

Research on Tax Collection and Administration Efficiency in the Context of “Governing Taxation by Numbers”

-- Taking Anhui Province as an Example

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Abstract: In modern national governance systems, tax collection and administration efficiency is a key indicator to measure the performance of the tax system. With the proposal and implementation of the concept of “governing taxation through numbers”, how to use digital technology to improve tax collection and administration efficiency has become an important issue. Focusing on the background of the policy of “governing taxation by numbers”, this article selects Anhui Province as a case area to conduct an in-depth analysis of the impact of the policy of “governing taxation by numbers” on the efficiency of tax collection and administration in practical applications, and explores strategies to improve tax collection and administration efficiency, aiming to optimize Provide theoretical and practical reference for tax management, improving tax compliance and reducing collection costs.

Keywords: Taxation by Numbers; Tax Collection and Management; Efficiency; Anhui Province; Strategy.

1. Introduction

With the advent of globalization and the information age, the tax collection and administration system is facing unprecedented challenges and opportunities. In the face of complex tax systems, cumbersome tax service requirements, and increasingly fierce anti-tax avoidance struggles, traditional tax collection and administration methods have gradually exposed their limitations. For this reason, “governing taxation by numbers” has received attention as an emerging concept and has gradually become the leading trend in international tax collection and administration reform.

2. Research Basis

2.1. Research Background and Significance

As a big country in China, the improvement of the tax system plays a vital role in maintaining the stability of national fiscal revenue, promoting social fairness and justice, and promoting sustainable economic development. However, due to factors such as uneven regional development and complex and changeable tax systems, there is still considerable room for improvement in the efficiency of tax collection and administration in our country. This article chooses Anhui Province as a case area for research. Through in-depth analysis of the specific measures and results achieved in Anhui Province, it can provide valuable reference and inspiration for other regions in my country. In addition, this study will also provide strategic suggestions for improving tax collection and administration efficiency under the "Taxation by Numbers" approach, and contribute theoretical support and practical guidance to the optimization and modernization of my country's tax collection and administration system.

2.2. Literature Review and Research Status

In recent years, with the in-depth development of digital transformation, "governing taxation by numbers" has become a hot topic in the field of tax collection and administration. Internationally, early research focused on how to use advanced information technologies such as big data, cloud computing and artificial intelligence to enhance the efficiency and effectiveness of tax departments. These technologies are widely used in tax collection, compliance monitoring, risk assessment and tax services, aiming to reduce tax collection costs, improve taxpayer experience and optimize resource allocation. For example, the "electronic tax filing" and "automatic information collection" systems implemented by the U.S. Internal Revenue Service (IRS) not only improve the convenience of filing, but also improve the ability to monitor tax loopholes through data analysis.

Domestically, scholars start from the actual situation of China's tax collection and administration and pay attention to how the "tax collection by numbers" strategy can play a positive role in improving the efficiency of tax collection and administration, combating tax evasion and tax evasion, and promoting tax fairness. In particular, extensive exploration has been carried out in implementing tax and fee reduction policies, optimizing tax services, and promoting the application of electronic invoices. Domestic research has also pointed out the challenges encountered in the process of implementing "digital taxation", including the mismatch between technology and regulations, data security and privacy protection issues, and the digital divide between regions.

Although domestic and foreign research has provided valuable perspectives and in-depth analysis for understanding "taxation by numbers", there are still some research gaps. For example, there is insufficient research on the differences and

adaptability of tax authorities in different regions and different sizes in implementing “tax management with numbers”; at the practical level, there is relatively limited experience sharing on how to overcome technical and management difficulties; in addition, there is a lack of assessment of “tax administration with numbers”. There is also a relative lack of research on the long-term impact and deep-seated effects of “tax administration” on improving tax collection and administration efficiency. In view of this, this study is based on the previous work and takes Anhui Province as a case to deeply analyze the specific implementation effects and lessons learned of “tax management by numbers” in my country, and puts forward corresponding strategic suggestions based on this, with a view to providing guidance for my country’s tax collection and management. Provide theoretical support and practical guidance for further optimization of the system.

3. Analysis of the Concept of “Governing Taxation by Numbers” Policy and Tax Collection and Administration Efficiency

3.1. Overview of the “Taxation with Numbers” Policy

The “Tax Administration with Numbers” policy is China’s strategic plan to innovate the tax collection and administration system in response to the requirements of the digital era. This policy aims to integrate modern information technology, such as big data analysis, cloud computing and artificial intelligence, throughout all levels of tax management, thereby transforming the traditional tax collection and management model, improving the work efficiency of the tax department, optimizing tax services, and strengthening tax management. Real-time monitoring and precise response to risks. Through these technical means, the tax department can efficiently process and analyze massive tax data, ensure the scientific formulation and implementation of tax policies, and at the same time provide taxpayers with more convenient and personalized services.

In addition, “governing taxation by numbers” also aims to improve tax law compliance and ensure the fair implementation of tax regulations, maintain tax order, and promote social equity and justice by establishing a sound data sharing mechanism and an intelligent decision support system. Overall, this policy framework not only focuses on technological upgrading, but also emphasizes institutional innovation and management optimization, and is committed to building a more efficient, transparent, and humane new modern tax collection and administration system to adapt to the needs of economic and social development and achieve tax governance Modernize capabilities.

3.2. Theoretical Framework of Tax Collection and Administration Efficiency

The theoretical framework of tax collection and administration efficiency is a comprehensive system based on tax statutory principles, ensuring that tax administration is consistent with legal norms, and emphasizing the transparency and stability of tax policies. This framework pursues the principle of efficiency and fairness, aiming to optimize the tax system, reduce collection costs, and ensure the reasonable distribution of tax burdens. Scientific

governance is the key to improving tax collection and administration efficiency. It requires the use of modern management theories and technical means, such as big data analysis, AI and Internet technology, to improve decision-making quality and execution speed. The principle of facilitating compliance emphasizes simplifying the tax payment process and improving taxpayer service levels to promote tax law compliance. Mutual benefit and win-win focus on the positive stimulating effect of tax policy on economic development and the positive interaction between the government and taxpayers.

The theoretical framework also incorporates international tax collection and administration practice and comparative research, draws on international experience, and carries out localized transformation based on domestic actual conditions. This framework not only includes theoretical research, but also involves many aspects such as institutional design, policy implementation, and effect evaluation. The purpose is to build a tax collection and administration system that is efficient, transparent, fair, and adaptable to the development of the digital economy.

3.3. Key Factors Affecting Tax Collection and Administration Efficiency

The key factors affecting the efficiency of tax collection and administration involve many aspects, including but not limited to the advancement of tax information systems, the clarity of tax policies and regulations, the rationality of institutional organization and management, the level of tax service, and the appropriateness of supervision and law enforcement. nature, the breadth of technology application and innovation, the improvement of taxpayer education and awareness, the effectiveness of cross-departmental cooperation and information sharing, the depth of international tax cooperation, and the favorable economic and social environment. These factors are intertwined and work together to influence the efficiency of the tax collection and administration system. An efficient tax collection and administration system needs to continuously improve these key factors, through the implementation of advanced information technology, optimization of regulations and processes, improvement of tax services, strengthening supervision and management, promoting technological innovation, raising public awareness of tax laws, strengthening domestic and foreign cooperation and other measures. In order to achieve the efficiency and fairness of tax collection and administration, and promote the coordination between taxation and social and economic development.

4. Practical Analysis of “Taxing Taxes by Numbers” in Anhui Province

4.1. Introduction to the Tax Environment of Anhui Province

The tax environment in Anhui Province takes optimizing tax services and promoting high-quality development as its core goals and actively adapts to the new normal of economic development. In terms of institutional setup, the merger of national taxation and local taxation has been implemented since 2018, and the Anhui Provincial Taxation Bureau of the State Administration of Taxation has been established, effectively integrating taxation resources and improving collection and management efficiency. In terms of tax policy,

we focus on the management of important domestic taxes such as value-added tax, consumption tax, and corporate income tax. At the same time, we promote the construction of "smart taxation" and continue to innovate service models and improve the convenience of tax processing through the Spring Breeze Action to facilitate tax processing.

The Anhui Provincial Taxation Department also strongly supports green development and has formulated and implemented a series of preferential tax policies to encourage enterprises to reduce emissions and consumption, and promote green industries and sustainable development. The Anhui Provincial Taxation System has achieved remarkable results in improving service quality and optimizing the tax environment, and has won many honors and wide recognition from the public.

4.2. Anhui Province's Specific Measures and Implementation Effects of "Using Numbers to Control Taxes"

Anhui Province's specific measures to "use numbers to manage taxation" include using modern information technology to promote the construction of smart taxation and realize the transformation of a new system of precise supervision of tax collection and administration. In order to deepen the reform of tax collection and administration, the Anhui Provincial Taxation Bureau took the opinions of the General Office of the CPC Central Committee and the General Office of the State Council as guidance, drafted the province's implementation plan, and accelerated the implementation of 87 specific measures. These measures aim to optimize tax services and supervision through digital means and improve the efficiency and quality of tax work.

The "one-stop service" electronic tax bureau system implemented by the Anhui Provincial Taxation Bureau, as a major specific measure to "treat taxes with numbers", integrates core tax services such as tax declaration, payment, and invoice management into an online platform. This reform has greatly improved the convenience of tax payment and achieved full coverage of online tax processing functions, allowing taxpayers to complete various tax matters through the Internet at any time and place, saving a lot of time and costs. At the same time, the system's electronic processing improves the work efficiency of the tax department, reduces the error rate of manual operations, and helps taxpayers accurately comply with taxes through personalized prompts and automated interpretation of tax policies. For tax management, electronic data collection enhances accurate analysis of tax situations and optimizes decision support. In addition, the full record of the tax process enhances the transparency of tax management and ensures the traceability of operations. Overall, this measure not only greatly improves the tax handling experience of enterprises and people, but also provides a solid foundation for efficient and transparent tax management, thereby injecting vitality into the comprehensive economic and social development of Anhui Province.

4.3. Assessment of the Impact of Anhui Province's "Tax Administration by Numbers" on Tax Collection and Administration Efficiency

The implementation of the "Tax Management by Numbers" reform in Anhui Province has had a significant positive

impact on the efficiency of tax collection and administration. By using modern information technology to strengthen the construction of smart taxation, accurate collection, real-time processing and comprehensive analysis of tax data have been achieved, and the accuracy and timeliness of tax management have been improved. Specifically, this reform optimizes the tax service process, reduces taxpayers' tax processing time and costs, and improves the convenience of tax processing. It also reduces the work burden of the tax department and improves work efficiency.

Through the promotion of the electronic tax bureau system, online tax filing has become the norm, which not only reduces the use of paper documents, but also simplifies the traditional manual operation process, reducing the repetitive work of tax personnel, allowing them to devote more energy Invest in the research and implementation of tax policies. In addition, electronic data collection and management provide timely and accurate data support for tax decision-making, and enhance the tax department's ability to identify and respond to tax risks.

When evaluating the impact of "treating taxes by numbers" on tax collection and administration efficiency, we can see positive results such as shortened tax processing time, increased tax payment satisfaction, stable growth of tax revenue, and significant improvements in the work efficiency of the tax department. These results not only reflect the improvement in tax collection and administration efficiency, but also demonstrate the solid steps taken by Anhui Province on the road to modernizing tax administration.

5. Strategic Suggestions for Improving Tax Collection and Administration Efficiency

5.1. Information Construction Path based on "Governing Taxation by Numbers"

In order to improve the efficiency of tax collection and administration, it is recommended to deepen the informatization construction of "governing taxation by numbers", build a data sharing platform to achieve information interconnection, promote electronic invoices and account books to reduce paper documents, and use big data and artificial intelligence to conduct intelligent risks Evaluate and optimize mobile tax services to meet the convenience needs of taxpayers, simplify tax procedures to increase transparency, strengthen online consultation to provide immediate support, strengthen data analysis applications to guide policy formulation, train digital talents to adapt to technological changes, and ensure network Security to protect tax data, and continuous improvement and innovation to adapt to economic development. These strategies will jointly promote the modernization of the tax collection and administration system, improve the work efficiency of tax departments, and create a more efficient and convenient tax environment for taxpayers.

5.2. Process Optimization and Risk Management Mechanism Construction

In order to improve the efficiency of tax collection and administration, it is necessary to streamline and standardize the tax processing process, and at the same time promote automated processing and one-stop services to reduce repetitive work for taxpayers and tax personnel and increase

the speed of tax processing. On this basis, we build a comprehensive risk management mechanism, including establishing a risk assessment system, implementing dynamic monitoring, building an early warning system, and strengthening internal control and auditing to ensure that potential risks are discovered and responded to in a timely manner. This two-pronged approach to process optimization and risk management not only improves tax efficiency, but also ensures the safety and compliance of tax collection and administration.

5.3. Supporting Reform of Tax Services and Regulations

Improving tax collection and administration efficiency requires simultaneously optimizing tax services and carrying out supporting reforms in regulations. This includes creating a more convenient and transparent tax platform, simplifying the declaration process, providing personalized consulting services, and revising and improving relevant tax regulations on this basis to ensure that policies and practices are updated simultaneously to provide taxpayers and tax authorities with Clear, consistent guidance. Through such dual-track progress, it not only enhances the convenience and satisfaction of taxpayers' tax compliance, but also ensures the legalization and standardization of tax collection and administration, forming an efficient and harmonious tax environment.

5.4. Cross-departmental Cooperation and Information Sharing

One of the keys to improving tax collection and administration efficiency is to strengthen cross-departmental cooperation and information sharing. By breaking down departmental barriers and establishing a collaborative working mechanism, various departments can realize the interconnection of data resources and jointly create a unified information platform. This will not only help simplify the tax payment process and improve tax handling efficiency, but also enhance the transparency of inter-governmental collaboration and improve the overall service level. On this basis, tax authorities can obtain comprehensive tax-related information in a timely manner and effectively conduct risk assessment and supervision, thereby optimizing tax management and ensuring the smooth implementation and fairness of tax policies.

6. Conclusion

On the basis of summarizing the effectiveness of Anhui Province's "tax administration by numbers" reform, this study believes that by deepening the construction of tax informatization, optimizing tax procedures, strengthening risk management, and promoting cross-departmental cooperation and information sharing, tax collection and management has been significantly improved. efficiency. In the future, policy recommendations should focus on the continued application of technological innovation, the continuous optimization of process services, the comprehensive reinforcement of risk prevention and control systems, and the further strengthening of intergovernmental cooperation. These measures will jointly promote the modernization of tax administration in Anhui Province and even the country, lay a solid foundation for building a more fair, efficient and convenient tax environment, and form a new pattern of sustainable development of tax collection and administration.

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