



The Blueprint for Deepening the Reform of Collection and Administrative Systems of State and Local Tax Administrations

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ASIA BRIEFING



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China reformed its financial administration system in 1994 to segregate the administration of state-level and local-level taxes, over the past 20 years, significant achievements have been made under this dual system in encouraging the central and local governments to take initiatives in establishing and enhancing the development of a socialist market economy. However, when compared with the national requirements of social and economic development to support the transformation to a more modernized national governance, the current tax collection and administrative mechanism is experiencing various challenges that must be addressed. These include a lack of clear responsibilities, inconsistent enforcement, cumbersome tax processes, less than optimal scientific management or tax environment, and inefficient organizational structures.

To implement the policy agenda as set by the “Decision on deepening several significant reforms by the Central Government of the People’s Republic of China” as well as the overall plan of reforming the finance and tax administration, this Blue Print Paper is formulated to detail the roadmap for deepening the reform of the collection and administrative systems of the state and local tax administrations¹.

¹ Translator note: may be referred to as the State Tax Bureau (STB) and Local Tax Bureau (LTB) in this blue print

I. Overall Requirements

(I) Guiding principles

Measures should be developed to ensure the comprehensive implementation of the spirit as set by the 18th National Congress of the Communist Party of China (“CPC”, or “the Party”) and the Second, Third, Fourth and Fifth Plenary Sessions of the CPC Central Committee, incorporating the overall “Deng Xiaoping Ideology”, the important thoughts of “Three Represents”² on scientific development, and thoroughly execute the reform requirements as delivered in a series of significant statements by Xi Jinping, the General Secretary of the CPC.

Following the strategies formulated by the CPC and the State Council, it is important to uphold the principle of law, focus on reform and innovation and motivate the State Tax Bureaus (STB) and Local Tax Bureaus (LTB). This will help build upon their current advantages, promote the integration of services, provide for appropriate enforcement of the law and enhance and facilitate the sharing of information. In turn this will resolve major and deep-rooted issues in the current tax collection and administrative system and advance the modernization of the system and its capacity. This will further strengthen the role of taxation as one of the pillars used to underpin public governance.

(II) Reform Objective

By 2020, a modern tax collection and administrative system will be established to meet the requirements of a modernized public governance system and allows for increased governance capacity. This will reduce the cost of tax collection and compliance, increase the efficiency of tax administration, and strengthen the awareness of tax compliance and improve taxpayer satisfaction. The end result is that

² Translator note: the thought of “three represents” was firstly introduced by Chairman Jiang Zemin in the early 2000’s, namely that the Party must always represent the development trend of China’s advanced productive forces, the orientation of China’s advanced culture and the fundamental interests of the majority of the Chinese people.

the function of taxation can become more effective in facilitating healthy economic development as well as promoting justice and fairness in China.

(III) Fundamental principles

- To rule in accordance with the law. Following this principle of “To rule in accordance with the law”, measures will be enacted to advance the reform by implementing statutory taxation principles, improving the legal system for tax collection and administration and standardizing enforcement of tax.
- Improve services for taxpayers. It is important to promote a taxpayer-oriented culture and adhere to the “serve the public” principle. It is necessary to intensify the cooperation between the STB and the LTB, provide quality and efficient services to taxpayers, reduce the tax compliance burden of taxpayers and protect the legal rights of taxpayers so that they have a better sense of support and security.
- Enhance effective use of technology. With tax risk prevention as a guideline, modern information technology will be applied to change tax collection and administration methods, optimize resource allocation and accelerate the progress of modernization, digitalization and globalization of tax collection and administration.
- This will improve the quality and efficiency of tax collection and administration.
- Enhance Synergy and cooperation. Through focusing on constructing a friendly working environment, it is essential to coordinate tax departments and various stakeholders to achieve the synergy of joint governance in order to strengthen tax administration and comprehensive enforcement by leveraging the efforts of everyone involved.
- Systematic implementation. The reform will adopt a top-down approach that aligns with the progress of the overall reform of the finance and tax system. Actions would be taken to actively respond to the concerns of taxpayers and the general public.

Consideration would be given to address different needs to implement the reform smoothly and steadily.

II. Major Tasks

(I) Streamline the division of responsibilities for tax collection and administration

During the process of strengthening the reform of the financial and tax system, it is important to clarify the division of responsibilities (for collection and administration of relevant taxes and local charges) between the STB and the LTB (or between local tax authorities and other authorities). Special attention should be paid to resolve the issues related to the overlapping of responsibilities between the STB and the LTB, as well as the unclear division of responsibilities for collection and administration of certain taxes and charges, in conjunction with the establishment and improvement of the local tax (or charge) revenue system.

Reasonably divide the responsibilities for tax collection and administration between the STB and the LTB. Central and local taxes will be collected by the STB and the LTB, respectively, while the responsibilities of collection and administration on shared taxes³ will be determined according to the nature of the taxes and the “administrative convenience” principle.

The STB and the LTB may delegate the tasks of collecting relevant taxes to each other pursuant to the principle of “reducing tax compliance costs and enhancing user-friendly tax payment mechanism”.

Specify the responsibilities of the LTB for the collection and administration of governmental charges and funds. In light of the synergy of centralized collection of tax and local charges, based on the principle of “administrative convenience and resource optimization”, various administrative charges and governmental funds (i.e., non-tax revenue) that are suitable for tax authorities to collect

³ Translator note: Shared tax refers to taxes for which the related revenue is to be proportionately shared by the state and respective local governments

on behalf of local governments will be collected by the LTB, in order to facilitate the establishment of a non-tax revenue regulatory framework to optimize the local tax (or charge) revenue system.

(II) Innovative tax service payment mechanism

Pursuant to the requirement of accelerating the development of a service-oriented tax administration, with an aim to maximize, to the extent possible, user-friendly measures for taxpayers, standardize operations of tax officers to resolve the issues of multiple submissions and high compliance costs for taxpayers.

- (3) Standardizing tax administration. To provide services to taxpayers and standardize tax collection and administration tax authorities are required to compile a list of tax enforcement rights and obligations which will be made available to the public. The STB and the LTB across the country will implement “one service standard, one administrative procedure, and one rule for law enforcement” to enable taxpayers to enjoy faster, more economical and standardized services
- (4) Push forward tax compliance convenience reform. Tax authorities are required to implement the one-stop shop processing of all tax-related matters. By 2016, it is targeted that tax-related matters should be able to be lodged and completed with any tax bureau within the same province. By 2017, it is anticipated that enterprises with cross-region operations should be able to lodge and settle tax-related matters with any tax bureaus across the country. In addition, a number of tax service procedures will be improved including the Primary Desk Clerk Responsibility System, the practices of “settle tax-related matters within the prescribed time frame”, the practices with regards to allowing taxpayers to make appointments with tax bureaus for tax-related matters, notification letters with 2-dimensional bar codes, 24 hours self-services, the network connecting the tax authorities and commercial banks and tax-administration system for export tax

refund to shorten the time taken for taxpayers to complete tax-related matters. This will reduce the time costs of taxpayers.

Tax filings will be reduced and combined on a reasonable basis. The “one window” (i.e., a counter in the tax service hall) concept of services will be put in place to handle applications from taxpayers, where applicable. Upon receiving the application, the cases will be passed to the relevant departments of the tax authorities and be completed within the prescribed time frame. The final notice will be returned to the taxpayers through the original application window. Online approvals will be promoted to enhance effectiveness and transparency.

Tax related information should be made available to taxpayers for inquiry about their tax payment status. Documents to be submitted by taxpayers will be further standardized and simplified so that tax related information can be collected by the STB and the LTB in one-go and saved in the shared information system based on the identification code of the taxpayers. To the extent that the required data/information can be obtained through the shared information system, tax authorities will not request taxpayers to submit duplicated data/information.

Paperless and form-free processes for tax related matters should be introduced to save the time and effort of taxpayers.

- (5) Standardization of tax service cooperation. The STB and the LTB will endeavor to achieve service standardization to enhance overall cooperation. The STB and the LTB will establish “liaison counters” in the tax service halls of the other counter-party bureau, or jointly set up the tax service halls, or co-locate the service counters in the public service centers of local governments. This ensures that tax related matters can be accepted at one counter, processed by the respective department of the STB and the LTB, while feedback can be provided to taxpayers within the prescribed time frame.

The existing nationwide 12366 tax service hotline will be further upgraded and by 2016, the 12366-tax service hotline across the country will be able to handle taxpayers

enquires, provide referencing services, make appointments with the tax authorities and handle certain tax related matters. Under the “internet plus taxation” strategy, tax authorities are encouraged to establish e-tax offices to execute harmonized, consistent and unified procedures for all tax related matters, so as to ensure tax-related matters can be completed online by 2017. The cross-region information sharing, reciprocal recognition and mutual cooperation between the STB and the LTB will be promoted and expanded. Further innovation of tax services currently implemented in the pilot free trade zones will be rolled out to other regions in order to bring high quality, convenient, and consistent tax services to taxpayers.

(6) Establish a mechanism to encourage compliance in “good faith”. Taxpayers with a good credential classification will be provided with a “green fast-track channel” for tax related processes, which will enable them to enjoy greater convenience in document submission, invoice applications and export tax refunds etc. Such taxpayers will be subject to less tax audits and even exempt from tax audits for a period of time, while an interactive cooperation mechanism between banks and tax authorities would be established to facilitate the development needs of such enterprise.

On the other hand, taxpayers/individuals that fall under the blacklist due to the violation of tax laws will be subject to stricter scrutiny by the tax authorities and other government authorities. This will include working together with other governmental departments to set restrictions on certain high value consumption, restrictions on obtaining credit, prohibition from bidding for government procurement tenders, restrictions on acquiring land or obtaining financial subsidies from governments and restrictions on leaving the country, etc. With the above measures, Chinese tax authorities aim to provide greater convenience to good corporate citizens, but create barriers to those taxpayers that do not abide by the law.

(7) Improve the tax service complaint mechanism. Protocols will be set up to collect feedback from taxpayers and other third-party evaluation systems. The

channel for taxpayers to lodge their complaints must not be blocked. Complaints regarding unlawful practices, inefficiency and service attitude should be dealt appropriately with and related persons should be penalized and feedback provided to taxpayers in a timely manner. The legitimate rights of taxpayers should be protected.

(III) Transform the tax collection and administration approaches

It is crucial to transform tax collection and administration approaches to meet the requirement for streamlining governance with suitable delegation, combining monitoring with delegation, optimizing taxpayer services and respond to the growing number of taxpayers and diversification and internationalization of business operations. This will improve tax efficiency and address issues such as lack of focus and effectiveness.

(8) Strengthen ongoing and post-filing administration. The State Administration of Taxation (“SAT”) will continue to streamline and delegate the administrative approval authority to the lower level and encourage self-declaration by taxpayers. As such, the focus of tax administration will be shifted to post-filing inspections. Efforts will be made to improve the mechanism for filing for notification, invoice management and tax filing, with the relevant administrative measures to be announced in the near future to ensure proper tax administration and prevent the loss of tax revenue.

(9) Implement tax administration according to taxpayer classifications and categorization. Enterprises will be classified based on scales and industries, while individuals will be categorized and managed according to their level of income and assets. In 2016, the SAT and the provincial-level tax authorities will carry out tax risk analysis for selected industries, large-scale enterprises as well as high-income and high-net-worth individuals. Taxpayers will be divided into different categories, while cross-checks will be carried out to reconcile the tax returns with information sourced from third parties. Based on

which various measures such as risk warnings, management reviews and evaluations, or even tax audits will be undertaken to prevent/address tax avoidance and evasion.

- (10) Escalate the level of large-scale enterprise administration. On the condition of localized management of basic tax matters (such as tax filing) and unchanged revenue allocation levels, large-scale enterprises with cross-region/border operations will be subject to centralized management and risk analysis by the SAT and the provincial-level tax authorities. The risks identified will be notified to the in-charge tax authorities for further handling.
- (11) Establish a tax administration system for individuals. Given that the proportion of direct tax and the number of individual taxpayers have increased gradually, it is important to establish a tax administrative system to facilitate the management of such taxpayers. In addition, the SAT and the provincial-level tax authorities will launch a centralized tax risk analysis for individual taxpayers. The risks identified will be notified to the in-charge tax authorities for further handling.
- (12) Deepen tax audit reform. Efforts should be made to build up the random tax audit mechanism and the case management system and rationalize the coverage of audit cases. Key tax source enterprises shall be subject to tax audits every five years. In 2016, targeted tax investigations will be conducted on taxpayers that are identified as high-risk taxpayers through the desktop review process with the aim to increase accuracy and deterrence. Tax violations will be subject to stricter penalties in accordance with the prescribed tax laws and regulations. Enforcement will be further standardized, and unlawful treatment will be prohibited.

Significant tax avoidance cases will be announced to the public on a regular basis so as to intimidate tax evasion behavior. The cooperation between tax authorities and the police will be strengthened to crack down on illegal tax activities. The SAT will further deepen tax audit reform to ensure the independence of tax inspections and prevent

the interference from third parties. It is also contemplated to execute joint tax audits by the STB and the LTB by 2017 to avoid repetitive tax audits.

- (13) Full implementation of electronic invoices. A new version of the VAT invoice system will be promoted and used in practice in order to improve tax invoice management. The online version of the tax invoice system for all industries will be implemented in 2016. The general ledger for invoices will be put into place which enables tax authorities to collect, store, verify and cross-check tax invoice information in real time so as to effectively prevent tax evasion and corruption acts from the source.
- (14) Expedite the construction of the new tax information system. Golden Tax III, a technologically advanced and well-functioning tax information system covering all taxes and various taxation procedures will be launched by 2016, while all tax-related data will be centralized at the SAT level by 2018. In addition, a tax collection and administration system for individuals will be launched in 2018, which will then be connected to the personal income and property information system. It is planned to advance the tax collection and administration system to an internationally leading position by 2020.
- (15) Leverage tax-related big data in public governance. Efforts will be made to further promote data standardization and quality management, improve the tax reduction and exemption system and make full use of big data to enhance value-add applications. In this way it not only improves the effectiveness of tax collection and administration and tax services, but also better reflects the status of the economic development in China. This could lay a foundation to facilitate the government's decision-making process in serving the society and formulating macroeconomic policies.

(IV) Pro-actively participate in international co-operation on tax matters

To adapt to the trend of global economic development and the requirements of building an open and new economic system in China, it is critical to foster the concept of “big country taxation” and carry out tax administration work with a global perspective. China tax authorities will enhance their coordinated efforts in the administration of international tax matters so as to address the issues of inferior service and supervision of multinational companies and insufficient influence in international tax matters.

- (16) Active engagement in the formulation of international tax rules. In conjunction with the G20 summit to be hosted by China, actions should be taken to further implement the tax reform measures proposed by the G20 and extensively participate in activities held by international tax organizations, such as the Forum on Tax Administration and the United Nations’ Committee of Experts on International Cooperation in Tax Matters, etc. It is important for China to act not only as a participant but also as a leader in order to enhance its dialogue and influence in the international tax arena.
- (17) Continuously strengthen international tax cooperation. To build a new international tax relationship that cultivates a win-win situation, it is critical for China to further improve the cooperation and coordination mechanism with other jurisdictions and enforce tax information exchange commitments according to the “Multilateral Convention on Mutual Administrative Assistance in Tax Matters” and the “Standard for Automatic Exchange of Financial Account Information”. This will allow for an interactive and cooperative international tax network to be established. Actions will be taken to offer assistance to those developing countries and low-income countries in international tax matters, including provision of training and technical support so that the capacities of tax administration and collection in these countries can be improved.

- (18) Relentlessly crack down on international tax avoidance and evasion. China will actively boost international co-operation against tax avoidance and evasion through extensive involvement in the BEPS project. Furthermore, the cross-border transaction information sharing mechanism and the cross-border tax source monitoring mechanism will be put in place to better combat tax avoidance and evasion. It is planned to further promote joint audits to intensify anti-avoidance audits across the country. In order to prevent international tax avoidance and evasion, as well as to protect tax sovereignty, the SAT will establish a profit monitoring mechanism for multinational companies based on industries, countries and regions, on a yearly basis.
- (19) Actively serve and support the “open-up” strategy. To push forward the “One Belt, One Road” strategy and support the international co-operation on production capability and equipment manufacturing. Measures should be developed to speed up the negotiation, sign-off and modification of tax treaties, enhance the foreign taxation advisory services to Chinese enterprises and build up the communication mechanisms with competent tax authorities from key countries/jurisdictions. This will help properly resolve tax disputes facing outbound Chinese enterprises.

(V) Optimization of the tax organizational structure

Following the progress of the modernization of the tax administration system, it is necessary to further improve and optimize the organizational structure of the tax administration. This will help resolve the mismatch between the organizational structure and resource allocation and the tax source.

- (20) Strengthen the leadership of the CPC within the tax administration. The Party leadership team of the SAT must strengthen and improve the development of the Party’s infrastructure, political set-up, tax cultural development and leadership team development. The leaders should also guide the LTB on

how to carry out political development activities. In the meantime, the leadership team of the SAT should coordinate with the provincial level Party Committee and government to manage the provincial level LTBs and reinforce the guidance on the LTB's business code of conducts.

- (21) Optimize the roles and responsibilities of tax authorities at each level. The SAT should focus on the following aspects: design of taxation and administration system, definition of work standard, establishment of information platform and centralized data processing, centralized management of tax risks, management of large enterprises, cross border taxation and supervision of law enforcement. The provincial level tax authorities are responsible for: improving data management, large enterprises taxation management, cross border tax management, taxation risk analysis and reporting. Municipal level tax authorities should take up the responsibilities of streamlining the administrative protocol and strengthening the roles of first-line tax collection and services. Municipal and county level LTBs should work on tax source management and risk management so as to better serve taxpayers.
- (22) Improve the organizational structure for tax inspections. Efforts should be put into place to strengthen the responsibilities and workforce for tax inspections. Tax authorities should actively explore the feasibility of establishing a cross-region tax inspection organization, which will be in charge of tax investigations of major cases, providing guidance on the tax investigations across the country and coordinating the STBs and the LTBs on joint investigation cases.
- (23) Refine the organizational setup for internal audit and supervision. Efforts should be put in place to reinforce the responsibility and workforce of internal audit and supervision, and seek to establish a cross-region internal supervision organization to improve independence and to form an effective internal supervision mechanism.
- (24) Explore possibilities to send tax officials abroad. Subject to tax administration

needs, the SAT should explore the possibility of sending tax officials to embassies and global organizations in countries such as major market economy countries, and key destination countries of outbound Chinese enterprises. These tax officials will be primarily responsible for enhancing global cooperation of tax matters, solving tax disputes, collecting tax related information and providing overseas tax services to outbound Chinese enterprises.

- (25) Rationalize resource allocation. Following the principle of simplicity and efficiency Chinese tax authorities should optimize the staffing structure of tax bureaus and improve the utilization and efficiency of staff quotas. Measures should be taken to develop an optimal human resource system that matches the tax administrative duties of the STB and the LTB and also meet the requirements for better tax governance capability. In particular, the human resource allocation mechanism should prioritize the human resource allocated to the first line of tax levy and collection.

With regards to those jurisdictions with a relatively limited tax revenue source, in order to provide convenience for the taxpayers and to realize centralized tax collection, the relevant work forces could be consolidated. Moreover, efforts need to be made to standardize the administrative mechanism of the State Treasury on the management of the STB expenditures, as well as to improve the support mechanism from local Treasury to the expenditure of the LTB system.

- (26) Strengthen the professional competency of tax officials. The SAT would implement education and training programs for further development of taxation and roll out the "future elite leadership talent" program to cultivate future tax leaders. The administration should further promote performance management by reinforcing the performance evaluation of tax officials on a regular basis, as well as improving the digital management system in a routine, cumulative and comparable manner. It is also necessary to increase the frequency of staff rotation among the STB and the LTB, and other departments. According

to the relevant regulations of CPC, the system of “parallel alignment of public servant position with duty” needs to be implemented. Within the authorized organizational structure and salary budget, the SAT is considering appointing external talent for those positions requiring professional expertise, in order to resolve the issue of shortage of professional talents.

- (27) Ensure the responsibility and oversight of the Party's anti-corruption initiative is properly executed. It is necessary to specify that the main responsibility of the anti-corruption initiatives is on the leadership team of the Party under the STB system, and the oversight responsibility is on the discipline inspection organizations. Further clarity will be added in terms of the responsibility of each leadership team so as to enhance the responsibility consciousness, provide the detailed requirements, increase accountability, and optimize the mechanism of the discipline inspection system. It is planned to comprehensively move forward with the information technology infrastructure construction of the internal control mechanism. In 2016, the internal control systems and relevant requirements will be embedded into the tax levying and collection software and financial management software, in order to reduce corruption risk and law enforcement risk to the extent possible, and to ensure the tax officials handle tax affairs ethically.

(VI) Establish a joint governance mechanism for tax administration

The SAT aims to establish and further perfect the taxation administration system under the leadership of the Party and the government, have closer cooperation with different departments of the government and participation of the public. The purpose is to resolve problems such as an inferior tax environment, weak consciousness of tax compliance.

(28) Promote tax information sharing. Efforts will be made to expedite the revision and implementation of the Tax Collection and Administration Law, so as to provide the standardized procedures for tax information submission and define the legal obligations of relevant parties. A unified and standardized information exchange platform and information sharing mechanism will be established in order to ensure both the STB and the LTB have real-time access to third parties tax related information, which can help to resolve the issue of asymmetric information between tax authorities and taxpayers.

It is also planned to establish a mechanism to provide tax information externally, in order to ensure that various related departments can obtain and use tax information in a timely manner, which is expected to strengthen social management and public services. It is also contemplated that a comprehensive record of taxpayer credit information system will be established and incorporated into a unified credit information sharing platform. This will be open to the public pursuant to relevant regulation and laws and to demonstrate the fundamental role of a tax credit in the social credit system.

(29) Expand cross-departmental cooperation. By taking advantage of the reform of simplifying a company's registration procedures, i.e., combining “three certificates into one, one license and one code”, tax authorities are encouraged to expand the scope and area of cooperation among relevant departments in order to achieve information sharing, mutual management and mutual credit recognition. Initiatives are being taken to explore the possibility of governments purchasing tax services from external professional tax agencies in order to optimize and improve the efficiency of tax collection and administration and quality of tax services.

(30) Improve the tax judicial safeguard mechanism. Justice departments should provide support for tax authorities to ensure that the tax laws can be properly implemented. Public security departments should increase the investigation of tax related criminal cases, improve the liaison mechanism in which the Ministry of Public Security

would dispatch personnel to the SAT and guide the public security departments at all levels to undertake tax criminal case investigation activities. It is necessary to improve the knowledge of the tax trial team and maintain a relatively stable team (including the judicial officers and collegial panel) to handle tax cases. It is necessary to promote the implementation of tax counsels and a public tax lawyer mechanism.

- (31) Strengthen tax law education. The tax(a) laws should be regarded as an important part of the national law popularization education scheme. Tax law education should be included into the national education curriculum, in order to promote(b) tax law education for the younger generation. It is also suggested to carry out tax information events on a regular basis, so as to enhance the public's(c) awareness of tax laws.

III. Organizing the Implementation

Deepening the reform of the STB and the LTB tax collection and administrative system is a systematic project which has to be implemented and moved forward under the uniform leadership of the Central Committee of the CPC and the State Council.

- (I) Enhance the awareness. Departments at various levels should operate at a strategic level to improve the national governing system and modernization of governance ability effectively strengthen the sense of responsibility and mission, work diligently to ensure the effective implementation of the reform.
- (II) Improve organizational coordination. Party committees and governments at all levels need to establish and refine the leadership mechanism to deepen the reform of the STB and the LTB tax levying system and to specify and clarify each party's responsibility. The tax departments have to strengthen organizational coordination with regards to developing a concrete work plan, implementation and monitoring the actual execution. Those related departments need to provide supporting

measures according to the defined responsibilities.

- (III) Smooth the progressive implementation. In combination with the progress of the finance and tax system reform, the SAT will specify the road map and timelines of the reform to ensure the completion of key tasks in 2016 and realize full implementation of all reform measures by the end of 2017. The key milestones are illustrated below:

In 2015 to the first half of 2016: comprehensive pilot reform in Shanghai, Jiangsu, Henan and Chongqing, and specific pilot reform in Beijing, Hubei, Guangdong, Shanxi, Ningxia and Shenzhen.

In the second half of 2016: based on the experience gained from the pilot reforms, expanding the pilot reform area to cover the whole nation.

In 2017: summarizing implementation experience in the second half of 2016 and refine concrete implementation measures, in order to ensure the general completion of the reform by the end of 2017.

Significant problems encountered during the implementation process should be reported to the Central Committee of CPC and the State Council.

- (IV) Strengthen public interaction. It is important to emphasize and improve publicity work, providing timely feedback to public opinions and appropriately managing public expectations. This helps to achieve consensus and is conducive to creating a good environment for deepening the reform of the STB and the LTB tax collection and administrative system.