

Under the "Internet + Taxation" Mode, the Exploration of China's Tax Administration and Modernization

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Abstract. Tax modernization plays an important role in promoting the modernization of state governance and governance system, and the modernization of tax collection and management is an important part of promoting the construction of taxation modernization system. Under the background of "Internet +", China has proposed an "Internet + Taxation" action plan. Under the "Internet + Taxation" model, Under the "Internet + tax" model, it greatly reduces the cost of tax collection, improves the efficiency of tax collection and management, enhances taxpayer compliance, and enables the role of taxation functions to be effectively utilized. However, under this model, China has encountered some problems in the process of promoting the modernization of tax collection and management, such as technical risks, the collecting information asymmetry of both parties, and the professional literacy of tax personnel.

Keywords: "Internet + Tax"; Tax collection and management; modernization.

1. Introduction

On December 26, 2013, the National Taxation Work Conference put forward the overall goal of tax modernization. Later, Wang Jun, director of the State Administration of Taxation, proposed six major systems for tax modernization, including the establishment of a scientific and strict collection and management system. In 2015, in order to comply with the development trend of the Internet and meet the needs of taxpayers and tax administration for the growing Internet applications, the State Administration of Taxation issued the "Internet + Taxation" Action Plan." "Internet + tax" is to combine the innovation of the Internet with the depth of taxation work. Through the "Internet + taxation" innovation model, it can better promote the modernization of China's tax collection and management, so as to achieve the goal of basically achieving tax modernization by 2020.

2. The Problems Faced by China's Tax Collection and Management

2.1 Technical Risk

Under the continuous development trend of "Internet +", the effective use of big data, cloud computing and other technical means has greatly improved the efficiency of tax authorities in tax collection and management, but also brought certain risks to both parties. In the big data environment, the taxpayer's personal information collected by the tax authorities through the "Internet + tax" model and the electronic information that is taxed at each link will be stored in the server of the tax authority, so it will be transparent.

With the continuous development of the Internet and the Internet of Things, the intrusion methods of hackers and other lawless elements have become more diverse and more concealed, and the risk of infringement of these electronic data stored in servers has increased. The reason for this situation is mainly due to the backwardness of the tax authorities in the management of tax information and the imperfection of the taxpayer's information security protection system. Once the taxpayer information is leaked, it will cause serious losses to the taxpayer and all aspects of society.

2.2 Collecting Information Asymmetry of Both Parties

The information asymmetry of both parties is mainly reflected in the following two aspects.

The first is the difference between the extent to which both parties understand and master the tax laws and some interim regulations. Generally speaking, tax authorities have a better understanding

and mastery of tax laws and some regulations than taxpayers, because tax authorities, as participants and interpreters of tax laws and some regulations, have obvious advantages over taxpayers in understanding and mastering these regulations.

The second is mainly in the extent to which the tax authorities have mastered the taxpayer's tax information. The implementation of tax collection and management in China is a system in which taxpayers declare their own taxes. Most of the taxpayer information obtained in the collection and administration of the tax authorities is based on the information obtained by the taxpayer after the taxpayer has reported the payment of the tax. In summary, we can see that there is a problem of collecting information asymmetry between the two sides in the management of tax collection in China.

2.3 The Professional Literacy of Tax Officials is Uneven

With the continuous development of the Internet and the Internet of Things, China's tax authorities lack specialized talents in the "Internet + taxation" system, especially those who are proficient in China's tax laws and proficient in Internet technology and big data. Most tax officials only understand and master tax collection and management, tax returns, and tax assessment. Moreover, under the system of building a taxpayer-centered service system, there are still some people in the tax authorities who lack the concept of tax service, and the awareness of tax service needs to be improved.

3. Under the "Internet + Taxation" Mode, the Development Suggestions of Tax Administration and Modernization

3.1 Improve the Level of Tax Information Management Technology and Enhance Information Protection Capabilities

First, the tax authorities should strengthen the construction of safety information for the Golden Tax System and the various platforms of the tax authorities, improve key technologies, and enhance system protection capabilities.

Second, the tax authorities should gradually set up special personal information protection agencies and strengthen information supervision to provide taxpayers with a security guarantee.

Finally, the state should improve the taxpayer's information security protection system, improve legislation, establish information protection rules, give specific and clear information rights to the parties, strengthen the taxpayer's awareness of tax-related information protection, and establish tax-related information between taxpayers and the government. The security system protects taxpayers' information security through legislation.

3.2 Increase the Promotion of Tax Law and Increase the Tax Compliance of Taxpayers.

The promotion of tax law is mainly aimed at the interpretation, implementation and application of tax regulations.

First, Tax authorities should actively carry out propaganda work on tax regulations and increase the propaganda of tax regulations, which can make full use of public numbers, APP, Weibo and other channels to carry out tax law propaganda. They can also promote tax laws by shooting tax dramas, etc., so as to help taxpayers better grasp tax-related laws and regulations and improve taxpayer's tax compliance.

Secondly, the tax authorities should also extensively seek the support and participation of the whole society, encourage the whole society to participate in the propaganda process of the tax law, jointly do a good job in tax law propaganda, and jointly establish a harmonious tax collection relationship.

Finally, we must actively encourage taxpayers to learn about tax-related laws and regulations. We can reward taxpayers who have performed well in the learning process by setting up relevant activities on the WeChat public account.

3.3 Improve the Professionalism of Tax Personnel and Enhance the Awareness of Tax Service

The ultimate goal of the "Internet + Taxation" model is to provide taxpayers with efficient, convenient and high-quality services. The implementation of various functions is inseparable from the support of taxpayers.

Therefore, the tax authorities should first strengthen the tax authorities should raise the awareness of taxpayers' information protection and strengthen the training of tax professionals. They can invite experts to give lectures by organizing relevant study lectures, or they can establish a professional tax collection team for "Internet + Taxation".

Secondly, the tax authorities should also vigorously promote the concept of tax service, enhance the taxpayer's awareness of tax service, and cultivate the concept of taxpayers as the center, so as to better promote the construction of a taxpayer-centered service system.

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