

Problems And Countermeasures Of Tax Collection And Management In E-Commerce

Xiaoxiao Wang

Dalian Vocational & Technical College, Dalian, Liaoning, 116035, China

89293244@qq.com

Keywords: E-Commerce, Non-Traditional Trade, Tax Collection And Management, Countermeasures Research

Abstract: As a non-traditional trade form, e-commerce(EC) emerges as the times require, which is quite different from the traditional trade mode in tax collection and management. It changes the traditional management mode and production organization form, effectively improves the efficiency of resource allocation, enhances the vitality of national economic development and the transformation of economic growth mode, and effectively promotes the development of small and medium-sized enterprises. But at the same time, it also brings a lot of problems, which has a serious impact on the traditional way of tax collection and management. This paper analyzes the characteristics of EC, expounds the problems of EC on tax collection and management(TCM), and then puts forward countermeasures for the problems, so as to make full preparation for the rapid development of EC, so as to solve the problems of TCM in the development of EC. After the questionnaire and analysis, this paper finds that EC plays an important role in the national economic system, and with the continuous development, its transaction volume gradually increases. In addition, this paper points out the problems of EC TCM, and studies the corresponding countermeasures, aiming to provide certain reference for the development of EC TCM.

1. Introduction

With the rapid development of modern electronic information technology [1-3] and network technology [4,5], EC [6-8] has gradually emerged and developed rapidly. As a new form of business trade, EC is entering people's economic and social life and has a significant impact on production, circulation, consumption and other fields. With the help of network technology, electronic information technology and modern communication technology, EC will be networked, electronic and efficient. Compared with traditional commerce, it has the characteristics of global, mobile, electronic, secret, digital and so on. Because there are great differences between the traditional way and the way of commodity transaction, transaction procedure and payment method, there are some differences between the traditional tax collection mode and the tax collection policy, collection method and collection principle, which makes the TCM face certain impact.

Tax [9-11] is a special way for the state to obtain fiscal revenue and participate in the distribution of national income by means of Taxation in accordance with the standards and procedures prescribed by law in order to meet the social public needs and realize its functions. TCM is an important part of tax work. It is the general name of tax collection, management, inspection and other activities carried out by the state tax authorities according to the tax law and other relevant laws and regulations. Tax is the main revenue of a country. The tax problem brought by the digital revolution of EC has aroused the attention of the government and the economic circle. China's current TCM system has shown that it does not adapt to the development mode of EC. Therefore, the study of EC TCM has important practical significance.

This paper analyzes the problems of TCM under the environment of EC, including the ambiguity of tax objects, the difficulty of tax jurisdiction division and positioning, and the impact on tax inspection and management, and puts forward relevant countermeasures to ensure the development of EC and the smooth progress of TCM.

2. EC and TCM

2.1 Electronic Commerce

Electronic commerce (EC for short) refers to the trade activities and related service activities carried out in the form of EC in value-added network, Internet and intranet. EC has penetrated into everyone's life. In 2019, China's EC transaction volume reached 34.8 trillion, and the scale of Internet users exceeded 900 million. The transaction volume of EC is still rising, and its position is getting higher and higher. The rapid development of EC can promote China's economic and social development, expand consumer demand, enhance resource agglomeration, adjust the industrial chain and trigger technological innovation, and support the construction of a world city with Chinese characteristics.

2.2 Tax Administration

Tax revenue is a standard form in which the state participates in the distribution of social products, compulsorily and freely obtains financial revenue, provides the necessary public goods for the society and meets the common needs of the society. Tax is the economic foundation of a country, the foundation of a country, and the obligation of every citizen. In 2019, China's tax revenue will reach 15.8 trillion yuan, maintaining a stable growth trend, while the tax generated by EC will reach nearly 10.8 trillion-yuan, accounting for a large position. EC enterprises will usher in unprecedented development opportunities. In this context, EC has been issued TCM issues need to be solved as soon as possible, otherwise it will have a very bad impact on the national economy, hinder the country's economic development, shake the foundation of the country, and also closely related to people's livelihood. EC taxation can promote the sustainable development of EC industry, and EC taxation is also the embodiment of tax fairness.

3. Analysis of the Importance of EC

3.1 Experimental Background

With the rapid development of science and technology, the network is becoming more and more popular, which leads to the emergence of EC, a non-traditional trade form, and develops at an alarming speed. The proportion of EC in trade is also rising. Although EC is still in the initial stage of growth, it still needs our attention. With the continuous increase of EC transaction volume and the expansion of transaction scale, its TCM system is not perfect, and gradually cannot keep up with the development rhythm of EC. Therefore, there are some problems in the TCM of EC, such as unclear tax objects, difficult to distinguish the jurisdiction and positioning, and so on. These problems also need to study some new EC TCM countermeasures and improve the EC TCM system. Based on this, this paper studies the existing problems of EC tax, and gives the corresponding countermeasures.

3.2 Experimental Design

This paper adopts the form of random questionnaire survey. A total of 500 questionnaires are randomly distributed to people of different ages in the street. 485 questionnaires are returned and 15 are invalid. According to whether the investigators have conducted online transactions, the average monthly transaction volume, the number of people who think EC is important and whether the EC tax of the country being collected is analyzed. The results are shown in Table 1. The table shows that the majority of people who engage in EC in the country, and most people feel that EC plays an important role in the national economic system.

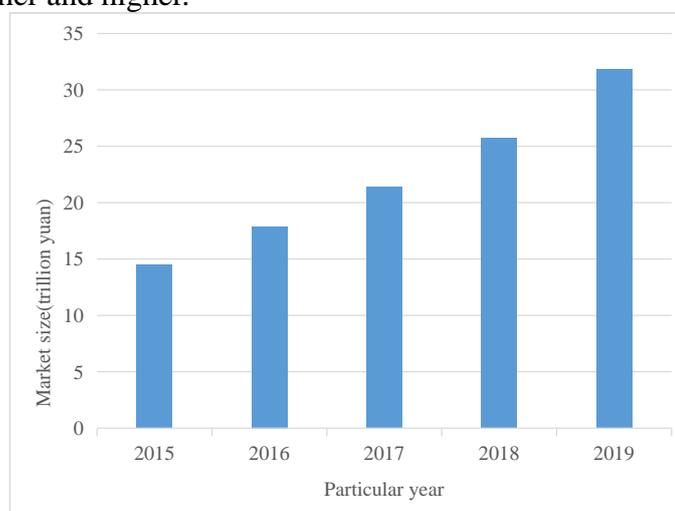
Table 1. Questionnaire Investigation

	Online shopping (person)	Average monthly transaction amount (yuan)	Think EC is important (person)	Collected EC tax (person)
18-25 years old	172	873	175	35
25-35 years old	180	1257	186	73
35-45 years old	62	512	70	12
Over 45 years old	43	344	45	0
Total	457	925	474	120

4. Discussion

4.1 Analysis of EC and Tax Increase

As a new form of business trade, EC is entering and penetrating into people's economic and social life, and has a significant impact on production, circulation, consumption and other fields. In recent years, our government attaches great importance to the work of e-government, and vigorously supports the enterprises of EC trade, which has played a positive role in the development of EC industry. As shown in Figure 1, the transaction scale of EC market in 2015 was 14.5 trillion, and the market scale had increased to 31.8 trillion by 2019. From 2015 to 2019, the market scale increased by nearly 10% every year, with rapid growth and stable development, and the status of EC in trade is getting higher and higher.

**Figure 1.** EC market size

As shown in Figure 2, the national tax revenue in 2015 was nearly 13 trillion yuan, with a year-on-year increase of 3.3% in 2016, 10.7% in 2017 and 9.0% in 2018. China's tax revenue is growing steadily every year, and the economy determines the tax revenue. The growth of China's tax revenue promotes the overall development of the economy. At the same time, the tax revenue can play its own functions. There are more funds to build the country's army, medical treatment, transportation and so on, which will benefit the country and the people. At this growth rate, it is expected to exceed 20 trillion yuan in 2020.

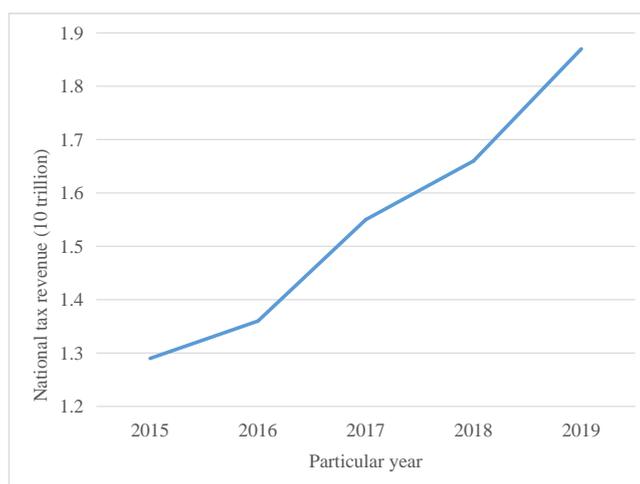


Figure 2. National Tax Revenue

4.2 Tax Collection and Administration of EC

1. Unclear tax object

In the traditional transaction mode, it is necessary to collect the tax by using paper documents such as invoices. The competent tax authorities can audit tax invoices and accounting documents to facilitate tax administration. In the EC mode, the invoice is not used as the basis, and the financial information provided in the form of web page is easy to change, which brings difficulties to the authentication of transaction price and the examination of tax base by the tax department. The current TCM law does not stipulate that EC must be tax registered. Enterprises engaged in EC transactions can get a virtual space to operate as long as they pay a certain fee on the website, without business license or tax registration certificate. Therefore, the current tax registration system is useless for EC.

2. It is more difficult to distinguish and locate tax jurisdiction

Tax jurisdiction is the tax power owned and exercised by a country according to law, and is the jurisdiction of the state to TCM. Generally speaking, the tax jurisdiction of a country refers to the jurisdiction of all citizens and residents of the country in terms of personnel, and refers to the territorial scope of the country in the territory. Because EC is a global economic activity. Its development has weakened tax jurisdiction. The current tax system is prescribed by a country or region. With the development of EC, economic activities and trading activities have become globalized, virtualized and paperless. The ownership of economic activities becomes very vague, and the division and positioning of tax jurisdiction become more difficult.

3. Impact on tax inspection management

Tax inspection is an important inspection and supervision work to ensure the smooth progress of tax work. EC through the Internet has a large number of liquidities, virtual, difficult to trace characteristics, increasing the difficulty of audit, and due to the increase in the difficulty of EC to obtain accounting documents and the gradual improvement of EC e-payment methods, the difficulty of tax inspection is increased.

4.3 Countermeasures to the Tax Collection and Administration of EC

1. Formulate reasonable EC tax laws and regulations. At present, although China's EC is still in its infancy, it has shown great commercial advantages. To strengthen the TCM of EC, we must formulate and improve the current tax policies and systems, and strictly abide by the tax principles of EC. Some definitions of traditional transaction mode need to be modified, and the tax system related to EC needs to be established and improved.

2. Strengthen the training of talents and improve the quality level of TCM personnel. It is the requirement of the development of the information age and the network age to cultivate the compound talents who are familiar with the tax business knowledge and the electronic network knowledge, so that the tax monitoring is ahead of the EC, and to improve the quality level of the

TCM personnel is the requirement of the development of the information age and the network age, and also the need of the rapid development of EC. TCM personnel should have a certain in-depth understanding and understanding of EC activities, master the basic characteristics and related theories of EC, be proficient in financial accounting and tax professional knowledge, theory and skills related to tax collection and inspection, and be familiar with domestic and international taxes, so as to deal with the TCM problems of EC.

3. Improve tax efficiency and reduce tax cost. The tax efficiency of EC needs the cooperation of the administrative department of industry and commerce, customs audit department, network and traditional business model. The tax registration form of tax authorities should become the Internet, and EC enterprises can declare and pay taxes online. Tax authorities conduct daily tax management, online audit and online consultation for tax paying enterprises through the Internet, and contact with major banks through the Internet. According to the characteristics of EC transactions, tax authorities pay taxes through online bank transfer. Tax authorities carry out tax publicity and consulting services through the Internet to improve the tax efficiency of EC and reduce the tax cost of tax authorities. While improving tax efficiency and reducing tax cost, it is necessary to increase investment in TCM of EC, train professional talents, issue relevant policies, support EC industry, encourage young people to start businesses in EC industry, and encourage innovation in EC.

The rapid economic development has created new opportunities for the increase of tax revenue in China, which can promote the further standardization and improvement of the TCM system. On the other hand, it also makes the TCM work face unprecedented problems, highlighting the defects and problems in the tax work. Therefore, in the face of the impact of EC TCM, the tax department should pay close attention to the internal relationship between EC and tax theory, and formulate standardized and unified tax standards as soon as possible, so as to comply with the TCM law. We should follow the trend of the information age, innovate constantly, keep pace with the times, standardize tax laws and regulations, and make greater contributions to the national financial revenue by using the network technology platform to better serve taxpayers.

Conclusions

The rapid development of EC has brought profound changes to social and economic activities, and also led to a series of tax problems, resulting in a blind area of TCM, which has a great impact on the work of TCM. In this regard, we should actively face, in-depth study, learn from the advanced experience of other countries, constantly reform and improve our current tax system, establish and improve the relevant legal system and management of EC TCM, and establish a complete TCM system under the EC environment, so as to promote the healthy and rapid development of EC activities.

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