Analysis of the Impact of Smart Taxationation on Enterprises Based on the Fourth Golden Tax Information System

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Abstract. The digital wave of big data and cloud computing promotes continuous changes in tax collection and management. Smart taxation is an advanced stage of taxation digitization, which is specifically realized through the fourth phase of the Golden Taxation Information System. The fourth phase of the Golden Tax Information System realizes the sharing of information among banks, taxation, industry and commerce, and social security. Smart taxation not only provides convenience for enterprises, but also increases the monitoring of enterprise operation behavior, and puts forward higher requirements for the legal operation of enterprises. This paper analyzes the continuous advancement of the fourth phase of the Golden Tax Information System on the construction of smart taxation, points out the key points of enterprise smart taxation inspection, and puts forward specific suggestions for enterprises.

Keywords: Smart taxation · tax digitization · tax information system

1   Introduction

The development of big data and cloud computing technology has realized the comprehensive management of a large amount of tax collection and management data. Digitalization drives the continuous reform of tax collection and administration. In the past, tax collection rely on legs, propaganda rely on mouth. At present, more than 80 percent of taxpayers' business is handled through the electronic tax bureau. Relying on digitalization to drive the reform of tax collection and management is the only way to realize the modernization of tax administration. With the continuous and in-depth application of information technology, China's tax collection and administration methods have been developing by leaps and bounds. The deep application of big data will certainly bring a significant improvement in the efficiency of tax collection and management [1].

In the smart taxation information system, tax authorities are committed to using big data such as the index of enterprise management, in accordance with the provisions of the tax law system, based on a new algorithm, and gradually achieve automatically extract the data information system, tax calculated automatically, automatic generation of declaration, after confirmed by the taxpayer or corrected online submission, sharply

Table 1. Smart taxation is the advanced stage of taxation digitization

Electronization of business operations	Electronization refers to the process of converting routine work into machine work to improve work efficiency.
Informatization of business processes	Informationization means consolidating business processes through management reorganization and management innovation combined with IT advantages. This stage is the introduction stage of network construction and application.
Digitization of business and management	Use digital technology to integrate business, organizational and human resources information, plan, coordinate, supervise and control all aspects of the work, break the phenomenon of "information island", and form the value chain.
Smarter business decisions	Mining new knowledge for daily decision-making and management, forming a self-organizing, self-learning, self-evolving management system

reduce the burden of taxpayers tax payment [2]. Smart taxation can improve the ability of tax authorities to prevent risks, find problems and conduct accurate supervision, and continue to strengthen the regular crackdown on tax-related illegal behaviors, so as to further guarantee national tax security and effectively safeguard the legitimate rights and interests of law-abiding taxpayers [3]. Major tax-related criminal cases will be severely investigated and exposed in accordance with the law, and will be included in the credit records of enterprises and individuals in accordance with relevant regulations, shared on the national credit information platform, and promoted to build a fair and orderly tax business environment. Smart taxation not only makes it more convenient for enterprises, but also increases the monitoring of enterprises' business behaviors and puts forward higher requirements for enterprises' legal operation (Table 1).

2   Golden Tax Systems

The Golden Tax Project is a general term for tax management information system projects approved by the State Council. Since 1994, it has gone through the construction of Golden Tax Phase I, Golden Tax Phase II, Golden Tax Phase III, and Golden Tax Phase IV. Smart taxation was first mentioned in the Notice of the State Administration of Taxation on printing and Distributing the "Internet + Taxation" Action Plan. The golden Tax project strengthens the construction of smart taxation by numerical control tax [5].

The fourth phase of Golden Tax Information System realizes the sharing of information among banks, tax authorities, industry and commerce, and social security. Banking and tax interconnection, information sharing, truly realize the whole network, whole-process monitoring. The interaction between banks and taxes has made supervision over funds more stringent and revenue and expenditure more transparent. The flow of capital,

the source of capital and the ins and outs of capital occupation are supervised intelligently for the first time [4].

The fourth phase of Golden Tax Information System collects full data, covers all business fields, gets through all business processes, and collects all associated data. Both tax and non-tax behaviors have entered the intelligent monitoring scope of fourth Golden Tax Information System, opening the multi-dimensional, omni-directional and full-process tax monitoring mode. The era of smart taxation and intelligent supervision with data portrait as the core is coming. By industry, region, business analysis, change to the taxpayer as the core of the accurate portrait, the formation of the rudiment of tax credit. In the future, every enterprise will be transparent in front of tax, and the new era is also called the era of entrepreneurs running naked.

3   Smart Tax Inspections

Enterprise income: The fourth phase of Golden Tax Information System will not only verify the abnormality of the declared data, but also check and compare with the bank account of the enterprise, the bank account of the relevant personnel of the enterprise, the related account data of the upstream and downstream enterprises, the industry income, cost, profit, etc.

Enterprise cost: The key cost of the enterprise is abnormal, the cost of main business is greater than the main business income for a long time; Compared with the industry or compared with the enterprise's previous data, there is a big difference in the cost and expense ratio; Travel expenses, conference fees and consulting fees are abnormal. These activities will be monitored under the fourth Golden Tax Information System.

Corporate profits: If there is a discrepancy between the balance sheet submitted by the enterprise and the income statement, the total profit in the profit statement and the total profit in the enterprise income tax return, perennial loss of the enterprise but not bankrupt, relatively low profits, etc., will be subject to the focus of the fourth phase of the golden tax monitoring.

Inventory of enterprises: After the launch of fourth Golden Tax Information System, enterprise inventory will be further transparent, and tax authorities may know more about the purchase quantity, shipment quantity and remaining inventory of enterprises than enterprises. If the inventory account is inconsistent, the enterprise must pay attention to it and find the cause in time.

Tax paid by enterprises: If an enterprise's VAT revenue exceeds its income tax revenue for a long time and its average tax burden rate fluctuates by more than 20 percent, the tax authorities will focus on the investigation. Most of the employees of the enterprise are below the individual income tax threshold for a long time; the salary in the employee's individual income tax declaration form is inconsistent with the salary declared by the enterprise; Paid-in capital increase, stamp duty unpaid and so on. These activities will be monitored under the fourth Golden Tax Information System (Table 2).

Table 2. Enterprises that Smart taxation focuses on

Enterprises with false accounts	Verify the authenticity of the enterprise and identify the qualification of the enterprise to open an account.
Enterprise with unclear inventory	Business inventories and their changes are not clear.
Enterprise with serious mismatch between revenues and costs	Abnormal key expenses (such as refueling expenses, travel expenses, personal living expenses, etc.) are abnormal compared with the same industry.
Enterprises making out false invoices	The invoice does not correspond with the business. There are three main cases: no real transaction; There is a real transaction, but the amount of invoice is inconsistent with the amount; Carry out the actual transaction and have someone else invoice it.
Enterprises with abnormal declaration	In addition to large taxes, small taxes should also pay attention to, such as stamp duty, deed tax, property tax and so on.
Enterprises with abnormal tax burden rate	The rate of tax burden fluctuates more than 20% in the last and next periods.
Enterprises which have long run at a loss	Enterprise losses become the norm, easy to cause tax concerns.

4   Case Studies

Recently the state Tax Inspection Bureau announced a lot of cases for pharmaceutical consulting service companies to pharmaceutical enterprises false invoice cases. A large number of pharmaceutical consulting service companies (referred to as CSP companies) have been registered to provide consulting services for pharmaceutical enterprises and issue invoices to pharmaceutical enterprises without the qualification of distributors and ownership of drugs. CSP registered several sole proprietorship enterprises, and transferred the service fee to the sole proprietorship account and to the medical representative or subcontractor account in the name of business subcontracting by taking advantage of the financial refund or approved collection policy enjoyed by the sole proprietorship enterprise, and finally paid the above commercial rebate to the doctor through the medical representative. In order to avoid the criminal liability risk of falsely issuing special VAT invoice, enterprises usually issue ordinary invoices. Only for the purpose of cash withdrawal, docking of the billing side scattered, tax is relatively small. The actual controller of different consulting companies issuing invoices for the same pharmaceutical company is the same person.

5 Conclusions

Big data and cloud computing technologies promote the development of tax digitization and smart taxation. The fourth phase of the Golden Tax Information System realizes the information sharing of banking, taxation, industry and commerce, and social security, and conducts the most stringent monitoring of enterprises in history. Under the comprehensive supervision of smart taxation, enterprises can only ensure their own good operation status by paying taxes and fees in accordance with laws and regulations. Every data declared by the enterprise confirms the specific situation of the enterprise's operation, and the data from the statistics bureau, tax bureau, social security Bureau and provident fund center will confirm each other, thus becoming the breakthrough of tax audit. Enterprises should truthfully declare their income, resolutely not conceal their uninvoiced revenue, obtain compliance bills for all expenditures, do not reject invoices for cheap purposes, try to make settlement and payment in public accounts, and accounting vouchers, tax vouchers and legal vouchers should be compliant and effective.

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