Obstacles and Countermeasures for China–ASEAN Service Trade Cooperation

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Abstract: A core driving force for the high-quality development of regional economic and trade. In contrast to traditional trade in goods, trade in services features stronger industrial spillover effects and higher comprehensive benefits, and it involves a variety of financial and accounting practices such as cross-border fiscal and tax accounting, compliance regulation and capital settlement. At present, China-ASEAN trade in services cooperation is continuously deepening, and the scale of trade maintains a steady upward trend. However, constraints such as the lack of unified institutional rules and taxation systems among ASEAN member states, the insufficient level of regional trade facilitation, and the relatively insufficient supply of interdisciplinary talents proficient in cross-border economic and financial operations have formed multiple challenges for the development of bilateral trade in services, which has significantly increased the compliance costs and operational pressures of small and medium-sized cross-border service enterprises. This paper adopts research methods including literature review, data analysis and normative research from the dual dimensions of economic and trade research and financial accounting research. It sorts out the development status of China-ASEAN trade in services, analyzes the existing problems in institutional framework, fiscal and taxation policies, industrial structure, talent supply and other aspects, and proposes targeted optimization paths based on regional rules and enterprise practice. The research aims to improve the bilateral trade in services cooperation framework, reduce the cross-border compliance risk of enterprises, promote the high-quality development of regional trade in services, and provide practical reference for regional economic and trade cooperation and cross-border fiscal and taxation compliance management.

Keywords: China–ASEAN; Service Trade; Trade Barriers; Fiscal and Tax Compliance; Regional Cooperation

1. Introduction

1.1 Research Background and Significance

This imposes higher requirements on regional policy coordination, fiscal and tax system integration, corporate accounting compliance and risk management capabilities. Since the economic development levels of ASEAN member states are heterogeneous, and there are notable differences among them in tax systems, foreign exchange management mechanisms, industrial access thresholds and financial accounting supervision standards, Chinese enterprises engaging in cross-border service operations generally encounter multiple practical difficulties, including complex tax declaration procedures, prominent accounting reconciliation difficulties, high compliance operation costs and severe cross-border settlement risks [1]. These factors substantially constrain the large-scale and standardized development of bilateral service trade.

On this basis, this paper combines practical accounting and financial management practices with the perspective of regional economic and trade development to discuss the current challenges and optimization paths of China-ASEAN service trade cooperation, which bears important research value. From the theoretical level, existing academic research mainly focuses on macroeconomic and trade analysis, while pays insufficient attention to micro practical issues such as cross-border fiscal and tax compliance and corporate accounting management [2]. The detailed analysis carried out in this paper can enrich the research content in this field. From the practical level, the optimization strategy proposed in this paper can effectively reduce the compliance cost of cross-border service enterprises, optimize the regional business environment, help small and medium-sized service enterprises deepen their layout in the ASEAN market, and promote the high-quality coordinated development of bilateral service trade.

1.2 Review of Domestic and International Literature

Chinese scholars have produced plenty of papers studying economic and trade ties between China and ASEAN. Most of this work looks at large-scale topics: practical progress for goods-trade facilitation, impacts created by tariff barriers, economic returns delivered by free-trade zones, and the growth trajectory of digital-trade activities [3]. When scholars turn their attention to service-trade research, they often calculate trade volumes, compare differences across industrial structures, and measure how much national markets open to outside participants. Many of them argue that inconsistent rules across national borders plus hidden trade barriers hold back further expansion of bilateral service trade. Other studies touch on cross-border tax coordination and trade compliance. Relevant studies point out that inconsistent tax policies and regulatory standards among various countries will increase the operating costs of cross-border enterprises and hinder the coordinated development of regional trade [4]. Nevertheless, most domestic studies only focus on macro-level analysis. Only a small number of scholars conduct research based on the actual operation of enterprises, and there is a lack of in-depth discussion on the practical difficulties faced by enterprises. These difficulties include adapting to the requirements of cross-border financial and tax compliance, integrating scattered accounting data, and applying tax policies to daily business activities. As a result, the coverage of existing relevant research is relatively limited.

Scholars from other parts of the world have built practical theoretical frameworks for regional economic integration, service-trade opening-up, and non-tariff-barrier governance. Multiple research projects confirm that aligned policy choices and mutually recognised industry standards cut trade costs and improve cooperative outcomes [5]. Some research teams also examine cross-border tax coordination, harmonised commercial rules, and real-world trade risk control. These works offer theoretical support for regional service-trade development. Even so, most international research draws case material from cooperative experiences within Europe, North America, Japan and South Korea. Very few papers account for conditions unique to China. These include China's complicated tax setup, wide regulatory gaps between individual ASEAN states, and the large number of small-scale service-sector firms operating across regional markets [6]. For these reasons, conclusions from such international studies do not translate well to fit this regional context.

Domestic and international scholars have predominantly focused their research on advanced theoretical analysis. Prior studies rarely explore practical difficulties encountered in corporate operations, nor do they examine the actual operation mechanisms of corporate financial and accounting procedures. Against this backdrop, this study draws on practical experience accumulated in financial and accounting research to make up for such deficiencies. The research focuses on three specific operational problems faced by enterprises: compliance management of cross-border taxation, coordination of heterogeneous accounting standards across countries, and implementation of internal risk control within enterprises. Such a research framework makes up for the shortcomings of previous literature, and the conclusions obtained possess both theoretical significance and practical applicability for enterprises.

1.3 Research Content and Research Methods

This study identifies various constraints that restrict the development efficiency of two-way trade in services. It conducts a multi-dimensional analysis of these constraints from five dimensions: institutional construction, trade facilitation mechanisms, industrial distribution, talent resource allocation, and the construction of risk prevention systems. By matching regional trade regulations issued by authorities with the actual financial and accounting practices of market entities, the study puts forward targeted countermeasures. These countermeasures cover coordinated adjustment of relevant policies, unified fiscal and tax arrangements, streamlined cross-border trade processes, cultivation of professional talent teams, and establishment of robust risk prevention and control mechanisms.

In addition, the study summarizes core research findings and proposes feasible paths for deepening bilateral service trade cooperation and optimizing cross-border financial and accounting compliance practices.

Three mainstream research methods in social science are employed in the research. In the process of literature sorting, the authors collect and systematically sort academic literatures and official policy documents concerning service trade development, regional economic integration and cross-border fiscal and tax compliance management. The collected materials provide theoretical support and define the scope of the whole study. For data analysis, this paper adopts official statistics released by China's Ministry of Commerce, General Administration of Customs and the ASEAN Secretariat. We sort out the latest statistical data, including the scale, growth trend and industrial structure of China-ASEAN bilateral trade, so as to analyze the actual development situation based on objective data. Normative research is the third method. Core rules from accounting and finance are combined with regional trade policies. This process helps us spot compliance difficulties faced by companies operating across national borders, and work out realistic solutions to address those pain points.

1.4 Research Innovations and Limitations

This paper adopts a professional financial and accounting perspective, and analyzes practical operational issues such as cross-country differences in fiscal and taxation systems, corporate cross-border accounting compliance, capital settlement risks and tax declaration coordination in the context of service trade barriers .It explains the root causes of regional service trade development impediments from the micro-level perspective of corporate compliance, thereby partially making up for the deficiency of limited research perspectives in existing studies. In addition, the countermeasures proposed in this paper not only consider regional macro policy coordination, but also take into account the actual needs of corporate daily financial accounting operations, which is more consistent with the operational reality of small and medium-sized cross-border service enterprises and has strong operability.

This study still has certain limitations. On the one hand, due to the limited availability of detailed industry data of ASEAN member states, local fiscal and taxation rules and corporate compliance cost data, it is difficult to carry out fine-grained quantitative analysis. Therefore, this paper mainly adopts qualitative analysis and macro data integration. On the other hand, this paper focuses on exploring common problems in the development of China-ASEAN service trade, but does not carry out targeted country comparison and differentiated analysis for individual ASEAN members, and the research pertinence needs to be further improved. Future research can select typical ASEAN countries to carry out case studies, so as to refine research conclusions and enrich relevant research results.

2. Related Concepts and Theoretical Foundations

2.1 Core Concept Definition

(1) Services trade

Service trade refers to various cross-border service transaction activities conducted between different countries and regions, covering a broad spectrum of sectors [7]; it primarily includes cross-border logistics, international finance, cultural and tourism services, digital services, business consulting, as well as professional services such as taxation and accounting. Unlike traditional goods trade, service trade does not involve physical commodities; its production process is largely synchronized with its consumption process [8]; regulatory approaches vary significantly across different jurisdictions; and the requirements for enterprises cross-border compliance operations and financial/tax management are more stringent. Service trade serves as an important benchmark for assessing the quality of regional economic and trade development in the current context.

(2) Regional service trade cooperation

Regional service trade cooperation refers to a transnational service industry collaboration model that leverages free trade agreements and regional economic integration mechanisms [9]. Its core objectives are to remove barriers within the regional service market, unify industry regulatory rules, promote cross-border mutual recognition of professional qualifications, optimize the allocation of regional service resources, effectively reduce the costs associated with cross-border transactions and compliance operations for enterprises, and foster complementary development of the service sectors among member countries within the region, thereby achieving win-win outcomes [10].

(3) Non-tariff barriers

Non-tariff barriers refer to a series of trade-restricting measures implemented beyond the framework of import tariffs, which hinder the expansion of trade in modern services [11]. Such barriers generate prominent operational difficulties for service transactions between China and ASEAN countries. Different ASEAN countries have different market access requirements, separate regulatory systems and inconsistent tax policies. Professional qualifications acquired in one country cannot be recognized in other member states. Enterprises also have to go through complicated administrative approval procedures, and it is difficult for them to adapt to different regulatory compliance rules. Under such circumstances, this paper takes these practical problems encountered in actual operation as the key research content.

2.2 Fundamental Theory

(1) Comparative advantage theory

As a basic economic theory, the theory of comparative advantage explains how countries create their own unique competitive advantages relying on local resource conditions and existing industrial foundations. Mutual welfare gains can be realized through specialized division of production and cross-border circulation of goods and services. Within the China–ASEAN cooperation mechanism, China holds prominent advantages across a range of modern service sectors, covering digital services, engineering consultancy, cross-border fiscal and taxation advisory services, as well as various commercial intermediary services [12]. In contrast, ASEAN economies possess abundant resource endowments conducive to the development of traditional service sectors, with cultural tourism, port logistics and specialized trade services constituting their core competitive sectors. Such industrial disparities lay a solid foundation for industrial complementarity between the two sides and lay favourable groundwork for their cooperation in trade in services. Nevertheless, discrepancies in industrial development levels and mismatched competitive advantages lead to structural imbalances between supply and demand for high-end service products, which constrain further deepening of service trade ties between China and ASEAN members.

(2) Regional economic integration theory

Regional economic integration serves to reduce additional transaction costs arising from institutional fragmentation and elevate the overall efficiency of regional cooperation. Joint policy arrangements, unified industry standards, integrated regional markets and shared resource distribution help all parties continuously improve the results of regional cooperation. The official implementation of RCEP and the upgrading of the China-ASEAN Free Trade Area are important outcomes of regional economic integration [13], which have effectively lowered market access barriers for service industries in the region. Even with these progress, regional integration is still at a medium level. Various ASEAN countries still keep separate taxation systems, different regulatory standards and diverse foreign exchange management rules. These scattered institutional differences have become a major obstacle that holds back the steady and further development of regional service trade cooperation.

(3) Trade facilitation theory

Trade facilitation advocates streamlined trade procedures, unified transaction norms and reduced institutional compliance costs for market entities, so as to enhance the overall operational efficiency of regional trade. For enterprises engaged in the service sector, complicated procedures including professional qualification recognition, administrative registration, tax declaration, cross-border capital settlement and financial reconciliation exert direct impacts on enterprises' operational costs and their motivation to expand into overseas markets [14]. Against this background, regional market entities need to continuously advance the construction of trade facilitation systems and formulate unified standards for financial and accounting compliance. These targeted measures can effectively eliminate bottlenecks restricting China–ASEAN service trade and facilitate high-quality development of bilateral two-way trade in services.

3. Current Status of China–ASEAN Service Trade Cooperation Development

3.1 Overall Scale and Development Trends of Bilateral Service Trade

The implementation of the RCEP and the upgrading of the China–ASEAN Free Trade Area have laid sound external foundations for bilateral service trade cooperation. China's service trade with ASEAN has maintained steady growth in recent years, which is evidenced by the continuous expansion of its total import and export scale [15]. Faced with external impacts including global economic fluctuations and regional public health events, the scale of China-ASEAN bilateral trade in services has maintained strong resilience. ASEAN has consistently remained one of China's most important partners in service trade. Meanwhile, the internal structure of bilateral service trade has undergone notable changes. Traditional sectors such as transportation and tourism no longer occupy a dominant position in bilateral service trade. Instead, high value-added sectors have emerged as new growth drivers, including digital services, financial services, management consulting and professional taxation services [16]. These structural changes optimize the composition of bilateral service trade, improve its overall development quality, and drive the transformation and upgrading of regional economic and trade sectors

3.2 Structure of Key Cooperation Areas

Currently, Chinas service trade with ASEAN has formed a development pattern in which traditional services lay the foundation while modern services drive growth. Cooperation in fields such as cross-border logistics, inbound and outbound tourism, and traditional commerce is well-established, with stable transaction volumes serving as the fundamental support for bilateral service trade [17]. Meanwhile, the modern service sector is growing at a relatively rapid pace, and market demand for services—including cross-border finance, digital trade, legal consulting, tax and financial agency services, and corporate compliance consulting—is continuously rising [18]. As a large number of small and medium-sized enterprises enter the ASEAN market, the demand for financial and accounting services—such as cross-border bookkeeping and tax filing, foreign exchange compliance management, and cross-border auditing—has increased significantly, driving the regional service trade toward a gradual transformation towards greater specialization, refinement, and standardization.

3.3 Regional Policy Support System

Currently, China and ASEAN have established a relatively comprehensive policy framework for service trade. The upgraded China–ASEAN Free Trade Area (CAFTA) Agreement has further eased market access for the service sector, expanded the scope of openness in the service industry, and lowered the entry thresholds for foreign investment [19]. Following the full implementation of the RCEP, the region has developed unified rules for service market access, a coordinated industry supervision system, and a trade dispute resolution mechanism, significantly enhancing the level of liberalization and facilitation in regional service trade. Meanwhile, both sides have successively introduced supporting policies in areas such as economic and trade cooperation, fiscal and tax coordination, and trade facilitation, continuously optimizing the cross-border business environment and providing stable policy support for service enterprises to conduct cross-border operations, handle financial and accounting compliance matters, and perform cross-border settlements and tax declarations.

3.4 Current Status of Cross-border Accounting and Fiscal-Tax Policy Coordination and Development

Bilateral trade volumes in services have maintained sustained growth, and substantive progress has been achieved in China–ASEAN cooperation on cross-border accounting and taxation affairs [20]. China has established cooperative mechanisms with the majority of ASEAN member states, which cover tax coordination, relief from double taxation and cross-border capital settlement. The two parties have realized partial sharing of tax-related information and mutual recognition of certain professional qualifications in relevant industries. A series of digital service platforms have been developed to provide specialized cross-border taxation services. Cross-border small and medium-sized enterprises are able to conduct core operational procedures through these platforms, including tax declaration, reconciliation of accounting differences and foreign exchange settlement.

Despite such advances, however, regional collaborative mechanisms for accounting and taxation still fail to adapt to the practical demands of market entities [21]. Divergent accounting standards, inconsistent tax declaration procedures and differentiated regulatory compliance rules are adopted across member countries. The region also suffers from a shortage of professional accounting personnel proficient in cross-border business scenarios, which leads to high compliance costs for enterprises. In addition, existing supporting services cannot meet the practical needs for the high-quality development of bilateral service trade.

4. The Main Obstacles to China–ASEAN Service Trade Cooperation

4.1 Institutional and Policy Barriers: Inconsistent Industry Access Requirements and Regulatory Standards

The ten ASEAN member countries are at different stages of economic development, and they have varied industrial structures and regulatory systems. Without unified market access rules and industry standards for the service industry within ASEAN, there are inherent institutional obstacles to regional cooperation [22]. Many ASEAN countries set strict regulatory rules for high-value service industries such as finance, tax, legal services and digital industries. They set strict limits on foreign shareholding ratios, allowed business scopes and the review standards of professional qualifications. Every country implements its own independent regulatory system, so professional certificates cannot be recognized among different countries. When Chinese accounting, financial and commercial service enterprises enter the ASEAN market, they need to resubmit various materials and go through repeated qualification examinations. These extra procedures increase the initial operation costs of enterprises, prolong the progress of projects, and restrict the overseas development of China's high-end service enterprises.

4.2 Tax and Financial Compliance Barriers: Cross-Border Tax and Financial Differences Drive up Corporate Operating Costs

Differences in national tax systems have become a major barrier to China-ASEAN trade in services. Tax systems vary greatly among ASEAN countries, including differences in VAT, corporate income tax and stamp duty in terms of tax rates, calculation methods and statutory declaration cycles. Besides, many countries adjust their tax policies frequently according to actual conditions. Small and medium-sized cross-border enterprises find it hard to keep up with the constantly changing local tax rules, which may cause delayed tax declaration and compliance risks. In addition, there is no unified regional system for foreign exchange management and cross-border settlement. Some countries carry out strict foreign exchange controls. Complicated capital flow and settlement procedures lower the efficiency of capital turnover, bringing more financial pressure and settlement risks to enterprises. Meanwhile, China's Accounting Standards are not completely consistent with international standards, which brings great difficulties to cross-border account reconciliation, consolidated financial statements and tax settlement. All these factors increase the long-term tax and financial compliance costs of enterprises.

4.3 Trade Facilitation Barriers: Complex Procedures and Insufficient Digitalization

The overall trade facilitation level of China-ASEAN trade in services is not high, which reduces the efficiency of regional cooperation. A large number of service trade procedures, such as record filing, approval and customs procedures, still rely on offline manual processing, resulting in long approval time. Most market players seldom use digital processing systems, which affects the efficient provision of cross-border services. Moreover, the region lacks a sound mechanism for mutual recognition of professional qualifications. Professional certificates in accounting, finance and business obtained in one country cannot be recognized in other member states. Enterprises and practitioners have to go through certification and filing procedures repeatedly, which brings heavy compliance burdens to them. Digital public service platforms for cross-border tax, customs declaration and settlement cannot meet actual operation requirements. Policy documents are updated slowly, and information communication between relevant departments is not smooth. As a result, enterprises cannot get timely guidance on compliance and risk warnings, and the practical effect of existing digital services is limited.

4.4 Industrial Structure Barriers: Misalignment in Service Industry Tiers and Insufficient High-End Supply

Unbalanced development of the service industry between China and ASEAN leads to structural mismatch between supply and market demand. Most ASEAN countries mainly develop tourism, logistics and traditional trade services, and cannot provide enough high-end producer services, professional financial products and tax consulting services in their domestic markets. China has obvious competitive advantages in tax consulting, cross-border compliance services, digital solutions and business operation services, but it has no obvious advantages in traditional service fields. Such differences cause fierce homogeneous competition in low-end service fields between the two sides. The shortage of high value-added services restricts effective industrial complementarity between China and ASEAN. Most service enterprises in the region are micro, small and medium-sized enterprises. They have small operation scale, low professional level of services and weak ability to resist market risks. These enterprises cannot carry out in-depth and long-term cross-border service trade cooperation.

4.5 Talent Support Barriers: Shortage of Cross-Border Interdisciplinary Financial, Accounting, and Economic Trade Professionals

The shortage of compound talents restricts the high-quality development of China-ASEAN bilateral trade in services. China-ASEAN cross-border service projects need employees who master multiple languages, understand regional trade regulations, and have practical experience in cross-border accounting, tax declaration and foreign exchange compliance. However, colleges and universities in China still separate different majors in talent training. Courses seldom combine financial accounting, international trade and foreign language teaching together, so the whole industry is short of such talents. This problem is especially serious for small and medium-sized enterprises. Their employees have little practical experience in ASEAN-related cross-border tax and accounting work, and their teams cannot deal with complex overseas businesses. As a result, enterprises find it hard to expand overseas markets and develop their businesses further.

4.6 Barriers to Risk Management Mechanisms: An Incomplete Regional Cooperation Framework and Risk Prevention and Control System

Currently, China and ASEAN still have an incomplete system for regional economic and trade cooperation as well as risk prevention and control. On the one hand, there is no regular communication mechanism for bilateral economic trade, taxation and accounting issues. It takes a long time to settle disputes caused by different policies, tax conflicts and compliance problems. Enterprises also do not have effective ways to safeguard their legal rights. On the other hand, the whole region has not established a complete risk early warning system. Enterprises are unable to foresee potential risks including changes to tax systems, exchange rate volatility and adjustments to regulatory policies, and frequently suffer unplanned operational losses as a result. Third, cross-border interoperability of corporate credit information among member states has not been realised, which complicates cross-border credit assessment and risk management practices. This further increases operational uncertainty in bilateral service trade.

5. Strategies for Promoting High-Quality Cooperation in China–ASEAN Service Trade

5.1 Deepening Regional Policy Coordination and Advancing Mutual Recognition of Regulatory Requirements and Industry Standards

Building on the RCEP and China–ASEAN Free Trade Area cooperation framework, regional countries can steadily advance policy alignment and institutional coordination, gradually removing institutional barriers in the service trade sector .For key areas of opening-up such as accounting, finance, digital services, and business consulting, market access should be moderately liberalized, industry-specific regulatory rules should be unified, and implicit entry restrictions imposed by individual countries should be reduced. Meanwhile, efforts should be accelerated to implement cross-border mutual recognition of service sector qualifications, promote the mutual acceptance of professional qualifications in fields such as accounting, finance, and commerce within the region, streamline the cumbersome process of duplicate filing and review for enterprises, reduce the institutional costs associated with cross-border operations, and create a unified and open market environment conducive to the development of bilateral high-end service trade.

5.2 Optimize the Fiscal and Tax Coordination Mechanism to Reduce Enterprises Cross-Border Financial and Accounting Compliance

Costs

To address the operational challenges arising from differences in fiscal and tax systems among ASEAN member states, it is essential to further refine the regional cross-border fiscal and tax collaboration framework. Efforts should be made to continuously refine and implement double taxation avoidance agreements, unify tax identification standards, and mitigate common issues such as duplicate tax payments and reporting errors by enterprises. Furthermore, progress should be made toward aligning Chinese and foreign accounting standards and accounting treatment norms; targeted operational guidelines for cross-border services should be issued to standardize practical procedures such as cross-border account reconciliation, financial statement preparation, and tax settlement for enterprises. Simultaneously, the cross-border foreign exchange settlement process should be optimized, fund transfer procedures simplified, and cross-border settlement channels stabilized, thereby effectively alleviating the compliance pressures faced by enterprises and reducing cross-border fund operation risks.

5.3 Enhancing Trade Facilitation Levels and Establishing a Digital Platform for Economic, Trade, and Fiscal Services

To fix slow-moving, complicated cross-border trade workflows and insufficient digital tools, stakeholders need to push forward service-trade facilitation and digital upgrades. Information technology can support the building of an all-in-one regional platform for cross-border economic, trade and fiscal work. This platform would bring together modules for qualification reviews, business registration, tax submission, policy lookup and risk alerts. Companies could finish most of their cross-border work on this single online portal. Redundant approval procedures shall be streamlined, service processing cycles shortened, and public fiscal and taxation services rendered more targeted and applicable. Regulatory authorities should also advance regional information sharing by integrating data resources from administrative regulators, tax authorities and corporate credit information systems. Enhanced data interoperability will effectively improve the operational efficiency of bilateral trade in services.

5.4 Optimize the Layout of Industrial Cooperation and Address Gaps in the Supply of High-End Service Trade

China and ASEAN economies are able to leverage their respective comparative advantages to develop mutually beneficial cooperative systems for the service sector. Relying on its accumulated advantages in digital services, fiscal and taxation consultancy, cross-border compliance services and commercial operation management, China can compensate for the insufficient supply of high-end producer services in ASEAN markets. Meanwhile, ASEAN countries can take advantage of their abundant cultural tourism resources and superior logistics hub position to consolidate their existing cooperation in traditional service sectors. The two parties may jointly cultivate emerging service sectors, including digital services, remote fiscal and taxation support, and cross-border compliance consultancy. The development of these sectors broadens the coverage of bilateral service trade cooperation and optimises the regional industrial structure. Such cooperation also alleviates fierce homogeneous competition in low-end service sectors and guides bilateral service trade toward more specialised and high value-added development.

5.5 Establishing a Collaborative Education Mechanism between Universities and Enterprises to Cultivate Cross-Border Interdisciplinary Talents

The service sector suffers from a shortage of professionals with integrated capabilities in finance, accounting and cross-border trade operations. A joint training system participated by government departments, universities and enterprises is an effective way to solve this problem. Universities can adjust their courses by combining financial accounting, international trade, foreign language learning and professional knowledge about China-ASEAN trade rules. The goal of talent training is to cultivate professionals that can adapt to the operation rules of ASEAN markets, finish cross-border tax and accounting work well, and communicate smoothly in different languages. Governments can set up talent exchange platforms and launch favorable policies to attract and keep skilled employees. Enterprises can carry out on-the-job training based on their actual needs for cross-border businesses, helping staff master practical skills including tax declaration, account checking, foreign exchange compliance and trade risk management. All these measures will gradually ease the structural shortage of talents in this industry

5.6 Strengthening Regional Risk Early Warning and Bilateral Regular Cooperation Mechanisms

Complete cooperation frameworks and risk response systems can help improve the ability of bilateral service trade to resist risks. China and ASEAN countries need to set up stable communication channels covering trade activities, tax management and accounting practices. All parties can share information about domestic policy changes in a timely manner, work together to settle tax disputes, compliance conflicts and trade frictions, and offer practical help for enterprises to solve operational problems. It is necessary to build a regional risk early-warning platform for trade in services. The platform can track changes in tax policies, exchange rate fluctuations and regulatory adjustments, and send timely risk reminders to market participants. Besides, it is important to realize cross-border sharing of enterprise credit information and standardize the operation order of the regional market. These overall measures can improve the ability of regional risk management and build a steadier institutional environment for the high-quality development of China-ASEAN service trade.

6. Conclusion and Future Directions

6.1 Research Findings

This paper makes a systematic analysis of the current development situation of China-ASEAN trade in services. It summarizes the policy basis and development advantages of bilateral cooperation, comprehensively analyzes various practical problems that restrict the high-quality development of service trade, and puts forward targeted improvement measures according to the actual cross-border operation of enterprises. The study shows that relying on policy benefits brought by the implementation of RCEP and the upgrading of China-ASEAN Free Trade Area, the scale of bilateral service trade keeps growing, cooperation fields continue to expand, and cross-border tax and accounting support systems are gradually improved. All these have become important power to drive the transformation and upgrading of regional economy and trade.

Meanwhile, China–ASEAN service trade cooperation still faces numerous shortcomings, with relatively prominent development obstacles. A series of issues—including inconsistent institutional regulatory standards among ASEAN member states, significant disparities in cross-border fiscal and tax systems, low levels of regional trade facilitation, insufficient alignment between bilateral industrial structures, scarcity of interdisciplinary professionals skilled in cross-border finance, accounting, and economics, as well as imperfect risk prevention and regional collaboration mechanisms—collectively hinder the deep integration and sustainable development of bilateral service trade. In response, this paper proposes optimization measures from six dimensions: policy coordination, fiscal and tax alignment, trade facilitation initiatives, industrial layout optimization, talent cultivation, and risk prevention and control, aiming to dismantle various trade cooperation barriers, reduce compliance costs for small and medium-sized cross-border service enterprises, enhance the regional business environment, and provide practical references for achieving stable, high-quality, mutually beneficial, and win-win development in China–ASEAN service trade.

6.2 Research Outlook

As regional economic ties grow closer and RCEP policy benefits keep unfolding, service-trade links between China and ASEAN will move toward more standardized workflows, wider digital adoption and higher-value business activities. Policy coordination between the two sides will improve over time. Regional fiscal and taxation arrangements will be further refined, and digital public service systems will undergo continuous iterative upgrading. These improvements effectively reduce compliance costs and operational risks faced by cross-border enterprises. Meanwhile, regional industrial cooperation will be further deepened, and high-end professional services will evolve into a key driver of growth for bilateral economic interactions.

This research analyzes China-ASEAN cooperation from the overall regional perspective, focusing on the common problems faced by both sides but ignoring the different national conditions of each ASEAN member country. Therefore, the policy suggestions put forward in this paper cannot fully adapt to the actual situation of every country. Follow-up research can select representative ASEAN countries as research cases, and make an in-depth analysis of their domestic tax policies, regulatory systems and actual industrial development. Detailed analysis for each country can put forward more targeted policy suggestions. Meanwhile, such research can also enrich existing research results about China-ASEAN service trade and cross-border tax compliance work.

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