, implementing policies for tax and fee cuts, improving the efficiency of tax services, and promoting high-standard opening up. The memorandum aims to showcase the highlights and achievements made in 2023 in establishing a more favorable tax business environment in Beijing. Next, the BMTS will continue to serve as the pacesetter and pioneer in further advancing the improvement of the tax business environment for Beijing and pursuing the city’s path of modernization.

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# Chronicle of Optimizing the Business Environment of Beijing

## 2021 ▼

### 01 January 2021

In combination with the Beijing Municipal Commission of Planning and Natural Resources and Beijing Municipal Commission of Housing and Urban-Rural Development, the BMTS enabled all procedures for individual stock housing transactions be completed online so as to streamline the registration process for such transactions. Citizens in Beijing now can obtain electronic property ownership certificates and receipts for tax payments in a single process.

### 02 February 2021

The BMTS issued the Memorandum of Reform on Optimizing the Tax Business Environment of the Capital (2020), which compiled and outlined major actions and measures taken by the BMTS for optimizing the tax business environment in 2020.

### 03 March 2021

The BMTS took the lead nationwide in realizing the “unification of declaration and refunding” for the final settlement and payment of enterprise income tax on March 17, so that the tax refunds can be returned with only one click.

### 04 April 2021

The BMTS launched the export tax rebates system on April 30, which not only simplified the internal tax refund procedures but also optimized the

declaration forms and tax-related processes for taxpayers.

### 06 June 2021

The BMTS officially launched the “Online Guidance” system on June 1, enabling real-time online interaction between the tax authorities and taxpayers and immediate replies to taxpayers’ inquiries.

### June 2021

The BMTS introduced the “ten-taxes-in-one-form” policy on June 1, which combined the declaration forms of property and behavior taxes. These taxes included urban land use tax, property tax, vehicle and vessel usage license plate tax, stamp duty, tax on farmland used for non-agricultural purposes, resource tax, land value-added tax, deed tax, environmental protection tax, and tobacco leaf tax. This policy aimed to optimize the procedures of tax affairs and alleviate the burdens of handling tax affairs.

### June 2021

The BMTS took the initiative to issue the class- and grade-based management measures covering “all invoices of all types”, providing taxpayers with one-package cloud service related to value-added tax invoice, including “automatic approval, automatic verification, online application and logistic delivery”. This service allows taxpayers to handle all invoice matters at home.

### 07 July 2021

Since July 1, the “eleven-taxes-in-one-form” policy was implemented in Beijing, which integrated the declaration processes for enterprise income tax and property and behavior taxes, aiming to reduce the frequency of tax filing and save time for taxpayers.

### July 2021

On July 9, the first inter-provincial electronic receipt for tax payment was successfully issued at the First Taxation Office of the Xicheng District Taxation Bureau, signifying the official launch of inter-provincial electronic tax payment services in Beijing.

### July 2021

On July 28, the “Intelligent Tax Refund” module of the BMTS’s cloud platform went live. Since its launch, a total of 51 taxpayer’s tax rebate applications had been accepted in 2021, with an automated approval for vehicle and vessel tax refunds amounting to RMB51,489.76.

### 08 August 2021

The “intelligent tax calculation” function for individual second-hand house transactions was developed and launched. Supported by AI review rules and blockchain-shared data, this function enables online tax processing with “no manual operation and getting results within one minute”, reducing the waiting time by over 97%.

## 09 September 2021

The “tax collection prior to the issuance of certificate” policy was implemented for individual income tax on equity transfers.

## 12 December 2021

The Beijing Business Environment Improvement Reform version 5.0 was implemented to further deepen the reform of the commercial system, which included improving the approval system based on notification and commitment, promoting higher levels of “whole-process online processing”, “access to services citywide”, and “one-visit handling”, as well as continuously expanding the “immediate enjoyment without approval” services for business-friendly policies.

## December 2021

The “seventeen-taxes (fees) in-one-form” policy was implemented to add six more taxes and fees, including value-added tax, consumption tax, and vehicle purchase tax, in the comprehensive declaration form, realizing “one master form, one-time declaration, and one-time payment” so that the taxpayers can log in once and file their declarations with a single form.

## 2022 ▼

### 01 January 2022

The BMTS firmly implemented the policies of the State Taxation Administration and expanded entities entitled to the reduction of the “six local taxes and two fees” from small-scale value-added tax taxpayers to small and low-profit enterprises and individual industrial and commercial households.

### 02 February 2022

The tax authorities took multiple measures to ensure the effective implementation of tax incentives for the Beijing Winter Olympic Games and supported its successful planning and organization.

### 03 March 2022

On March 2, the BMTS issued the *Memorandum of Reform on Optimizing the Tax Business Environment of Beijing (2021)*, which systematically reviewed the achievements and highlights of Beijing’s efforts in optimizing the tax business environment in 2021.

#### March 2022

On March 21, the *List of Matters Exempt from Administrative Coercive Measures of the Beijing Municipal Tax Service, State Taxation Administration (J.S.B.F. [2022] No. 15)* was officially issued.

#### March 2022

On March 28, taking the entrusted tax collection of individual rental housing as the starting point, the BMTS took the lead nationwide in piloting the “online handling” and issuance of electronic tax payment vouchers for entrusted tax collection, so as to improve the convenience of entrusted tax collection.

### 04 April 2022

The function of issuing electronic invoices was available to individual stock housing transactions. After taxpayers pay taxes online through the “online one-stop tax services” platform, they can immediately obtain electronic tax payment vouchers and invoices.

### 05 May 2022

On May 19, the BMTS worked in combination with the Beijing Municipal Market Regulation Administration, the Beijing Municipal Bureau of Human Resources and Social Security, and the Beijing Municipal Medical Insurance Bureau to formulate the *Notice on the Reform in Integrating “Multiple Declarations into One Form”* (J.S.J.F. [2022] No. 50), aiming to progressively promote the reform of consolidating multiple forms into one for annual declarations of enterprises.

### 07 July 2022


The first “Micro Smart Tax Service Hall” went alive in Dongcheng District. It offers taxpayers a new intelligent tax service experience through the use of “artificial intelligence + big data technology” and features “self-service terminals + remote intelligent assistance” to facilitate the handling of all non-invoice-related tax affairs.

### 08 August 2022

On August 30, the national awarding ceremony for commending model civil servants and civil service groups was held in Beijing. The Fourth Branch Bureau of the BMTS was recognized as a model civil service group at the national level and received a cordial meeting with General Secretary Xi Jinping.

### 09 September 2022

On September 23, the BMTS organized the event themed “Credible Practices Assisting Tax Services for Beijing’s Development”, with the objectives of boosting the motivation of tax-related



professional service institutions to uphold a sound taxation order in Beijing and fostering the healthy development of the tax-related professional service industry.

#### 11 November 2022

On November 22, the BMTS held the 2022 Tax-and-fee-related Application Scenario Release Conference. The conference was divided into four sections—“individual tax services”, “individual tax payment”, “supporting enterprises in difficulties”, and “taxation co-governance”. It aimed to explain the latest changes in taxation using easily understandable language and highlighted the accomplishments of Beijing tax authorities in advancing the reform of tax collection and administration.

### 2023 ▼

#### 02 February 2023

The BMTS issued the *List of Matters Exempt from Administrative Coercive Measures in the Beijing-Tianjin-Hebei Region* together with the Tianjin Municipal Tax Service, State Taxation Administration and Hebei Provincial Tax Service, State Taxation Administration.

#### 03 March 2023

On March 22, the BMTS issued the *Memorandum of Reform on Optimizing the Tax Business Environment of Beijing* for the

fifth consecutive year, which systematically summarized and reviewed the reform measures and practical experiences in 2022 to improve Beijing’s tax business environment, showcasing the latest accomplishments in establishing a market-oriented, law-based and world-class tax business environment in Beijing.

#### 04 April 2023

The BMTS pioneered the efforts in organizing and officially launching an online taxation exhibition themed “Promoting the Spirit of the Silk Road to Build a Better Future” under the Belt and Road Initiative. This exhibition serves as a tribute to the 10th anniversary of the Belt and Road Initiative and aims to facilitate the deep integration of taxpayers and tax authorities into the national development agenda of the “going global” strategy.

#### 05 May 2023

Symposiums for private enterprises were held to gather tax-related demands of private enterprises and their opinions and suggestions centering the implementation of taxation policies, improvement of taxation services and the deepening of tax collection management, so as to enhance the effectiveness of tax administrations and to provide comprehensive support for the development and expansion of private enterprises.

#### 06 June 2023

On June 29, the tax digital account and interactive features for tax collection and payment were launched on the Electronic Taxpayer Service System.

#### June 2023

The “Property Transaction Taxes and Fees Calculator” was introduced on the online service platform for real estate registration in Beijing, enabling taxpayers to independently calculate the taxes and fees associated with both new and second-hand property transactions.

#### 08 August 2023

On August 18, the Joint Conference on Tax Cooperation in Beijing-Tianjin-Hebei Region was held in Beijing. In order to promote the coordinated development of the Beijing-Tianjin-Hebei region in the new era, the tax authorities of Beijing, Tianjin, and Hebei have collaborated to plan various initiatives that utilize taxation. They have also reached a consensus on strengthening strategic cooperation among the tax authorities of the three regions, establishing a new mechanism for tax cooperation in the Beijing-Tianjin-Hebei region, and building a new pattern of coordinated development in taxation.

#### 09 August 2023

In collaboration with the Beijing Municipal Commission of

Planning and Natural Resources, the BMTS formulated and issued the *Notice on Further Deepening Information Sharing to Facilitate Real Estate Registration and Handling of Tax Affairs*. The “real-time query of real estate registration archives” feature was developed and introduced, which eliminates the burdens on taxpayers to access documents and submit proof materials, thereby facilitating the enjoyment of tax preferences while effectively mitigating risks related to the falsification of proof materials.

#### 10 October 2023

On October 1, Beijing added two new “immediate refund upon purchase” pilot stores for departure tax refunds. So far, the number of “immediate refund upon purchase” pilot stores in Beijing increased to 14, further enhancing the convenience of shopping and departure tax refund services for overseas tourists.

#### October 2023

The “TaxExpress” Beijing Service Package release conference was held centering around the theme “Accompanying Enterprises on the Silk Road with Beijing Tax Policies under the Road and Belt Initiative”. The conference aimed to uplift the confidence and determination of taxpayers to go global and launched a service package including six components.

#### October 2023

On October 27, the

*Announcement of the Beijing Municipal Tax Service, State Taxation Administration on the Implementation of the Comprehensive Digital Electronic Invoice Pilot Program* was issued to thoroughly advance the digitalization and intelligent transformation of tax collection and administration, thereby reducing the costs associated with tax collection and payment.

#### 11 November 2023

The taxpayer service halls were designated as the bases for practicing the “Fengqiao Experience” in the new era, with the aim of creating a “Beijing model” of taxation offices that embody the spirit of the “Fengqiao-style” service. Efforts were made to handle small matters within the office, resolve major issues within the district, avoid transferring conflicts to higher authorities, provide seamless services, and resolve tax disputes locally.

#### 12 December 2023

On December 1, a specialized session titled “Phase Achievements in Further Deepening the Reform of Tax Collection and Administration in Beijing” was held as part of the themed series of conferences on implementing the guiding principles established during the 20th CPC National Congress in Beijing.

#### December 2023

In Beijing, 99% of

declaration-related business and 98% of non-declaration-related business, along with other major tax and fee matters, were effectively shifted to online processing. Additionally, eight major services, such as starting business operation, invoice issuance, and tax refunding, have been automated. Furthermore, 75% of citywide invoice collection can be made online, with logistics distribution services available.

#### December 2023

The BMTS constantly advanced the “Smart City + Smart Taxation” initiative and successively launched 21 tax and fee services on the “Jingtong” mini-program, including the payment of social security contributions, declaration of Vehicle and vessel usage license plate tax, and declaration of vehicle purchase tax. Since 2023, more than 40,000 transactions have been handled through these services.

#### December 2023

The BMTS held the Tax-and-fee-related Application Scenario Release Conference for the third consecutive year, introducing a new batch of scenarios related to taxes and fees. These included features such as pushing notifications to targeted individuals through “WeChat e-Subscription”, intelligent business registration and instant issuance of invoices for enterprises, and convenient payment of social security contributions through the “Jingtong” mini-program.

01

**Upholding the  
Rule of Law in  
Taxation**



Clear and Transparent Tax Laws and Regulations

● Innovative measures

- Strengthening the interpretation of tax laws and regulations to ensure that they are easy to understand and the rights under them are fully enjoyable.

01 Tax guidelines are established in diversified forms and easily accessible through various channels.

The BMTS has continuously enriched the channels of tax publicity and provided all-round guidance on tax policy promotion. In 2023, the BMTS has compiled more than 3 million copies of publicity and guidance materials in 60 categories, including announcement interpretation, question and answer, and operation manuals, focusing on preferential tax policies, application scenarios for tax-and-fee related affairs and payments, and promotion of fully digitalized e-invoices. It recorded 31 videos regarding various policies and guidance in four categories to be released through multiple channels for publicity, such as tax service halls, websites, WeChat, and new media. It also conducted online solitaire activities around the topic of “tax support for strong momentum, benefiting enterprises and bringing convenience & vitality to the people” to give full play to the advantages of online platforms including WeChat, Weibo, and Tiktok.



The BMTS has published a total of 96 new media products in various forms, such as illustrations, comics, and short



Figure: Beijing Municipal Tax Service taxpayer online school training videos



Figure: Beijing Municipal Tax Service taxpayer online school comic works

videos, with a total of more than **1.18** million views.

## 02 Notifications of tax policies are targeted to achieve “policies seeking people”.

In view of the characteristics of introducing many policies, involving a wide range of fields, and applying different subjects, the BMTS enabled the formulation of tailored notifications for “One policy, one plan”. The intelligent analysis monitoring system can accurately judge the message reach rate, generate a list of enterprises that “should read the message, but do not read”, and provide grid-based publicity and guidance for enterprises that still “haven’t read” or “have not learnt of” the policies after being reminded. Based on the actual data of tax-and-fee preference declared by enterprises, intelligent collection is adopted to generate “bonus bills”, assisting enterprises in calculating the “income account” for tax reductions and fee cuts. Additionally, the BMTS further improved the targeted notification and feedback mechanism, establishing a sound work loop of “integrated notification, dynamic monitoring, result feedback, and efficiency improvement”. It collects comprehensive opinions and suggestions from taxpayers, promptly enhances understanding of taxpayers’ evaluations on the targeted notification of tax preferential policies, and does well in summarizing, analyzing, responding, tracking, and improving to provide references for further optimizing the targeted notification process and improving service efficiency, so as to continuously improve the refinement, personalization, and intelligence level of tax and fee services.

In 2023, the BMTS has accurately notified more than **3.92** million taxpayers of the policy documents.



## 03 Innovative “message customization” feature is launched to achieve two-way interactions between tax authorities and enterprises.

The BMTS has innovatively developed the “message customization” feature in the electronic taxpayer service system, which can accurately match the applicable tax reduction and exemption policies based on industry types and other information. Six types of messages are available in the electronic taxpayer service system, including notifications, policies, and tax-and-fee handling processes, marking 23 hot topics that taxpayers are concerned about, such as “enterprise income tax”, “equity transfers”, and “tax credit refunds”. Taxpayers

A total of **18.27** million messages concerning tax policies have been sent point-to-point. Moreover, more than **13.46** million targeted notifications have been pushed in batches since 2023.

can customize message types and concerns according to their own needs. The tax authorities can accurately notify subscribers of tax service prompts and reminders, transforming the tax information notification from the traditional single-output “government serving” mode to the two-way interactive mode of “enterprise ordering, and government serving” based on the taxpayers’ needs, and reducing the time for taxpayers to learn the policies.

## **04 All-round intelligent transformation of 12366 tax and fee service platform is conducted.**

Driven by the spirit of innovation, the BMTS has made every effort to build an “engine” for the transformation and development of 12366 tax and fee service platform. Guided by artificial intelligence technologies, the BMTS provides taxpayers with 24/7 intelligent response services on tax and fee policies through multiple channels, such as telephone, internet, mobile network, and “online guidance” on the electronic taxpayer service system.



Figure: 12366 tax and fee service hotline comprehensively collects typical and recurring problems reflected by taxpayers.

In addition, the BMTS has integrated internal resources and established a tax and fee consultation system with “one click for access, linkage between the municipal and regional tax authorities, coordination between main and secondary affairs, and standardized integration”. With problem-solving as the core, the BMTS actively explores the integration of consultation channels such as the 12366 hotline system with real-name certification system. It establishes a service model of “coordinated inquiries and solutions” featuring “guided self-service - online interaction - cooperation between different tax authorities”, and promotes all-round transformation of 12366 tax and fee service platform.

## **05 Guidance on tax and fee policies are strengthened through coordinated special actions among different departments.**

The BMTS and the Beijing Association of Industry & Commerce jointly carried out a special action named “Spring Rain for Seedlings” to help the development of small and micro business entities in 2023.

**Since 2023,**

They have jointly carried out **447** policy advocacy lectures, **59** customized lectures for

specialized and sophisticated enterprises that produce new and unique products, and **3,905** times of targeted tax services for specialized and sophisticated SMEs that produce new and unique products, “little giants” enterprises, and “China Time-honored Brand” enterprises.

In addition, they have carried out activities such as “SMEs Service Month”, “Individual Business Service Month”, and “SMEs Service Season”, optimized direct connection and fast response, explored professional and personalized services, and assisted business entities in innovative development.

● **Standardizing procedures to ensure open and transparent policymaking.**

**06 Public opinions are sought for open and transparent policymaking.**

Before formulating various policies and issuing official documents, the BMTS discloses the full text of the draft to the public through the official websites, official online accounts and other channels, supplemented by symposiums, field visits, online interviews, questionnaire surveys, etc. It solicits feedback and suggestions from the public with the help of E-government platforms on new media such as WeChat, Weibo, and mobile phone APPs. After receiving feedback, the BMTS will carefully analyze and study the opinions and suggestions collected, formulate corresponding improvement measures based on the actual situations, and regularly report results to the public.



## **07 The review system for tax normative documents is implemented strictly.**

The BMTS strictly implements the fair competition and equity review system for tax normative documents with serving taxpayers as the center to safeguard the legitimate rights and interests of taxpayers. According to the principle of law-based taxation, the BMTS establishes a standardized and unified tax legal system and conducts equity reviews before the official release of normative documents to decide whether the rights and interests of taxpayers are impaired or the burden of taxpayers is increased. It integrates the protection of taxpayer rights and interests into the formulation, implementation and supervision of tax normative documents so as to effectively safeguard the legitimate rights and interests of private economy taxpayers such as SMEs and individual businesses and to ensure equal treatment for enterprises under various ownerships.

## **08 The reform of tax collection and administration is further deepened to make arrangements for tax planning in advance.**

On the basis of successfully completing the 2021-2022 work tasks, the BMTS continues to implement the five-year tax collection and administration reform timetable and route map planned in the *Implementation Plan for Further Deepening the Reform of Tax Collection and Administration in Beijing*, and makes unremitting efforts with the concept of “three emphases, three combinations, and three focus points”:

- To put emphasis on cohesion by making overall plans for departments on municipal and district levels in respect to “accurate law enforcement, fine services, precise supervision, and sincere governance”. To put emphasis on integration of achievements, by integrating the achievements of previous “small incisions” reforms at the municipal and district levels, and solidifying them into specific work systems to achieve a working result of  $1 + 1 > 2$ . To put emphasis on the key points to seek breakthroughs by sorting out the difficult and prominent problems in various fields of “accurate law enforcement, fine services, precise supervision, and sincere governance” and achieving breakthroughs in solving difficult problems.
- To combine the deepening of tax collection and administration reform with the construction of a smart tax system in Beijing, the construction of Golden Tax Project Phase IV, as well as the difficulties and focus in the current work.
- To focus on the evaluation indicators of reform effects, adjustment and optimization of the organizational system, and how to better give play to the role of Leading Group Office of Reform. Under the leadership and high attention of the Party Committee, the BMTS solidly and meticulously implemented the *Implementation Plan for Further Deepening the Reform of Tax*

*Collection and Administration in Beijing*, and promoted the deepening reform of the tax system in Beijing.

The year 2023 signified the comprehensive roll-out of the guiding principles established during the 20th CPC National Congress. It's also a year for breakthroughs in deepening tax collection and administration reform. On December 1st, the BMTS participated in a series of press conferences organized by the Publicity Department of the Beijing Municipal Committee and the Information Office of the People's Government of Beijing Municipality on "implementing the guiding principles established during the 20th CPC National Congress in Beijing". It attended a specialized session titled "Phased Achievements in Further Deepening the Reform of Tax Collection and Administration in Beijing", in which it introduced the important progress and highlights of further deepening the reform of tax collection and administration in Beijing to all sectors of society, and created a good public opinion environment. On December 29th, the BMTS held a press conference on tax-and-fee related application scenarios for the third consecutive year, bringing five new application scenarios to taxpayers, including intelligent business registration for enterprises, registration files sharing, and policies seeking targeted people etc. The live broadcast of this conference aimed at the public has brought more than one million views, and the relevant measures have received widespread praise from taxpayers and grassroots, forming a beneficial atmosphere of conducting the reform for the people who are concerned about the reform".

## ● Media reports



Since July 2023, the tax authorities in Beijing have provided a total of 224,262 targeted "gift packages" of preferential policies to eligible individual businesses in four batches with "customized e-services", achieving a shift from "people seeking policies" to "policies seeking people". The tax authorities strive to create a new mode of digital taxation and promote new forms of industry with fine services.



Mr. Shi's company is located in Haidian District, Beijing, where universities and colleges gather. It is a SME engaged in educational counseling. The tax authorities of Haidian District in Beijing conducted a comprehensive screening of enterprises under its jurisdiction through tax big data. Then they accurately pushed preferential tax policy guidelines (1.0) to support the development of SMEs and individual businesses who subscribe to "tax reduction and fee cut" messages with the "message customization" feature of the electronic taxpayer service system, providing Mr. Shi's company with a customized "gift package" of preferential policies. Soon, Mr. Shi's company received a tax refund of more than RMB10,000.

Source: the Beijing News

## ● Classic cases



The BMTS, with the “Beijing Municipal Tax Service, State Taxation Administration” as the authentication subject, has opened E-government accounts on new media, such as the “Beijing Taxation” official Weibo account, the “Beijing Taxation” official WeChat (subscription) account, the “Beijing Taxation Service Account” (WeChat service), and the “Beijing Taxation” Today’s Headline account. Some tax bureaus in certain districts of Beijing Municipality have also laid stress on building new media promotion brands. The Haidian District Taxation Bureau has built the “Teacher Cao Classroom”; the Chaoyang District Taxation Bureau has promoted the “Neighborhood Tax Officer”; the Fangshan District Taxation Bureau has published short videos for brand promotion such as the “Hongsheng Little Theater”; the Economic-Technological Development Area Taxation Bureau has created the comic series of “Tax Treasure Elf”; and the Mentougou District Taxation Bureau has produced the public service advertisement named “Spring Breeze for Ten Years - Always Benefiting Enterprises and the People”, which was awarded the honor of Best Public Service Advertisement in the “China Taxation” Special Unit of the 30th Student Film Festival, Beijing International Film Festival and received widespread praise.

“The push service of the tax authorities can guess people’s thoughts, just like the recommendations of social media.” Zhu Yongkui, the financial manager of Beijing Tianxiangruitong Software Co., Ltd., was surprised to get the declaration reminder pushed by the tax authority. In June 2023, as soon as the *Announcement of the State Taxation Administration and the Ministry of Finance on Matters Concerning Optimizing the Enjoyment of Preferential Policies Regarding the Additional Deduction of Research and Development Expenses during the Filing of Tax Prepayment Returns* was issued, Zhu Yongkui received the relevant notification at the first time, which is exactly what his company needs.

Zhu Yongkui learned about the electronic taxpayer service system when he was handling a tax affair. To take a test drive, he subscribed the relevant tax service information for “enterprise income tax” based on the operation needs of his business. “By selecting the ‘interested’ information types, the contents pushed by the tax authorities will be particularly tailored to the needs of the enterprises.” Zhu Yongkui said excitedly, “At the beginning of the tax declaration period in July, the R&D expenses incurred in the first half of this year enjoyed the weighted deduction policy. The service information is really pushed accurately to our ‘hearts’.”

Yang Hua, the vice-general manager of Beijing Daoxiangcun Food Co., Ltd., said that in recent years, China has introduced many preferential tax policies. On the basis of “labeling and profiling” enterprises, the tax authorities in Beijing have accurately pushed tax preferential policies to enterprises through “customized e-services”, providing whole process guidance with difficulties and doubts. Such actions have completely solved the problem of “seeking applicable policies like finding a needle in a haystack” in the past, assisting

enterprises in enjoying preferential policies efficiently and sufficiently with lower costs, such as enterprise income tax reduction and additional deductions of value-added tax. Yang Hua said that the tax authorities in Beijing have also innovatively launched the “message customization” service, transforming tax notifications from the traditional single-output “government serving” mode to the two-way interactive mode of “enterprise ordering, and government serving” based on the taxpayers’ needs, and enabling enterprises to enjoy convenience.



A. P. Moller - Maersk Group is an international integrated container shipping logistics enterprise. “Our group’s financial manager and tax personnel can receive tax policy notifications with different focuses on their respective identities in the ‘WeChat e-Subscription’ of the electronic taxpayer service system in Beijing, which is more targeted when enjoying preferential policies.” said Shi Yingtong, General Manager of Maersk (China) Co., Ltd, “The legal representative of the enterprise can also be informed of the latest preferential tax policies launched by China in a timely manner, which is more heartwarming. Tangible tax preferences and financial supports can help enterprises reduce burdens and increase efficiency, so that our enterprises’ development can be further guaranteed.”

The Pinggu District Taxation Bureau of Beijing Municipality has innovated its response mechanism, transforming “telephone counselling” into “collaborative counselling and handling”. The Pinggu District Taxation Bureau of Beijing Municipality has established a flow chain of “fast response, fast transfer, fast verification” for appeal work orders, which responds promptly after receiving the order and transfers it with related information to the corresponding department for in-depth verification and processing. At the same time, 12366 remote agents are set up in the tax service hall to handle simple tax related affairs of taxpayers online in real time even if the submissions of the taxpayers are incomplete, realizing “collaborative counselling and handling”.

## A Dispute-Resolving Mechanism Aiming at Protecting the Rights and Interests of Taxpayers

### ● Innovative measures

#### 09 Analyzing and proactively handling appeals to resolve tax-related disputes in advance.

The BMTS takes “handling appeals upon receiving” as the starting point to investigate and research in depth. It regards the high-frequency tax-related appeals reflected by the service hotline as the focus points of investigation and research, so as to do practical things and relieve people’s burdens. The BMTS has issued a series of pilot plans such as the *Implementation Opinions on Further Deepening the Reform of “Handling Appeals Upon Receiving”* and *“Handling Appeals Before Requests”* and the *Guiding Opinions on Further Promoting the Work of “Proactive Handling of Appeals and Handling Appeals Before Requests”*. It formulated supporting measures for the management of appeal designation, risk prevention, and performance assessment, and provides positive incentives to the undertaking departments with fast response speed, effective solutions, and high satisfaction of taxpayers.

Driven by the analysis of big data, the BMTS adheres to the analysis mechanism for appeals and public opinions featuring “big data + dynamic situation” under the principle

of “timely discovering, promptly studying and judging, and selectively incorporating”, so as to sort out and analyze the high-frequency, complex and difficult issues reflected in the appeals. In addition, the BMTS analyzes the root cause, identifies the crucial reasons, implements precise policies, and predicts the possible problems that taxpayers may encounter in advance, thus achieving pre-appeal warning, publicity, and solution. According to the results of a third-party survey conducted by the State Taxation Administration, the satisfaction score of Beijing taxpayers and fee payers in 2023 was 90.01 points.

## 10 Practicing the “Fengqiao Model” in the new era with taxation.

As a distinctive experience in resolving conflicts and disputes and harmoniously governing the society, the Fengqiao Model is an innovative paradigm of grass-root social governance. Upholding the tax service concept of “being taxpayer-centered”, the BMTS actively practices the “Fengqiao Model” in the new era, and coordinates the construction of “Fengqiao style” taxation offices in the new era. The tax service halls, which have the most frequent and close contacts with business entities and the people, were designated as the bases for practicing the “Fengqiao Model” in the new era, with the aim of creating a “Beijing model” of taxation offices that embodies the spirit of the “Fengqiao style”. Efforts were made to handle small matters within the offices, resolve major issues within the district without transferring conflicts to higher authorities so as to deal with tax disputes right on the spot with seamless services. The BMTS strives to build a “fast lane” for responding to tax related appeals, fully safeguarding the enterprise development and actively contributing to the development of Beijing in the new era with the power of tax.

## 11 Giving full play to the role of administrative reconsideration as the main channel for resolving administrative disputes.

The BMTS strictly implements the newly revised *Law of the People’s Republic of China on Administrative Reconsideration*, emphasizing the role of administrative reconsideration as the main channel for resolving administrative disputes and efficiently handling reconsideration cases in accordance with the law. The BMTS processes reconsideration cases applicable to the conditions in accordance with the law, and provides convenience for the people to apply for administrative reconsideration. It further smooths channels, optimizes the system, and integrates resources of administrative reconsideration with the aim to enhance the ability of the mechanism of supervising law-based administration of government, safeguarding the legitimate rights and interests of the people, and resolving administrative disputes.



In 2023, a total of **130** reconsideration cases were handled, of which **119** have been settled, including **11** cases resolved before processing.

## ● Media reports



“Handling appeals upon receiving” is the gold-lettered signboard of government services in Beijing. In order to solve the urgent and difficult problems faced by the people, the BMTS, in accordance with the deployment requirements of the State Taxation Administration, has taken “solving the urgent and difficult problems faced by taxpayers” as the starting point, focus, and foothold for carrying out ideological education. It further took a proactive role in solving the problems of the people, transforming “handling appeals upon receiving” to “handling appeals before request”, and transforming “passive handling” to “active governance”, so as to ensure that problem appeals are addressed at the source.

According to a representative of the tax service department of the BMTS, although “handling appeals upon receiving” can quickly solve matters that can be settled immediately and are relatively easy to address by “handling the appeal promptly when it comes”, the root causes and the crucial reasons of some high-frequency, complex, and difficult issues reflected intensively need to be identified and analyzed so that, proper solutions can be decided and implemented accurately.

Source: Peoples’ Network

Grassroots are at the forefront of serving the people, and grassroots governance has been a matter of vital interests of the people. The BMTS designated the tax service halls, which have the most frequent and close contacts with business entities and the people, as the bases for practicing the “Fengqiao Model”, with the aim of creating a “Beijing model” of taxation offices that embodies the spirit of the “Fengqiao style”.

Source: Beijing Daily

## ● Classic cases



In response to frequent appeals of “(the Internet platforms) not issuing invoices”, the tax authorities of Beijing Municipality found that most appeals were not made to the platforms, but to merchants on the platforms. To this end, the tax authorities of Beijing Municipality has strengthened cooperation with Internet platforms to launch online invoicing function that is convenient and easy to operate.

According to Zhang Lei, the tax director of Meituan Platform, under the guidance and promotion of the BMTS, on the one hand, Meituan has optimized the online “invoicing assistant” feature, making invoicing operations simpler; on the other hand, Meituan has integrated third-party merchants into the Meituan APP electronic invoicing platform for unified management, achieving direct connection between invoicing functions and

merchants, thereby further improving the standardization and convenience of invoice issuance.

“The tax authorities have also helped us improve our customer service mechanism and streamline the process of handling invoice appeals.” Zhang Lei said. Under the guidance of the BMTS, Meituan has made textual and graphic manuals that instruct invoice issuance, provided policy publicity and guidance for the company’s customer service team and merchants, and effectively met the invoicing appeals of consumers, promoting the standardized business development of Meituan, as well as providing powerful guarantee for the healthy and long-term development of a large number of merchants on the platform.

In response to the problem of “difficulty in issuing parking invoices” that once troubled taxpayers, the investigating group of the Beijing Municipal Taxa Service guided the Fengtai District Taxation Bureau to fully leverage the efficiency of tax big data and sorted out 216 parking management enterprises. Among them, Beijing Static Traffic Investment Operation Co., Ltd. owns 220,000 parking spaces, covering 40% of roadside parking spaces and 20% of parking lots in Beijing.

The tax authorities of Beijing Municipality optimized the invoicing system, assisted and guided Beijing Static Traffic Investment Operation Co., Ltd. to upgrade the official WeChat subscription account of “Beijing Parking Service”, launch the online function of “invoicing”, and prepare for the *User Manual* of “*Beijing Parking Guiding*” and the *Electronic Invoice Issuing Instruction Manual*, thereby realizing the invoicing of parking charges through smart phones. Additionally, optimization and upgrade of the “Beijing Parking Guiding” WeChat mini program were carried out to provide more targeted parking services for the people such as one-click access to the main information of the parking management company, as well as online query of nearby parking lots, remaining parking spaces, and charging standards.

Governance goes beyond these actions. The tax authorities have also established a direct communication mechanism for fast response to appeals with Beijing Static Traffic Investment Operation Co., Ltd., resulting an acceleration in the appeal response time for taxpayers from two natural days to within two hours. After the establishment of the direct communication mechanism, the tax authorities can directly provide remote instructions on invoice issuance for taxpayers with similar problems, without the need to transfer the appeals to Beijing Static Traffic Investment Operation Co., Ltd. If it involves issues with the invoicing company, taxpayers can directly contact the company without the intervention of taxation offices, which greatly reduces the their waiting time.



In order to standardize the mediation of tax-related disputes and the handling procedures of administrative reconsideration and lawsuit, the Tongzhou District Taxation Bureau actively explores the practical application of the “Fengqiao Model” in the new era in the field of tax, fully leveraging the role of public office lawyers. In May 2023, the first public office lawyer consultation and mediation center for tax-related disputes in Beijing was established. The center is committed to building an all-round and multi-level mechanism for resolving tax disputes, optimizing tax-related consultations, refining legal services, and strengthening administrative mediation with the thoughts and methods of rule of law. What’s more, it aims to resolve tax disputes at the source, at the grassroots, and before reconsideration proceeding, effectively safeguarding the legitimate rights and interests of taxpayers, and further preventing tax law enforcement risks. Since its establishment five months ago, the center has processed 48 tax-related consultations, and successfully resolved 33 tax-related conflicts and disputes. The resolution rate of tax disputes at grassroots has reached 100%, and the satisfaction rate of mediation has reached 100%, achieving a “dual improvement” in the satisfaction of taxpayers and the grassroots tax governance.

## Fair and Civilized Law Enforcement Standardization

### ● Innovative measures

- **Keeping promises and encouraging honest tax payment with flexible law enforcement.**

## 12 Improving tax law enforcement by adopting innovative enforcement measures

The BMTS has innovated its law enforcement methods, adopting non-mandatory methods such as persuasion and education, interviews and warnings, risk reminders, and self-inspection guidance to enhance tax law enforcement accuracy and tax compliance, giving law enforcement both strength and warmth, achieving a balance between leniency

and punishment, and integrating morality and law.

### **13 Showing inclusiveness of tax enforcement with no penalty for first-time violation.**

Since 2021, the State Taxation Administration has issued two batches of the *List of Matters Subject to “No Tax Administrative Penalty for First-time Violation”*. The BMTS actively implements the “no penalty for first-time violation” system. Where a taxpayer that commits violations on the List such as “failure to file tax returns before deadline” for the first time with minor harmful consequences, and voluntarily takes corrective actions before the tax authority finds out or during the specified period ordered by the tax authority, no administrative penalty shall be imposed on the taxpayer.

**In 2023,**

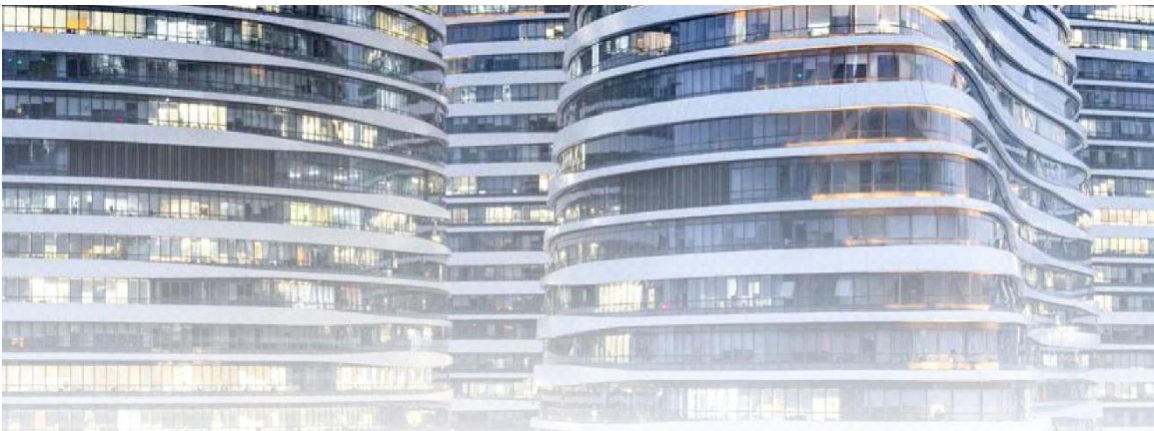
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A total of more than **56,000** taxpayers in Beijing enjoy the policy of “**no penalty for first-time violation**”. Moreover, the tax authorities of Beijing Municipality continue to adhere to the rule of inclusiveness and prudence in handling minor tax violations, making the flexibility of law enforcement more prominent.

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### **14 Keeping promises and encouraging honest tax payment to safeguard healthy development of enterprises.**

In order to encourage and guide taxpayers to enhance their awareness of paying taxes honestly in accordance with the law, actively correct dishonest tax-related acts, and promptly recover credit losses, in accordance with the work arrangement of the State Taxation Administration, the BMTS actively implements the relevant work on optimizing the tax-paying credit evaluation of taxpayers and credit repair mechanism, and further optimizes the newly established re-evaluation mechanism for tax-paying credit of taxpayers in 2023. Taxpayers who have been included in tax-paying credit management for less than one evaluation year but more than 12 months may apply for tax-paying credit re-evaluation in March or September 2023. The tax authorities will determine the tax-paying credit evaluation results in April or October based on the taxpayers’ credit status in the past 12 months and provide them with self-inquiry services.



- **Optimizing supervision for fair and efficient taxation.**

## **15 Establishing a sound dynamic “credit + risk” supervision system.**

The BMTS has established and improved a new supervision mechanism based on “credit + risk”. Taxpayers are classified into different categories according to their credit ratings and risk status. Then tailored regulatory measures are taken to reduce taxation costs, prevent and control tax risks effectively, and conduct accurate law enforcement for medium and high-risk taxpayers, thereby allowing more law-abiding and compliant business entities to operate with light burdens.



## **16 Weaving a dense protective network for policy implementation with whole-process supervision.**

The BMTS stresses that taxes should be collected in accordance with laws and regulations, and resolutely prevents inadequate implementation of tax preferential policies, collection of “undue taxes and fees”, and improper administrative intervention in taxation. In order to ensure detailed, accurate, and stable implementation of tax support policies, the BMTS integrates risk prevention and control measures into the whole business handling process based on tax big data. Based on tax big data, the BMTS adheres to the work requirements of “providing fine services, direct and fast enjoyment of tax preferences, technological prevention of violations, and ruthless crackdown on rebate cheats in a fast, accurate and stable way”. It conducts risk assessment in advance, reviews and verifies assessment results in the process, and then classifies and handles the risks according to the assessment results, after which it tracks the effects of management measures, and accurately identifies suspicious enterprises, thus promoting taxpayers to fully enjoy policy preferences in accordance with the law and regulations.




## **17 Focusing on the intelligent applications to improve the efficiency of supervision and inspection.**

In order to improve the efficiency of tax supervision, the BMTS further implements the workflow featuring task integration and coordination, risk classification and mitigation, risk response quality control, etc. It continuously improves the efficiency of risk management, reduces tasks for risk response while increases the proportion of reminders, and shortens the task transfer chain. Based on the identification results, the BMTS identifies high-risk taxpayers as the main targets for the case selection of tax inspection. Additionally, the BMTS continuously improves the inspection informatization. With the help of “smart inspection” auxiliary system, inspection ledgers are generated

automatically, effectively improving work quality and efficiency.

## 18 Promote regulation with cases, and accurately crack down on tax-related illegal acts.

In regard to cracking down on tax-related criminal acts in accordance with the law, the BMTS conducts risk analysis and precise case selection through making full use of tax big data, quickly identifies high-risk case sources, implements targeted guidance, and carried out precise strikes. The BMTS actively promotes the use and implementation of taxation and police service collaborative command platforms and “direct connection” special lines between tax authorities and the police, breaks down information barriers between taxation and police organization, and enhances the ability of inspectors to use information means and data analysis technology for actual actions.

<ul style="list-style-type: none"> <li> False issuance of invoices by “fake enterprises”</li> <li> Refund frauds by “false exports”</li> <li> Defrauding of tax and fee preferences by “improper filings”</li> </ul>	}	<p>Make effective joint efforts to fight against tax-related illegal acts.</p>
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- **Strengthening internal control for transparent law enforcement.**

## 19 Establishing an internal control and supervision system for law enforcement risks.

The BMTS fully implements the legal review system for administrative law enforcement disclosure, whole-process recording of law enforcement, and important law enforcement decisions. It also optimizes the administrative law enforcement information disclosure platform and the information management platform for law enforcement audio-video recording, and promotes whole-process recording of law enforcement. The BMTS continuously improves the administrative power restriction and supervision system, focusing on process control and risk prevention. With the goal of “things are attended to in four situations (a. Risks should have been discovered but not discovered; b. No promptly notification after being discovered; c. No prompt handling after pushing notification; and d. No prompt improvement after processing.)”, the BMTS relies on the “one-official based” integration of tax personnel information to strengthen internal control of tax law enforcement risks and promote the construction of an information-based internal control and supervision system against tax law enforcement risks featuring full coverage, whole-process prevention and control, and whole staff responsibility, thereby achieving early warning in advance, prompt blocking in the process, and accountability afterwards.

**In 2023,**

**299** prevention and control measures have been implemented, reducing law enforcement risks by **40%**. In addition, the BMTS continues to promote full coverage of inspection, audit and supervision, and has conducted special audits on key areas and

matters.

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As of December 31, 2023, there were 14,490 employees in the BMTS, including 7,259 female civil servants, accounting for approximately 50.1%. In particular, among all the employees, there were 1,572 senior officials (at the deputy-director level and above), including 479 females, accounting for approximately 30.5%.



## ● Media reports



In the context of deepening the reform of tax collection and administration, the BMTS, in combination with the features of Beijing's tax source structure, gives full play to its own advantages. Taking the "Internet + supervision" as the means and the mutual trust of tax authorities and taxpayers as the basis, it collects tax-related information on the base of "one legal person" or "one natural person". In addition, the tax authorities directly reminds taxpayers of risks in light of ordinary low-risk events, and builds a new model of tax risk management featuring "range definition through coordination, intelligent identification, online push, self-inspection and self-correction, and whole-process supervision", aiming to realize the transformation from "tax administration through invoices" to data-driven, segmented and precise supervision.

Source: China Taxation News

For serious illegal acts such as false issuance of invoices by "fake enterprises", refund frauds by "false exports" and defrauding of tax and fee preferences by "improper filings", the tax authorities have launched a fierce attack and will continue to crack down on them harder and harder. By investigating and punishing a group of illegal enterprises, cracking down on a group of criminal gangs, and severely punishing a group of criminals, the tax authorities conduct a powerful deterrent against tax violators. Through the case selection model of "big data-based screening + correlation analysis + joint study and judgment", the tax authorities closely monitor new situations and problems in economic development. They accurately sort out and implement attacks on "fake enterprises" that only issue false invoices and disrupt market order without engaging in actual business operations or creating any wealth for society, so as to safeguard the legitimate rights and interests of law-abiding enterprises and create a fair competition tax environment.

Source: Beijing Daily

## ● Classic cases



“What gives us first-hand experience of the ‘high-quality services’ committed by the government comes from the flexible law enforcement of the tax authorities.” Wang Yan, Senior Director of Government Affairs of Stemirna Therapeutics (Shanghai), told the reporter. In July 2021, after the company completed all registration procedures, there was a work handover due to the resignation of the person in charge of personnel work. During this period, the company failed to timely submit the individual income tax information for withholding and remitting tax payment for employees of Stemirna Therapeutics (Beijing) to the tax authorities. Upon further investigation, such situation meets the conditions of “no penalty for first-time violation”, so that the tax authority decided to waive the penalty. “At that time, Stemirna Therapeutics (Shanghai) was preparing for an IPO, and if the newly established subsidiary had a record of penalty charges, it would be very detrimental to us. Therefore, the flexible law enforcement by the tax authority makes the company’s management more confident in investing in Beijing.” Wang Yan said.

# 02

## Implementation of Tax and Fee Cuts



## Helping the Development of Enterprises with Favorable Policies and Tax and Fee Cuts

In 2023, the BMTS fully implemented a series of continued, optimized, and refined preferential tax and fee policies, as outlined by the Party Central Committee and the State Council, to facilitate various business entities to operate more efficiently and effectively, which stimulates market vitality.

### ● Innovative measures

#### **20 Enhanced strength in additional deductions for R&D expenses, benefiting specialized and sophisticated SMEs.**

In recent years, the support for additional deductions for corporate R&D expenses has consistently been strengthened. In 2023, the deduction ratio for R&D expenses for eligible enterprises in all sectors has been increased from 75% to 100%, implemented as a long-term institutional arrangement. Furthermore, with a focus on the high-quality development of the integrated circuits and machine tool industries, the deduction ratio for R&D expenses for eligible enterprises in these two sectors has been increased to 120%. Additionally, a prepayment declaration period of July has been introduced as a timing for policy enjoyment, guiding enterprises to increase their R&D expenses more swiftly and effectively. Supported by these policy benefits, the innovation momentum of enterprises is significantly bolstered.

#### **21 Tax and fee cuts serving small and micro enterprises towards stability and improvement.**

From January 1, 2023, to December 31, 2027, VAT for small-scale taxpayers with monthly sales of RMB100,000 or less (including the amount) is exempted; the applicable VAT rate of 3% for taxable sales income of VAT small-scale taxpayers is reduced to a 1% VAT rate; the portion of annual taxable income for individual industrial and commercial households that does not exceed RMB 2 million is subjected to a halved individual income tax rate. The policy that allows small and low-profit enterprises to calculate taxable income at 25% and pay corporate income tax at a rate of 20% will continue to be executed until December 31, 2027. The BMTS boosts the implementation effort of self-declaration and self-enjoyment, continuously releases FAQs on policies, improves the certainty and consistency in tax and fee policy enforcement, providing a solid foundation for the detailed implementation of various tax and fee cuts policies.

#### **22 Raise the standard for special additional deductions for individual income tax to alleviate family burdens.**

The BMTS earnestly implements the decisions and deployments of the Party Central Committee and the State Council, attaches great importance and responds quickly to actively advocate for the detailed realization of individual income tax preferential

policies for “one elder and one child.”

According to the *Notice on Raising the Standards of Certain Special Additional Deductions for Individual Income Tax*, the adjusted deduction standards have been enforced since January 1, 2023. This measure further eases the family burdens associated with childbirth, child-rearing, and elderly support.

The special additional deduction standard for the care of children under three years old has been increased from **RMB1,000** to **RMB2,000** per child per month.

The special additional deduction standard for children’s education has been raised from **RMB1,000** to **RMB2,000** for each child per month.

The special additional deduction standard for elder care has been increased from **RMB2,000** to **RMB3,000** per month.

The BMTS timely published the content of three special additional deduction policies, guidelines for data collection and withholding declaration operations, along with FAQs. Comprehensive categorization and “grid-based” precise dissemination have been implemented. Building upon the achievement of full coverage with site messages and pop-up reminders in the individual tax management system, the official Weibo account, official WeChat account and official mobile app have been utilized to distribute policy promotional materials, making full use of phone calls, text messages, WeChat, lectures, and door-to-door guidance to facilitate coaching for withholding units within the jurisdiction.

## **23 The policy of temporarily reducing unemployment insurance and industrial injury insurance rate is extended.**

The BMTS implements the *Notice on the Temporary Reduction of Unemployment Insurance and Industrial Injury Insurance Rate* and continues the policy of temporarily reducing the unemployment insurance rate to 1% and the policy of temporarily reducing industrial injury insurance rate. Through the official tax service website, BMTS WeChat official account, and tax service halls, the BMTS precisely delivers preferential policies and handling procedures to ensure that taxpayers and fee payers are well-informed and enjoy all entitled benefits.

## **24 “Six taxes and two fees” are reduced by half.**

From January 1, 2023, to December 31, 2027, small-scale taxpayers of value-added tax, small and low-profit enterprises, and self-employed individuals are entitled to half-cut of resource tax (excluding water resource tax), urban maintenance and construction tax, property tax, urban land use tax, stamp duty (excluding securities transaction stamp duty), tax on farmland used for nonagricultural purposes, education surcharge, and local education surcharge. The BMTS continues to provide “six local taxes and two fees”

promotional guidance, systematically optimize, precisely regulate, and solidly promote the detailed implementation of the “six local taxes and two fees” preferential policies.

## **25 High-standard promotion of the Zhongguancun National Independent Innovation Demonstration Zone and “Two Zones” construction.**

The BMTS diligently implements the requirements of the Municipal Party Committee and Municipal Government to “promote a new round of pioneering reforms in Zhongguancun, further unleash the vitality of innovative entities and business entities”, fully leverages the role of tax functions, strengthens departmental coordination, fully supports the construction of the Beijing International Science and Technology Innovation Center, ensuring that mechanism guarantee, coordination and promotion, promotional guidance, information technology support, and implementation tracking are in place, contributing tax benefits to Beijing’s efforts to achieve a high level of scientific and technological self-reliance and strength. It actively promotes the tax-related tasks of the construction of the Integrated National Demonstration Zone for Expanding the Opening up of the Services Sector and the China (Beijing) Pilot Free Trade Zone (hereinafter referred to as “Two Zones”), where pilot preferential policies of technology transferring were rated as one of the “Two Zones” top ten influential policies, and three tax-related innovative measures were selected as Beijing “Two Zones” construction reform and innovation practice cases.

The BMTS participated in the “Close Partner” plan policy interpretation meeting for technological innovation and the comprehensive bonded area sessions, explaining the policy background, content, highlights, and tax burden changes of the “Two Zones” taxation preferences to address the concerns of enterprises in the “Two Zones”, helping enterprises to understand and enjoy policies more clearly, leveraging tax benefits to support enterprises, and promoting deep communication between government and enterprises.



## **26 Deepen the implementation of the green tax system to support low-carbon development.**

The BMTS, based on the capital city’s strategic positioning and focusing on the “dual carbon” goals, implements and refines tax and fee policies supporting the carbon peak

and carbon neutrality goals, continuously optimizing and improving policy implementation measures.

1

Focusing on green production, green living, green ecology, and technological innovation, a comprehensive review of the current “dual carbon” support tax and fee policies is conducted, thoroughly analyzing the effects of green tax and fee policies. Several specialized research reports are completed, including *Green Taxation Aiding the Capital’s Green Development* and the *Economic Impact of Carbon Tax Implementation in Our City Under Dual Carbon Goals*.

2

Strengthening promotion and guidance, policy promotion and delivery are carried out through various online and offline methods, continuously ensuring follow-up implementation, strengthening tracking guidance, and promptly responding to taxpayers’ appeals.

3

Integrating deeply with the “Development through Decongestion and Improvement” special campaign, key areas such as technological innovation, construction industry, and new energy vehicles continue to receive tax and fee policy support, advancing the industrial green and low-carbon transformation, ensuring that comprehensive measures like levying, reducing, exempting, lowering, deferring, refunding, and offsetting are fully in place.

## ● Media reports

Media report

The Beijing municipal taxation authority coordinated city-district efforts to swiftly implement five batches of 109 tax affairs and fee payment measures introduced by the State Taxation Administration for the convenience of the people, adopting a “combination punch” to support high-quality development of enterprises, particularly enabling specialized and sophisticated SMEs with a high proportion of research and development input to genuinely enjoy policy dividends. As introduced by a person in charge from Beijing’s taxation authority, in the tax period of July 2023, a total of 26,100 enterprises enjoyed the tax preference of additional deductions for R&D expenses.

Source: Beijing Business Today

Focusing on employment to secure people’s livelihood, Beijing continues to implement preferential policies for the employment security fund for the disabled to alleviate the burden on employers and support the relief and development of small and micro enterprises. Meanwhile, Beijing supports stabilizing employment, continues to implement policies to reduce unemployment insurance rates, fully applies tax preferences for entrepreneurship and employment of veterans and key groups within the local authority, to reduce the burden on enterprises, enhance their vitality, and

promote employment stability.

Source: Beijing Youth Daily

Since the implementation of the Environmental Protection Tax Law, Beijing has actively practiced the “Two Mountains” concept. The environmental protection tax revenue per RMB10,000 GDP of major pollutants has decreased year by year, showing good development quality of the ecological environment in the taxed pollutant equivalent of the environmental protection tax. The significant reduction in emissions benefited from the “less discharge, less payment” environmental tax policy incentives. Under the boost of the green tax system, polluting enterprises generally increase environmental protection spending, proactively adopting energy-saving and emission-reduction measures. Meanwhile, taxation authority exert more efforts in policy promotion and interpretation and the implementation of preferential policies, playing an important role in encouraging energy saving and emission reduction, guiding green production, and promoting ecological restoration.

Source: Beijing Daily

## ● Classic cases



Since its establishment in 2003, for over 50 domestic listed companies and more than 20 top pharmaceutical enterprises, Beijing CoSci Med-Tech Co., Ltd. has provided industrial services including project initiation and research, prescription process research, and quality standard research. The company’s representative stated, “With the pilot policy of tax credits for basic research in effect, our participation in basic research in the fields of children’s medication and rare diseases, supported by the Beijing Natural Science Foundation, also qualifies for additional R&D expense deductions. Additionally, we have benefited from corporate income tax incentives for technology-focused SMEs and contracts under RMB20 million for technology transfer, saving over RMB4 million in working capital.”

Beidou Tianhui (Beijing) Technology Co., Ltd., a national-level Specialized and Sophisticated SMEs, specializes in BeiDou satellite navigation research, production, sales, operation, and comprehensive integration services. It has paid over RMB10 million in taxes cumulatively over the past three years, enjoying more than RMB5 million in various tax incentives. Supported by tax incentive policies and other preferential policies, Beidou Tianhui has made breakthroughs in several key technologies, possessing both “hard technology” and “soft power”. The company’s finance manager, Fan Lixia, noted, “The taxation authority not only created a favorable business environment for our company but also provided substantial financial benefits by tax incentives, giving us strong confidence to continue on the path of technological self-reliance and strength.”

An Ting, a member of the National Committee of the Chinese People’s

Political Consultative Conference and chairman of Beijing Chic-PIA International Culture Development Co., Ltd., shared, “When it comes to optimizing the business environment in the tax field, as a business operator, I feel it deeply.” The implementation of tax policies has allowed enterprises to enjoy various financial and tax support policies, such as value-added tax additional deductions, stamp duty exemptions, and corporate income tax incentives, which helps liberate productive forces and enhance competitiveness.

At the environmental services thematic exhibition area of the 2023 China International Fair for Trade in Services (CIFTIS) National Stadium, numerous domestic and foreign enterprises conducted forums, meetings, and promotional negotiations on hot topics like “carbon peak”, “carbon neutrality”, and green cities. As the nation’s first pilot low-carbon (zero-carbon) environmental industrial park, Beijing Chaoyang Environmental Group, having 20 national invention patents, brought several innovative projects for pollution reduction and carbon reduction, including a kitchen waste treatment plant and comprehensive development project of new energy. The Group’s deputy general manager, Chen Ruozhe, said, “Thanks to a series of tax incentive policies for energy conservation, environmental protection, and comprehensive utilization of resources, the Group saves or receives tax reductions and rebates exceeding RMB20 million annually. These funds are used for the production of new processes, with subsidiary companies’ emissions below the standards, thus continuously enjoying over 3 million CNY in environmental protection tax incentives annually, creating a virtuous cycle of green development.”

The BMTS, in collaboration with Beijing Shunyi District Office of BMTS and District Ecological Environment Bureau, held a “Delivering Policies to Enterprises” event at the site of Beijing Shunxin Agriculture Co., Ltd., where over 80 policies related to environmental protection tax, resource tax, value-added tax, and corporate income



tax, encompassing various aspects to support enterprises’ green development, were explained on-site. Shunxin Agriculture’s chairman, Li Yinglin, mentioned that the company had established a dedicated quality and environmental protection department, increasing investment in garbage collection and maintenance of environmental protection facilities, strengthening the learning of environmental protection concepts among the Group, and continuously promoting agricultural environmental protection and green development. “The newly announced green tax policies will reduce the tax burden on enterprises, motivate voluntary environmental protection, and

add momentum to sustainable development.” said Li Yinglin.

## Providing Real Financial Benefits for Enterprises Through Tax Rebates in a Direct and Fast Way

The BMTS actively implements and refines the new composite tax and fee support policies of the national government, continuously improving the convenience of the process for enjoying tax and fee reductions, accelerating tax refund procedures, and providing real financial benefits to business entities.

### ● Innovative measures

#### 27 Intelligent pre-filing of VAT credit refund forms.

The E-Tax China, by re-examining the logical connections between data items across forms and utilizing historical information from the VAT general taxpayer’s declaration forms, business operation data, etc., has enabled automatic fetching of relevant information for tax refund (credit) application forms as per filing requirements through the tax management system. Taxpayers can opt for the system’s automatic pre-filing method to complete the application form, thereby reducing the risk of incorrect or omitted reports.

#### 28 Unification of corporate income tax declaration and refunding.

The E-Tax China has realized the integration of corporate income tax settlement and tax refunds, prompting taxpayers who have overpaid after completing the settlement declaration to process the refund automatically. The system fills in the refund application for taxpayers, sends the refund documents to the tax authorities automatically, and initiates the refund procedure, allowing taxpayers to enjoy policy benefits more precisely and quickly.



This convenience service measure reduces the steps in the declaration and refund process by **50%** and the refund time by **70%**.

#### 29 Continuous improvement of the convenience of export tax rebate.

To assist export enterprises in efficiently processing tax refunds, the BMTS has provided newly established export enterprises with a “gift pack” providing comprehensive guide, detailing the full process of export tax refund declarations. This includes preparing for declarations, the actual declaration of export tax rebates, and post-declaration inquiries such as progress tracking and document lookup, covering 14 service items in total. It has also developed the E-Tax China reporting tutorials and recorded system operation videos

to enhance consultation efficiency and respond to enterprises' tax-related demands.



In 2023, the average processing time for normal export tax rebates in Beijing was limited to **6** working days, with first and second category export companies' average processing time reduced to **3** working days, **taxpayer's satisfaction and sense of gain improve continuously.**

Moreover, the BMTS regularly implements “deferral acceptance” in on-site verifications, vigorously promoting “reduction of documents, items, and paper proofs”, and implementing measures such as submitting digitized image data through the E-Tax China and online issuance of certificates, constantly improving the convenience of tax refunds.



Materials related to specific processes were simplified by **11** items, with taxpayers annually submitting over **50,000** pieces of digitized image data through the E-Tax China.

### 30 Adding Pilot Stores for “Buy & Refund Service” for Departure Tax Refund.

Since implementing the departure tax refund policy, the BMTS has persisted in “innovating every year, with breakthroughs every year” to further enhance the convenience level of departure tax refund. Implementing characteristic services such as “convenient payment” and “Buy & Refund Service”, it aims to create a “double hubs” paradigm for international consumer’s convenience with.



The number of departure tax refund stores has been expanded to 1,058, ranking first nationwide.

The coverage rate in city-level key shopping districts has reached 100%, continuously infusing new vitality into Beijing’s tourism market and the expansion of openness in service industry.

In October 2023, the BMTS released a *Notice on Adding “Immediate Refund Upon Purchase” Pilot Stores for Departure Tax Refunds*, adding two new stores to this pilot program in the city. Hence, the number of “immediate refund upon purchase” pilot stores in Beijing expanded to 14, further enhancing the convenience of shopping and departure tax refund services for overseas tourists and promoting the development of Beijing’s tourism consumption market.

## 31 Property tax and land use tax included in the “smart tax refund” package

Following the “scenario-based” concept, the package of the “smart tax refund” service has been expanded to include property tax and land use tax within the automatic tax refund audit system. The application of the “credit + risk” concept realizes risk-controllable differentiated management.



### ● Media reports

Media  
report

Hu Jin, General Manager of the Finance Department of China Life Insurance Co., Ltd., expressed deep insights into the “scenario-based tax handling” in the smart tax refund scenario. This scenario integrates declaration, inquiry, and tax refund into one step. When declaring, the system actively prompts the tax refund application, uses existing data, automatically fetches, and fills in all relevant data within the form, achieving “filing dispensable” for VAT credit refund applications, an “integration of declaration and refund” for corporate income tax settlement, and automatic vehicle and vessel tax refunds, reducing the tax refund application time to 3 minutes or less. “During the corporate income tax settlement process in 2022, the smart tax refund scenario only required simple operations. After completion, more than 1.3 billion CNY of tax refunds were directly credited to the company account very quickly!” said Hu Jin.

Source: China Taxation News

The BMTS has long focused on and aimed to enhance the departure tax refund experience for overseas travelers, striving to serve the construction of the capital’s international exchange center well. Focusing on key shopping districts like Wangfujing, Xidan, and CBD, it has successively promoted “buy&refund service” in 12 comprehensive malls, allowing overseas travelers to handle cash refunds on-site, directly receive refunded cash in-store, convenient for secondary consumption. Meanwhile, the service windows at

tax refund ports have pioneered self-service terminals, upgrading electronic refund methods such as WeChat, Alipay, UnionPay Quick Pass, and digital RMB, striving to provide quick and efficient tax refund services for overseas travelers, continuously enhancing the global attractiveness of “Beijing consumption”. In the first quarter of 2023, Beijing’s departure tax refund sales volume increased by 8.9 times year-on-year, and the issuance of tax refund applications increased by 6 times year-on-year, powerfully boosting the strong recovery of departure tax refund consumption, playing an active role in promoting cultural export, attracting overseas traveler consumption, and shaping a good open image of Beijing.

Source: China Youth Daily

## ● Classic cases



Beijing HyperStrong Technology Co., Ltd. (hereinafter referred to as HyperStrong), registered in the Fangshan high-end manufacturing base, mainly engages in the manufacturing and sales of energy storage equipment. Extensive capital was required initially for building factories and purchasing production equipment, resulting in a high amount of tax credit. Intelligent pre-filing, one-click confirmation, and direct online refunds—a series of measures by the Fangshan District Office of BMTS have improved the refund efficiency, ensuring that the refund funds are credited at the earliest. Under the guidance of the taxation authority, HyperStrong applied for tax credit refunds four times in succession, with a refund amount exceeding 66 million CNY. Liu Yu, the company’s finance officer, said, “The company’s initial investment resulted in a large amount of tax credits, occupying a lot of working capital. When we were most in need of funds, the tax refund was credited! This tax refund is of great significance to the survival and operation of the enterprise. We plan to invest in technological R&D and expand the production scale. We are confident in building the enterprise even better!”

The BMTS took the lead nationwide in realizing the “integration of declaration and refund” for the corporate income tax settlement and refund. This new feature makes it easier, more convenient, and time-saving for taxpayers to enjoy policy benefits. “The ‘integration of declaration and refund’ has replaced the previous steps of querying overpaid tax information, submitting tax refund applications, and multi-level screening,” said Ms. Liu from Beijing Aidi Tonglian Technology Co., Ltd., “Convenient tax refunds help enterprises accelerate capital turnover and reduce capital occupation.”

**Case** Beijing Huizhu Network Technology Co., Ltd. is a newly established foreign trade enterprise. The company’s tax clerk Wang Yanmei was initially overwhelmed when venturing into the export tax rebate domain. Following the declaration guide and online instruction issued by the tax official, Wang Yanmei smoothly completed the export tax rebate filing, tax refund certificate selection, and export tax refund declaration, among other steps. She said, “For a novice tax staff like me, this tax handling guide is incredibly practical,

almost like a comprehensive ‘pre-job training,’ saving me the time to search for information and figure things out. After the declaration was successful, the company quickly received the tax refund, providing strong support for the business expansion of small enterprises like ours!”

Starting from October 1, 2023, Beijing added two new “buy&refund service” pilot stores for departure tax refunds, including the Lufthansa Center Mall Co., Ltd. After announcing the new list of “buy&refund service” enterprises, the Chaoyang District Office of BMTS delved into these enterprises, focused on key and difficult issues, sorted out the handling process, and enhanced administrative approval efficiency. “The ‘buy&refund service’ saves consumers a lot of time and energy, stimulates their shopping desire, thereby enhancing Lufthansa’s business performance.” said Zhao Jibin, assistant general manager of Lufthansa Center Mall Co., Ltd.



03

**Improving the  
Efficiency of  
Taxpayer Service**



### ● Innovative measures

- Drive the reform of fully digitalized electronic invoicing.

## 32 Launch the Fully Digitalized Electronic Invoices Pilot Program

The *Announcement of the Beijing Municipal Tax Service, State Taxation Administration on the Implementation of the Fully Digitalized Electronic Invoices Pilot Program* issued on October 27, 2023 ushered Beijing into the pilot phase of Fully Digitalized E-Invoices. Additionally, the authority issued an interpretation to the *Announcement of the Beijing Municipal Tax Service, State Taxation Administration on the Implementation of the Fully Digitalized Electronic Invoices Pilot Program* to help taxpayers quickly transit to electronic invoicing, specifying the background of promoting Fully Digitalized Electronic Invoices, listing the contents of such invoices, and offering comprehensive guides and answers to the possible problems that taxpayers may encounter while adapting to electronic invoicing.

The Fully Digitalized Electronic Invoices pilot program was launched in the city on November 1, 2023. Accordingly, new services of “Fully Digitalized E-Invoices”, such as more simplified invoice collection, more convenient issuance and use of invoices, and booking and archiving integration, have become available.



- Upgrade the experience of routine tax handling.

### 33 The E-tax China is strengthening the convenience of tax handling and fee payment.

The BMTS advocates the “Smart City + Smart Taxation” initiative by processing major tax and fee affairs online. As of December 2023, 99% of declaration-related business and 98% of non-declaration-related business, along with other major tax and fee affairs, were shifted to online processing in Beijing. Additionally, eight major services, such as starting business operations, invoice issuance, and tax refunding, have been automated. Furthermore, 75% of citywide invoice collection can be made online, with logistics distribution services available.



Meanwhile, the E-tax China enables taxpayers to go through tax and fee payment affairs less frequently and faster. Particularly, the declaration, payment, and refunding of tax can be fully handled online.

1

“Prompts and reminders”, including policies, are pushed in a point-to-point and precise manner prior to tax declaration, through the features of the E-tax China, such as “customized e-services” and “message customization”. Concurrently, the 12366 intelligent consulting services have become available on the “Online Guidance” system of the E-tax China, besides such channels as official websites of tax affairs, the 12366 hotline, the WeChat and Alipay mini programs, and the Baidu App, so as to fully satisfy taxpayers’ and fee payers’ demand for “24/7 consulting services” and “instant response” and drive the shift of services from undifferentiated to refined, intelligent, and personalized.

2

For tax declaration, an “collaborative interactions between taxpayers and tax authorities” service model has been integrated into the E-tax China. Taxpayers and fee payers can access immersive consulting services, covering policy inquiries, tax handling procedures, and guides to tax handling and operation. As a result, the “last kilometer” gap between consultation and the actual operation has been bridged.

3

Upon tax declaration, taxpayers can pay taxes conveniently and quickly, through electronic tax payment services based on the horizontal networking of tax authorities, the national treasury, and banks.

### **34 Cross-comparison and verification of tax declaration in the E-tax China.**

The BMTS has constantly optimized the functions of the E-tax China. For instance, it has enriched its application scenarios. For the tax declaration based on such policies for the reduction of corporate income taxes of small and low-profit enterprises and the exemption of value-added tax of small-scale taxpayers with monthly sales less than 100,000 CNY, the information system will automatically calculate tax reduction and exemption and pre-fill declaration forms. Such practices have improved taxpayers' and fee payers' experience and ensured the accurate and prudent implementation of preferential tax and fee policies.

### **35 Create a dynamic management platform of qualifications for corporate income tax incentives.**

The BMTS has earnestly promoted cross-departmental information sharing and business collaboration, strengthened the use of third-party data, and carried out dynamic management of more than 40,000 entries of qualification data in 24 categories, such as high-tech enterprises, non-profit organizations, and technology-based SMEs, based on the newly created dynamic management platform of qualifications for corporate income tax incentives. Meanwhile, the above data are logically associated with the corresponding qualifications in the declaration form of corporate income taxes to ensure the precise implementation of the relevant policies, data interaction with the declaration system, and assist eligible enterprises in conveniently declaring taxes and enjoying tax incentives precisely, promptly, and fully. Specifically, after an enterprise logs in to the declaration system, the system will automatically retrieve the list of eligible enterprises, identify the enterprise's identity, and fill in its relevant certificate numbers. If the enterprise has not declared its privilege to tax incentives or the most favorable preferential policy, the system will automatically remind it. If the reduced tax is wrongly calculated, the system will also promptly correct it and remind the enterprise.

- **Expand the scope of online handling.**

### **36 Enable fully online processing of individual equity transfers.**

Beijing has taken the lead nationwide in handling individual equity transfers fully online. In order to further shorten the time of tax handling, constantly optimize the capital's business environment, and enhance taxpayers' experience and sense of gain, the BMTS and the Beijing Municipal Administration for Market Regulation have collaborated to promote the fully online handling of individual equity transfers including three processes.

### Since October 2023,

Furthermore, Beijing is the first city in China that offers online whole-process handling services of tax declaration, tax payment inspection, and change of registration, since October 2023. Taxpayers can have tax guidance, information filling and upload, report submission, and tax payment processed online. More than **8,000** taxpayers enjoyed convenient government affairs services at home in the city in the first month.

The online whole-process handling services of individual equity transfers have strongly enhanced the convenience of taxpayers and registrants of equity changes, effectively reduced the workload of grassroots windows, and demonstrated the apparent results in tax and regulation collaboration.

## 37 “Non-contact” online reset of passwords for social security fee management clients.

The passwords for social security fee management clients can be reset online in the E-tax China. An existing payer can reset the password by itself in line with the prompts in the identity authentication system in the E-tax China with no need of visits or materials. A new payer can use this function to obtain the initial login password. In a word, the passwords for social security fee management clients can be reset online in a “non-contact” manner.



More than **1,500** payers have reset passwords every working day on average since its launch, which saves handling time by more than **90%**.

## 38 Online real-time receipt of the entrusted tax collection of individual rental housing.

Beijing is the first city in China that has shifted “offline claiming of paper tax clearance certificate” to “online real-time receipt of each tax payment and issuance of electronic tax clearance certificate”.



The entrusted tax collection of individual rental housing in all the **160** sub-districts and townships in the city has been fully covered. One transaction can be completed in just **three** minutes.

## 39 Online collection of municipal non-tax revenue in the non-tax revenue payment system.

The BMTS upgraded the non-tax revenue payment system in June 2023. The municipal non-tax revenue can be fully collected online, which covers public welfare funds from lottery, lottery operating fees, radio frequency occupancy fees, special funds for the development of the national film industry, and urban infrastructure construction fees.

Payers can pay through WeChat and Alipay instead of payment in cash or transfers through bank counters. Meanwhile, all documents such as payment notices and electronic payment receipts are electronic and payment data can be exchanged in real time. The whole process of the business can be handled online. The practice has benefited payers and further optimized the capital's business environment.

## 40 The E-tax China enables automatic declaration of vehicle and vessel taxes of trailers.

Thanks to the highly shared vehicle information in the city, the BMTS has launched the function of automatic declaration of vehicle and vessel taxes of trailers in the E-tax China. Taxpayers can select vehicles in the E-tax China by themselves and sign tax payment agreements in batches with tax authorities. Upon agreement signing, the system will automatically calculate the taxes, complete declaration, and generate payment receipts, according to the vehicle selected. Then, the vehicle and vessel taxes of trailers can be paid in batches directly after payment. Additionally, the system will remind taxpayers of such payments in the next year.

- Create mobile handling channels.

## 41 Continuously expand the functions of the E-tax China (mobile).



The number of the functions in the E-tax China (mobile) has increased to 144. The platform offers business functions, such as one-stop online application, online declaration, online tax payment, online appointment, and online authorization, as well as service functions, such as personalized inquiries, announcements, policy explanation, and complaints and suggestions.

Meanwhile, the E-tax China App for natural persons handles major tax affairs of individuals, such as “annual consolidated settlement of comprehensive income tax”, “filling of special additional deductions”, “inquiries of details of income tax payment”, and “issuance of tax payment records”.



## 42 21 tax and fee services are available on the “Jingtong” mini program.



The BMTS has actively integrated the enhancement of the reform of tax collection management into the development of the smart city and constantly promoted the “Smart City + Smart Taxation” initiative. Beijing citizens can search “Jingtong” on WeChat, Alipay, or the Baidu App to open the mini program.

21 tax and fee services were successively launched on the “Jingtong” mini program, including the payment of social security fees, declaration of vehicle and vessel taxes, and declaration of vehicle purchase taxes. Since 2023, more than **40,000** transactions have been processed for all kinds of services.

### Module for the “payment of social security fees”

14 payment services, such as the payment of basic medical insurance for urban and rural residents, the payment of social security insurance for flexible employment personnel, and the handling of endowment insurance for urban and rural residents are now available. The identity information of the payer, the social security handling institution, and the payment year and amount are automatically input. The fees can be paid online after confirmation. The payer can also directly scan the QR code to pay and settle the fees immediately.

### Module for the “declaration of vehicle purchase taxes”

Information, such as purchase invoices and vehicle identification codes, is collected to automatically generate the tax amount. Upon tax payment, the tax clearance certificates can be downloaded by the payer.

### Module for the “declaration of vehicle and vessel taxes”

Taxes can be checked by vehicle identification code or license plate number. Vehicle information, declaration status, and vehicle and vessel tax amounts will be listed automatically. Payers can see the payments to be paid after clicking on “Declare”, and then pay the taxes after confirmation. The payment of vehicle and vessel taxes is completed.

- **Simplify the procedures for tax payment**

## 43 Inter-provincial electronic tax payment.

The BMTS has advanced inter-provincial electronic tax payment by further simplifying the procedures for tax payment, shortened the handling time, and cut the handling cost for

taxpayers.



The number of commercial banks in Beijing that supported inter-provincial tax payment rose by **seven** to **52** in 2023.

## 44 Constantly propose new digital RMB application scenarios.

The BMTS has worked with the Business Management Department of the People's Bank of China and all commercial banks to constantly propose new digital RMB application scenarios, and co-create a secure and efficient environment for tax payment using digital RMB, by closely following up on the diverse tax payment demands of taxpayers. The service of tax payment using digital RMB was launched in Beijing in March 2023, serving as a new channel of tax payment.

### ● Media reports



The BMTS constantly advanced the “Smart City + Smart Taxation” initiative, and successively launched 21 tax and fee services on the “Jingtong” mini program, including the payment of social security fees, declaration of vehicle and vessel taxes, and declaration of vehicle purchase taxes. Since 2023, more than 40,000 transactions have been processed for various services. Meanwhile, it put forward an intelligent “online service hall” with “zero offline windows”, which offers major tax and fee services in a non-contact manner. A new model of online payment of taxes for real estate registration was established based on the innovative blockchain technology. Certificates related to real estate transactions can be obtained at home. “Three Automations” have been achieved for vehicle and vessel taxes--automatic tax refunding for scrapped vehicles, automatic declaration of vehicle and vessel taxes of trailers, and automatic tax reduction for highway passenger vehicles. The average handling time of the normal tax refund service for Categories I and II export enterprises has been shortened by 50% from six to three working days.

Source: [www.xinhuanet.com](http://www.xinhuanet.com)

### ● Classic cases



Kong Bo, Deputy to the Beijing Municipal People's Congress, member of the Standing Committee of the Miyun District People's Congress, and General Manager of Beijing Minong Renjia Agricultural Technology Co., Ltd., sang high praise of the invoice collection service: “Non-contact electronic invoicing by tax authorities means much to e-commerce practitioners. In the past, we had to mail paper invoices to customers around the country. Now, with electronic invoicing, customers nationwide can obtain invoices instantly,

while we can save a considerable amount of mailing expenses.”

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“With this ‘artifact’, it’s convenient and fast to collect invoices. After submitting the information online, I can get the invoices in a minute. E-Ticket Delivery enables online invoicing from application to collection. I can get the invoices on the same evening.” said Accountant Li from a power company in Beijing. The “artifact” he mentioned is the “intelligent invoice approval” system launched by the BMTS this year. The system enables efficient “invoice online approval in one minute” through “data capture + intelligent analysis”. Taxpayers can fill in the invoice application and upload the relevant materials as required in the E-tax China anytime anywhere, and then simply click on “Submit”. The web robot will automatically judge whether the taxpayer’s application is compliant, after the E-tax China receives it. For a compliant application, the system will automatically push and approve it without manual intervention. For a non-compliant application, the system will promptly return the reason to the taxpayer, who can revise and submit it again. Also, the approval progress can be checked in real time. “In a short while, the system reads the application has been approved. I’m so surprised.”

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“Working hard on inner skills, upholding fundamental principles, and breaking new ground are inevitable for time-honored brands to inject new vitality. We have been supported by taxation, while strengthening our inner skills. Convenient taxation has boosted our confidence in innovative development.” said Wu Huaxia, Deputy to the National People’s Congress, deputy manager of Beijing Qianmen Duyichu Catering Co., Ltd., and eighth-generation inheritor of “Duyichu Shao-mai Cooking Skills”. Recently, the BMTS has customized online whole-process closed-loop services integrating ex-ante guidance, in-event assistance, and ex-post reminders for taxpayers, through service brands, such as “customized e-services” and “collaborative interactions between taxpayers and tax authorities”, with the aim of practically implementing preferential tax policies.

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Located near the Imperial College, Dongcheng District, Beijing, the stationery shop has operated for more than two decades. The shop owner expressed that tax declaration can be done with a computer or a mobile in recent years. It’s very convenient. For such individual industrial and commercial households, the declaration and payment of value-added taxes, additional taxes, and individual income taxes are mainly involved. Your data on the previous invoices will be automatically imported, after you log in to the E-tax China. Click the mouse, and you can finish invoicing. The amount of other types of taxes will be automatically calculated, after value-added taxes are declared. You can just click to declare them. The bank card information will be available on the E-tax China, after a tripartite agreement is signed with the bank. During tax payment, you can just click on “Pay” to pay taxes with the balance on your bank card.

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In the past, the taxpayer could only go to an agency to obtain invoices for the entrusted tax collection of individual rental housing. The agency should claim a paper blank tax invoice first. After the entrusted tax collection, the taxpayer should deliver the tax payments and settle the invoices with tax authorities. The authorities would issue paper receipts for tax payment, which were not convenient to keep. Now, upon tax payment, the taxpayer can directly obtain an electronic receipt for tax payments online in real time. By scanning the QR code on the receipt, he/she can access the “national tax receipt inspection” platform to obtain in real time and promptly inspect the information on the electronic receipts for tax payments. Since the launch of the above electronic service, the agency only needs to declare and pay the taxes on the E-tax China. Within three minutes, all the procedures can be completed, and the receipt for tax payments can be issued.

## Providing Lifecycle Benefits Based on Integrated Services

### ● Innovative measures

- Convenient market entry and exit.

## 45 Launch scenario-based tax services including intelligent services for starting business operations.

The BMTS has fully combined the actual needs of enterprises and kept expediting the Smart Taxation initiative. It has launched scenario-based tax services, while offering online services for major tax and fee affairs. Specifically, several related single business items of an enterprise are combined to create a scenario from the taxpayer’s perspective. Services such as pre-filled forms and element-based declaration are offered. Intelligent approval and tax refunding are also available, which has brought great convenience to enterprises.

### In 2023,

The BMTS launched the scenario of “intelligent services for starting business operations” in 2023. It shortened the tax handling time from 90 to 5 minutes, and achieved an automatic processing rate of 92%.

A new enterprise “submits a set of materials once” through the enterprise establishment section on the e-Window Connect platform of corporate services to obtain the business license and access tax-related services simultaneously. The back end can intelligently distribute competent tax authorities and maintain the information on tax and fee types, based on such information as the place of registration, industry, and the scope of business. Meanwhile, invoice types will be

A total of **256,000** enterprises were registered through the e-Window Connect in 2023.



automatically confirmed, with the taxpayer's demand for invoices being considered. The preliminary review of all materials is conducted automatically. Key points are automatically verified. Business procedures are automatically connected. Starting business operation can be completed in seconds around the clock, since the launch of the intelligent services. Invoices can be issued, while an enterprise is established.

## **46 Further simplify the procedures for tax deregistration of business entities.**

The BMTS has promoted “one-visit handling” of tax deregistration of business entities. The business entity can apply for the deregistration on one website, where departments, such as market regulation, tax authorities, and human resources and social security administrations, will jointly approve the application. An integrated platform for deregistration was established, which integrates the deregistration procedures of market regulation, tax authorities, human resources and social security administrations, and housing provident fund administrations. As deregistration procedures have been integrated, the applicant can enjoy convenient and efficient services with clear procedures, shared corporate information, and whole-process follow-up of the processing progress.

A total of **66,800** enterprises were deregistered in 2023 through the integrated deregistration platform, which accounted for **62.25%** of the deregistration affairs processed online in the year.

Meanwhile, the BMTS has constantly simplified application materials and verified the taxpayer status online. The deregistered taxpayers who have gone through tax clearance procedures do not need to submit tax clearance certificates. For simplified deregistration, a cross-departmental review mechanism is practiced. The applicant can apply for simplified deregistration online to practically raise the exit quality and efficiency of business entities.

## **47 Convenient inter-provincial tax information migration nationwide.**

Convenient procedures for inter-provincial tax information migration nationwide were formulated on April 1, 2023. Statistically, 422 enterprises emigrated and 363 immigrated conveniently in 2023. Inter-provincial business operation no longer starts from scratch, as taxpayers' filed information, such as identity information, financial and accounting policies, and calculation software, is shared. The tax authorities of the destination can receive taxpayers' tax-related information by one click. As a result, taxpayers no longer need to repeatedly fill in more than 100 entries of information. The following information on taxpayers is inherited in the destination: tax payment in advance, unrecovered losses, undeducted input value-added taxes, tax credit evaluation, filed export tax refund (exemption), and the qualification of instant collection and refund of value-added taxes.

- Constantly optimize real estate transaction services.

## 48 Promote the handling of real estate transactions online and on mobile.

The BMTS joined hands with the leading department of real estate registration reform--Beijing Municipal Commission of Planning and Natural Resources--to actively promote the handling of real estate transactions online and on mobile.



Statistically, **70.2%** of real estate business in Beijing was carried out online in 2023. The city was ranked among the top nationwide in the online processing rate.

## 49 Launch the “Property Transaction Tax and Fee Calculator”.

The “Property Transaction Tax and Fee Calculator” was introduced by BMTS on the online service platform for real estate registration in Beijing, enabling taxpayers to independently calculate the taxes and fees associated with both new and second-hand property transactions.



## 50 Launch the “real-time query of real estate registration archives” feature.

In collaboration with the Beijing Municipal Commission of Planning and Natural Resources, the BMTS formulated and issued the *Notice on Further Deepening Information Sharing to Facilitate Real Estate Registration and Handling of Tax Affairs*. The “real-time query of real estate registration archives” feature was developed and introduced, which eliminates the burdens on taxpayers to access documents and submit proof materials, thereby facilitating the enjoyment of tax preferences while effectively mitigating risks related to the falsification of proof materials.

- Help enterprises access financial services.

## 51 Continue to deepen Bank-tax Interaction and alleviate the difficulty in financing of small and micro-sized enterprises.

By constantly offering new and optimized measures of “Bank-tax Interaction”, the BMTS has made excellent achievements in the following aspects. It helped small and micro-sized enterprises in addressing the issues of difficult, slow, and expensive financing, strengthened the support for tax credit loans, helped enterprises to convert “tax-paying credit” into “financing credit”, and kept raising the convenience and

availability of inclusive financial services in tax-paying credit.

- **Deepen cross-departmental sharing and co-governance.**

## **52 Establish a normalized data-sharing mechanism and improve the quality and efficiency of cross-departmental tax co-governance.**

The BMTS established a normalized data-sharing mechanism, based on the city's big data platform, with 25 commissions, offices, and bureaus, such as the Beijing Municipal Commission of Development & Reform, the Beijing Municipal Bureau of Economics and Information Technology, the Beijing Municipal Administration for Market Regulation, and the Beijing Municipal Administration of Government Services, which provided approximately 600 million entries of data on 484 tax items in 41 categories, such as level A information on tax-paying credit, and obtained approximately 440 million entries of data. It gave full play to the role of big data on taxation in supporting decision-making.

It reinforced the work connection with departments, such as the Beijing Municipal Commission of Development & Reform, the Beijing Municipal Commission of Planning and Natural Resources, and the Beijing Municipal Commission of Housing and Urban-rural Development, carried out multidepartmental collaboration, and effectively promoted the clearing and review of land value-added taxes.

Meanwhile, it worked with the Beijing Municipal Commission of Planning and Natural Resources and the Beijing Municipal Commission of Housing and Urban-rural Development to utilize blockchain technology to share information and transmit data among departments. Taxpayers can go through all procedures online, such as real estate trading, tax payment, and registration. In a word, they can go through all the procedures for real estate registration online and obtain the relevant certificates at home.

Furthermore, the cross-departmental and cross-regional mechanism for joint regulatory response and collaboration was deepened with international tax organizations. Close cooperation with public security organs, procuratorates, courts, customs, the People's Bank of China, and foreign exchange administrations was enhanced to improve tax collaboration and co-governance.

### ● **Media reports**



Tax authorities in Beijing followed the idea of integrated procedures for handling one matter, and launched 37 scenarios of tax affairs and fee payment, such as Online Guidance and customized e-services. Particularly, it launched the scenario of “intelligent services for starting business operations”

in 2023. It shortened the tax handling time from 90 to 5 minutes, and achieved an automatic processing rate of 92%. At present, 99% of declaration-related business and 98% of non-declaration-related business, along with other major tax and fee matters, can be handled online. Additionally, eight major services, such as starting business operations, invoice issuance, and tax refunding, have been automated. Furthermore, 75% of citywide invoice collection can be made online, with logistics distribution services available.

Source: www.xinhuanet.com

## ● Classic cases



The taxpayer, Jiang, went through the procedures for equity transfer online in July 2023. The relevant materials were approved the next day after submission. The whole process was completed without a visit. He exclaimed over the convenient, fast, and efficient online service. “In the past, the materials for equity transfer were approved onsite. Several visits might be paid, if one did not know how to revise the materials. As many people wanted to have the transfer processed, it was difficult to make a reservation and the queue was very long.” Jiang added, “Now, materials can be submitted and revised online several times. Tax counselors offer one-on-one guidance online till all the materials are compliant. Much time and cost are saved. It’s very convenient.”

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Beijing Jingdiao Group is a private high-tech enterprise specializing in the R&D, production, and sales of precision CNC machine tools. It is headquartered in Zhongguancun Science Park, Mentougou, Beijing with the core manufacturing base in Langfang. Li Fang, CEO of the group, said that tax authorities earnestly utilize information-based means to facilitate inter-provincial migration. The tax authorities of the destination can receive taxpayers’ tax-related information by one click. Upon migration, tax-paying credit levels, information on tax types, general taxpayer qualifications, and value-added tax retained at the end of the period for refunds can be inherited. “One-click receipt of taxpayer information is very convenient for enterprises. For example, level A information on tax-paying credit is reserved through the mutual recognition of tax-paying credit. An enterprise of inter-provincial migration is no longer regarded as a newly established enterprise. The application for tax credit refunds is not affected. Our company can quickly receive the tax refund.” CEO Li Fang deemed that, “The tax authorities in Beijing offer enterprises services promptly rather than disturb them. We truly benefit from preferential policies. Thanks to the tax authorities’ support, we’re confident in our future development.”

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Beijing Yanzhong Xingye Technology Co., Ltd. is a small and micro-sized

enterprise engages in the R&D and manufacturing of electronic office equipment. Zhai Zhifeng, head of the company, introduced that adversely affected by upstream paper factories and downstream sales businesses, the company had to cut management costs and reduce the number of employees from 30 to 13. It was hard for the company to survive.

The Fengtai District Taxation Bureau actively responded to enterprises' demand, analyzed the credit ratings of small and micro-sized enterprises, and provided such enterprises with better, faster, and stabler support in "Bank-tax Interaction". "Our company could not have survived without the tax authorities' support." Zhai Zhifeng and the company's financial personnel learned the "Bank-tax Interaction" business which adopts the pay-as-you-go lending model without the pledge of assets. Therefore, they immediately applied for a loan under "Bank-tax Interaction" with Bank of China. "In March this year, we received the bank's reply soon after we submitted the application online. We obtained a loan limit of 3 million CNY. The interest rate was low and the loan proceeds were disbursed to our account quickly. It's a strong boost to our continuous production."

## Improving Tax-Related Experiences Through Interactions Between Tax Authorities and Taxpayers

### ● Innovative measures

## 53 Put forward the intelligent collection and payment interactive service.



A new online mode of tax and fee services has been created, which covers scenario-based tax and fee services, consultation and processing integration, and integrated task transfer.

The online collection and payment interactive service has cumulatively conducted interactions more than **122,000** times to solve diverse problems of taxpayers fast, efficiently, and precisely.

## 54 “Visual Q&A” answers taxpayers’ questions in real time.

The BMTS, in 2023, held 10 sessions of “Visual Q&A” on preferential tax and fee policies to explain the preferential tax and fee policies that had been continuous and optimized recently through “system demonstration + interactive Q&A”. Questions in the livestream room were answered in real time. Taxpayers could directly communicate with teachers via the Comment section and obtain new experience of guidance on tax payment where they could ask questions, have their questions answered, and learn to benefit from policies.



December 27,  
2023  
(Wednesday),  
14:30  
Statistically,  
**310,000**  
participants  
joined the ten  
sessions and  
**1,446**  
questions were  
answered.

## 55 The “Spring Breeze Action to Facilitate Citizens' Handling of Tax Affairs” for the tenth consecutive year.

The “Spring Breeze Action to Facilitate Citizens' Handling of Tax Affairs” was conducted for the tenth consecutive year in 2023, on the theme “Handle Public-benefiting Affairs, Serve Modernization”. The BMTS worked with district taxation administrations to quickly implement the 109 public-benefiting measures of tax affairs and fee payment in five batches issued by the State Taxation Administration. Meanwhile, it centered on the capital’s characteristics and focused on taxpayers’ urgent, difficult, and anticipating affairs. Furthermore, it made constant efforts to better respond to demands, more efficiently implement policies, offer more refined services, handle tax affairs more intelligently and quickly, and simplify procedures, and standardize law enforcement.

### ● Media reports



“Hello, what can I do for you?” eight members were busy providing taxpayers services, such as “online guidance” and the “collection and payment interactive service”, through the intelligent taxation “Online Service Hall” system, in the office of the “Changping Taxation Qinglan” Intelligent Tax Service Team of the Changping District Taxation Bureau. As the demand response mechanism is being improved, taxpayers’ pain points in tax affairs can be solved online in real time.

As of December 19, 2023, the team had 6,847 audio and video meetings with

taxpayers to offer interactive services. The average waiting time was shortened to 1.6 minutes. Cumulatively, 10,356 questions were answered with a satisfaction rate of 99%. Meanwhile, “bilingual guidance” was introduced. Guidance was offered to more than 350 foreign taxpayers from institutions, such as China University of Petroleum, cumulatively. Procedure guidance and ex-ante guidance were available for complicated business, such as equity transfer. The average handling time was shortened from 32 to 15 minutes.

Source: Beijing Daily



42 优化首都税收营商环境改革备忘录

## ● Classic cases



The collection and payment interaction module of the E-tax China was launched in July 2023. By combining audio and video meetings, it brings more efficient and intelligent consulting services to taxpayers, serves as a new channel to convey tax policies and bridge between tax authorities and enterprises, and offers taxpayers new experience of tax services.

The Online Service Hall of the Chaoyang District Taxation Bureau quickly established the Vanguard of Young Party Members to implement tax collection and payment interaction at the fastest speed. They promptly and accurately answered taxpayers' most concerned questions through new features, such as real-time audio messages, video interaction, and screen sharing, provided remote guidance to taxpayers, and efficiently practiced the new channel of cloud-based remote guidance. Taxpayers used to dial the hotline to ask questions. Now they just need to click the “Collection and Payment Interaction” feature to obtain answers. The answering efficiency was significantly improved. Diverse consulting services based on real-time text and screen sharing satisfy the consulting habits of different groups and practically

enhance the width and depth of remote guidance.

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The “Online Desktop” intelligent tax handling device was introduced to the Shangdi Sub-district Government Service Center for the first time under the joint effort of the Haidian District Taxation Bureau and Shangdi Sub-district on the morning of April 20, 2023. With the features of video interaction and face-to-face real-time interaction, the tax handling speed was further raised.

“We used to call 12366. Many specific questions could only be answered by competent tax authorities. The ‘Online Desktop’ intelligent tax handling device enables ‘collaborative interactions between taxpayers and tax authorities’. Many tax affairs can be solved more quickly and conveniently. It’s very powerful. It’s an amazing experience.” Mr. Yu, Deputy Compliance Director of the Tax Department of Xiaomi Corporation, highly recognized the device.

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The livestreamer in the Visual Q&A livestream room answered hot questions, such as “What are the main differences between fully digitalized electronic invoices and the electronic invoices issued by tax control equipment?” and “How to protect data security and privacy when using fully digitalized electronic invoices?”. Many taxpayers were attracted to watch and like the session. “The Visual Q&A livestream room explains much knowledge. I hope more livestream sessions will be held to offer more knowledge.” Ms. Li said.

## Gathering Momentum to Promote Coordinated Development of Regions

### ● Innovative measures

#### **56 Launch convenience measures to drive the coordinated development of the Beijing-Tianjin-Hebei Region.**

Based on Beijing’s strategic positioning of becoming “four centers”, the BMTS improved the “Four Service Capabilities” (serving leading organs, serving national and international exchanges, serving technological and educational development, and serving the improvement in people’s livelihood) and the “Five Connected Services” (establishing the Beijing International Science and Technology Innovation Center, establishing the National Service Trade Innovation and Development Demonstration Zone and Digital Trade Demonstration Zone, developing the digital economy, promote the supply-side structural reform, and driving the coordinated development of the Beijing-Tianjin-Hebei Region). Meanwhile, it integrated the new development pattern, constantly optimized the business environment in the Beijing-Tianjin-Hebei Region, and deepened cooperation in unified enforcement standards, integrated tax collection and management, and sharing of tax-related information. In recent years, the BMTS joined hands with the Tianjin Municipal Tax Service and the Hebei Provincial Tax Service to comprehensively facilitate tax-related consultation, complicated matters of large enterprises, and export tax

rebates, launched two rounds of 34 convenience measures to support and serve the coordinated development of the Beijing-Tianjin-Hebei Region.



The tax authorities in the Beijing-Tianjin-Hebei Region, in 2021, jointly issued the tax-related convenience measures to support and serve the coordinated development of the Beijing-Tianjin-Hebei Region. Specifically, cross-regional measures for coordination and convenience were introduced in unified enforcement standards, tax services covering Beijing, Tianjin, and Hebei, regional connection, and data sharing to continuously reinforce regional collaboration.



The tax authorities in the Beijing-Tianjin-Hebei Region, in 2023, released the enhanced tax-related convenience measures to support and serve the coordinated development of the Beijing-Tianjin-Hebei Region, and the several measures to promote the integrated and high-quality development of Tongzhou District, Beijing, Sanhe City, Dachang County, and Xianghe County, Hebei Province with the aim of giving full play of the role of tax support and services in the coordinated development of the Beijing-Tianjin-Hebei Region.

## **57 Create a new tax business environment in the Beijing-Tianjin-Hebei Region with services covering the whole region.**

The BMTS continuously promoted the integrated tax collection and management in the Beijing-Tianjin-Hebei Region, supported inter-provincial enterprises to have tax-related matters processed in any of Beijing, Tianjin, and Hebei, practiced mutual recognition of assessment results of tax-paying credit and inter-provincial (city) tax-paying credit incentives. Concurrently, it proposed new tax payment methods. Tax and fee affairs can be processed in any of Beijing, Tianjin, and Hebei. Taxes can be paid in an inter-provincial (city) and electronic manner. Additionally, the mechanism of cross-regional coordinated services for large enterprises in the Beijing-Tianjin-Hebei Region was perfected to facilitate corporate investment in the Beijing-Tianjin-Hebei Region.

## **58 “One network” of data sharing for the coordinated development in the Beijing-Tianjin-Hebei Region.**

The BMTS enhanced the interconnection of big data on taxation, so that the original qualification information, such as tax-paying credit ratings, as well as the equity information, such as value-added tax retained at the end of the period for refunds of enterprises of cross-regional migration can be automatically inherited. Inter-provincial business operation no longer starts from scratch. The tax authorities of the destination in the Beijing-Tianjin-Hebei Region can receive taxpayers' all information by one click. The E-tax China launched the support functional modules, such as “cross-regional tax-related reporting”, “cross-regional tax-related inspection”, and “cross-regional tax-related feedback”. Due to “network availability, business access, and data sharing”, taxpayers in

Beijing, Tianjin, and Hebei can have cross-regional tax affairs processed conveniently.

## 59 Convenient tax handling in the Beijing-Tianjin-Hebei Region by “at most one visit”.

In order to improve taxpayers’ experience, the BMTS, the Tianjin Municipal Tax Service, and the Hebei Provincial Tax Service, State Taxation Administration deepened the reform of “at most one visit”, further strengthened taxation convenience, and constantly optimized the tax business environment. Meanwhile, the *List of Tax Affairs of “at Most One Visit” of the Beijing-Tianjin-Hebei Region* (the “List”) was updated in accordance with policy and business changes.



After **26** services, such as “consolidated declaration of property and conduct taxes” and “tax-paying credit review”, were added, the number of tax affairs on the List was raised to **150**.



Taxpayers within the jurisdiction just need to pay at most **one visit** to tax authorities to have their affairs within the *List* processed, when their materials are complete and compliant.

## 60 Regulatory innovation: Jointly issue the *List of Matters Exempt from Administrative Coercive Measures in the Beijing-Tianjin-Hebei Region*.

The BMTS issued the *List of Matters Exempt from Administrative Coercive Measures in the Beijing-Tianjin-Hebei Region* together with the Tianjin Municipal Tax Service and the Hebei Provincial Tax Service. The document is applicable to taxpayers as well as withholding agents and parties engaging in production and business operations in the Beijing-Tianjin-Hebei Region. It aims to further deepen the reform of tax collection management, propose new methods for precise tax regulation, and optimize the regional business environment.



Do not take coercive measures against outbound travel.



Do not take coercive measures to detain commodities and goods



Do not take coercive measures to transfer deposits, and auction or sell off commodities, goods, or other properties.



Do not take coercive measures to impose fines.



Do not take coercive measures to freeze deposits.

## 61 Unified standards: Comprehensively implement the *Discretion Standards for Tax Administrative Penalty of the Beijing-Tianjin-Hebei Region*.

The BMTS joined hands with the Tianjin Municipal Tax Service and the Hebei Provincial Tax Service to issue and implement the *Discretion Standards for Tax Administrative Penalty of the Beijing-Tianjin-Hebei Region* (the “*Discretion Standards*”) to promote unified tax enforcement in the region, avoid issues, such as tax administrative penalty in line with different standards and different penalties for similar cases.

In order to create a market environment for business entities that is fairer and more transparent and predictable, the BMTS follows the principles of the same standards for the same matters. It adopts the standards and business procedures the same as those of the tax authorities in Tianjin and Hebei to drive the unified implementation standards for tax policies in the region. Moreover, the *Discretion Standards* include the penalty standards for 53 tax violations. Therefore, the same violation cases receive the same administrative penalty.

The two years since the release of the *Discretion Standards* have witnessed great improvement in the enforcement precision of tax officials, taxpayers’ satisfaction with tax authorities’ enforcement, and compliance with tax laws.

### ● Media reports



The coordinated development of the Beijing-Tianjin-Hebei Region is a national strategy devised, arranged, and advanced by General Secretary Xi Jinping in person. Under the guidance of the State Taxation Administration, the BMTS has deeply implemented General Secretary Xi Jinping’s important speeches and instructions for the coordinated development of the Beijing-Tianjin-Hebei Region in recent years. Meanwhile, it has closely followed the key tasks in all phases of the strategy, kept perfecting policies, and strengthened the cooperation among Beijing, Tianjin, and Hebei in tax collection and administration. Furthermore, it has constantly optimized regional tax payment services, driven the coordinated development of taxation, and contributed to advancing the strategy to a higher level.

Source: China Taxation News

High-caliber leading groups, high-standard policy documents, and high-efficiency consultation and co-governance. Powerful organizational mechanisms are strong support for the collaboration among tax authorities in the Beijing-Tianjin-Hebei Region and impetus to improve the quality and efficiency of policy implementation. Nowadays, the BMTS, the Tianjin Municipal Tax Service, and the Hebei Provincial Tax Service have enhanced cooperation in areas such as unified enforcement standards, integrated tax collection and administration, and sharing of tax-related information, and kept reinforcing cooperation width and depth. Multiple work mechanisms have been gradually established for large enterprises in the

Beijing-Tianjin-Hebei Region, such as cross-regional coordinated services, tax-related service standardization, rapid response to tax issues, and coordinated tax risk prevention.

Source: China Taxation News

## ● Classic cases



“I didn’t expect that I could check our tax payment information in Tianjin with the system of Beijing.” Beijing Guanghe Energy Media Co., Ltd. specializes in Internet technology and service. Due to business needs, it applied to relocate the business address from Wuqing District, Tianjin, to Chaoyang District, Beijing. Its inter-provincial migration has been completed so far. It is reported that the tax authorities in the Beijing-Tianjin-Hebei Region have launched convenience measures for the inter-provincial migration of enterprises, by information-based means. The inter-provincial tax-related emigration affairs of the eligible enterprise are instantly processed by the tax authorities of the place of departure, while the tax-related immigration affairs are automatically accepted by the tax authorities of the destination. The enterprise’s original qualification information, such as tax-paying credit ratings, as well as equity information, such as value-added tax retained at the end of the period for refunds, are inherited. Inter-provincial business operation no longer starts from scratch. Taxpayers no longer need to repeatedly fill in more than 100 entries of information. “Now, the inter-provincial migration of enterprises in the Beijing-Tianjin-Hebei Region is very convenient. They don’t need to run back and forth!” Wang Xiaoqian, the tax personnel of the enterprise said.

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At the mention of tax handling experience, Shan Jun, Deputy to the Beijing Municipal People’s Congress and Chairman of Beijing Shengshi Runhe Ecological Construction Co., Ltd., exclaimed that, “As our business quality and efficiency improve, our business is expanding beyond Beijing. When we were concerned about the tax procedures of the surrounding areas, the tax authorities delivered the tax-related convenience measures to support and serve the coordinated development of the Beijing-Tianjin-Hebei Region to us. Due to the unified tax handling standards for the Beijing-Tianjin-Hebei Region and tax services covering Beijing, Tianjin, and Hebei, we can enjoy convenient tax handling services and increase confidence in development!”

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“In the face of tax authorities in Beijing, Tianjin, and Hebei, enterprises are most concerned about inconsistent standards. The inter-provincial highway involves both Beijing and Hebei. The use of one set of standards for tax affairs has greatly reduced our burden.” said the head of China Railway Beijing-Xiong’an (Beijing) Highway Development Co., Ltd., registered in Fangshan District. This enterprise takes charge of the investment, construction, and operations of a part of the project of the Beijing-Xiong’an Highway. The new measure of the same standards for the same matters is beneficial for corporate management and development.

04

**Advancing  
Opening-up at a  
Higher Level with  
Taxation**



## Boosting the Attractiveness to Bring in more Foreign Investments

### ● Innovative measures

#### 62 Enhance the capability of cross-border tax-related services through 12366.

With the continuous emergence of new formats and models in international trade, the complexity of tax-related matters for multinational enterprises is increasing. The demand from foreign-invested enterprises and foreign taxpayers for rapid and accurate tax policy consultation services is also growing stronger. In line with the overall trend of opening up to the outside world and the development agenda of the capital's openness, the BMTS continuously enhances its own capacity in cross-border services. In August 2023, the 12366 Cross-border Service Consultation Hotline was established to strengthen the collection and organization of frequent and difficult cross-border operational tax problems, and to launch and continuously improve the “Solution to Difficulties for Cross-border Taxpayers”, broadening channels for private enterprises to clarify doubts. In terms of multilingual services, the Beijing 12366 Tax Service Hotline currently provides services in multiple languages such as Japanese, Korean, Russian, French, and German. It has demonstrated a positive image of China's taxation in key activities such as serving the Beijing Winter Olympics and participating in multilateral consultations on the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM).



Over **100,000** consultations in multiple languages have been provided



## **63 Launch the “Non-resident Cross-border Taxation” scenario.**

The E-tax Beijing launched the “Non-resident Cross-border Tax Filing” scenario. Henceforth, non-resident enterprises transferring equity of domestic enterprises and requiring to handle tax declaration on their own can register an account with E-tax Beijing overseas. They can then declare the corporate income tax and stamp duty related to equity transfer online. In terms of functionality design, this scenario fully considers the concerns of taxpayers:

### **1 Provide a simple and smooth cross-border bilingual tax service channel.**

An authentication scheme tailored to non-resident enterprises unable to undergo “real-name authentication” domestically was designed innovatively. By utilizing the scheme of “email registration, document upload, manual verification”, non-resident enterprises can easily complete authentication worldwide. As a result, a situation of “full coverage of users, tax service without borders” has been achieved and a bilingual taxation scenario in Chinese and English meeting the personalized needs of global taxpayers has been established, enhancing the tax service experience.

### **2 Establish a nationwide “one legal person-based” identity file.**

The BMTS is assigning a unique identity code to non-resident enterprises for self-taxation and constructing “one legal person-based” identity file for non-resident enterprises. After registering and being collected at any local E-tax China within the country, non-resident enterprises can log in to E-tax China of 36 provinces and cities nationwide with their unique identity code to handle tax declaration and payment and other tax-related matters, achieving “registration and coding in one place, mutual recognition and access nationwide”.

### **3 Build a “fully-chained intelligent” tax service scenario.**

The BMTS can assemble several related single business items into scenarios from the taxpayer’s perspective to achieve scenario-based tax service. The BMTS fully implements the concept of “data + rules”, designing an intelligent tax calculator to automatically calculate taxes for taxpayers, providing services such as pre-filled forms and element-based declaration, and reducing the tax handling burden on taxpayers. The launch of this scenario further optimizes the tax service experience for international taxpayers, making cross-border tax services more convenient.

## **64 Strengthen the service intensity of advance pricing arrangement to boost confidence of foreign-funded enterprises in investment in Beijing.**

To obtain tax certainty in overseas business, enterprises can apply to tax authorities for [advance pricing arrangement \(APA\)](#), discussing in advance with tax authorities the pricing principles and calculation methods for related-party transactions for the coming year. This effectively avoids the risk of enterprises being investigated and adjusted by tax authorities, reducing tax compliance costs. In recent years, APA has attracted increasing attention from multinational enterprises due to their advantages, and the number of successfully signed APA has also continued to increase. To optimize service quality and efficiency, the State Taxation Administration issued the

*Announcement on Matters Concerning the Application of Simplified Procedures for Unilateral Advance Pricing Arrangement* in 2021. Enterprises meeting the conditions can apply for more personalized and convenient international tax services. In 2023, the BMTS successfully signed one unilateral APA applicable to simplified procedures, which has had a good demonstration effect on optimizing the Business Environment of the Capital and promoting cooperation between taxation authorities and enterprises.

## ● Media reports



In support of stabilizing foreign trade and foreign investment, tax authorities, in conjunction with relevant departments, have introduced a series of tax support policies and measures to facilitate tax administration services, including exempting withholding income tax on profits distributed to overseas investors for direct investment to Chinese enterprises.

“The policy of ‘temporarily exempting withholding income tax’ alone has freed up a funding space of 4.2 million yuan for Bitzer. We see the tremendous sincerity of the Chinese government, which is one of the factors contributing to our continuous increase in investment.” Bitzer’s Asia-Pacific Vice President and Executive Director in China, Mast, who has worked and lived in China for 19 years, said.

Source: Xinhua News Agency

## ● Classic cases



The BMTS has established a regular contact mechanism with key foreign-funded enterprises, arranging tax professionals to strengthen one-on-one guidance to foreign-funded enterprises through this mechanism, assisting them in efficiently solving tax-related problems and accurately implementing tax preferential policies. Zhang Yan, Tax Director of Panasonic (China) Co., Ltd., said that when Panasonic conducted business restructuring before, the BMTS dispatched tax professionals to provide full-process tracking services - before the restructuring began, helping the enterprise fully understand the conditions for applying for special tax treatment; during the application for special tax treatment, actively coordinating communication among supervisory tax authorities of various parties involved in the restructuring to help the enterprise efficiently complete the filing; during subsequent declaration, “hand in hand” guiding the enterprise to declare accurately. “Thoughtful tax services not only effectively ensure the smooth progress of restructuring operations but also help reduce the cost of restructuring for enterprises, assisting us in better rooting and developing in the Chinese market.” Zhang Yan said.

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Company R, under the jurisdiction of the BMTS, was one of the first non-resident enterprises to experience the “non-resident cross-border tax service” scenario. The company needed to declare corporate income tax on the transfer of domestic equity. Mr. Chang, the person in charge of the company, said, “Before the launch of ‘non-resident cross-border tax

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service’, we needed to travel to China to go to the tax service hall in person for tax declaration. Now, we can complete registration, coding, declaration, and tax payment online. The whole process has intelligent guidance and calculation, eliminating the need to visit tax service halls in China. The tax service experience is excellent!” This non-resident enterprise successfully completed the declaration and payment of approximately 240,000 yuan in corporate income tax for transferring the equity of a Beijing enterprise through the E-tax China.

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The BMTS actively encourages the optimization of foreign-related tax services by pilot district-level tax offices in areas with a concentration of foreign taxpayers. For example, the Chaoyang District Office of BMTS has implemented multiple measures to promote tax compliance among foreign taxpayers. Firstly, according to the specific needs of foreign taxpayers for tax service, bilingual signs are set up in the tax service hall, and a “green channel” window is opened to provide face-to-face policy guidance for foreign taxpayers by tax officials in the foreign language team. Secondly, relying on the foreign language team, an online guidance reception for foreign languages is set up in the No.3 Branch Office of the Chaoyang District Office’s “cloud service hall” to provide smooth online consultation channels for non-residents. Thirdly, for types of business with large demands, a scenario-based and lively approach is adopted to create a series of “tax pal” short videos on international tax, and series videos are made by the foreign language team to provide precise answers of international tax questions to foreign taxpayers.

## Promoting Chinese Enterprises Going Global to Expand Markets

### ● Innovative measures

#### **65 Strengthen training and guidance to help enterprises “go global” improve overseas tax compliance.**

The complex and changing rules of taxation systems in various countries have brought uncertain overseas tax risks to cross-border operating enterprises. In response to the common needs of taxpayers, the BMTS has compiled the *Taxation Guide for Chinese Residents Investing in the United States* and the *Taxation Guide for Chinese Residents Investing in Canada* and revised several times. Moreover, it has pioneered nationwide the compilation and issuance of the *Beijing Taxpayer Taxation Guide for Going Global*, with local characteristics, providing credible channels for “going global” taxpayers to obtain overseas tax information, coordinating with the State Taxation Administration. In addition, the BMTS holds theme-specific seminars and symposia every year according to different hot spots and difficult problems to provide targeted policy guidance for “going global” taxpayers on tax agreements, Chinese tax resident identity certification, comprehensive tax offset of income taxes, and other policies.

## 66 Release the “TaxExpress” Beijing service package based on the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM).

On the occasion of the tenth anniversary of the proposal of the joint construction of the “Belt and Road” initiative, the BMTS successfully created the “Belt and Road” Tax Decade Online Exhibition with the theme of “Promoting the Spirit of the Silk Road to Build a Better Future Together”, showcasing China’s “Belt and Road” tax development path and achievements, as a gift to the tenth anniversary of the construction and development of the “Belt and Road”.



In addition, the BMTS closely follows the unified deployment of the State Taxation Administration and has launched the first batch of “TaxExpress” Beijing service packages, including analysis of country reports, self-assessment forms for assessing overseas investment tax risks of “going global” enterprises, *Beijing Taxpayer Taxation Guide for Going Global*, *Annual Reports on China’s Advance Pricing Arrangement*, promotional materials for tax treaties, and the *Memorandum of Reform on Optimizing the Tax Business Environment of Beijing*.

The “TaxExpress” service packages, tailored to the characteristics of taxpayers in Beijing, including both common policy knowledge products and practical service measures, covering the “big things and small matters” of “going global” tax services, effectively serve the entire life cycle of cross-border investment. For example, the self-assessment form for assessing overseas investment tax risks of “going global” enterprises comprehensively sorts out tax issues that enterprises may encounter during overseas investment and operation processes, sets scoring standards according to different situations, allows enterprises to conduct self-assessments, calculate their own cross-border investment tax risk levels according to evaluation criteria, and conduct research and response accordingly, effectively helping enterprises prevent cross-border tax risks.

## 67 Optimize the process of issuing the *Certificate of Chinese Fiscal Resident*.

The *Certificate of Chinese Fiscal Resident* (“*Certificate*”) is an important document required by Chinese tax residents to enjoy tax treaty benefits abroad. To meet the offline application needs of some enterprises for issuing the *Certificate*, the BMTS continuously optimizes the process of issuing the *Certificate* and develops the function of “offline application and online collection”. After the launch of this

function, the number of *Certificates* issued and the amount of tax relief increased significantly.

**In 2023,**

compared to the previous year, the number of the *Certificate of Chinese Fiscal Resident* issued for enterprises increased by **22.74%**, and it is estimated that the tax relief amount for enterprises to enjoy tax treaty benefits abroad will increase by **108.09%**. The online processing rate exceeds **80%**.

## ● Media reports

Media  
report

M Company located in Xicheng District, Beijing, signed a contract for the modernization renovation project of a refinery with N Company, a petroleum company in Kazakhstan, with a contract value of USD1.4 billion. To execute this contract, M Company established a branch company, Q Company, in Kazakhstan, which is responsible for the long-term project engineering. Q Company constitutes a permanent establishment in Kazakhstan, and according to domestic tax laws in Kazakhstan, Q Company, as a branch established by a non-resident enterprise in Kazakhstan, in addition to paying normal corporate income tax in Kazakhstan, also needs to pay an additional 15% net profit tax on its operating profit locally.

Faced with a high tax burden, the financial and tax personnel of M Company consulted tax authorities: Can we, through tax treaties, legally reduce the tax burden on investment and operations in Kazakhstan? With the guidance of tax authorities, M Company provided a compliant Chinese tax resident identity certificate to Kazakhstan tax authorities according to regulations, applying tax treaty benefits to reduce the tax rate on net profit tax from 15% to 5%. According to statistics, from 2015 to 2022, after enjoying tax treaty benefits, M Company saved approximately 18 million CNY in taxes.

Source: *China Taxation News*

## ● Classic cases




Zhang Li, Director of the Financial Shared Service Center of China Huadian Corporation Ltd., introduced that the corporation currently has 46 overseas enterprises spread across more than 20 countries and regions participating in the joint construction of the “Belt and Road”. “In the process of cross-border operations, the corporation faces various risks, including tax risks, and the tax systems of various countries vary greatly, posing immense management difficulties.” Zhang said. “TaxExpress” service package is like a timely rain, providing important support for the cross-border operation of “going global” enterprises, truly achieving “information express”, “policy express”, and “service express”.

In November 2023, the Tongzhou District Office of BMTS visited and

surveyed Beijing International Resort Co., Ltd., starting with “risk assessment and assisting enterprises” as the entry point, and provided a “tax health prescription” to help enterprises achieve high-quality development and prevent and control tax-related risks in advance. They reminded enterprises to focus on preventing and controlling more than ten specific cross-border tax risk points, including withholding and payment of non-resident taxes, non-residents enjoying tax treaty benefits, and transfer pricing for cross-border related-party transactions. They comprehensively and deeply understood the tax situation during the project construction and operation periods, actively solved problems from the perspective of taxpayers’ needs, smoothed obstacles, alleviated pain points, and promoted the continuous improvement of tax work. They promoted preferential tax policies, provided strong “blood supplements” for enterprises, and significantly enhanced the sense of gain for enterprises.

## Epilogue



Optimizing the business environment is a key move to stimulate the vitality of market entities and the endogenous power of development. Over the past year, the BMTS has focused on the needs of market entities, actively promoted reforms in various fields and links, and met new demands, solved new problems, and achieved new results with new measures. It has significantly enhanced the level of tax rule of law, implemented and refined policies to reduce taxes and fees, enhanced the efficiency of tax and fee services, and improved the high level of tax services to the outside world, effectively reducing the tax compliance costs of taxpayers and contributing tax power to the economic and social development of Beijing.

2024 is a crucial year for the implementation of the 14th Five-Year Plan. The BMTS will adhere to the principle of being upright and innovative, benchmarking against the world's leading standards, and promote the continuous optimization of the tax business environment in Beijing with greater strength, more precision, and more pragmatic measures. We will coordinate the advancement of tax digitization construction, firmly establish the concept of being data-based, technology-supported, and innovation-driven, strengthen the construction of the “three ends” of taxpayers, tax authorities, and decision-makers, broaden the breadth and depth of “non-contact” tax services, and make every effort to build a smart tax system in Beijing. We will fully implement various tax and fee support policies, enhance the timeliness and accuracy of assistance for enterprises, and stimulate the vitality of various market entities. We will further optimize tax supervision methods, maintain a fair and healthy tax order, and escort law-abiding and trustworthy

market entities. We will adhere to the people-centered development ideology, continue to introduce service measures with the strong feeling gains and significant reductions in burdens, strengthen intelligent analysis of taxpayer habits and needs, achieve precise management of taxpayer appeals, and promote the new era's "Fengqiao Experience." We will fully serve the major events and matters concerning the coordinated development of the Beijing-Tianjin-Hebei region, the construction of the "two zones" and other major developments in Beijing, strive to write a chapter of modern Chinese tax practice in Beijing, and contribute to the development of Beijing in the new era.

## Appendix I:

2021-2023

### Data Related to the Optimization of Taxation and Business Environment in Beijing

Data Related to the Optimization of Taxation and Business Environment in Beijing (Recent Three Years)				
No.	Project Name	2021	2022	2023
1	Newly established enterprises applying for invoices	Immediately processed	Immediately processed	Immediately processed
2	Number of invoices applied online	1,061 million	1.24 billion	3.99 billion
3	Proportion of taxpayers preferring appointment-based taxation over on-site taxation	97%	99%	99%
4	Average waiting time for taxpayers	Approximately 5 minutes	Approximately 5 minutes	Approximately 5 minutes
5	Average processing time for tax-related matters	Approximately 5 minutes	Approximately 5 minutes	Approximately 5 minutes
6	Proportion of small and micro enterprises enjoying preferential policies	100%	100%	100%
7	Average time for refund of withheld tax	Approximately 5 days	Approximately 5 days	Approximately 5 days
8	Average time for online real estate registration (smart tax calculation)	1-3 minutes	1-3 minutes	1-3 minutes
9	Number of provincial banks signing online tax interaction contracts	29	33	34
10	Average time for enterprise tax deregistration and settlement	Approximately 3.41 days	Approximately 3.31 days	Approximately 2.94 days
11	Time for cross-regional relocation	Approximately 1.9 days	Approximately 1.8 days	Approximately 1.5 days
12	Number of tax filing projects available on mobile platforms	108	144	144

## Appendix II:

### Compilation of Documents

No.	Document Name	Document Reference	Publication Date
1	Beijing Municipal Finance Bureau and Beijing Municipal Tax Service, State Taxation Administration Forwarding A Notice of the Ministry of Finance on the Transfer of Forestry Restoration Fee and Grassland Restoration Fee Collection to Tax Authorities	J.C.S. [2023] No. 35	January 19, 2023
2	Notice of the Beijing Municipal Tax Service, <i>State Taxation Administration on Issuing the “2023 Implementation Plan of ‘People-oriented Convenience Tax Service Spring Action’ by the Beijing Municipal Tax Service, State Taxation Administration”</i>	J.S.F. [2023] No. 7	February 15, 2023
3	Notice of the Beijing Municipal Tax Service of STA, the Tianjin Municipal Tax Service of STA, and the Hebei Provincial Tax Service of STA on Issuing the “the <i>List of Matters Exempt from Administrative Coercive Measures in the Beijing-Tianjin-Hebei Region</i> ”	J.S.B.F. [2023] No. 2	February 23, 2023
4	Notice of the Beijing Municipal Tax Service, State Taxation Administration on Mailing Tax Declaration Notices for the Consolidated Settlement and Payment of Comprehensive Income Tax for Individuals in 2022	BMTS Notice [2023] No. 1	February 24, 2023
5	Announcement of the Beijing Municipal Tax Service, State Taxation Administration on Reassessment of the Deduction Standard for Agricultural Product Value-added Tax Input Tax Deduction Based on “Cost Method” by Pilot Taxpayers in 2022	BMTS Announcement [2023] No. 1	April 10, 2023
6	Notice of the Beijing Municipal Tax Service, State Taxation Administration on Implementing and Detailing Tax and Fee Preferential Policies and Launching the Third Batch of “People-oriented Convenience Tax Service Spring Action”	J.S.H. [2023] No. 27	May 8, 2023

No.	Document Name	Document Reference	Publication Date
7	Notice of the Beijing Municipal Finance Bureau and Beijing Municipal Tax Service, State Taxation Administration on Forwarding the Notice on Value-added Tax Incremental Deduction Policy for Integrated Circuit Enterprises	J.C.S. [2023] No. 707	May 18, 2023
8	Notice of the Beijing Municipal Human Resources and Social Security Bureau, Beijing Municipal Finance Bureau, and Beijing Municipal Tax Service, State Taxation Administration on Matters Concerning Unemployment Insurance and Employment Injury Insurance Rates	J.R.S.F. [2023] No. 3	May 19, 2023
9	Notice on Determining the Upper and Lower Limits of Wage Bases for Various Social Insurance Premiums in 2023	J.R.S.F. [2023] No. 8	July 27, 2023
10	Notice of the Beijing Municipal Finance Bureau and Beijing Municipal Tax Service, State Taxation Administration, Forwarding the Notice of Ministry of Finance and State Taxation Administration on Value-added Tax Incremental Deduction Policy for Industrial Mother Machine Enterprises	J.C.S. [2023] No. 1517	September 13, 2023
11	Announcement of the Beijing Municipal Tax Service, State Taxation Administration on Publishing the Catalog of Tax Normative Documents with Full Text and Partial Clauses Invalidated and Abolished	BMTS Announcement [2023] No. 2	September 26, 2023
12	Notice of the Beijing Municipal Tax Service, State Taxation Administration on Adding Pilot Stores for Buy & Refund Service for Departure Tax Refund	BMTS Notice [2023] No. 5	October 13, 2023
13	Notice of Beijing Municipal Finance Bureau and Others on Determining the Tax Deduction Quota Standards for Autonomous Employment of Retired Soldiers and Key Groups for Entrepreneurship and Employment	J.C.S. [2023] No. 1684	October 24, 2023
14	Announcement of the Beijing Municipal Tax Service, State Taxation Administration on the Implementation of the Comprehensive Digital Electronic Invoice	BMTS Announcement [2023] No. 3	October 30, 2023

No.	Document Name	Document Reference	Publication Date
Pilot Program			
15	Notice of the Beijing Municipal Commission of Housing and Urban-Rural Development, Beijing Municipal Tax Service, State Taxation Administration, People's Bank of China Beijing Municipal Branch, China Banking and Insurance Regulatory Commission Beijing Bureau, and Beijing Housing Fund Management Center on Adjusting and Optimizing the City's Ordinary Housing Standards and Personal Housing Loan Policies	J.J.F. [2023] No. 425	December 14, 2023
16	Announcement of the Beijing Municipal Tax Service, State Taxation Administration, Beijing Municipal Finance Bureau, Beijing Municipal Human Resources and Social Security Bureau, People's Bank of China Beijing Municipal Branch, Beijing Municipal Medical Insurance Bureau on Optimizing and Adjusting Social Insurance Declaration and Payment Process	BMTS Announcement [2023] No. 5	December 15, 2023
17	Announcement of the Beijing Municipal Tax Service, State Taxation Administration on Value-added Tax Issues of Payment Locations for Taxpayers Providing Construction Service Crossing Regions (Areas)	BMTS Announcement [2023] No. 4	December 18, 2023
18	Announcement of the Beijing Municipal Tax Service, State Taxation Administration on Soliciting Overseas Passengers' Shopping Departure Tax Refund Agency Institutions	BMTS Announcement [2023] No. 6	December 25, 2023