

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

二零二三年



国家税务总局北京市税务局

Beijing Municipal Tax Service,  
State Taxation Administration





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二零二卷

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# 前言

## Preface

营商环境是经营主体生存发展的土壤。良好的营商环境是地区经济软实力的重要体现，也是提高综合竞争力的重要方面。近年来，国家税务总局北京市税务局始终以习近平新时代中国特色社会主义思想为指导，全面贯彻落实党的二十大精神，深入贯彻党中央、国务院关于优化营商环境的决策部署，在国家税务总局和北京市委、市政府的领导下，坚持首善标准，聚焦改革攻坚，以提升经营主体获得感为目标，着重在精准化、智能化方面下功夫，守正创新纵深推进税收营商环境的市场化、法治化、国际化建设。

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.

2023年，国家税务总局北京市税务局持续推动营商环境重点领域改革，取得明显成效。不断推进“智慧城市+智慧税务”融合，主要税费事项实现了“全程网上办”；开业、发票、退税等8个高频业务可以“自动办”；将缴纳社保费、车船税申报、车辆购置税申报等21项税费业务上线北京市政府“京通”小程序；推出“新办智能开业”场景；全国首创实现了个人股权转让自行申报全程网上办、社保费管理客户端密码重置功能全程网上办，有效推动办税缴费再提速、再减负。立足首都“四个中心”城市战略定位，确保各项税费优惠政策直达快享，创新开发电子税务局“消息定制”功能，制定精准推送“一政策一方案”，实现“人找政策”到“政策找人”的转变。围绕政策落实、诉求响应、便捷办税、规范执法等方面，推动办税缴费便利化措施和税务监管方式迭代优化；实现问办协同、智能交互的征纳互动服务新模式；创新实践“主动治理，未诉先办”改革，形成“平台企业开票”“停车开票”等一批卓有成效的案例。与天津市、河北省税务局携手共进，在执法标准统一、征管服务一体化、涉税信息共享等方面加强合作，奏响京津冀税收“协同发展曲”；积极融入国际合作共治氛围，助力企业“引进来”“走出去”。

In 2023, the BMTS continued to promote reforms in key areas of business environment,

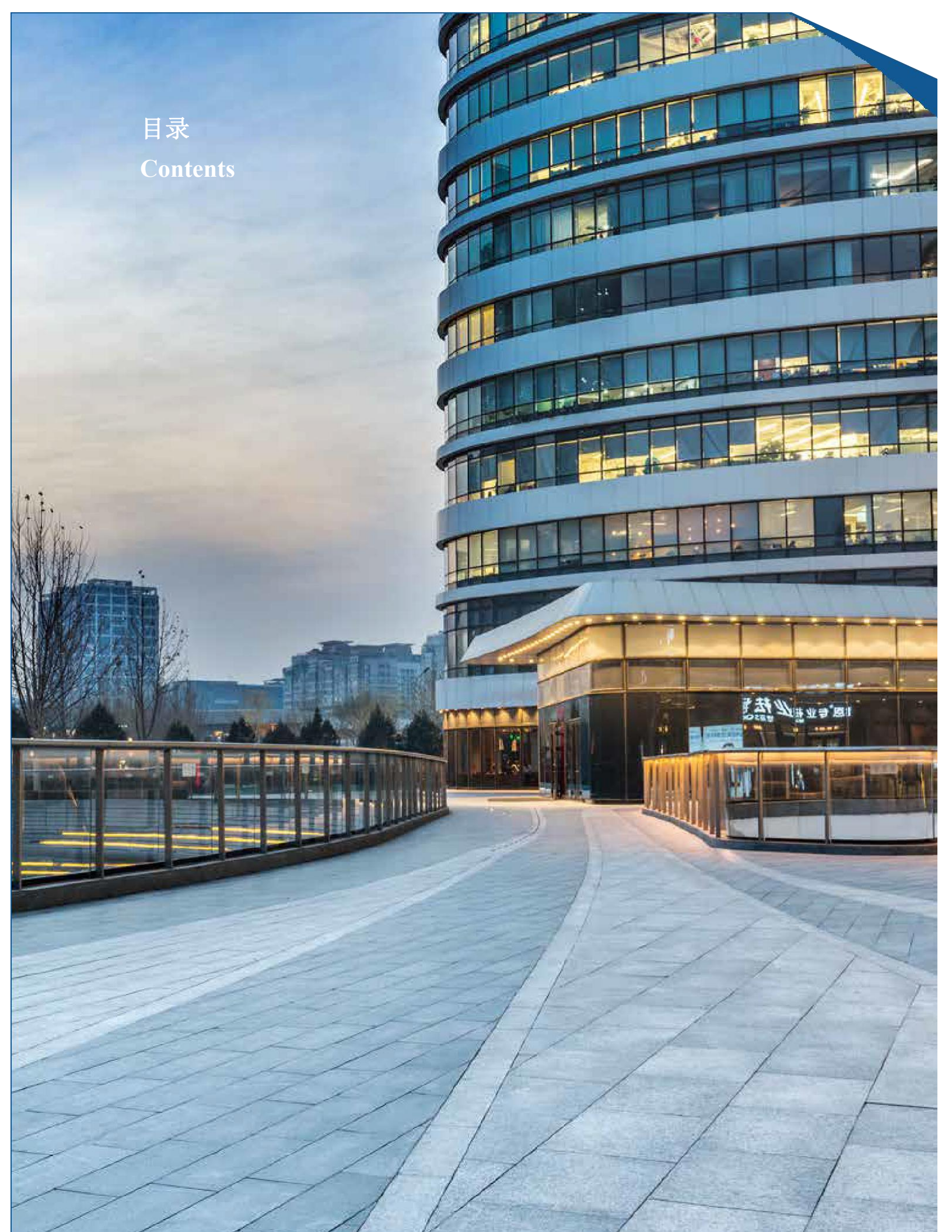
yielding substantial results. The BMTS constantly advanced the “Smart City + Smart Taxation” and realized “whole-process online processing” for major tax and fee affairs. Eight major services, such as starting business operations, invoice issuance, and tax refunds, have been automated. Furthermore, the 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”.

《2023 年优化首都营商环境改革备忘录》围绕提升税收法治化水平、落实减税降费政策、增强纳税服务效能及服务高水平对外开放四个方面，系统性展示 2023 年北京市税收营商环境的风貌与实绩。下一步，北京市税务局将继续以排头兵的姿态和先行者的担当，更大力度推进首都税收营商环境优化，为推动首都现代化建设贡献税务力量。

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.



目录  
Contents





01	前言
01	Preface
05	优化首都营商环境大事记
05	Chronicle of Optimizing the Business Environment of Beijing
11	第一章：全面提升税收法治化水平
11	Chapter I: Upholding the Rule of Law in Taxation
	<i>Clear and Transparent Tax Laws and Regulations</i>
	<i>争议解决保障权益</i>
	<i>A Dispute-Resolving Mechanism Aiming at Protecting the Rights and Interests of Taxpayers</i>
	<i>公正文明执法规范</i>
	<i>Fair and Civilized Law Enforcement Standardization</i>
41	第二章：深入落实减税降费政策
41	Chapter II: Implementation of Tax and Fee Cuts
	<i>助企减税，税费支持政策春风化雨</i>
	<i>Helping the Development of Enterprises with Favorable Policies on Tax and Fee Cuts</i>
	<i>惠企退税，真金白银红利直达快享</i>
	<i>Providing Real Financial Benefits for Enterprises through Tax Rebates in a Direct and Fast Way</i>
61	第三章：着力增强税费服务效能
61	Chapter III: Improving the Efficiency of Taxpayer Services
	<i>全面网办，线上办税减负担</i>
	<i>Offering Online Tax Services to Reduce Burdens of Taxpayers</i>
	<i>集成服务，生命周期享便利</i>
	<i>Providing Lifecycle Benefits based on Integrated Services.</i>
	<i>征纳互动，办税体验再升级</i>
	<i>Improving Tax-related Experiences Through Interactions between Tax Authorities and Taxpayers</i>
	<i>聚势赋能，服务区域共发展</i>
	<i>Gathering Momentum to Promote Coordinated Development of Regions</i>
100	第四章：税收服务高水平对外开放
100	Chapter IV: Advancing Opening-up at a Higher Level with Taxation
	<i>助力提升外资“引进来”吸引力</i>
	<i>Boosting the Attractiveness to Bring in more Foreign Investments</i>
	<i>推进中国企业“走出去”拓市场</i>
	<i>Promoting Chinese Enterprises Going Global to Expand Markets</i>
112	后记
112	Epilogue
	<i>附录一：2021年至2023年北京市优化税收营商环境相关数据</i>
	<i>Appendix I: 2021-2023 Data Related to the Optimization of Taxation and Business Environment in Beijing</i>
	<i>附录二：文件汇编</i>
	<i>Appendix II: Compilation of Documents</i>



# 优化首都营商环境大事记

## Chronicle of Optimizing the Business Environment of Beijing

2021 ▼

01 2021-01

January 2021

联合北京市规划和自然资源委员会和北京市住房和城乡建设委员会，推出个人存量房交易全程网上办理，对个人房产交易登记业务流程进行优化，可一次性获得不动产权证书电子证照和电子完税证明。

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 2021-02

February 2021

发布《优化首都税收营商环境改革备忘录（2020）》，汇总并梳理了北京市税务局2020年优化税收营商环境的主要行动举措。

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 2021-03

March 2021

3月17日，在全国率先实现了企业所得税汇算清缴退税“报退合一”一键退税。

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 2021-04

April 2021

4月30日，上线出口退税系统，新系统不仅简化了税务内部办理退税流程，还优化了纳税人端申报表和事项。

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 2021-06

June 2021

6月1日，正式上线“在线导办”系统，对纳税人的问题实现征纳双方实时在线互动解答。

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.

2021-06

June 2021

6月1日起，推出“十税合一”，即财产和行为税（含城镇土地使用税、房产税、车船税、印花税、耕地占用税、资源税、土地增值税、契税、环境保护税、烟叶税）合并申报，优化办税流程，减轻办税负担。

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.

2021-06

June 2021

率先发布增值税发票“全体量+全票种”分类分级管理办法，为纳税人提供增值税发票“自动审批、自动验旧、网上申领、物流配送”的“一条龙”云服务，实现足不出户即可办理发票全部业务。

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 2021-07

### July 2021

7月1日起,北京地区实行“十一税合一”,即企业所得税和财产行为税综合申报,减少纳税时间和次数。

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.

### 2021-07

### July 2021

7月9日,首张跨省异地电子缴税完税证明在西城区税务局第一税务所成功开具,标志着跨省异地电子缴税业务在北京市正式开通。

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.

### 2021-07

### July 2021

7月28日,北京市税务局云办理平台“智能退税”模块上线。上线以来,2021年共受理51户纳税人退税申请,并自动审批车船税退税51,489.76元。

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 2021-08

### August 2021

开发上线个人二手房交易“智能算税”功能,通过AI审核规则和区块链共享数据,实现“无人工干预,1分钟内出结果”的网上办税,将办事等待时长缩减97%以上。

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 2021-09

### September 2021

实行个人所得税股权转让“先税后证”政策。

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

## 12 2021-12

### December 2021

落实北京优化营商环境改革5.0版,持续深化商事制度改革,包括完善告知承诺审批制

度、推动实现更高水平“全程网办”“全城通办”“一次办成”,持续推广惠企政策“免审即享”服务等。

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.

### 2021-12

### December 2021

将增值税、消费税、车辆购置税等6项税费纳入综合申报范围,实现“十七税(费)合一”综合申报,让纳税人实现一次登录、一表集成申报,实现“一张主表、一次申报、一次缴款”。

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 2022-01


### January 2022

坚决落实总局政策,将减征“六税两费”的适用主体由增

值税小规模纳税人扩展至小型微利企业和个体工商户。

the tax business environment in 2021.

缴税后，可立即获得电子完税证明、电子发票。



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 2022-02

February 2022

税务部门多措并举保障冬奥税收优惠政策落地生根，税惠“红包”助力北京冬奥会顺利筹办。

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 2022-03

March 2022

3月2日，正式发布2021年度《优化首都税收营商环境改革备忘录》，系统梳理了2021年北京市优化税收营商环境的成效与亮点。

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

2022-03

March 2022

3月21日，正式发布《国家税务总局北京市税务局不予实施行政强制措施事项清单》（京税办发〔2022〕15号）。

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.

2022-03

March 2022

3月28日，在全国率先以个人出租房屋委托代征税款为切入点，推进委托代征“网办”开具电子完税证明试点，提升了委托代征便利程度。

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 2022-04

April 2022

对个人存量房交易开放代开电子发票功能，纳税人通过不动产交易“一网通办”平台网上

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 2022-05

May 2022

5月19日，国家税务总局北京市税务局联合北京市市场监督管理局、北京市人力资源和社会保障局、北京市医疗保障局制发《关于做好“多报合一”改革工作的通知》（京市监发〔2022〕50号），阶段性推进企业年度报告“多报合一”改革。

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 2022-07

July 2022

北京首个“智税微厅”亮相东城区。“智税微厅”通过“人工智能+大数据技术”“自助办税终端+远程智能帮办”等方式，可办理所有非涉票业务，为纳税人提供智能办税新体验。

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 2022-08

### August 2022

8月30日，全国“人民满意的公务员”和“人民满意的公务员集体”表彰大会在北京举行。国家税务总局北京市税务局第四税务分局作为全国“人民满意的公务员集体”获表彰，并受到习近平总书记亲切会见。

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 2022-09

### September 2022

9月23日，北京市税务局举办“诚信执业助税服务首都发展”活动，旨在进一步激发涉税专业服务机构维护首都良好税收秩序的动力，促进涉税专业服务行业健康发展。

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 2022-11

### November 2022

11月22日，北京市税务局举办“2022年北京税务办税缴费应用场景发布会”，从“个人办税”、“个体缴税”、“助企纾困”、“税收共治”四个层面展开，用老百姓听得懂的“税言税语”，解读最新的办税变化，多角度展现首都税务部门深化税收征管改革的亮点成果。

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 2023-02

### February 2023

联合国税务总局天津市税务局、河北省税务局印发《京津冀地区不予实行政收强制措施

事项清单》。

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 2023-03

### March 2023

3月22日，连续第五年发布《优化首都税收营商环境改革备忘录》，系统总结回顾了2022年度北京市优化税收营商环境的改革举措与实践经验，集中展现了首都建设市场化、法治化、国际化税收营商环境的最新成果。

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 2023-04

### April 2023

率先打造并公开发布以“弘扬丝路精神共建美好未来”为主题的“一带一路”税收主题线上展，向共建“一带一路”倡议十周年献礼，助力“走出去”纳税人和税收管理部门深度融入国家发展大局。

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 2023-05

May 2023

组织召开民营企业座谈会，围绕落实税收政策、优化纳税服务、深化税收征管改革等方面，听取民营企业涉税诉求和对税收工作的意见建议，进一步提高税收工作水平，全方位服务和支撑民营企业发展壮大。

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 2023-06

June 2023

6月29日，上线电子税务局税务数字账户和征纳互动功能。

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

2023-06

June 2023

在北京市不动产登记领域网上办事服务平台上线“房产交易税费计算器”，为纳税人提供

自主计算一手房、二手房交易相关税费的公共服务。

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 2023-08

August 2023

8月18日，京津冀税务协作联席会议在京召开。北京、天津、河北三省市税务局共同谋划了新时期税收助力京津冀协同发展的相关举措，并就持续深化三省市税务局战略合作、建立新时期京津冀税务协作新机制、构建税务协同发展新格局达成共识。

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.

2023-08

August 2023

联合北京市规自委制发《关于进一步深化信息共享便利不动产登记和办税的通知》，开发上

线“实时查询不动产登记档案信息”功能，免去纳税人调档环节及报送证明材料负担，在便利群众享受税收优惠的同时，有效防范伪造证明材料等税收风险。

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 2023-10

October 2023

10月1日，在北京市新增两户离境退税“即买即退”试点商店。至此，北京“即买即退”试点商店已拓展至14家，进一步提升境外旅客购物离境退税服务便利度。

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.

2023-10

October 2023

举办以“‘一带一路’京税行，与企相伴丝路通”为主题的“税路通”北京服务包（首批）发

布会，推出涵盖 6 项内容的首批“税路通”北京服务包，提振“走出去”纳税人信心底气。

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.

2023-10

October 2023

10月27日，发布《国家税务总局北京市税务局关于开展全面数字化的电子发票试点工作的公告》，全面推进税收征管数字化升级和智能化改造，降低征纳成本。

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 2023-11

November 2023

将办税服务厅作为践行新时代“枫桥经验”的基地，着力打造新时代“枫桥式”税务所的“北京样本”，努力实现“小事不出所、大事不出区、矛盾不上交、服务不缺位、税费争议就地化解”。

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 2023-12

December 2023

12月1日，“北京市贯彻落实党的二十大精神”系列主题发布会——“北京市进一步深化税收征管改革阶段性成效”专场举行。

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.

2023-12

December 2023

北京 99%的申报业务和 98%的非申报业务等主要税费事项实现“网上办”。开业、发票、退税等 8 个高频业务可以“自动办”，全市 75%的发票领用做到网上申领、物流配送。

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.

2023-12

December 2023

持续推进“智慧城市+智慧税务”，连续将缴纳社保费、车船税申报、车辆购置税申报等 21 项税费业务上线“京通”小程序，2023 年以来，已累计办理各项业务 4 万多笔。

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.

2023-12

December 2023

连续第三年召开“北京税务办税缴费应用场景发布会”，又推出一批办税缴费新场景，包括信息推送触达到人的“微信 e 订阅”、企业智能开办秒领票、社保缴费上京通指尖办等。

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

全面提升税收法治化水平

**Upholding the  
Rule of Law in  
Taxation**



税费法规清晰透明

Clear and Transparent Tax Laws and Regulations

- 创新举措
- Innovative measures
- 强化解读，确保税费法规尽知易享
- 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 税收指引形式多样，渠道丰富易于获取

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

北京市税务局不断丰富税收宣传渠道，全方位进行税收政策宣传辅导。2023年，北京市税务局围绕税费优惠政策、办税缴费应用场景、数电票推广等，编制公告解读、即问即答、操作手册等宣传辅导材料60种300余万份，录制各类宣传辅导视频4大类共31个，利用各办税服务厅、网站、微信、新媒体等多渠道宣传，充分发挥微信、微博、抖音平台优势，围绕“税费支持强动能利企便民添活力”话题开展网络接龙活动。

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



Memorandum of Ref... 图：北京市税务局纳税人学堂动漫作品  
Figure: Beijing Municipal Tax Service taxpayer online school comic works

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.



发布图解、漫画、短视频等多种形式的新媒体产品共总浏览量超过 96 篇，118 万次

The BMTS has published a total of **96** new media products in various forms, such as illustrations, comics, and short videos, with a total of more than **1.18** million views.

## 02 税费政策精准推送，更好实现“政策找人”

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

北京市税务局针对出台政策多、涉及领域广、适用主体差异大的特点，制定了精准推送“一政策一方案”。智慧分析监控体系可以精准判断消息触达率，生成“应读未读”企业清单，对提醒后仍“未阅读”、“不知晓”政策的企业，进行“一对一”网格化宣传辅导。以企业实际申报享受优惠数据为基础，智能归集形成“红利账单”，帮助企业算好减税降费“收益账”。进一步完善精准推送反馈机制，建立健全“集成推送、动态监控、结果反馈、效能提升”的工作闭环，全面收集纳税人缴费人意见建议，及时了解纳税人缴费人对于税费优惠政策精准推送的评价，做好汇总、分析、反馈、跟踪、提升等工作，为进一步优化精准推送流程、提升服务效能提供参考，持续提升税费服务的精细化、个性化、智能化水平。

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.

2023年，北京全市共精准推送政策文件至392余万户纳税人缴费人

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



## 03 创新推出“消息定制”，实现政企双向互动

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

北京市税务局创新开发电子税务局“消息定制”功能，可以根据行业类型等信息精准匹配适用的减免税政策。在电子税务局上线通知类、政策类、业务办理类等六大类消息类型，标记“企业所得税”、“股权转让”、“留抵退税”等23个纳税人关心的热点方向，纳税人可根据自身需要定制消息类型和关注点，税务机关根据订阅精准推送税费服务提示提醒，将税费消息推送从传统单项输出的“政府端菜”模式转变为从纳税人需求出发的“企业点菜，政府上菜”的双向互动模式，减少纳税人学习政策时间。

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 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.

点对点推送税费政策消息累计1827万条，2023年以来，已分批次实现精准推送超过1346万户次。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.

### 04 12366 税费服务全方位智能转型

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

北京市税务局依托创新驱动，全力打造12366转型发展“引擎”。以人工智能技术为先导，在电话、网络、移动互联、电子税务局“在线导办”等渠道为纳税人提供“7×24小时”的税费知识智能应答服务。

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.

此外，北京市税务局整合内部资源，建立起“一键接入、市区联动、主副呼应、规范统一”的纳税缴费咨询体系，以解决问题为核心，积极探索 12366 热线系统等咨询渠道与实名办税信息进行对接，建立“辅导自助办——线上互动办——科所联动办”的“问办协同”服务模式，推动 12366 税费服务全方位变革。

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.

图：12366 纳税缴费服务热线全面搜集纳税人缴费人反映的典型性、集中性问题

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

## 05 部门联动专项行动，深化税费政策辅导

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

北京市税务局与北京市工商业联合会联合开展 2023 年助力小微经营主体发展“春雨润苗”专项行动。

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.

### 2023 年以来

#### Since 2023,

已联合开展政策宣讲活动 447 场次，举办专精特新主题讲座“小巨人”企业和“中华老字号”企业开展针对性税费服务 59 场次，为“专精特新”中小企业、3905 户次

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.

开展中小企业服务月、个体工商户服务月及中小企业服务季活动，优化直联快响，探索专业化、个性化服务，助力经营主体创新发展。

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.

- 规范程序，确保政策制定过程公开透明
- Standardizing procedures to ensure open and transparent policymaking.

## 06 制定过程公开透明，广泛征询公众意见

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

北京市税务局在制定各项政策、出台正式文件前，通过官网、公众号等渠道，向社会全文公开拟定草案，并辅以座谈会、实地走访、在线访谈、问卷调查等方式，借助政务微信、微博、手机客户端等新媒体政务平台，向社会公开征求反馈意见和建议。收到反馈后，北京市税务局对收集到的意见和建议进行认真分析和研究，根据实际情况制定相应的改进措施，定期向公众反馈处理情况。



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 严格落实税务规范性文件审核制度

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

北京市税务局严格落实税务规范性文件公平竞争和权益性审核制度，把服务纳税人缴费人作为中心，维护好纳税人缴费人合法权益。落实税收法定原则，建设规范统一的税收法律制度体系，规范性文件正式发布前进行权益性审核，确认是否减损纳税人缴费人权益或增加纳税人缴费人负担，将纳税人权益保护贯穿税务规范性文件制定、执行、监督全过程，切实维护中小微企业和个体工商户等民营经济纳税人合法权益，确保对各类所有制企业一视同仁、平等对待。

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 深化税收征管改革，提前部署税务规划

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

北京市税务局继往开来，在圆满完成 2021-2022 年工作任务的基础上，继续贯彻落实《北京市关于进一步深化税收征管改革的实施方案》规划的五年税收征管改革时间表和路线图，按照“三抓、三结合、三关注”的思路久久为功：

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” :

- 抓统筹聚合力，抓好“四精”各领域之间、本领域内、市区两级之间的统筹；抓集成重成效，集成以往市区两级“小切口”改革成果，固化到具体的工作制度中，实现 1 + 1 > 2 的工作成效；抓重点求突破，梳理“四精”各领域的难点问题和突出问题，在解决难点问题上实现突破。

- 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.
- 将深化税收征管改革工作与打造智慧北京税务相结合、与金税四期建设相结合、与当前工作中的难点重点相结合。
- 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.
- 关注改革成效的评价指标、组织体系调整优化、更好发挥落实领导小组办公室的作用。在市局党委的靠前指挥和高度重视下，抓实抓细《北京市关于进一步深化税收征管改革的实施方案》落地，推动全市税务系统改革走深走实。
- 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.

2023年是全面贯彻落实党的二十大精神开局之年，也是深化税收征管改革的突破之年。12月1日，北京市税务局参与中共北京市委宣传部、北京市人民政府新闻办公室组织的“北京市贯彻落实党的二十大精神”系列新闻发布会，进行了主题为“推动首都高质量发展——北京市进一步深化税收征管改革阶段性成效”的专场发布会，向社会各界介绍了北京市进一步深化税收征管改革取得的重要进展和亮点成效，营造良好的舆论氛围。12月29日，北京市税务局连续第三年召开办税缴费应用场景发布会，为广大纳税人缴费人带来企业智能开办、共享登记档案、政策精准找人等5个全新的应用场景。面向社会公众的场景发布会直播播放量超百万人次，相关举措获纳税人和基层广泛好评，形成了改革为了人民、人民关注改革的浓厚改革氛围。

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”.

## ● 媒体报道

## ● Media reports



2023年7月以来，北京市税务部门运用“定制e服务”为符合优惠条件的个体工商户定向投放了4批次、224,262户次的政策“礼包”，实现由“人找政策”转变化为“政策找人”。力求打造数字税收新模式，以精细服务推动新业态。

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.



石先生经营的公司坐落在高校聚集的北京市海淀区，是一家从事教育咨询的小微企业。北京市海淀区税务部门通过运用税收大数据对辖区企业进行全面筛查，利用电子税务局“消息定制”功能，对订阅“减税降费类”消息的企业精准推送支持小微企业和个体工商户发展税费优惠政策指引(1.0)，为石先生的公司“私人定制”税费优惠政策“礼包”。很快企业就收到了1万多的退税款。

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.

来源：新京报

Source: the Beijing News

## ● 经典案例

## ● Classic cases



北京市税务局以“国家税务总局北京市税务局”为认证主体，开设“北京税务”官方微博、“北京税务”官方微信（订阅号）、“北京税务服务号”（微信服务）、“北京税务”今日头条号等政务新媒体账号。北京市部分区税务局还重点打造了新媒体宣传品牌。海淀区税务局打造了“曹老师小课堂”，朝阳区税务局打造了“税务小哥”，房山区税务局打造了“红生小剧场”等短视频宣传品牌，开发区税务局打造了“税宝精灵”税收漫画，门头沟区税务局制作《春风十载步履不停——惠企利民一直在路上》公益广告，荣获北京国际电影节·第30届大学生电影节“中国税收”特别单元公益广告最佳作品荣誉，受到广泛好评。

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.

“税务部门的推送服务就像社交软件的推送一样，会猜人的心思。”看到税务机关推送的申报提醒，北京天相瑞通软件有限公司财务负责人朱永魁感到惊喜。2023年6月，《国家税务总局财政部关于优化预缴申报享受研发费用加计扣除政策有关事项的公告》一经出台，朱永魁第一时间就收到

相关推送，而这正是企业需要的。

“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.

在一次办税时，朱永魁得知了电子税务局，抱着试用的心态，他根据企业经营的需要订阅了“企业所得税”相关税费服务信息。“勾选‘感兴趣’的信息类型后，税务机关推送的内容就会特别贴合企业的需求。”朱永魁兴奋地说，“在7月征期一开始，我们今年上半年发生的研发费用就享受了加计扣除政策，服务信息真是精准推送到我们的‘心窝’里。”

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’.”

北京稻香村食品有限责任公司副总经理杨华表示，近年来国家出台了很多税费优惠政策，北京市税务部门在为企业“打标签、勾画像”的基础上，通过“定制e服务”，向企业精准推送优惠政策，全流程辅导难点疑点，彻底改变了过去“大海捞针式”找政策的困扰，帮助企业更高效、更充分、更低成本地享受了企业所得税减免、增值税加计抵减等优惠。杨华说，北京市税务部门还创新推出了“消息定制”服务，将税费消息推送从传统单向输出的“政府端菜”模式，转变为从纳税人缴费人需求出发的“企业点菜、政府上菜”双向互动模式，让企业畅享了便利。

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.穆勒-马士基集团是一家国际综合集装箱航运物流企业。“我们集团的财务负责人和办税人员,能够以不同的身份各自在北京市电子税务局‘微信E订阅’中查收到侧重点不同的税费政策推送内容,在享受优惠时能够更有针对性。”马士基(中国)有限公司总经理石应同表示,“企业的法定代表人也可以第一时间获知国家最新出台的税惠政策,感觉服务更加暖心了。实实在在的税收优惠和财政支持,帮助企业‘减’负增效,让我们企业的发展得到进一步保障。”

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.”

北京市平谷区税务局创新响应机制,“电话咨询”变“问办协同”。建立诉求工单“快响-快转-快核”流转链,接单后第一时间响应,了解情况后转办至对应部门深入核实处理,同时在办税服务厅设置12366远程座席,对纳税人缴费人的简易涉税业务在系统实现实时线上办理、容缺受理,做到“问办协同”。

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”.

## 争议解决保障权益

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

- 创新举措
- Innovative measures



## 09 分析诉求主动治理，提前化解涉税争议

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

北京市税务局以“接诉即办”为抓手，深化调查研究，将服务热线反映出的高频热点涉税诉求作为调研重点，办实事、解民忧。出台《关于进一步深化“接诉即办”推进“未诉先办”改革工作的实施意见》《关于进一步推动“主动治理、未诉先办”工作的指导意见》等先行先试方案，配套制定诉求派单管理办法、风险防范管理办法和工作考核办法，并对响应速度快、破解措施有效、纳税人缴费人满意程度较高的承办部门予以正向激励。

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.

北京市税务局以税收大数据分析为驱动，坚持“大数据+活情况”的诉求及舆情分析机制，按照“随时发现，及时研判，重点纳入”的原则，深入梳理分析诉求反映集中的高频、复杂、疑难问题，从根源上分析原因、找准症结、精准施策，提前预判纳税人缴费人可能发生的问题，实现诉前预警、诉前宣传、诉前解决。税务总局第三方调查结果显示，2023年北京纳税人缴费人满意度得分为90.01分。

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 以税践行新时代“枫桥经验”

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

## taxation.

“枫桥经验”作为化解矛盾纠纷，和谐治理社会的特色经验，是基层社会治理的创新样本。北京市税务局秉持“以纳税人缴费人”为中心的纳税服务理念，积极践行新时代“枫桥经验”，统筹推进“建设新时代‘枫桥式’税务所”，将与经营主体和人民群众接触最频繁、联系最密切的办税服务厅作为践行“枫桥经验”的基地，着力打造“枫桥式”税务所的“北京样本”，努力实现“小事不出所、大事不出区、矛盾不上交、服务不缺位、税费争议就地化解”，着力打造涉税诉求响应“快车道”，全力护航企业发展，积极为新时代首都发展贡献税务力量。

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 发挥行政复议化解行政争议主渠道作用

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

北京市税务局严格执行新修订的《中华人民共和国行政复议法》，强调发挥行政复议化解行政争议主渠道作用，依法高效办理复议案件。对符合受理条件的依法受理，并为群众申请行政复议提供便利，进一步畅通行政复议渠道、优化行政复议体制、整合行政复议资源，提升行政复议监督依法行政、维护群众合法权益、化解行政争议的能力。

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



2023 年共办理复议案件 130 起，已办结 119 起，其中在受理前化解的案件 11 起。

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

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.

## ● 媒体报道

## ● Media reports



“接诉即办”是北京政务服务的金字招牌。为了解决人民群众急难愁盼问题，国家税务总局北京市税务局按照税务总局部署要求，将“解决纳税人缴费人急难愁盼问题”作为开展主题教育的出发点、着力点和落脚点，进一步把解决群众问题的关口前移，变“接诉即办”为“未诉先办”，变“被动办理”为“主动治理”，确保问题诉求得到源头治理。

“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.

据北京市税务局纳税服务部门负责人介绍，“接诉即办”虽然能够通过“有一办一”方式快速解决那些可以立即办、比较容易办的事项，但一些诉求反映集中的高频、复杂、疑难问题，则需要从根源上分析原因、找准症结、精准施策。

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.

来源：人民网

Source: Peoples' Network

基层是服务群众的最前沿，基层治理事关人民群众的切身利益。国家税务总局北京市税务局将与经营主体和人民群众接触最频繁、联系最密切的办税服务厅作为践行“枫桥经验”的基地，着力打造“枫桥式”税务所的“北京样本”。

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”.

来源：北京日报

Source: Beijing Daily

## ● 经典案例

## ● Classic cases



针对诉求集中的互联网平台“未开发票”问题，北京市税务部门发现大部分诉求不是针对平台企业本身，而是针对平台上的商户的开票需求。为此，北京市税务部门加强与互联网平台企业的合作，推动平台企业上线便捷、易操作的发票开具功能。

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.

美团平台税务总监张磊介绍，在北京市税务局的指导和推动下，美团一方面优化了线上“发票助手”功能，使得开票操作更加简单；另一方面将第三方商家接入美团 APP 电子发票平台进行统一管理，实现开票功能与订单商户直连，从而进一步提升了发票开具的规范性和便捷度。

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.

“税务部门还帮助我们完善了客服机制，理顺了发票诉求处理流程。”张磊说，在北京市税务局的指导下，他们将发票开具的具体操作流程制作成图文资料，对公司的客服团队及入驻商户开展宣传辅导，有效满足了消费者的开票诉求，不仅促使美团的经营发展更加规范，而且为平台上大量商家的健康长远发展提供了有力保障。

“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.

针对曾经困扰纳税人的“停车开票难”问题，北京市税务局调研组指导丰台区税务局充分发挥税收大数据效能，梳理出 216 家停车管理企业，其中北京静态交通投资运营有限公司拥有 22 万个车位，覆盖了全市 40% 的路侧停车位和 20% 的停车场。

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.

北京市税务部门优化开票系统，全方位协助并指导北京静态交通投资运营有限公司升级“北京停车服务”公众号，增加“开具发票”直达窗口，编制《“北京停车导航”使用手册》和《电子发票开具指导手册》，实现停车费发票掌上办理。同步优化升级“北京停车导航”微信小程序，实现一键获取停车管理公司主体信息、在线查询附近停车场、车位剩余及收费标准等功能，为百姓停车提供更加精准的服务。

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.

治理不止于此。税务部门还与北京静态交通投资运营有限公司建立了快速响应的诉求直联机制，实现纳税人诉求响应时长由 2 个自然日提速到 2 个小时内。直联机制建立后，纳税人如果遇到类似问题，税务部门可以直接远程指导其开票，无须转接至北京静态交通公司；如果涉及开票公司的问题，也不用经过税务所转办，可以直接联系开票公司相关负责人，大大压缩了纳税人的等候时间。

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.



为规范调解涉税争议，处理行政复议、诉讼案件，北京市通州区税务局积极探索新时代“枫桥经验”在税务领域的实践应用，充分发挥公职律师作用，于2023年5月成立了北京市首家公职律师涉税争议咨询调解中心。该中心致力于构建全方位、多层次的税费争议解决机制，用法治思维和法治方式优化涉税咨询、细化法律服务、强化行政调解，最大限度将税费争议化解在源头、化解在基层、化解在复议诉讼之前，切实保障纳税人缴费人合法权益，同时进一步防范税收执法风险。运行五个月以来，已处理涉税咨询48件，成功化解涉税矛盾争议33件，税费争议纠纷的基层化解率达100%，调解满意率达100%，实现了纳税人缴费人满意度获得感与税收基层治理水平的“双提升”。

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.

公正文明执法规范

Fair and Civilized Law Enforcement Standardization

## ● 创新举措

### ● Innovative measures

- 柔性执法，守信激励
- Keeping promises and encouraging honest tax payment with flexible law enforcement.

## 12 执法有度，完善税务执法方式

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

北京市税务局创新执法方式，采取说服教育、约谈警示、风险提醒、自查辅导等非强制性执法方式，促进提升税收执法精准度和纳税遵从度，让执法既有力度又有温度，做到宽严相济，法理相融。

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 首违不罚，传递税收执法温度

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

2021年以来，国家税务总局先后发布两批《税务行政处罚“首违不罚”事项清单》，北京市税务局积极贯彻落实“首违不罚”制度，对于纳税人首次发生“未按照规定的期限办理纳税申报”等清单中的税收违法行，且危害后果轻微，在税务机关发现前主动改正或在税务机关责令限期改正的期限内改正的，不予行政处罚。

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.

## 2023 年

### In 2023,

北京市累计 5.6 万余户纳税人享受“首违不罚”，在对轻微税收违法行为的处理中继续保持执法温度，柔性执法日益彰显。

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.

## 14 守信激励，护航企业健康发展

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

为鼓励和引导纳税人增强依法诚信纳税意识，主动纠正纳税失信行为，及时挽回信用损失，按照税务总局工作安排，北京市税务局积极落实关于优化纳税人纳税信用评价与修复机制的相关工作，于 2023 年进一步优化了新设立纳税人纳税信用复评机制。纳入纳税信用管理时间不满一个评价年度但已满 12 个月的纳税人可在 2023 年 3 月或 9 月提出纳税信用复评申请。税务机关于 4 月或 10 月依据其近 12 个月的纳税信用状况，确定其纳税信用评价结果，并提供纳税人自我查询服务。

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.



- 优化监管，公平高效
- Optimizing supervision for fair and efficient taxation.

## 15 健全动态“信用+风险”监管体系

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

北京市税务局建立健全以“信用+风险”为基础的新型监管机制，根据纳税人的信用等级和风险状况将其划分为不同类别，采取差异化监管措施，降低征税成本，有效防控税收风险，实现了对中高风险纳税人的精准执法，让更多守法合规的经营主体轻装上阵。

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 全流程监管，织密政策落实防护网

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

北京市税务局强调依法依规征税收费，坚决防止落实税费优惠政策不到位、征收“过

头税费”及对税收工作进行不当行政干预等行为。为保证税费支持政策落实落细、落准落稳，北京市税务局依托税收大数据，将风险防控措施嵌入业务办理的全过程。始终坚持“精细服务、直达快享、科技防范、狠打骗退、快准稳好”的工作要求，依托税收大数据，事前进行风险研判，事中审核校验，根据研判结果分类办理，事后跟踪管理，精准识别存在疑点企业，促进纳税人依法依规充分享受政策红利。

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 聚焦智慧应用，提升监管效能和稽查检查效率

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

为提升税务监管效能，北京市税务局进一步落实风险任务统筹、风险分级分类处置、风险应对质量管控等工作流程，持续提升风险管理效率，压缩风险应对任务数量，提高提示提醒任务占比，缩短任务流转链条。通过识别结果，北京市税务局将高风险纳税人作为稽查选案的主要对象。持续提升稽查信息化水平，结合“智慧稽查”辅助系统，自动生成协查台账，有效提高工作质效。

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 以案促管，精准打击涉税违法行为

### 18 Promote regulation with cases, and accurately crack

## down on tax-related illegal acts.

在依法严厉打击涉税违法犯罪行为方面，北京市税务局充分运用税收大数据开展风险分析和精准选案，快速锁定高风险案源，实施定向制导，精准打击。积极推广税警协作指挥平台和税警“直联”专线的使用落地，打破警务、税务信息壁垒，提升检查人员利用信息化手段和数据分析技术进行实战的能力。

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.

	“假企业”虚开发票 False issuance of invoices by “fake enterprises”	} 对涉税违法行为形成有效的打击合力 Make effective joint efforts to fight against tax-related illegal acts.
	“假出口”骗取退税 Refund frauds by “false exports”	
	“假申报”骗取税费优惠 Defrauding of tax and fee preferences by “improper filings”	

- 强化内控，阳光执法
- Strengthening internal control for transparent law enforcement.

## 19 建设执法风险内控监督体系

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

北京市税务局全面落实行政执法公示、执法全过程记录、重大执法决定法制审核制度，优化行政执法信息公示平台和执法音像记录信息管理平台，推行执法全过程记录。持续健全行政权力制约和监督体系，聚焦过程控制风险防范，以“四个有人管”为目标，依托税务人员信息“一员式”集成，加强税务执法风险内部控制，推动构建全面覆盖、全程防控、全员有责的税务执法风险信息化内控监督体系，实现事前预警、事中阻断、事后追责。

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.

## 2023 年

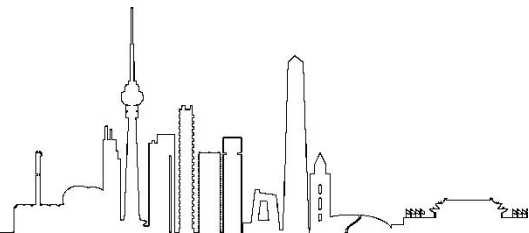
### In 2023,

已形成 299 个防控措施，执法风险疑点降低四成。此外，北京市税务局持续推进督察审计监督全覆盖，对重点领域、重点事项开展了专项审计。

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.

截止 2023 年 12 月 31 日，北京税务系统共有公务员 13932 人，其中女性 7124 人；高级管理人员 1554 人，其中女性 471 人。

As of December 31, 2023, there were 13,932 civil servants in the BMTS, including 7,124 females. In particular, the number of senior managers was 1,554, including 471 females.



## ● 媒体报道

## ● Media reports



北京市税务局在深化税收征管改革的大背景下，结合首都税源结构特点，充分发挥自身优势，以“互联网+监管”为手段，以征纳互信为基础，“一户一人”式归集涉税信息，针对日常一般性低风险事项，直接对纳税人开展风险提醒，打造“统筹扎口、智能识别、网上推送、自查自纠、全程监督”的税收风险管理新模式，实现“以票管税”向“以数治税”



分类精准监管转变。

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.

来源：中国税务报

Source: China Taxation News

对“假企业”虚开发票、“假出口”骗取出口退税、“假申报”骗取税费优惠等严重违法行为，税务部门重拳出击、露头就打，持续严打、越打越严。通过查处一批违法企业，打掉一批犯罪团伙，严惩一批犯罪分子，形成对税收违法者的有力震慑。通过“大数据筛选+关联分析+联合研判”的选案模式，紧盯经济发展新情况、新问题，对没有实际经营业务、不能为社会创造财富，只为虚开发票、扰乱市场秩序的“假企业”，精准筛选实施打击，维护守法企业的合法权益，更好营造公平竞争的税收环境。

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.

来源：北京日报

Source: Beijing Daily

- 经典案例
- Classic cases



“让我们对政府领导承诺的‘优质服务’有切身感受的，正是来自于税务部门柔性执法。”上海斯微政务事务高级总监王琰告诉记者，2021年7月，公司完成所有注册程序后，由于负责人事工作的同事离职，在工作交接的环节未能及时向税务部门报送代扣代缴北京斯微员工个人所得税的资料。经进一步调查了解，该情况符合“首违不罚”的条件，税务部门决定免于处罚。“当时，上海斯微正在准备上市（IPO），如果新成立的子公司有罚款记录，对我们非常不利。因此，税务部门这种有温度的执法，让管理层更加坚定了投资北京的信心。”王琰说。

“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

## 深入落实减税降费政策

## Implementation of Tax and Fee Cuts



## 助企减税，税费支持政策春风化雨

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

2023年，北京市税务局将党中央、国务院部署的一系列延续、优化、完善的税费优惠政策落到实处，助力各类经营主体轻装快跑，有力激发了经营主体的市场活力。

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.

#### ● 创新举措

#### ● Innovative measures

### 20 研发费用加计扣除力度升级，专精特新企业享受更多实惠

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

近年来，企业研发费用加计扣除政策支持不断加力。2023年，所有符合条件行业企业研发费用加计扣除比例由75%提高到100%，并作为一项制度性安排长期实施。在此基础上，进一步聚焦集成电路和工业母机行业高质量发展，对上述两个行业符合条件企业的研发费用加计扣除比例再提高至120%，同时新增7月预缴申报期作为政策享受时点，引导企业更快更好加大研发投入。在政策红利支持下，企业创新动能更足。

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 税费优惠服务小微企业向稳向好

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

自2023年1月1日至2027年12月31日，对月销售额10万元以下（含本数）的增

增值税小规模纳税人免征增值税；增值税小规模纳税人适用 3%征收率的应税销售收入，减按 1%征收率征收增值税；对个体工商户年应纳税所得额不超过 200 万元的部分，减半征收个人所得税。对小型微利企业减按 25%计算应纳税所得额，按 20%的税率缴纳企业所得税政策，延续执行至 2027 年 12 月 31 日。北京市税务局加大自主申报、自行享受的落实力度，持续发布有关政策即问即答口径，提高税费政策确定性和执行一致性，为各项税费政策落地落细提供保障。

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 提高个税专项附加扣除标准，助力家庭减负

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

北京市税务局认真贯彻落实党中央、国务院决策部署，高度重视、迅速响应，积极推进“一老一小”个税优惠政策落实落细。


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.”

根据《关于提高个人所得税有关专项附加扣除标准的通知》规定，调整后的扣除标准自 2023 年 1 月 1 日起实施。该项措施进一步减轻了家庭生育养育和赡养老人负担。


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.

3 岁以下婴幼儿照护专项附加扣除标准由每孩每月 1000 元  2000 元

The special additional

子女教育专项附加扣除标准由每个子女每月 1000 元  2000 元

The special additional

赡养老人专项附加扣除标准由每月 2000 元  3000 元

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.

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

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

北京市税务局及时发布三项专项附加扣除政策内容、信息采集和扣缴申报操作指引和备答口径。全面分类，“网格化”精准推送。在实现自然人税收管理系统站内信、弹窗提醒全覆盖的基础上，利用“两微一端”投放政策宣传产品，充分运用电话、短信、微信、集中宣讲和上门辅导实现辖区扣缴单位辅导。

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 阶段性降低失业保险、工伤保险费率政策延长实施

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

北京市税务局贯彻落实《关于阶段性降低失业保险、工伤保险费率有关问题的通知》，继续实施阶段性降低失业保险费率至1%的政策和阶段性降低工伤保险费率政策。北京市税务局通过税务局官方网站、北京税务公众号、办税服务厅等渠道精准推送优惠政策和办理流程，确保纳税人缴费人知晓政策、应享尽享。

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 “六税两费”减半征收

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

自2023年1月1日至2027年12月31日，对增值税小规模纳税人、小型微利企业和个体工商户减半征收资源税（不含水资源税）、城市维护建设税、房产税、城镇土地使用税、印花税（不含证券交易印花税）、耕地占用税和教育费附加、地方教育附加。北京市税务局持续做好“六税两费”宣传辅导，系统优化、精准监管，扎实推进“六税两费”优惠政策落实落细。

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 高标准推进中关村国家自主创新示范区和“两区”建设

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

北京市税务局认真落实市委、市政府关于“抓好中关村新一轮先行先试改革、进一步释放创新主体、经营主体活力”的要求，充分发挥税收职能作用，强化部门协同，全力支持北京国际科技创新中心建设，确保机制保障到位、对接推动到位、宣传辅导到位、信息化支撑到位、跟踪落实到位，为北京加快实现高水平科技自立自强贡献税惠力量。积极推动北京国家服务业扩大开放综合示范区和北京自贸试验区（以下简称“两区”）建设涉税任务落地，其中，技术转让试点优惠政策被评为“两区”建设十大影响力政策，三项涉税创新举措入选北京市“两区”建设改革创新实践案例。

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.

北京市税务局参加“亲密伙伴”计划政策解读会科技创新专场和综合保税区专场活动，从“两区”税收优惠的政策背景、政策内容、政策亮点、税负变化等几方面对“两区”企业关心的内容开展政策解读，帮助企业更清晰地理解政策、享受政策，发挥税惠助企作用，推动政企深度沟通。

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 深化落实绿色税制 税收助力低碳发展

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

北京市税务局立足首都城市战略定位，锚定“双碳”目标，落实落细碳达峰碳中和相关税费支持政策，持续优化完善政策落实举措。

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.



聚焦绿色生产、绿色生活、绿色生态和科技创新等领域，全面梳理现行“双碳”支持税费政策，深入分析绿色税费政策成效，完成《绿色税收助力首都绿色发展》《双碳目标下我市开征碳税对经济的影响》等多篇专项调研报告。

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

强化宣传辅导，通过线上线下多种方式开展政策精准宣传、推送，持续做好跟踪落实，强化跟踪辅导，及时发现并响应纳税人诉求。

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

与“疏解整治促提升”专项行动深度融合，深入落实科技创新、建筑业、新能源汽车等重点领域税费支持政策，持续推进工业绿色低碳转型，确保征、减、免、降、缓、退、抵全面到位。

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.

## ● 媒体报道

## ● Media reports



北京市税务部门市区联动，迅速落实税务总局推出的五批 109 条便民办税缴费措施，以“组合拳”支持企业高质量发展，让科技研发占比较高的专精特新“小巨人”企业切实享受到了政策红利。据北京市税务部门相关负责人介绍，2023 年 7 月征期，全市共 2.61 万户企业享受研发费用加计扣除税收优惠。

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.



来源：北京商报

Source: Beijing Business Today

北京市聚焦就业保民生，继续实施残疾人就业保障金优惠政策，减轻用人单位的负担，支持小微企业纾困发展。同时，北京市支持稳就业，继续实施降低失业保险费率政策，在地方权限范围内顶格落实退役军人和重点群体创业就业税收优惠政策，减轻企业负担、增强企业活力、促进就业稳定。

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.

来源：北京青年报

Source: Beijing Youth Daily

自环保税法实施以来，北京市积极践行“两山”理念，万元GDP主要污染物环保税收收入逐年降低，生态环境发展质量在计征环保税的污染当量数上得到良好体现。减排成效显著，得益于“少排少缴”的环保税政策激励。在绿色税制助推下，排污企业普遍加大环保支出力度，主动采取节能减排举措。同时，税务部门在政策宣传解读、优惠政策落实上再发力，发挥“绿色税制”鼓励节能减排、引导绿色生产、带动生态修复的重要作用。

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.

来源：北京日报

## ● 经典案例

## ● Classic cases



自 2003 年成立以来，北京科信必成医药科技发展有限公司已为国内 50 余家上市公司和 20 余家医药百强企业提供了包括调研立项、处方工艺研究、质量标准研究等在内的产业化服务。公司负责人表示：“随着基础研究税收试点政策的试行，我们今年参与北京市自然科学基金关于儿童用药、罕见病用药领域基础性研究的投入，也能享受研发费用加计扣除。我们还享受了科技型中小企业及 2000 万以下技术转让合同等企业所得税优惠，节约了流动资金 400 多万元。”

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."

北斗天汇（北京）科技有限公司是一家专门从事北斗卫星导航科研、生产、销售、运营和综合集成服务的国家级专精特新“小巨人”企业。近三年，北斗天汇累计纳税突破 1000 万元，享受各类税收优惠超过 500 万元。在税费政策红利等优惠政策的支持下，北斗天汇着力突破了一批关键卡脖子技术，既有“硬科技”，也具备“软实力”。公司财务主管范丽霞表示：“税务部门不仅为我们企业营造了优良的营商环境，也送来了税收优惠的‘真金白银’，给了我们坚持走科技自立自强道路的强大底气。”

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.”

全国政协委员、北京希肯琵雅国际文化发展股份有限公司董事长安庭表示：“提到涉税领域营商环境的优化，作为企业的经营者感受最深。”税费政策的落地让企业享受了增值税加计抵减、印花税减免、企业所得税优惠减免等多项财税政策的扶持，有利于解放生产力，提升竞争力。

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.

在 2023 年中国国际服务贸易交易会（“服贸会”）国家体育馆环境服务专题展区，众多国内外企业围绕“碳达峰”“碳中和”、绿色城市等热点话题开展论坛会议及推介洽谈活动。作为全国首家低碳（零碳）环境产业园区试点单位，北京朝阳环境集团拥有国家发明专利 20 项，这次带了厨余垃圾处理厂、新能源综合开发等一批减污降碳协同创新型项目参展。集团副总经理陈若哲表示：“这些年因为节能环保、资源综合利用产业一系列的税收优惠政策，集团每年减免税和退税金额超过 2000 万元。我们把这些资金用于新工艺的生产，下属子公司所排放的污染物低于排放标准，又能每年继续享受 300 余万元的环保税优惠政策，这就形成了一个绿色发展的良性循环。”

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.”

北京市税务局联合北京市顺义区税务局、区生态环境局在北京顺鑫农业

股份有限公司举办“送政策进企业”活动，现场讲解涉及环境保护税、资源税、增值税、企业所得税等八十余条与绿色税收息息相关的政策，涵盖了帮助企业绿色发展的方方面面。顺鑫农业董事长李颖林表示，企业已成立专门的质量环保部，加大垃圾清运及环保设施维护修理等方面的环保投入，强化集团与个人的环保理念学习，不断推进农业环境保护和农业绿色发展。“新公布的绿色税收政策将降低企业的税收负担，推动企业自觉保护环境，为企业可持续发展增添动力。”李颖林说。

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.

惠企退税，真金白银红利直达快享

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

北京市税务局积极落实落细国家新的组合式税费支持政策，不断提升享受减税降费政策的流程便利化程度，提速退税办理，以“真金白银”为经营主体让利。

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.

## ● 创新举措

52 优化首都税收营商环境改革备忘录

52 Memorandum of Reform on Optimizing the Tax Business Environment of Beijing

## ● Innovative measures

### 27 增值税留抵退税表单智能预填

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

北京市电子税务局通过重新梳理表间数据项逻辑联系，深度挖掘利用增值税一般纳税人申报表历史填报信息、企业经营情况等数据，根据退（抵）税申请表填表要求自动抓取相关信息，征管系统已实现表单智能预填。纳税人可选择通过系统自动预填方式填写申请表单，减少了错报、漏报的风险。

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 filling requirements through the tax management system. Taxpayers can opt for the system's automatic pre-filling method to complete the application form, thereby reducing the risk of incorrect or omitted reports.

### 28 企业所得汇算清缴“报退合一”

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

北京市电子税务局实现企业所得税汇算清缴“报退合一”，对完成汇算清缴申报后存在多缴税款的纳税人，系统立即提示其办理退税，自动为纳税人填报退税申请表，自动将退税文书推送到主管税务机关，自动启动退税程序，让纳税人更加精准、快捷地享受政策红利。

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.

这项便利化服务措施  
可减少报退环节减少  
退税时间 **50%**, **70%**。

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



### 29 出口退税便利度不断提高

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

为帮助出口企业顺利高效地办理退税，北京市税务局不仅专门针对新办企业首笔退税申报业务，设计制作了出口退税申报全流程申报指南“大礼包”分享给纳税人，详细介绍涵盖申报前准备、出口退税申报以及办理进度、文书查询等申报后查询在内的 14 个服务事项，还编制电子税务局端申报操作教程，录制系统操作讲解视频，提升咨询辅导效率，响应企业涉税诉求。

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.





2023年，北京正常出口退税平均办理时间控制在缩至6个工作日内，一、二类出口企业正常出口退税平均办理时间压3个工作日内，纳税人的满意度和获得感持续提升。

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.**

此外，北京市税务局常态化推行实地核查“容缺办理”，大力推行“减资料、减事项、减纸质证明”，实行电子税务局提交影像化数字化资料功能、证明在线开具等措施，不断提高退税便利度。

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.



精简相关环节材料11项，纳税人年均通过电子税务局提交影像化数字化资料5万余份。

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 离境退税新增“即买即退”试点商店

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

自北京市实施离境退税政策以来，北京市税务局坚持“一年一创新，年年有突破”，进一步提升离境退税便利化水平，推行离境退税“便捷支付”“即买即退”等特色服务，打造“双枢纽”国际消费桥头堡。

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.





拓展离境退税商店至 1058 家，  
位居全国首位

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

市级重点商圈覆盖率达到  
100%，为激发北京旅游市场、扩大服务业对外开放不断注入新活力。

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.

2023 年 10 月，北京市税务局发布《关于新增离境退税“即买即退”试点商店的通告》，决定在本市新增两家离境退税“即买即退”试点商店，自此北京市“即买即退”试点商店已扩展至 14 家，进一步提升境外旅客购物离境退税服务便利度，促进北京市旅游消费市场的发展。

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 房产税、土地使用税纳入“智能退税”业务范围

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

按照“场景化”理念扩大“智能退税”业务范围，将房产税、土地使用税纳入机器人退税审核体系，应用“信用+风险”理念，实现风险可控的差异化管

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.



#### ● 媒体报道

#### ● Media reports



中国人寿保险股份有限公司财务部总经理胡锦表示，她对“场景化办税”中的智慧退税场景感触很深。该场景将申报、查询、退税三个环节整合为一个环节，在进行申报时，系统主动提示退税申请，利用存量数据，自动抓取并填写表单内全部相关数据，实现增值税留抵退税申请“零填报”、企业所得税汇算“报退合一”、车船税自动退税，将退税申请时间压缩至3分钟以内。“在2022年办理企业所得税汇算的过程中，利用智慧退税场景仅需简单操作，完成汇算后，13亿多元的退税款在很短的时间内就直达公司账户，非常快捷！”胡锦说。

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.

来源：中国税务报

Source: China Taxation News

北京市税务局长期关注并注重提升境外旅客离境退税体验，努力以离境退税工作服务好首都国际交往中心建设。面向王府井、西单、CBD等重点商圈，先后推动12家综合性商场升级“即买即退”服务，方便境外旅客现场办理现金退税，在店内直接拿到退还的现金，便于二次消费；在退税口岸提供人工窗口服务的同时，率先上线自助服务终端，升级微信、支付宝、云闪付、电子人民币等电子退付方式，努力为境外旅客提供快捷高效的退税服务，不断增强了“北京消费”全球吸引力。2023年一季度，北京市离境退税销售额同比增长8.9倍，退税申请单开具量同比增长6倍，有力助推了离境退税消费强势复苏，为促进文化输出、拉动境外旅客消费、塑造北京对外开放良好形象发挥了积极推动作用。

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.

来源：中国青年报

Source: China Youth Daily

## ● 经典案例

## ● Classic cases



北京海博思创工程技术有限公司（以下简称海博思创）注册在房山高端制造业基地，主要经营储能设备的制造和销售，前期需要大量的资金修建厂房、购买生产设备，从而形成了较高的留抵税额。智能预填、一键确认、线上直退，北京市房山区税务局的一系列举措提高了退税效率，确保退税资金第一时间到账。在税务部门的辅导下，海博思创先后4次申请留抵退税，退税金额6600余万元。公司财务负责人刘豫表示：“公司前期投资形成大量的留抵税款，占用了较多的流动资金。在我们资金最紧缺的时候，退税款到账了！这笔退税款对于企业的生存与经营意义重大，我们计划投入技术研发，扩大生产规模。我们有信心将企业建设得更好！”

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-filling, 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!”

北京市税务局在全国率先实现企业所得税汇算清缴退税的“报退合一”。这项新功能让纳税人获得政策红利更轻松、更便捷、更省时。“‘报退合一’替代了以往我们查询多缴税款信息、提交退税申请、层级审批等多个环节。”北京爱迪通联科技有限公司的刘女士说，“便捷退税有助于企业加快资金周转，减少资金占用。”

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.”

北京慧珠网络科技有限公司是一家新成立的外贸企业。初次涉足出口退

税领域，公司办税员王艳梅一片茫然。根据税务干部所发的申报指南和在线指导，王艳梅顺利完成了出口退税备案、退税凭证勾选以及出口退税申报等步骤。她表示：“对于我这位新手办税员而言，这份办税指南太实用了，简直是一次全方位的‘岗前培训’，节省了我查找信息和摸索的时间。申报成功后，公司很快收到了退税款，这迅速回笼的资金为我们这类小企业的业务拓展提供了强有力的支持！”

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!"

自 2023 年 10 月 1 日起，北京新增两家离境退税“即买即退”试点商店，燕莎友谊商城有限公司是其中之一。发布新增“即买即退”企业名单后，北京市朝阳区税务局深入企业，聚焦重难点问题，梳理办理流程，提高行政审批效率。燕莎友谊商城有限公司总经理助理赵计斌表示：“‘即买即退’节省了消费者大量的时间和精力，激发了消费者的购物欲望，从而提升了燕莎的经营业绩。”

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

## 着力增强税费服务效能

## Improving the Efficiency of Taxpayer Services

全面网办，线上办税减负担  
Offering Online Tax Services to Reduce Burdens of Taxpayers

● 创新举措

● Innovative measures

- 推进数字化电子发票改革
- Drive the reform of fully digitalized electronic invoicing.

32 推开全面数字化的电子发票试点

32 Launch the Fully Digitalized Electronic Invoices Pilot Program

2023年10月27日，北京市税务局发布《关于开展全面数字化的电子发票试点工作的公告》，标志北京市正式进入数电票试点阶段。北京市税务局还发布了关于《国家税务总局北京市税务局关于开展全面数字化的电子发票试点工作的公告》的解读，明确推行全面数字化的电子发票的背景，列举数电票的票面信息，对纳税人适应电子发票的过程中可能面临的一系列问题提供了全面的指南和解答，帮助纳税人快速适应电子发票过渡期。

*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.*

自2023年11月1日起，北京市开展全面数字化的电子发票试点，提供领票流程更简化、开票用票更便捷、入账归档一体化的新型“数电票”服务。

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.

国家税务总局北京市税务局  
Beijing Municipal Tax Service, State Taxation Administration

北京 15-14℃

首页 信息公开 新闻动态 政策文件 纳税服务 互动交流

当前位置: 首页 > 新闻动态 > 专题专栏 > 全面数字化的电子发票

### 全面数字化的电子发票

电票平台打印操作V1.4	2023-11-09
全面数字化的电子发票常见问题解答	2023-10-16
电子发票服务平台的纳税人操作手册【特定业务适用】	2023-10-16
电子发票服务平台的纳税人操作手册	2023-10-16
如何通过新版登录界面登录电子税务局	2023-10-10
电子发票服务平台与增值税发票综合服务平台衔接调整变化情况说明	2023-05-10
北京市电子税务局征纳互动操作指引	2023-04-16
北京市电子税务局税务数字账户操作指引	2023-04-16

- 升级日常办税体验
- Upgrade the experience of routine tax handling.

### 33 电子税务局持续提升办税缴费便利度

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

北京市税务局推进“智慧城市+智慧税务”，融合主要税费事项网上办。截至2023年12月，北京99%的申报业务和98%的非申报业务等主要税费事项实现“网上办”。开业、发票、退税等8个高频业务可以“自动办”，北京全市75%的发票领用做到网上申领、物流配送。

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.



北京市电子税务局便利纳税缴费人，纳税缴费次数和时间压减，申报、缴费、退税实现全环节网办。

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

在纳税申报前，通过电子税务局“定制e服务”、“消息定制”等特色功能，点对点精准推送包括政策在内的“提示提醒”。12366智能咨询在税务官方网站、12366热线、微信小程序、支付宝小程序、百度APP等渠道的基础上，进一步拓展至北京市电子税务局“在线导办”，充分满足纳税人缴费人“7×24小时”“秒回复”的咨询体验需求，促进无差别服务向精细化、智能化、个性化服务转变。

“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.

在申报过程中，在电子税务局推出“问办协同”的征纳互动服务，为纳税人缴费人提供事中集政策查询、办事流程、办税指引、操作辅导等于一体的集成式沉浸式咨询服务，打通从咨询到实际操作的“最后一公里”。

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.

在纳税申报后，纳税人可以通过税库银横向联网的电子缴税方式缴纳税款，方便快捷。

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 电子税务局数据交叉比对验证纳税申报

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

北京市税务局持续优化电子税务局功能，丰富应用场景，推动小型微利企业减免企业所得税、对月销售额10万元以下小规模纳税人免征增值税等政策的申报实现信息系统自动计算减免税额、自动预填申报，提升纳税人缴费人办理体验，确保税费优惠政策落准落稳。

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 打造企业所得税优惠资质动态管理平台

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

北京市税务局积极拓展跨部门信息共享和业务协同，加大第三方数据利用，依托新打造的企业所得税资质动态管理平台，对获取的高新技术企业、非营利组织、科技型中小企业等 24 类 4 万余条资质类数据进行动态管理，同时与企业所得税申报表中相应资质类优惠进行逻辑关联，确保相关政策精准落地，实现与申报系统的数据交互，帮助资质类企业便捷申报，精准、及时、充分享受税收红利。企业登陆申报系统后，系统自动调取资质类企业名单，自动比对并识别企业身份，自动为其填写相关证书编号。如果企业未申报享受适用优惠或其他更优惠的政策，系统会自动提醒。如果享受优惠计算错误，系统也会及时进行纠正提醒。

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.

- 扩围线上办理事项
- **Expand the scope of online handling.**

### 36 实现个人股权转让“一件事”全程网上办

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

北京市在全国率先实现个人股权转让“一件事”全程网上办。为进一步压缩办税时间，持续优化首都营商环境，增强纳税人体验感和获得感，北京市税务局和市场监



管局通力协作，推动个人股权转让“一件事”、两部门和三环节的有效整合。

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.

自 2023 年 10 月起

Since October 2023,

在全国率先实现纳税申报、纳税查验、变更登记的全程网上办，纳税人可以全程线上办理纳税辅导、填写信息、上传资料、提交报表、缴纳税款等业务。首月全市共有 8000 余名纳税人足不出户尽享便捷政务服务。

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.

个人股权转让“一件事”集成办事场景全程网上办有力提升了纳税人和股权变更登记人的办事便利度，有效减轻了基层窗口受理的工作负担，税收协同监管成效明显。

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 社保费管理客户端密码重置全程“非接触”“网上办”

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

北京市电子税务局为社保费管理客户端密码重置功能提供支持，缴费单位借助北京市电子税务局的身份认证体系，可按照社保费管理客户端的密码重置功能提示，在电子税务局自助完成密码重置事项，无需上门办理，无需提交材料，新办单位也可使用该功能获取首次登录密码，实现社保费管理客户端密码重置全程“非接触、网上办”。

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.



上线以来，平均每个工作日超过 1500 家缴费单位通过该功能进行密码重置，办事时间节省 90% 以上。

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 个人出租房屋委托代征业务线上实时入库

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

北京市个人出租房屋委托代征业务在全国率先实现由“线下领取纸质完税凭证”到“线上税款逐笔实时入库并开具电子完税证明”的转变。



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”.

已完全覆盖全市单位，160 个街道乡镇个人出租不动产代征 3 分钟即可办结一笔业务。

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 非税收缴系统市级代收收入实现全程网上收缴

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

2023 年 6 月，北京市税务局顺利升级非税收入缴费系统，实现非税收缴系统市级代收收入全程电子化收缴，涉及彩票公益金、彩票业务费、无线电频率占用费、国家电影事业发展专项资金、城市基础设施建设费五项代收工作。缴费人可通过微信、支付宝等渠道进行缴费，改变了以往通过银行柜台支付现金或转账的缴费方式，同时实现缴费通知单、电子缴款书等票据的全程电子化及缴费数据的实时交互，实现该项业务“一网通办”“全程网办”，切实方便缴费人，助力首都营商环境进一步优化。

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 电子税务局上线挂车车船税自动申报功能

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

北京市税务局依托北京市车辆信息高度共享优势，上线了电子税务局挂车车船税自动申报功能。纳税人可在电子税务局自行选择车辆，与税务机关签订批量缴款协议。签订协议后，系统可根据纳税人选择的车辆自动计算税额、自动完成申报、自动生成缴款书，直接缴款后即可完税。且系统会在次年申报期内提醒纳税人按期缴纳挂车车船税。

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.

- 打造掌上办理渠道
- Create mobile handling channels.

## 41 电子税务局（移动端）功能继续拓展

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



北京市电子税务局（移动端）功能推展至 144 项，为纳税人缴费人提供一站式网上申请、网上申报、网上缴税、网上预约、网上授权等业务功能，还使用查阅个性化服务事项、公告、政策解答和投诉建议等服务功能。

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.

自然人电子税务局 APP 端实现个人高频税费事项“综合所得年度汇算”“专项附加扣除填报”“收入纳税明细查询”“纳税记录开具”业务的办理。

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 项税费业务上线“京通”小程序

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



北京市税务局将深化税收征管改革积极融入智慧城市建设，持续推进“智慧城市+智慧税务”。北京市民可以通过微信、支付宝或百度 APP，搜索“京通”，进入小程序。

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.

在接入“京通”方面，连续将缴纳社保费、车船税申报、车辆购置税申报等 21 项税费业务上线“京通”小程序，2023 年以来已累计办理各项业务 4 万多笔。

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.

### “社保费办理”模块

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

上线了城乡居民基本医疗保险缴费办理、灵活就业人员社保缴费办理、城乡居民养老保险办理等 14 种缴费业务。缴费人身份信息、社保经办机构、缴费年度和金额自动带入，确认无误后，即可线上支付，也可以直接扫描二维码完成缴纳，实现即扫即缴、即缴即结。

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.

### “车购税申报”模块

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



采集购车发票、车辆识别代号等信息，自动生成缴税金额，缴税成功后还可以自行下载完税证明。

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.

### “车船税申报”模块

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

可以通过车辆识别代号或者车牌号码两种方式进行查询，车辆信息、申报情况、车船税金额都会自动列出，点击申报后，有待缴提示，确认无误后进行支付，车船税缴纳完成。

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.

- 简化税费缴纳流程
- Simplify the procedures for tax payment

## 43 跨省异地缴税实现电子化

## 43 Inter-provincial electronic tax payment.

北京市税务局推进跨省异地电子缴税，进一步简化税费缴纳流程，纳税人办事周期进一步缩短，办事成本进一步降低。

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.



2023 年，北京市支持跨省异地缴税业务商业银行新增加 7 家，达到 52 家。

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

## 44 持续创新数字人民币应用场景

## 44 Constantly propose new digital RMB application scenarios.

北京市税务局联合中国人民银行营业管理部和各商业银行，紧紧围绕纳税人缴费人

多元化的税费缴纳需求，持续创新数字人民币应用场景，共同营造安全、高效的数字人民币缴税新环境。2023年3月，数字人民币缴纳税费业务在北京市成功开通，为纳税人缴费人提供了新的纳税缴费渠道。

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.

## ● 媒体报道

## ● Media reports



持续推进“智慧城市+智慧税务”，连续将缴纳社保费、车船税申报、车辆购置税申报等21项税费业务上线“京通”小程序，2023年以来，北京市税务局已累计办理各项业务4万多笔。北京市税务局首创“线下零窗口”的智能“云厅”，主要税费业务均可通过非接触式办理。创新应用“区块链”技术，打造不动产登记税费缴纳“全程网办”新模式，实现房屋交易“居家办证”。车船税业务实现“三自动”，即报废车辆自动退税、挂车车船税自动申报和公路客运车辆自动减免。一、二类出口企业正常退税业务平均办理时间由6个工作日压缩至3个工作日以内，提速50%。

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.

来源：新华网

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

## ● 经典案例

## ● Classic cases



北京市人大代表、密云区人大常委会委员、北京密农人家农业科技有限公司总经理孔博对申领发票的服务措施深有感触：“税务部门推出非接触办税的电子发票，对于我们电商来说也是意义非凡，过去我们只能通过快递把纸质发票寄给全国各地的客户，现在有了电子发票，全国各地的客户都能零时差取得发票，也为我们节省了一笔可观的邮寄费用。”

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."

“通过这个‘神器’办理发票申领既方便又快速，在线提交之后，一分钟就搞定了。票 e 送让发票从申请到领用全程网办，当天晚上就能免费邮递到手里了。”北京某电力有限公司李会计说。他所说的“神器”是北京市税务局今年上线的“发票智能审批”系统。该系统利用“数据抓取+智能分析”，实现“发票 1 分钟云审批”的高效率。纳税人可随时随地在电子税务局填写发票申请需求并按要求上传相关资料，点击报送即可。电子税务局收到纳税人的申请需求，网络机器人自动判别是否符合申请要求，对于符合的情形，系统自动推送审批完成，全程无人工干预；对于不符合的情形，系统会立即将原因反馈给纳税人，纳税人可根据提示修改再次提交即可，还可以实时查询审批进度。“一会儿工夫，系统就显示审批通过了，真是让人惊喜。”

"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.”

“苦练内功、守正创新是老字号焕发活力的必由之路，我们在向内发力的同时，也得到了税收这一外力的支持，税收的便民春风让我们更加坚定了创新发展的信心。”全国人大代表、北京前门都一处餐饮有限公司副经理、“都一处烧麦制作技艺”第八代传承人吴华侠表示，近年来，北京市税务局通过“定制e服务”、“问办协同”等服务品牌，为纳税人量身定制事前辅导、事中帮办、事后提醒的全流程线上闭环服务，助力税费优惠政策从“纸头”落到“手头”。

“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.

位于北京市东城区国子监附近的小文具店已经经营了20多年。店老板说，这几年报税通过电脑、手机就可以完成，真是方便太多了。对于像他这样的个体工商户来说，主要涉及增值税及附加税费和个人所得税的申报和缴纳。现在登录电子税务局之后，开过发票的数据已经自动录入，轻点几下鼠标就可以完成。增值税申报完毕后，其他税费项目的金额也随之带出，直接点击报税即可。跟银行签署三方协议后，银行卡的信息已经在电子税务局生成，缴税的时候只要点击一键付款就可以使用银行卡余额直接缴税。

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.

以前个人出租房屋去代征点代开发票，代征点需要先领取纸质的空白税收票证，代征税款后再到税务机关解缴税款、结报票证，开具纸质的完税证明，保管也不方便。现在缴税后直接可以在网上实时开具电子完税证明，还可以扫描完税证明上的二维码，进入“全国税收票证查验”平台，实时获取、即时查验完税证明的信息。电子化办理后，只需要代征单位在电子税务局网上申报、实时缴税，3分钟之内就可以全部搞定，开具完税证明。

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.

集成服务，生命周期享便利

Providing Lifecycle Benefits Based on Integrated Services

## ● 创新举措

### ● Innovative measures

- 便利市场准入退出
- Convenient market entry and exit.

## 45 推出场景化办税，覆盖新办智能开业

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

北京市税务局充分结合企业的实际需求，不断加快智慧税务建设，在实现主要税费事项“网上办”的同时推出“场景化办税”，即从纳税人视角出发，将企业若干相



关联的单项业务组成一个整体场景，提供免填单和要素化服务，实现智能审批、智慧退税等，从而为企业提供了极大便利。

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.

## 2023 年

### In 2023,

北京市税务局推出的“新办智能开业”场景，实现税务环节办理时间由 90 分钟压减至 5 分钟，自动化办理率达 92%。

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%.

企业在办理新开办业务时，通过北京市企业服务 e 窗通平台的企业开办入口，“一套材料，一次提交”就可以同时取得营业执照和开通涉税业务。根据企业注册地址、行业、经营范围等信息数据，后台智能完成主管税务机关分配、税费种信息维护，并根据纳税人使用发票的需要，自动进行发票票种核定。实现全流程材料自动预审、要点自动校核、业务自动流转。智能开业上线后，办理速度达到秒级，7\*24 在线，真正实现“开业即可开票”。

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 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.

2023 年 e 窗通办理新户  
登记 25.6 万户。

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





## 46 进一步简化经营主体税务注销流程

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

北京市税务局推动经营主体歇业“一次办”，实行市场监管、税务、人力资源社会保障等部门办理事项“一窗受理、一网申报、并联审批”，搭建企业注销一体化平台，打通市场监管、税务、人社、住房公积金等部门的注销业务办理流程，实现经营主体注销的一体化办理，为申请人提供办事流程清晰透明、企业信息互通共享、全流程进度跟踪的便捷高效的退出服务。

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.

与此同时，北京市税务局不断精简申请材料，在线核查纳税人的状态。处于已注销状态的纳税人，确认已办结清税手续的，无需提交完税证明。简易注销方面，实行跨部门审议机制，方便申请人在网上办理简易注销，切实提升经营主体退出的质量和效率。

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 跨省迁移实现全国范围内便利化办理

### 47 Convenient inter-provincial tax information migration

2023 年通过注销一体化平台实现了全程电子化办理注销登记 6.68 万户，占全年注销网上办理量的 62.25%。

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.

## nationwide.

2023年4月1日，北京市跨省税务迁移已实现全国范围内便利化流程。2023年便利化迁出422户，迁入363户。企业跨省经营不再需要“从零开始”，实现了纳税人身份信息、财务会计制度及核算软件备案信息等信息共享，迁入地税务机关“一键接收”纳税人涉税信息，减少纳税人重复填报100多项数据。纳税人下列信息在迁入地继承：预缴税款、尚未弥补的亏损、尚未抵扣的增值税进项税额、纳税信用评级、出口退（免）税备案、增值税即征即退资格等。

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.

- 持续优化不动产交易服务
- Constantly optimize real estate transaction services.

## 48 推进不动产“网上办”“掌上办”

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

北京市税务局协同不动产登记改革牵头部门北京市规划和自然资源委员会积极推进不动产“网上办、掌上办”服务措施。

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.



2023 年，北京市不动产业务网办占比 70.2%，网办率持续全国领先。

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 上线“房产交易税费计算器”

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

北京市税务局在北京市不动产登记领域网上办事服务平台上线“房产交易税费计算器”，为纳税人提供自主计算一手房、二手房交易相关税费的公共服务。

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 上线“实时查询不动产登记档案信息”功能

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

北京市税务局联合北京市规划和自然资源委员会，制发《关于进一步深化信息共享

便利不动产登记和办税的通知》，开发上线“实时查询不动产登记档案信息”功能，通过数据共享，实时调取“原购房时间”等登记信息，免去纳税人调档环节及报送证明材料负担，在便利群众享受税收优惠的同时，有效防范伪造证明材料等税收风险。

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.

- 助力企业获取金融服务
- **Help enterprises access financial services.**

## 51 银税互动继续深入，缓解小微企业融资难

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

北京市税务局持续创新优化“银税互动”服务举措，着手解决小微企业融资难、融资慢、融资贵的问题，加大税收信用贷款的支持力度，帮助企业将“纳税信用”转化为“融资信用”，不断提升纳税信用普惠金融服务的便捷度和获得感，取得良好成效。

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.

- 深耕跨部门共享共治
- **Deepen cross-departmental sharing and co-governance.**

## 52 建立常态化数据共享机制，提升跨部门税收共治质效

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

北京市税务局依托北京市大数据平台与北京市发展和改革委员会、北京市经济和信息化局、北京市市场监督管理局、北京市政务服务管理局等 25 个委办局建立了常态化数据共享机制，提供纳税信用 A 级信息等 41 类 484 项税收数据约 6 亿条，获取数据约 4.4 亿条，发挥税收大数据辅助决策的支撑作用。

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.

与北京市发展和改革委员会、北京市规划和自然资源委员会、北京市住房和城乡建设委员会等部门加强工作对接，多部门协作配合，高效推进土地增值税清算审核工作。

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.

与北京市规划和自然资源委员会、北京市住房和城乡建设委员会应用“区块链”技术开展信息共享，实现数据在部门间传递，纳税人在网上即可办结不动产的交易、缴税、登记等各个流程，实现不动产登记“一网通办”居家拿证。

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.

持续深化与国际税收组织等跨部门、跨区域的监管联动响应和协作机制，加强与公检法、检察、海关、人民银行、外汇管理部门的密切协作，不断提升税收协同共治能力。

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.

## ● 媒体报道

## ● Media reports



北京税务部门紧跟“一件事”集成办理的思路，先后推出在线导办、定制 e 服务等 37 个办税缴费场景，其中，2023 年推出的“新办智能开业”场景，实现税务环节办理时间由 90 分钟压减至 5 分钟，自动化办理率达 92%。目前，99% 的申报业务和 98% 的非申报业务等主要税费事项实现“网上办”，开业、发票、退税等 8 个高频业务可以“自动办”，北京 75% 的发票领用做到网上申领、物流配送。

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.

来源：新华网

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

## ● 经典案例

## ● Classic cases



2023 年 7 月，纳税人蒋某通过线上办理股权转让业务，在提交完相关材料后的第二天便通过了材料审核，全程“零跑路”，如此快捷、高效的线上办理方式让他颇为感慨。“以前办理股权转让业务都是现场审核材料，经常因为不会修改材料来回往返，而且办业务的人多、约号难，到现场要等很久。”蒋某说，“现在，可直接在线上反复提交和修改，能线上直接对接税务老师一对一辅导，直到材料符合标准。大大节省了我们的时间成本，非常方便。”

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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北京精雕集团是一家专注于精密数控机床研发、生产和销售的纯民营高科技企业，总部位于北京中关村门头沟科技园，核心制造基地位于廊坊。公司执行总裁李芳说，税务部门积极利用信息化手段便利企业跨省迁移，实现了迁入地税务机关“一键接收”纳税人涉税信息，迁移前后，纳税信用等级、票种核定信息、一般纳税人资质、增值税期末留抵税额等可承继。“纳税人信息的一键接收也极大地方便了企业，比如我们企业通过纳税信用互认举措保留纳税信用 A 级，跨省迁移不需要再视同新办企业，申请留抵退税没有受到影响，企业资金快速回笼。”公司执行总裁李芳表示，“北京税务部门为企业真正做到‘无事不打扰、有事及时到’，让我们便捷享受政策红利的‘真金白银’，税务部门对企业的支持帮助，让我们公司未来的发展也充满了信心。”

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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北京延中兴业科技有限公司是一家研发生产电子办公设备的小微企业，公司负责人翟志峰介绍，受上游纸厂及下游销售的经济影响，公司不得降低管理成本，员工从 30 人缩减至 13 人，企业生存难以继续。

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.

北京市丰台区税务局主动对接企业需求，细化梳理小微企业信用等级，为小微企业“银税互动”提供更优、更快、更稳的支持与保障。“我们能坚持下来离不开税务部门的支持和帮助。”翟志峰与公司财务人员了解到不需资产抵押还能随借随还的“银税互动”业务后，马上向中国银行提交了“银税互动”贷款申请。“今年3月，我们在网上提交申请后，很快就收到银行的答复，成功获得300万元的贷款额度，而且利率低、到账快，为我们继续投入生产注入一针强心剂。”

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.”

## 征纳互动，办税体验再升级

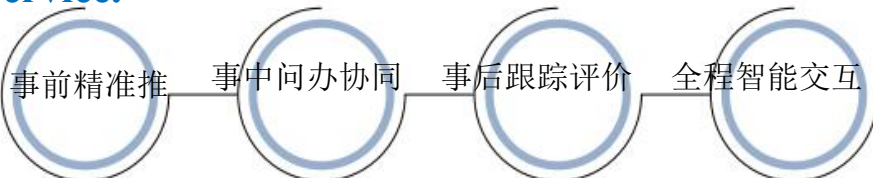
### Improving Tax-Related Experiences Through Interactions Between Tax Authorities and Taxpayers

- 创新举措
- Innovative measures

## 53 构建全程智能交互的征纳互动服务

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

北京市税务局 构建的征纳互动服



务		送	In-event	Ex-post	Whole-process
Collection	and	Ex-ante	consultation	tracking and	intelligent
payment		precise push		comment	interaction
interactive service					
proposed by the					
BMTS					

实现税费服务场景化、辅导办理一体化、流转处理集约化的税费服务线上新模式。

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.



上线征纳互动服务，累计互动 12.2 万余次，快速高效精准解决纳税人的多类问题。

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 “可视答疑”为纳税人实时解惑

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

2023年，北京市税务局举办10期税费优惠政策“可视答疑”活动，采取“系统演示+互动答疑”的方式，对近期延续、优化、完善的各项税费优惠政策进行详细解读，实时解答直播间内提问，纳税人缴费人可全程通过评论区与老师“零距离”交流解惑，给纳税人缴费人带来“可问、可答、可操作”的纳税辅导新体验。

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.



十次活动共有 31 万人次观疑看，完成实时答 1446 次  
December 27, 2023 (Wednesday), 14:30  
Statistically,  
**310,000**  
participants joined the ten sessions and  
**1,446** questions were answered.

## 55 连续第 10 年开展“便民办税春风行动”

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

以“办好惠民事·服务现代化”为主题，连续第 10 年开展“便民办税春风行动”，北京市税务局联动区级税务局迅速落实税务总局推出的五批 109 条便民办税缴费措施，围绕首都特色，聚焦纳税人缴费人急难愁盼，持续推动诉求响应提质、政策落实提效、精细服务提档、智能办税提速、精简流程提级、规范执法提升。

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.

## ● 媒体报道

## ● Media reports



“您好，请问您有什么问题需要咨询？”在北京市昌平区税务局“昌税青蓝”智税服务团队办公室内，八名成员紧锣密鼓地通过智慧税务“小云厅”，为纳税人开展“在线导办”“征纳互动”等服务。随着诉求响应机制不断完善，纳税人缴费人的办税难题能通过线上的形式实时解决。

“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.

截至 2023 年 12 月 19 日，智税服务团队已与纳税人进行音视频互动服务 6847 次，平均等候时长压缩至 1.6 分钟，累计解决在线提问 10356 户次，满意率达 99%。同时，创新引入“双语导办”，累计为中国石油大学等单位超过 350 名外籍纳税人提供涉外咨询。针对股权转让等复杂业务，设置流程指引、开通事前辅导功能，平均办理时长由 32 分钟压缩至 15 分钟。

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.

来源：北京日报

Source: Beijing Daily





## ● 经典案例

## ● Classic cases



2023年7月，北京市电子税务局征纳互动模块正式上线。征纳互动功能综合运用语音、视频连线等方式为纳税人带来更加高效、智能的咨询服务，进一步拓宽了税收政策速递新渠道，搭建起税企沟通新桥梁，为纳税人缴费人带去纳税服务新体验。

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.

北京市朝阳区税务局云厅迅速组建青年党员先锋队，以最快的速度落实征纳互动工作。通过实时语音、视频互动和屏幕共享新功能及时准确地回应纳税人关切问题，给纳税人远程指导，高效落实云端远程帮办新渠道。以往需要拨打热线电话咨询的问题现在只需轻点“征纳互动”功能即可得到答案，极大地提高了咨询回复效率，实时文字、同屏互动等多元化的咨询应答服务也满足了不同人群的咨询习惯，有效提升了“远程帮办”的广度和深度。

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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2023年4月20日上午，在北京市海淀区税务局与上地街道协作下，“云桌面”智慧办税设备首次引入上地街道政务服务中心，实现远程视频交互、面对面实时交流，办税速度进一步提升。

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.

“原来有问题，我们需要拨打12366，很多具体的问题还需要咨询主管税务机关。而‘云桌面’智慧办税设备则实现了‘问办协同’，这意味着很多税务上的事能更快捷办结了，功能很强大，这次的体验感觉非常好。”现场，小米科技有限责任公司税务部合规副总监于先生对于“云桌面”智慧办税设备给予了很高的评价。

“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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“数电票和使用税控设备开具的电子发票主要区别是什么？”、“使用数电票如何保障发票数据安全和隐私？”在可视答疑直播间，主播关于“北京税务全面数字化的电子发票技术与应用可视答疑”的热点问答吸引了不少纳税人围观、点赞。“可视答疑直播间形式好、干货多，希望实时更新，多开展直播活动。”观看视频的李女士说。

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.

聚势赋能，服务区域共发展

Gathering Momentum to Promote Coordinated Development of Regions

## ● 创新举措

## ● Innovative measures

### 56 推出服务京津冀协同发展便利化举措

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

北京市税务局立足首都“四个中心”城市战略定位，提高“四个服务”水平，坚持“五子”联动服务，融入新发展格局，持续优化京津冀税收营商环境，在执法标准统一、征管服务一体化、涉税信息共享等方面加强合作。近年来，北京市税务局联合天津市、河北省税务局全面优化涉税咨询、大企业复杂事项、出口退税等业务的办理，推出两轮共计 34 项便利化举措，支持和服务京津冀协同发展。

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.



2021 年，京津冀税务部门联合发布税收支持和服务京津冀协同发展便利化举措，从统一执法标准、推进三地通办、加强区域联动、做好数据共享等方面提出跨区域协同便利化举措，不断强化区域协作。

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.



2023 年，京津冀税务部门先后发布税收进一步支持和服务京津冀协同发展便利化举措、支持和服务北京市通州区与河北省三河、大厂、香河三县市一体化高质量发展若干举措，充分发挥税收支持和服务京津冀协同发展职能作用。

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 业务通办，打造三地税收营商“新环境”

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

北京市税务局持续推进京津冀区域税收征管一体化，助力跨省经营企业涉税事项“京津冀”通办，实施纳税信用评价结果互认和跨省（市）纳税信用激励；创新多元化纳税缴费方式，税费业务实现“三地通办”和跨省市异地电子缴税，健全京津冀大企业跨区域协调服务机制，为京津冀三地企业投资提供便利。

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 数据共享，三地协同发展“一张网”

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

北京市税务局通过强化税收大数据互联互通，实现跨区域迁移企业原有的纳税信用等级等资质信息、增值税期末留抵退税等权益信息自动承继，跨省经营企业无须“从零开始”，京津冀区域实现了迁入地税务机关“一键接收”纳税人的全量信息。北京市电子税务局上线“跨区域涉税事项报告”“跨区域涉税事项报验”“跨区域涉税事项信息反馈”等配套功能模块，“网络可达、业务可访、数据可用”，实现了三地纳税人跨区域经营事项便捷办理。

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 办税便利，京津冀办税事项“最多跑一次”

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

北京市税务局与天津市税务局、河北省税务局以提升纳税人缴费人办税体验为中心，深化“最多跑一次”改革，进一步增进纳税人缴费人办税便利度，持续优化税收营商环境，根据政策和业务变化，对《京津冀办税事项“最多跑一次”清单》（“《清单》”）进行更新。

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.



新增“财产和行为税合并纳税申报”、“纳税信用复核”等 26 项业务，清单总数拓展至 150 项



辖内纳税人缴费人办理《清单》范围内事项，在资料完整且符合法定受理条件的前提下，最多只需要到税务机关跑

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**.

一次






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 监管创新，联合印发《京津冀地区不予实施行政强制措施事项清单》

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

北京市税务局联合天津市税务局和河北省税务局印发《京津冀地区不予实施行政强制措施事项清单》，适用于京津冀地区从事生产、经营的纳税人、扣缴义务人和当事人，进一步推进深化税收征管改革，创新税收精准监管方式，优化京津冀地区营商环境。

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.

<p> 不予采取阻止出境强制措施 Do not take coercive measures against outbound travel.</p>	<p> 不予采取扣押商品、货物的强制措施 Do not take coercive measures to detain commodities and goods</p>
<p> 不予采取划拨存款，拍卖或者变卖其商品、货物或者其他财产的强制措施 Do not take coercive measures to transfer deposits, and auction or sell off commodities, goods, or other properties.</p>	<p> 不予采取加处罚款的强制措施 Do not take coercive measures to impose fines.</p>
	<p> 不予采取冻结存款的强制措施 Do not take coercive measures to freeze deposits.</p>

## 61 标准一致，全面落实《京津冀税务行政处罚裁量基准》



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

北京市税务局与天津市税务局、河北省税务局携手，联合发布实施《京津冀税务行政处罚裁量基准》（“《裁量基准》”），推动三地税务执法标准规范统一，避免了税务行政处罚宽严不一、类案不同罚等问题。

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.

北京市税务局贯彻同事同标，与两地税务机关按照标准一致、业务流程统一的原则，探索推进区域内税收政策执行标准规范统一，为经营主体营造更加公平、透明、可预期的市场环境。协同制定实施京津冀三地统一的税务行政处罚裁量基准，规范了53项税务违法事项的处罚标准，实现了行政处罚的“同事同罚”。

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.

《裁量基准》实施两年来，税务人员的执法精度、纳税人缴费人对税务机关的执法满意度和税法遵从度均显著提升。

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.

### ● 媒体报道

### ● Media reports



京津冀协同发展是习近平总书记亲自谋划、亲自部署、亲自推动的国家战略。近年来，在国家税务总局指导下，北京市税务局深入贯彻落实习近平总书记关于京津冀协同发展重要讲话和重要指示批示精神，紧紧围绕京津冀协同发展各阶段重点任务，不断建立健全机制制度保障，加强三地税收征管合作，持续优化区域纳税服务，奏响税收“协同发展曲”，为加快推进京津冀协同发展迈向更高水平贡献税务力量。

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.

来源：中国税务报

Source: China Taxation News

高规格领导小组，高标准制度文件，高效能磋商共治。有力的组织机制保障是京津冀税务部门通力协作的有力支撑，是提升政策落地质效的动力内核。如今，北京市税务局同天津市税务局、河北省税务局在执法标准统一、征管服务一体化、涉税信息共享等方面加强合作，不断向深度和广度拓展，逐步形成了京津冀大企业跨区域协调服务、涉税政务服务标准化、涉税问题快速反应、税收风险协作等多项工作机制。

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.

来源：中国税务报

Source: China Taxation News

## ● 经典案例

## ● Classic cases



“真没想到在北京就能查到我们在天津的纳税信息。”北京光合能量传媒有限公司主营互联网技术服务业务，因企业发展需求，申请将经营地址从天津市武清区变更至北京市朝阳区，目前已完成跨省迁移事项办理。据了解，利用信息化手段，京津冀三地税务部门推出企业跨省迁移便利举措，符合相应条件的企业跨省迁出涉税事项由迁出地税务机关即时办理迁出，迁入涉税事项由迁入地税务机关自动办理接入，企业原有纳税信用等级等资质信息、增值税期末留抵税额等权益信息可予承继，企业跨省经营不再需要“从零开始”，减少纳税人重复填报 100 多项数据。“现在京津冀企业跨省迁移太方便了，不用来回跑，就能把事儿办了！”该企业办税人员王晓倩表示。

“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 Xiaolian, the tax personnel of the enterprise said.

当提到税收体验时，北京市人大代表、北京盛世润禾生态建设有限公司董事长单军有感而发，“随着公司经营提质增效，业务往京外延伸已经提上发展日程。我们正为不熟悉周边地市办税流程发愁时，税务局送来了京津冀协同发展的便利化办税服务举措。京津冀地区涉税事项标准统一、三地通办，把便民办税的春风吹进了我们的心坎里，大大增强了我们发展的底气和信心！”

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

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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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面对三地税务部门，企业办事最怕的是标准不统一。“建设跨省高速公路，涉及北京、河北两个地方，涉税事项一套标准，大大减轻了我们的负担。”注册于房山区的中铁京雄（北京）高速公路发展有限公司负责人表示。该企业主要负责京雄高速公路部分项目的投资、建设和运营工作，涉税事项“同事同标”的新举措，便于企业管理，利于企业发展。

“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

税收服务高水平  
对外开放

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



## ● 创新举措

## ● Innovative measures

### 62 提升 12366 跨境涉税业务服务能力

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

随着国际贸易中的新业态、新模式不断涌现，跨国企业涉税事项的复杂性日益提升，涉外企业和外籍纳税人对获得快速、准确的税收政策咨询服务的需求也日益强烈。服务国家对外开放大局和首都开放发展全局，北京市税务局不断完善自身涉外服务能力，于 2023 年 8 月设立 12366 跨境服务咨询专线，加强跨境经营高频疑难涉税问题的收集整理，推出并不断完善“跨境纳税人疑难问题解答”，拓宽民营企业解疑释惑渠道。在多语种服务方面，北京 12366 纳税服务热线目前已实现了日、韩、俄、法、德等多种外语服务，在服务北京冬奥会、“一带一路”税收征管合作机制多边磋商活动等重点工作中，展现出了中国税务的良好形象。

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).



累计提供多语种咨询服务 10 万余人次

Over 100,000 consultations in multiple languages have been provided cumulatively.



48 优化首都税收营商环境改革备忘录



## 63 上线“非居民跨境办税”场景

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

北京市电子税务局上线了“非居民跨境办税”场景，从此，非居民企业转让境内企业股权需自行办税的，可以在境外注册北京市电子税务局帐户，在线申报股权转让涉及的企业所得税、印花税。在功能设计方面，该场景充分考虑纳税人的所思所想：

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 提供简便畅通的跨境双语办税渠道

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

针对无法通过境内“实名认证”的非居民企业，创新设计符合其特点的认证方案，利用“邮箱注册、证件上传、人工核对”，让非居民企业在全球各地轻松完成认证，实现“用户全覆盖、办税无国界”，并搭建中英双语办税场景，满足全球纳税人个性化办税需求，提升办税体验。

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 构建全国“一户式”身份档案

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

为自行办税的非居民企业赋予全国唯一的身份码，构建非居民企业“一户式”身份档案。非居民企业线上在境内任意一地电子税务局注册和采集后，可凭唯一的身份码登录全国36个省市电子税务局，办理申报缴税等涉税事项，实现“一地注册赋码，全国互认通行”。

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 搭建“全链条智能化”办税场景

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

以纳税人视角将若干相关联的单项业务组成场景，实现场景化办税。充分践行“数据+规则”理念，设计智能税款计算器，为纳税人自动算税，提供免填单和要素化申报服务，减轻纳税人办税负担。该场景的上线进一步优化了国际纳税人办税体验，让跨境税收服务越来越便利。

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 提升预约定价安排服务力度，提振外资企业在京投资信心

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

为获得海外经营税收确定性，企业可向税务机关提起预约定价安排申请，就其未来年度关联交易定价原则和计算方法与税务机关进行事前确定，有效避免企业被税务机关调查调整的风险，降低税收遵从成本。近年来，预约定价安排凭借其优势不断得到越来越多跨国企业的关注，已成功签署的预约定价安排数量亦不断增多。为优化服务质效，国家税务总局于2021年发布《关于单边预约定价安排适用简易程序有关事项的公告》，符合条件企业可申请享受更加个性化、便捷化的国际税收服务。2023年，北京市税务局成功签署一例适用简易程序的单边预约定价安排，对优化首都营商环境、促进税企合作产生了良好的示范效应。

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.

## ● 媒体报道

## ● Media reports



针对稳外贸稳外资，税务部门会同有关部门出台了一系列税收支持政策和征管服务便利化举措，其中包括境外投资者将分配的利润直接投资，可以暂不征收预提所得税。

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.

“仅仅‘暂不征收预提所得税’这一项政策，就为比泽尔腾挪出 420 万元的资金空间。我们看到了中国政府的巨大诚意，这是我们持续增资的因素之一。”在中国工作生活了 19 年的比泽尔亚太区副总裁、比泽尔中国执行董事麦斯特说。

“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.

——来源：新华社

Source: Xinhua News Agency

## ● 经典案例

## ● Classic cases



北京市税务部门与重点外资企业建立了定期联系机制，安排业务骨干通过联系机制加强对外资企业的一对一辅导，帮助其高效解决涉税难题，精准落实税费优惠政策。松下电器（中国）有限公司税务总监张艳表示，松下电器此前开展业务重组时，北京市税务局派遣业务骨干全程跟踪服务——在重组开始前，帮助企业充分掌握适用特殊性税务处理的条件；在进行适用特殊性税务处理备案时，积极协调重组各方的主管税务机关进行沟通，帮助企业高效地完成备案；在后续申报时，“手把手”指导企业准确地进行申报。“周到的纳税服务，不仅有力地保障了重组业务的顺利开展，而且帮企业降低了重组成本，助力我们在中国市场上更好地扎根和发展。”张艳说。

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.

北京市税务局所辖的 R 公司是首批体验“非居民跨境办税”场景的非居民企业，该公司因转让境内股权，需要自行申报企业所得税，其负责人昌先生表示，“‘非居民跨境办税’上线前，我们需入境到办税大厅办理纳税申报，现在在线上即可完成注册、赋码、申报和缴税等涉税业务，全过程有智能化引导和计算，不需要来境内跑办税大厅，办税体验非常好！”该非居民企业就转让北京市企业股权所得，通过电子税务局成功办理，自行申报缴纳企业所得税款约 24 万元。

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 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.

北京市税务局积极鼓励外籍纳税人员聚集区的区级税务局试点优化涉外税收服务。其中，北京市朝阳区税务局实施了多项举措以促进外籍纳税人的税收遵从度。一是根据外籍人士办税的具体需求，在办税服务厅内设置中英双语标识牌，开设“绿色通道”窗口，由外语团队税务干部面对面为外籍人士进行政策辅导；二是依托外语人才团队，在朝阳区税务局第三税务所“云厅”设置在线导办外语专席，畅通非居民在线咨询渠道；三是针对外籍人士办理需求较大的业务类型，场景化、轻松化打造“税务小哥”国际税收系列短视频，并由外语团队税务干部拍摄国际税收系列视频，为外籍纳税人提供精准政策解答。

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.

## 推进中国企业“走出去”拓市场

### Promoting Chinese Enterprises Going Global to Expand Markets

#### ● 创新举措

#### ● Innovative measures

#### 65 强化培训辅导, 助力“走出去”企业提升海外税法遵从能力

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

各国税制规则的复杂体系和更新变化给跨境经营企业带来了不确定的境外税收风险。针对纳税人涉税共性需求,北京市税务局编写并多次修订《中国居民赴美国投资税收指南》、《中国居民赴加拿大投资税收指南》,并在全国率先编写印发具有地方特色的《北京市“走出去”纳税人税收指南》,配合国家税务总局为“走出去”纳税人提供获取境外税收信息的可信渠道。此外,北京市税务局每年根据不同热点、难点问题举办主题鲜明的宣讲会、座谈会,有针对性地为“走出去”纳税人开展税收协定、中国税收居民身份证明、所得税综合抵免等政策辅导。

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 立足“一带一路”税收征管合作机制，发布“税路通”北京服务包

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

在共建“一带一路”倡议提出十周年之际，北京市税务局成功打造了以“弘扬丝路精神共建美好未来”为主题的“一带一路”税收十年线上展，展现我国“一带一路”税收发展路径和工作成果，向“一带一路”建设发展十周年献礼。

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”.



此外，北京市税务局紧跟国家税务总局的统一部署，推出了包含国别报告情况分析、“走出去”企业境外投资税收风险评估自测表、《北京市“走出去”纳税人税收指南》、《中国预约定价安排年度报告》、税收协定推介材料以及《优化首都税收营商环境改革备忘录》6项内容的首批“税路通”北京服务包。

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*.

“税路通”服务包着眼于首都纳税人特点，既有共性的政策知识产品，又有个性化的务实服务举措，涵盖“走出去”税收服务的“大事小情”，切实服务跨境投资全生命周期。例如，“走出去”企业境外投资税收风险评估自测表全面梳理了企



业境外投资、经营过程中可能会遇到的税收问题，根据不同情况设置了得分标准，企业可通过自行检测，根据评价标准计算出自身的跨境投资税收风险等级，有针对性地开展研究与应对，更有效地帮助企业防范跨境税收风险。

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 优化《中国税收居民身份证明》开具流程

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

《中国税收居民身份证明》（“《证明》”）是中国税收居民在境外享受税收协定待遇所需要的重要文件。为满足部分企业线下申请《证明》开具的需求，北京市税务局不断优化《证明》开具流程，开发了“线下申请、线上领证”功能。该功能上线后，《证明》开具份数和减免税款金额大幅提升。

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.

2023 年

In 2023,

为企业开具《中国税收居民身份证明》份数同比增长定待遇减免税款同比增加 22.74%，预计帮助企业在境外享受税收协 108.09%，网办率超 80%。

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%**.

### ● 媒体报道

### ● Media reports

110 优化首都税收营商环境改革备忘录

110 Memorandum of Reform on Optimizing the Tax Business Environment of Beijing



位于北京市西城区的 M 公司与哈萨克斯坦某石油公司 N 公司签订了炼油厂现代化改造工程合同，合同额 14 亿美元。为执行该合同，M 公司在哈萨克斯坦注册成立了分公司 Q 公司，长期负责该项目工程。Q 公司在哈萨克斯坦构成了常设机构，根据哈萨克斯坦国内税法，Q 公司为哈萨克斯坦非居民企业在当地设立的分公司，Q 公司在正常缴纳哈萨克斯坦企业所得税的基础上，还要额外就其营业利润在当地缴纳 15% 的净利润税。

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.

面对较高的税收负担，M 公司财税人员向主管税务机关咨询：能否借助税收协定，合规降低企业在哈萨克斯坦投资经营的税收负担呢？在税务部门的辅导下，M 公司按照规定向哈萨克斯坦税务部门提供了合规的中国税收居民企业身份证明，适用税收协定待遇将净利润税的税率从 15% 降至 5%。据统计，2015 年—2022 年享受税收协定待遇后，M 公司累计节约税款约 1800 万元人民币。

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.

——来源《中国税务报》

Source: *China Taxation News*

## ● 经典案例

## ● Classic cases



中国华电集团有限公司财务共享中心主任张利介绍，目前集团有境外企业 46 家，遍布 20 多个共建“一带一路”国家和地区。“集团在跨境经营的过程中，面临着包括税务风险在内的各类风险，而且各国税收制度千差万别，管理难度较大。”张利说，“税路通”服务包就像


一场及时雨，为“走出去”企业的跨境经营提供重要支持，真正实现“信息通”、“政策通”、“服务通”。

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”.

2023年11月，北京市通州区税务局赴北京国际度假区有限公司走访调研，以“风险体检、助企惠企”为切入点，为助力企业高质量发展、事前防控涉税风险开出“强身健体”的“税务良方”。提示提醒企业重点防控代扣代缴非居民税款、非居民享受税收协定待遇以及跨境关联交易转让定价三大类十余项具体跨境税收风险点。全面深入了解项目建设期、运营期的涉税情况，积极从纳税人需求出发，疏堵点、化痛点、解难点，促进税务工作不断提质增效。宣传税费优惠政策，为企业强力“补血”，企业获得感倍增。

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.

## 后记 Epilogue



优化营商环境是激发经营主体活力和发展内生动力的关键之举。过去一年，北京市税务局聚焦经营主体需求，积极推进各领域各环节改革，以新举措满足新需求、破解新难题、实现新作为，在全面提升税收法治化水平、落实落细减税降费政策、增强税费服务效能及提高税收服务高水平对外开放方面成果显著，有效降低了纳税人的税收遵从成本，为首都经济社会发展贡献税务力量。

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年是十四五规划的关键之年，北京市税务局将坚持守正创新，对标国际一流，以更大力度、更加精准、更为务实的举措推动北京市税收营商环境的持续优化。统筹推进税务数字化建设，牢固树立以数据为基础、以技术为支撑、以创新为驱动的理念，加强纳税人、税务人、决策人“三端”建设，拓宽“非接触式”办税广度和深度，全力打造智慧北京税务。不折不扣落实好各项税费支持政策，增强助企纾困时效性和

精准性，激发各类经营主体活力。进一步优化税收监管方式，维护公平健康的税收秩序，为依法、诚信的经营主体保驾护航。坚持以人民为中心的发展思想，持续推出获得感强、减负力度大的服务举措，加强纳税人办税习惯和需求的智能分析，实现纳税人诉求扎口管理，弘扬新时代“枫桥经验”。全力服务京津冀协同发展、“两区”建设等首都发展大事要事，奋力谱写中国式现代化税务实践首都篇章，为新时代首都发展贡献税务力量。

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.

附录一：

Appendix I:

2021 年至 2023 年

2021-2023

北京市优化税收营商环境相关数据

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

北京市优化税收营商环境相关数据（近三年）				
Data Related to the Optimization of Taxation and Business Environment in Beijing (Recent Three Years)				
序号 No.	项目名称 Project Name	2021	2022	2023
1	新办企业申领发票 Newly established enterprises applying for invoices	即时办结 Immediately processed	即时办结 Immediately processed	即时办结 Immediately processed
2	发票网上申领份数 Number of invoices applied online	10.61 亿份 1,061 million	12.4 亿份 1.24 billion	39.9 亿份 3.99 billion
3	预约办税占现场办税比例 Proportion of taxpayers preferring appointment-based taxation over on-site taxation	97%	99%	99%
4	纳税人等候平均时间 Average waiting time for taxpayers	约 5 分钟 Approximately 5 minutes	约 5 分钟 Approximately 5 minutes	约 5 分钟 Approximately 5 minutes
5	涉税事项办结平均时间 Average processing time for tax-related matters	约 5 分钟 Approximately 5 minutes	约 5 分钟 Approximately 5 minutes	约 5 分钟 Approximately 5 minutes
6	小微企业优惠政策享受比例 Proportion of small and micro enterprises enjoying preferential policies	100%	100%	100%
7	留抵税额退税平均时间 Average time for refund of withheld tax	约 5 天 Approximately 5 days	约 5 天 Approximately 5 days	约 5 天 Approximately 5 days



8	不动产登记网上办理平均 时间（智能算税） Average time for online real estate registration (smart tax calculation)	1-3 分钟 1-3 minutes	1-3 分钟 1-3 minutes	1-3 分钟 1-3 minutes
9	线上银税互动签约合作省 级银行数量 Number of provincial banks signing online tax interaction contracts	29 家 29	33 家 33	34 家 34
10	企业税务注销办结平均时 间 Average time for enterprise tax deregistration and settlement	约 3.41 天 Approximately 3.41 days	约 3.31 天 Approximately 3.31 days	约 2.94 天 Approximately 2.94 days
11	跨区域迁移时间 Time for cross-regional relocation	约 1.9 天 Approximately 1.9 days	约 1.8 天 Approximately 1.8 days	约 1.5 天 Approximately 1.5 days
12	掌上办税项目数量 Number of tax filing projects available on mobile platforms	108 个 108	144 个 144	144 个 144

## 附录二：

## Appendix II:

## 文件汇编

## Compilation of Documents

序号 No.	文件名称 Document Name	文号 Document Reference	发布日期 Publication Date
1	北京市财政局 国家税务总局北京市税务局转发 财政部关于森林植被恢复费、草原植被恢复费划 转税务部门征收的通知  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	京财税〔2023〕35号  J.C.S. [2023] No. 35	2023 年 1 月 19 日  January 19, 2023
2	国家税务总局北京市税务局关于印发《国家税务总局北京市税务局 2023 年“便民办税春风行动”实施方案》的通知  Notice of the Beijing Municipal Tax Service, 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 ”	京税发〔2023〕7号  J.S.F. [2023] No. 7	2023 年 2 月 15 日  February 15, 2023
3	国家税务总局北京市税务局办公室国家税务总局天津市税务局办公室国家税务总局河北省税务局办公室关于印发《京津冀地区不予实施行政强制措施事项清单》的通知  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 List of Matters Exempt from Administrative Coercive Measures in the	京税办发〔2023〕2号  J.S.B.F. [2023] No. 2	2023 年 2 月 23 日  February 23, 2023

序号 No.	文件名称 Document Name	文号 Document Reference	发布日期 Publication Date
<i>Beijing-Tianjin-Hebei Region</i>			
4	国家税务总局北京市税务局关于2022年度个人所得税综合所得汇算清缴邮寄纳税申报的通告 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	国家税务总局北京市税务局通告 2023年第1号 BMTS Notice [2023] No. 1	2023年2月24日 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	国家税务总局北京市税务局公告 2023年第1号 BMTS Announcement [2023] No. 1	2023年4月10日 April 10, 2023
6	国家税务总局北京市税务局关于落实落细税费优惠政策推出“便民办税春风行动”第三批措施的通知 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"	京税函〔2023〕27号 J.S.H. [2023] No. 27	2023年5月8日 May 8, 2023
7	北京市财政局 国家税务总局北京市税务局关于转发集成电路企业增值税加计抵减政策的通知 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	京财税〔2023〕707号 J.C.S. [2023] No. 707	2023年5月18日 May 18, 2023
8	北京市人力资源和社会保障局北京市财政局国家税务总局北京市税务局关于失业保险工伤保险费率有关事宜的通告 Notice of the Beijing Municipal Human Resources and Social Security Bureau,	京人社发〔2023〕3号 J.R.S.F. [2023] No. 3	2023年5月19日 May 19, 2023

序号 No.	文件名称 Document Name	文号 Document Reference	发布日期 Publication Date
	Beijing Municipal Finance Bureau, and Beijing Municipal Tax Service, State Taxation Administration on Matters Concerning Unemployment Insurance and Employment Injury Insurance Rates		
9	关于统一 2023 年度各项社会保险缴费基数上下限的通告 Notice on Determining the Upper and Lower Limits of Wage Bases for Various Social Insurance Premiums in 2023	京人社发〔2023〕 8 号 J.R.S.F. [2023] No. 8	2023 年 7 月 27 日 July 27, 2023
10	北京市财政局国家税务总局北京市税务局转发财政部税务总局关于工业母机企业增值税加计抵减政策的通知 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	京财税〔2023〕 1517 号 J.C.S. [2023] No. 1517	2023 年 9 月 13 日 September 13, 2023
11	国家税务总局北京市税务局关于公布全文和部分条款失效废止的税务规范性文件目录的公告 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	国家税务总局北 京市税务局公告 2023 年第 2 号 BMTS Announcement [2023] No. 2	2023 年 9 月 26 日 September 26, 2023
12	国家税务总局北京市税务局关于新增离境退税“即买即退”试点商店的通告 Notice of the Beijing Municipal Tax Service, State Taxation Administration on Adding Pilot Stores for Buy & Refund Service for Departure Tax Refund	国家税务总局北 京市税务局通告 〔2023〕5 号 BMTS Notice [2023] No. 5	2023 年 10 月 13 日 October 13, 2023
13	北京市财政局等关于确定我市自主就业退役士兵和重点群体创业就业有关税收扣减限额标准的通知 Notice of Beijing Municipal Finance Bureau and Others on Determining the Tax	京财税〔2023〕 1684 号 J.C.S. [2023] No. 1684	2023 年 10 月 24 日 October 24, 2023

序号 No.	文件名称 Document Name	文号 Document Reference	发布日期 Publication Date
	Deduction Quota Standards for Autonomous Employment of Retired Soldiers and Key Groups for Entrepreneurship and Employment		
14	国家税务总局北京市税务局关于开展全 面数字化的电子发票试点工作的公告 Announcement of the Beijing Municipal Tax Service, State Taxation Administration on the Implementation of the Comprehensive Digital Electronic Invoice Pilot Program	国家税务总局北 京市税务局公告 2023 年第 3 号 BMTS Announcement [2023] No. 3	2023 年 10 月 30 日 October 30, 2023
15	北京市住房和城乡建设委员会国家税务 总局北京市税务局中国人民银行北京市 分行国家金融监督管理总局北京监管局 北京住房公积金管理中心关于调整优化 本市普通住房标准和个人住房贷款政策 的通知 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	京建发〔2023 年〕 425 号 J.J.F. [2023] No. 425	2023 年 12 月 14 日 December 14, 2023
16	国家税务总局北京市税务局北京市财政 局北京市人力资源和社会保障局中国人 民银行北京市分行北京市医疗保障局关 于优化调整社会保险费申报缴纳流程的 公告 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	国家税务总局北 京市税务局公告 2023 年第 5 号 BMTS Announcement [2023] No. 5	2023 年 12 月 15 日 December 15, 2023

序号 No.	文件名称 Document Name	文号 Document Reference	发布日期 Publication Date
	Insurance Bureau on Optimizing and Adjusting Social Insurance Declaration and Payment Process		
17	国家税务总局北京市税务局关于纳税人跨区（地区）提供建筑服务增值税纳税地点问题的公告 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)	国家税务总局北京市税务局公告 2023 年第 4 号 BMTS Announcement [2023] No. 4	2023 年 12 月 18 日 December 18, 2023
18	国家税务总局北京市税务局关于征集境外旅客购物离境退税代理机构的公告 Announcement of the Beijing Municipal Tax Service, State Taxation Administration on Soliciting Overseas Passengers' Shopping Departure Tax Refund Agency Institutions	国家税务总局北京市税务局公告 2023 年第 6 号 BMTS Announcement [2023] No. 6	2023 年 12 月 25 日 December 25, 2023