Administrative Measures for Tax-Related Professional Services (for Trial Implementation)

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The Administrative Measures for Tax-Related Professional Services (for Trial Implementation), which were deliberated and adopted at the 2nd Executive Meeting of the State Taxation Administration on March 12, 2025, are hereby promulgated and shall take effect on May 1, 2025.

Hu Jinglin, Director of the State Taxation AdministrationMarch 17, 2025

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Chapter I — General Provisions

Article 1 — These Measures are formulated in accordance with the Law of the People's Republic of China on the Administration of Tax Collection and its Implementation Rules, the Regulations on Optimizing the Business Environment, and other laws, regulations and relevant decisions of the State Council, for the purposes of regulating tax-related professional service activities, protecting the lawful rights and interests of taxpayers, maintaining the national tax order, promoting fair market competition, and further optimizing the business environment.

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Article 2 — These Measures apply to tax-related professional service institutions and tax service personnel providing tax-related professional services within the territory of the People's Republic of China.

Tax-related professional services means tax agency and other services provided to clients on tax-related matters by accepting a commission and using professional knowledge and skills.

Tax-related professional service institutions means tax agent firms and accounting firms, law firms, bookkeeping agency institutions, tax agency companies, fiscal and tax consulting companies, and other institutions that provide tax-related professional services.

Tax service personnel means personnel who hold a position in, or are employed by, a tax-related professional service institution and provide tax-related professional services, as well as other personnel who provide tax-related professional services in accordance with laws, regulations and departmental rules.

Article 3 — Tax authorities shall establish and improve a real-name-registration-based mechanism for the credit management and risk management of tax-related professional services, attach equal importance to administration and services, and regulate and support the tax-related professional service industry in providing individualized services to taxpayers in accordance with market-oriented principles.

Article 4 — Tax-related professional service institutions and tax service personnel providing tax-related professional services shall adhere to the principles of independence, objectivity, fairness and standardization, comply with laws, regulations and relevant provisions, follow the business standards for tax-related professional services, and strictly observe professional ethics.

Article 5 — Tax authorities shall strictly regulate the interactions between tax personnel and tax-related professional service institutions and tax service personnel.

Tax authorities and their tax staff shall not participate in, or improperly interfere with, the business activities of tax-related professional service institutions.

Tax authorities and their tax staff shall, in accordance with the law, keep confidential the trade secrets or personal privacy that they become aware of in the course of administering tax-related professional services.

Article 6 — Tax authorities shall strictly implement their supervision and administration duties, actively give play to the role of industry associations' self-discipline supervision and social supervision, and strengthen guidance on Party building in the tax agent industry.

Chapter II — Scope of Administration

Article 7 — Tax-related professional services include the following:

(1) agency filing of tax returns;

(2) general tax consultation;

(3) professional tax advisory;

(4) tax compliance planning;

(5) tax-related attestation;

(6) review of tax payment status;

(7) agency handling of other tax matters;

(8) other tax agency services.

Article 8 — Tax authorities shall implement classified administration of tax-related professional services. Tax-related professional services include general tax-related professional services and special tax-related professional services.

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Items (1), (2), (7) and (8) of Article 7 of these Measures are general tax-related professional services; Items (3) through (6) of Article 7 are special tax-related professional services.

Article 9 — Persons engaging in tax-related professional services shall possess corresponding tax professional knowledge and skills.

Article 10 — Tax authorities shall implement administrative registration administration of tax agent firms.

Chapter III — Administration and Services

Article 11 — Tax authorities shall establish and improve a working mechanism for the administration of tax-related professional services, and implement centralized administration and services for the tax-related business of tax-related professional service institutions and tax service personnel.

Tax authorities shall strengthen the informatization of the administration of tax-related professional services, raise the intelligence and digitization level of administration and services, and realize functions such as data integration, intelligent analysis, risk alerts, real-time monitoring and information push for tax-related professional services.

Article 12 — Tax authorities shall strengthen real-name administration of tax-related professional service institutions and tax service personnel; tax-related professional service institutions and tax service personnel shall provide tax-related professional services under their true identities.

Tax-related professional service institutions shall, before providing tax-related professional services for the first time, truthfully report their basic information and that of their tax service personnel to tax authorities, and promptly update the relevant information according to actual circumstances.

Other personnel who provide tax-related professional services in accordance with laws, regulations and departmental rules shall, before providing services for the first time, truthfully report their basic information to the competent tax authority at the place of their household registration, habitual residence, or the place where the services are provided.

Tax-related professional service institutions and tax service personnel shall truthfully sign tax-related documents such as declaration forms.

Article 13 — Tax authorities shall use information technology to assign credit codes to tax-related professional service institutions and tax service personnel.

Credit codes take the form of QR codes; upon scanning, the holder's basic information and credit status may be displayed.

Tax-related professional service institutions that report their basic information and make a credit commitment will obtain a tax-related professional service institution credit code.

Tax service personnel shall obtain a tax service personnel credit code upon completing real-name authentication through channels such as the electronic tax bureau.

Article 14 — Where tax-related professional service institutions and tax service personnel provide to clients the tax-related professional services stipulated in a business commission agreement, they shall truthfully report the essential information of the business commission agreement to tax authorities. Where services under Items (1) and (7) of Article 7 of these Measures are provided, such information shall be reported before the provision of services, and updated in a timely manner according to actual circumstances; where services under Items (2) through (6) and Item (8) of Article 7 are provided, such information shall be reported within 30 days from the date of conclusion, change or termination of the business commission agreement.

Where taxpayers and withholding agents commission tax-related professional service institutions and tax service personnel to handle tax matters on their behalf, they shall indicate the agency relationship and

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relevant authorization matters to tax authorities, and clarify the rights and obligations of both parties.

Tax authorities shall conduct real-name verification of the agency tax-handling personnel authorized by taxpayers and withholding agents. Where a person acts as tax-handling personnel for multiple taxpayers or withholding agents, the taxpayer or withholding agent and the tax-handling personnel shall confirm the employment or agency relationship in the tax information system.

Tax authorities shall, relying on the tax information system, verify agency tax-handling personnel at the tax-handling stage to ensure that they handle tax-related matters within the scope authorized by the client.

Article 15 — Tax authorities shall establish a system for collecting business information on tax-related professional services, and use existing information platforms to collect business information by category to improve the level of analysis and utilization.

Those providing tax-related professional services under Items (3) through (6) of Article 7 shall report relevant business essential information to tax authorities.

Article 16 — Tax-related professional service institutions shall strengthen compliance building, improve internal control systems in accordance with the requirements of the business standards for tax-related professional services, establish quality management systems and risk control mechanisms, and standardize the undertaking and conduct of business.

In the course of conducting business, tax-related professional service institutions and tax service personnel shall strengthen publicity, education and guidance on tax law for clients, so as to promote a higher degree of tax law compliance.

Tax-related professional service institutions shall establish a business record system, record the practice process and form working papers; where tax-related reports and documents need to be issued, they shall be signed by the tax service personnel undertaking the business and stamped with the seal of the tax-related professional service institution before delivery to the client, and retained by both parties for future reference. Where reporting is required by laws, regulations or the State Taxation Administration, such reports shall be submitted to tax authorities.

Tax-related professional service institutions shall support tax service personnel in participating in continuing education and business training so as to maintain their professional competence.

Article 17 — Tax-related professional service institutions and tax service personnel providing tax-related professional services to clients shall truthfully and accurately issue invoices according to the goods and services tax classification codes corresponding to the category of tax-related professional service.

Article 18 — Tax authorities shall establish a credit evaluation administration system for tax-related professional services. The credit of tax-related professional service institutions (in English, "Tax Service Credit," abbreviated as "TSC") is divided into five levels from highest to lowest: TSC Level 5, TSC Level 4, TSC Level 3, TSC Level 2 and TSC Level 1.

Tax authorities shall keep credit records for tax service personnel by combining credit points with negative practice records, establish an incentive mechanism for accumulating credit points, and provide them with inquiry and download services for their own credit records.

Tax authorities shall adopt incentive and restraint measures based on the credit status of tax-related professional service institutions and tax service personnel.

Article 19 — Tax authorities shall publicize the list of tax-related professional service institutions and their credit status on their portals, electronic tax bureaus and tax service premises, and shall simultaneously publicize the list of tax agent firms that have not undergone administrative registration, the list of key supervised entities, and tax service entities that have lost credit.

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Tax authorities shall establish an information announcement system for tax-related professional service institutions, providing inquiry services such as the credit level and ranking of tax-related professional service institutions, so as to facilitate taxpayers' and withholding agents' independent comparison and selection of tax-related professional service institutions.

Article 20 — For tax-related professional services needed by tax authorities themselves, the relevant provisions on government procurement of services shall be strictly implemented.

Article 21 — Tax authorities shall provide facilitation services for tax-related professional service institutions and tax service personnel, and continuously optimize the agency tax-handling functions of the tax information system.

Tax authorities may set up special windows or special areas for tax-related professional service institutions in areas where such institutions are relatively concentrated.

Article 22 — Tax authorities shall intelligently aggregate data relating to tax-related professional service institutions through the information system, simplify information reporting, periodically generate an overview of the annual services of tax-related professional service institutions, and provide reference for them to strengthen internal management, prevent practice risks, and raise their tax-related professional service credit level.

Article 23 — Tax authorities shall strengthen publicity, guidance and business training for tax-related professional service institutions and tax service personnel, and establish and improve communication mechanisms with tax-related professional service institutions, their industry associations, and taxpayers.

Article 24 — Tax authorities shall strengthen supervision and guidance of the tax agent industry association, give play to the exemplary and leading role of the tax agent industry in the tax-related professional service industry, establish working liaison systems with other relevant industry associations such as those for certified public accountants, lawyers and bookkeeping agencies, strengthen industry self-discipline supervision, guide lawful and honest business operations, and promote the high-quality development of the tax-related professional service industry.

Tax authorities may commission industry associations to evaluate the practice quality of the tax-related professional services provided by tax-related professional service institutions.

The National Tax Agent Industry Association shall be responsible for drafting the business standards for tax-related professional services, which shall be implemented upon approval by the State Taxation Administration.

Chapter IV — Supervision and Inspection

Article 25 — Tax authorities shall implement risk management over tax-related professional service institutions and tax service personnel, and conduct supervision and inspection of risk matters such as evading the administration of tax-related professional services, failing to pay tax in accordance with the law, and practice violations.

Tax authorities shall strengthen monitoring and handling of the problem of tax-related professional service institutions and tax service personnel publishing illegal or non-compliant tax-related information.

Article 26 — Tax authorities shall be responsible for inspecting the practice of tax-related professional services, including the following inspection contents:

(1) the building of internal institutions of tax-related professional service institutions;

(2) the basic information reported by tax-related professional service institutions;

(3) the practice qualifications of tax-related professional service institutions;

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(4) the business information reported by tax-related professional service institutions;

(5) the implementation of the business standards for tax-related professional services by tax-related professional service institutions;

(6) the retention of tax-related reports and documents for future reference;

(7) other supervision and inspection matters.

Article 27 — Tax authorities shall formulate inspection plans according to the daily administration information such as the credit and risk of tax-related professional service institutions, specify the basis, frequency, method, content and procedures of inspection, and select the entities to be inspected; they may also conduct inspections based on reports, complaints, and the monitoring of illegal or non-compliant tax-related information.

Article 28 — Tax authorities may adopt methods such as on-site inspection, retrieval of business archives, inquiry, examination and off-site assistance in investigation to inspect tax-related professional service institutions, and may record, audio-record, video-record, photograph and copy the circumstances and materials related to the inspection.

Article 29 — Tax authorities shall, upon completing an inspection, prepare an inspection report.

Where an inspection finds that a tax-related professional service institution or tax service personnel has violated these Measures, the competent tax authority shall handle the matter.

Where an inspection finds other tax-related problems in a tax-related professional service institution or tax service personnel, the tax authority shall handle the matter in accordance with provisions; where the matter falls within the duties of another department, the competent tax authority shall transfer it to the department with the authority to handle it.

Where an inspection finds that tax personnel have engaged in improper interactions with tax-related professional service institutions and tax service personnel, or are suspected of abusing power, neglecting duty, or practicing favoritism and committing fraud, the tax authority shall transfer the matter to the discipline inspection and supervision institution according to its cadre management authority; where a crime is suspected, the matter shall be transferred to the judicial authority.

Article 30 — Tax authorities shall strengthen coordinated administration with finance, judicial administration, market regulation, cyberspace administration and other relevant departments.

Chapter V — Handling and Penalties

Article 31 — Where these Measures are violated in any of the following circumstances, the competent tax authority shall give a reminder, order correction within a prescribed time limit, or conduct an interview, and deduct credit points or include the matter in a negative credit record (except for the circumstances in Items (1) and (2)); where the circumstances are relatively serious or correction is not made within the prescribed time limit, the competent tax authority shall list the entity as a key supervised entity, deduct credit points, lower the credit level or include the matter in a negative credit record (except for the circumstances in Items (1) and (2)), and issue a risk alert to the client and the competent tax authority at the client's location; where the circumstances are serious, the competent tax authority shall announce the entity as a tax service entity that has lost credit, issue a risk alert to the client and the competent tax authority at the client's location, and the tax-related business handled on behalf of the client shall be handled by it together with the client at the tax authority on-site:

(1) using the name of a tax agent firm without undergoing administrative registration;

(2) providing tax-related professional services but failing to report the basic information of the tax-related professional service institution and its tax service personnel as required;

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(3) failing to report the business commission agreement and business information of tax-related professional services as required;

(4) the reported basic information, business commission agreement and business information being inconsistent with the actual situation;

(5) obstructing tax authorities from performing their duties under these Measures;

(6) handling business as tax-handling personnel of the client rather than as tax service personnel, or otherwise failing to handle business under a true identity;

(7) failing to truthfully complete and sign tax-related documents such as declaration forms when handling tax-related business on behalf of others;

(8) engaging in relevant tax-related professional services without corresponding professional competence;

(9) tax service personnel providing tax-related professional services in their individual capacity in violation of provisions;

(10) other acts in violation of tax authority administration provisions.

Where the circumstance in Item (1) of the preceding paragraph exists and correction is not made within the prescribed time limit, in addition to handling the matter in accordance with the above provisions, the tax authority shall request the market regulation department at the same level to order the entity to change its market entity registration within a prescribed time limit; where correction is still not made after the time limit set by the market regulation department, the tax authority shall request the market regulation department at the same level to revoke its business license.

Article 32 — Where a tax-related professional service institution or tax service personnel falls under any of the following circumstances, the competent tax authority shall list it as a key supervised entity, deduct credit points, lower the credit level or include the matter in a negative credit record, and issue a risk alert to the client and the competent tax authority at the client's location; where the circumstances are relatively serious, the competent tax authority shall announce the entity as a tax service entity that has lost credit, issue a risk alert to the client and the competent tax authority at the client's location, and the tax-related business handled on behalf of the client shall be handled by it together with the client at the tax authority on-site; where the circumstances are serious, the tax authority of a districted city or autonomous prefecture shall announce the entity as a seriously credit-losing tax service entity, issue a risk alert to the client and the competent tax authority at the client's location, and the tax-related business handled on behalf of the client shall be handled by it together with the client at the tax authority on-site, and report the information to relevant departments for supervision and joint punishment; for tax agent firms, the tax authority that performed their administrative registration shall declare the Tax Agent Firm Administrative Registration Certificate invalid, request the market regulation department to revoke their business license, and request the National Tax Agent Industry Association to cancel the registration of the tax agent professional qualification certificate, withdraw the professional qualification certificate and announce it to the public; for accounting firms, law firms, bookkeeping agency institutions and other tax-related professional service institutions and their tax service personnel, the tax authority shall request other industry competent departments and industry associations to handle them accordingly:

(1) violating tax laws and administrative regulations, causing the client to fail to pay or underpay tax or to fraudulently obtain tax preferences, and being penalized in accordance with the relevant provisions of the Law of the People's Republic of China on the Administration of Tax Collection and its Implementation Rules;

(2) failing to practice in accordance with the business standards for tax-related professional services and issuing false opinions;

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(3) undertaking business by improper means such as concealment, fraud, bribery, collusion, kickbacks, improper promises, malicious low pricing, and false tax-related publicity and advertising, thereby harming the national tax interest or the interests of the client or others;

(4) publicly distorting the interpretation of tax policies and disrupting the normal tax order;

(5) instigating, inducing or helping others to carry out tax-related illegal or non-compliant activities;

(6) taking advantage of the provision of services to seek improper interests;

(7) extorting taxpayers or withholding agents in the name of tax authorities and tax personnel;

(8) transferring improper interests to tax authority staff and their spouses, children and children's spouses and other relatives and other specified related persons, or instigating or inducing clients to transfer improper interests;

(9) other acts in violation of tax and relevant laws and regulations.

Article 33 — Where the circumstances listed in paragraph 1 of Article 31 exist, and the circumstances are relatively serious or correction is not made within the prescribed time limit, the institution shall be fined not more than RMB 1,000 and the personnel not more than RMB 500; where the circumstances are serious, the institution shall be fined not more than RMB 2,000 and the personnel not more than RMB 1,000.

Where tax laws and administrative regulations are violated, causing the client to fail to pay or underpay tax or to fraudulently obtain tax preferences, the tax-related professional service institution and tax service personnel shall be penalized in accordance with the relevant provisions of the Law of the People's Republic of China on the Administration of Tax Collection and its Implementation Rules; where the tax-related professional service institution has been penalized in accordance with the law but the affiliated tax service personnel have not been penalized in accordance with the law, the tax service personnel bearing direct responsibility shall be fined not more than RMB 1,000; where the circumstances are relatively serious, a fine of not more than RMB 2,000 shall be imposed; where the circumstances are serious, a fine of not more than RMB 5,000 shall be imposed.

Where the circumstances in Items (2) through (9) of Article 32 exist and no penalty has been imposed in accordance with the relevant laws and regulations, the tax-related professional service institution shall be fined not more than RMB 2,000 and the tax service personnel not more than RMB 1,000; where the circumstances are relatively serious, the tax-related professional service institution shall be fined not more than RMB 5,000 and the tax service personnel not more than RMB 2,000; where the circumstances are serious, the tax-related professional service institution shall be fined not more than RMB 10,000 and the tax service personnel not more than RMB 5,000.

Article 34 — Where a tax-related professional service institution has evidence proving that the illegal or non-compliant acts of tax service personnel are individual acts unrelated to the institution, the tax-related professional service institution may be exempted from the handling and penalties imposed on it.

Article 35 — Where tax authorities and their tax staff violate these Measures, the persons bearing direct responsibility and the relevant responsible persons shall be handled in accordance with regulations, discipline and the law.

Chapter VI — Supplementary Provisions

Article 36 — Tax authorities at the provincial level may, in accordance with these Measures and in light of local actual conditions, formulate specific implementation measures and report them to the State Taxation Administration for record.

Article 37 — As used in these Measures, "not more than" includes the stated number itself.

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Article 38 — These Measures shall take effect on May 1, 2025.

Where the relevant provisions on the administration of tax-related professional services that existed before the implementation of these Measures are inconsistent with these Measures, these Measures shall prevail.

Article 39 — The State Taxation Administration shall be responsible for interpreting these Measures.

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