

Research on the Present Situation and Development Path of Enterprise Tax Planning

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Abstract: This paper aims to discuss the present situation and development path of enterprise tax planning. By summarizing and analyzing the existing literature, it is found that the main characteristics of current enterprise tax planning include: the application of various planning methods, the avoidance of tax risks and the guarantee of legitimacy. At the same time, there are also some problems, such as the complexity of planning means, the change of tax policy and the difficulty of implementation. In view of these problems, this paper puts forward some development paths, including improving the compliance and standardization of enterprise tax planning and strengthening the supervision of tax collection and management. These measures are helpful to promote the healthy development of enterprise tax planning and the sustainable development of economy and society.

Keywords: Enterprise, Tax planning, Current situation, Development path.

1. Introduction

1.1. Research background and significance

Taxation is one of the important sources of national fiscal revenue, which plays an important role in maintaining national fiscal balance and promoting economic and social development. As the main taxpayer of national finance, the enterprise's tax contribution is very important. However, due to the complexity and uncertainty of tax policy, enterprises often face a series of tax problems in the process of tax payment. In order to avoid tax risks and reduce tax burden, enterprises will adopt various tax planning methods, which also makes tax planning a topic of great concern.

At present, scholars at home and abroad have made some progress in the study of corporate tax planning. However, with the constant change of tax policy and business environment, the forms and methods of enterprise tax planning are constantly updated and changed. Therefore, the research on enterprise tax planning still has important theoretical and practical significance.

This paper aims to explore the present situation and development path of enterprise tax planning, and to provide reference for enterprises and governments to formulate more scientific and reasonable tax policies and tax management. At the same time, it is also helpful to promote the compliance operation of enterprises and the effective implementation of tax collection and management, and promote the sustainable development of economy and society.[1]

1.2. Research purposes and methods

1.2.1. Research purpose

Enterprise tax planning is an act of reducing tax burden and improving economic benefits through legal means under the premise of observing tax laws and regulations. With the constant adjustment of tax policy and the change of enterprise environment, the present situation and problems of enterprise tax planning are constantly changing. Therefore, this paper aims to explore the current situation and development path of

enterprise tax planning, in order to provide useful reference for enterprises and the government.

1.2.2. Research methods

This paper uses the method of literature review and case analysis to make an in-depth study on the present situation and development path of enterprise tax planning. The specific method is as follows:

(1) Literature review: By consulting relevant literature, we can understand the relevant theory and practical experience of enterprise tax planning, and analyze its current situation and existing problems.

(2) Case analysis: Select some typical cases of enterprise tax planning, analyze the strategy and effect of enterprise tax planning from the practical level, and explore its feasibility and legitimacy.

(3) Summary: On the basis of analyzing and comparing the research results, summarize the present situation and development path of enterprise tax planning, and put forward corresponding suggestions and measures.

2. The Status of Corporate Tax Planning

In this section, it mainly introduces the present situation of enterprise tax planning. Firstly, it introduces the application of various planning methods, such as transnational transfer pricing and backdoor listing. Secondly, it discusses that the main purpose of enterprise tax planning is to avoid tax risks and ensure legitimacy. Finally, the problems existing in enterprise tax planning are analyzed, such as the complexity of planning means, the change of tax policy and the difficulty of implementation. Through the introduction of the present situation of enterprise tax planning, it lays the foundation for the next chapter to put forward the development path of enterprise tax planning.[2]

2.1. The application of various planning methods

In recent years, with the constant adjustment of tax policy and the change of economic environment, the means of enterprise tax planning are becoming more and more diversified. Enterprises can reduce tax burden, increase profits and enhance market competitiveness under the legal premise by using various planning means reasonably.

To make rational use of preferential tax policies, the government will introduce some preferential tax policies to encourage the development of enterprises, such as reducing or exempting enterprise income tax, value-added tax and stamp duty. Enterprises can make rational use of preferential tax policies and reduce tax burden by understanding the specific contents of these policies. To reduce the taxable income, enterprises can reduce the taxable income through reasonable cost expenditure and expense deduction. For example, enterprises can reduce their taxable income through reasonable R&D investment, technology transfer and employee training, thus reducing their tax burden. Different countries and regions have different tax policies, and some regions have favorable tax policies. Enterprises can take advantage of these preferential tax policies to reduce their tax burden by setting up branches and registering subsidiaries in these regions. Using tax treaties, tax treaties are agreements signed between different countries to avoid double taxation. Enterprises can avoid paying taxes in two countries at the same time by using the relevant provisions of tax treaties, thus reducing the tax burden of enterprises. Taking advantage of tax loopholes, some enterprises will take advantage of tax loopholes and take some non-compliant measures to reduce tax burden. For example, fictitious costs, fictitious expenses, false invoicing, etc. Although these behaviors can reduce the tax burden, they are illegal, and once they are discovered by the tax authorities, they will face huge fines and tax risks.

The diversification of enterprise tax planning means provides more choices for enterprises to reduce tax burden. However, in tax planning, enterprises must abide by relevant laws and regulations, and must not adopt non-compliant means.

2.2. Avoidance of tax risks

Tax risk is an important problem that enterprises need to face in tax planning. In order to avoid tax risks, enterprises usually adopt the following strategies. Reasonable use of preferential tax policies, enterprises can reduce the tax burden and avoid tax risks through rational use of these policies. For example, enterprises can enjoy preferential income tax, VAT refund and other policies if they meet the requirements. Reasonable arrangement of enterprise financial structure can reduce tax risk. For example, enterprises can reduce the income tax burden through reasonable capital structure arrangements. In addition, enterprises can also reduce tax risks through reasonable financial management, such as rational use of pre-tax deductions, deductions and other measures. Reasonable use of tax treaties, enterprises can avoid tax risks through rational use of tax treaties. For example, enterprises can enjoy the preferential policies of tax treaties by setting up subsidiaries or branches in suitable countries. To comply with the provisions of the tax law, enterprises need to understand and abide by the relevant provisions of the tax law to avoid tax risks caused by illegal acts. In addition, enterprises need to strengthen internal tax

management to ensure the compliance and standardization of tax treatment procedures.

2.3. Guarantee of legality

Legitimacy is a very important issue in enterprise tax planning. The guarantee of legitimacy can not only prevent enterprises from being fined or punished for illegal acts, but also make enterprises more confident and at ease in tax planning. Therefore, enterprises must abide by relevant laws and regulations to ensure that their tax planning is legal and compliant.[3]

Enterprises must abide by the tax laws and regulations of the state when making tax planning. If enterprises violate tax laws and regulations, they will face serious consequences such as fines and tax penalties. Therefore, enterprises must understand the national tax policy and tax laws and regulations to ensure that their tax planning behavior meets the requirements of relevant laws and regulations. Enterprises must ensure the authenticity of tax information when making tax planning. If enterprises provide false tax information, they will face serious tax penalties and legal responsibilities. Therefore, enterprises must ensure the authenticity of tax information and avoid providing false information. Reasonable use of preferential tax policies, enterprises can make rational use of these preferential tax policies when making tax planning, but they should also abide by relevant regulations to ensure their own tax planning is legal and compliant. In tax planning, enterprises must strengthen internal management to ensure the legal compliance of tax planning behavior. Enterprises can establish a sound tax planning management system, strengthen the supervision and management of tax planning behavior, and ensure the legal compliance of tax planning behavior.

2.4. Existing problems

There are various means of enterprise tax planning, including the use of preferential tax policies, transnational transfer pricing, fictitious transactions and so on. The application of these means requires knowledge in many fields, such as tax law, financial accounting, commercial law, etc., which requires high manpower, material resources and financial resources of enterprises. Therefore, enterprises need to invest a lot of resources and energy in tax planning, which increases the cost of enterprises.

The change of tax policy is an important issue in enterprise tax planning. The change of policy may make the planning of enterprises invalid, and even lead to the tax risk of enterprises. For example, the implementation time of some preferential tax policies is limited, and the termination of the policies may increase the tax burden of enterprises. In addition, the change of tax policy will also increase the uncertainty of enterprises, making it difficult for enterprises to make long-term planning.

The implementation difficulty of enterprise tax planning is also a problem. The complexity and uncertainty of tax laws, as well as the improvement of supervision and technical means of tax authorities, make it difficult for enterprises to avoid tax risks. In addition, enterprises need to consider the examination of tax authorities and the public opinion of taxpayers when making tax planning, which also increases the difficulty of enterprise implementation.

With the increasing attention of the public to corporate social responsibility, corporate tax planning has also been under the pressure of public opinion. Some enterprises evade taxes by taking advantage of tax loopholes, which is accused

by the public as "immoral" behavior, which has a negative impact on the image and reputation of enterprises. Therefore, when making tax planning, enterprises need to consider the influence of public opinion and avoid damaging the image and reputation of enterprises because of tax planning.

3. The Development Path of Enterprise Tax Planning

In this section, the development path of enterprise tax planning is mainly discussed. First of all, improve the compliance and standardization of enterprise tax planning, avoid enterprises using illegal means to plan, and ensure the legitimacy and fairness of tax. Secondly, strengthen the supervision of tax collection and management, reduce the illegal activities of enterprises and improve the rate and quality of tax collection by strengthening the supervision and law enforcement of enterprises. These measures are helpful to promote the healthy development of enterprise tax planning and the sustainable development of economy and society.[4]

3.1. Improve the compliance and standardization of corporate tax planning

Compliance and standardization of enterprise tax planning is an important guarantee for the development of enterprise tax planning. At present, the problems existing in enterprise tax planning are mainly the complexity and irregularity of planning means, which makes it difficult for enterprises to ensure the legitimacy and compliance of planning. Therefore, it is necessary to improve the compliance and standardization of enterprise tax planning.

Strengthening the publicity and training of tax laws and regulations can improve the cognition and understanding of tax laws and regulations, enhance the awareness of tax compliance and reduce the risk of illegal activities. At the same time, the tax department should also strengthen the guidance and assistance to enterprises, help enterprises to formulate tax planning programs in line with laws and regulations, and ensure the compliance and standardization of enterprises. Enterprises can establish an internal audit mechanism for tax planning, and conduct self-examination and supervision on the compliance and standardization of tax planning. Internal audit can find and correct existing problems in time, and avoid enterprises from being fined and lost because of tax violations. At the same time, internal audit can also improve the management level and efficiency of enterprises and promote the sustainable development of enterprises. The tax department should strengthen the supervision of enterprise tax planning, discover and investigate illegal acts in time, and maintain the seriousness and authority of tax laws and regulations. Tax departments can improve the efficiency and accuracy of tax collection and management by strengthening the informatization construction of tax collection and management, and reduce the risk of tax violations. In order to improve the standardization of enterprise tax planning, we can establish the standard of tax planning. Normative standards can standardize the contents, methods, procedures and responsibilities of enterprise tax planning, making enterprise tax planning more standardized, transparent and controllable. At the same time, norms and standards can also provide reference and basis for the supervision of tax departments.[5]

3.2. Strengthen the supervision of tax collection and management

Tax collection and management is the implementation process of tax policy and an important link to ensure tax revenue. In enterprise tax planning, strengthening the supervision of tax collection and management can effectively curb illegal tax avoidance and ensure the stability and fairness of tax revenue.

Strengthening tax law enforcement is of great significance to the standardization and compliance of enterprise tax planning. The tax department should strengthen the supervision of enterprise tax planning and impose punitive punishment on enterprises that violate the law, so as to play a warning role. With the development of information technology, the informatization level of tax collection and management is constantly improving. The tax department should strengthen the informatization construction and improve the efficiency and accuracy of tax collection and management. Through information technology, real-time monitoring and data analysis of enterprise tax situation can be realized, and existing problems can be found and solved in time. The joint supervision mechanism of tax collection and management refers to the cooperation and cooperation between different departments to jointly promote the development of tax collection and management. The tax authorities shall establish a joint supervision mechanism with other relevant departments to jointly crack down on illegal tax avoidance. For example, the tax authorities can establish cooperation mechanisms with the industrial and commercial departments and banking supervision departments to jointly carry out tax collection and management and strengthen supervision over enterprises.

4. Conclusion

4.1. Summarize the existing research results

In this paper, we discuss the present situation and development path of enterprise tax planning. By summarizing and analyzing the existing literature, we found the main characteristics and existing problems of enterprise tax planning, and put forward some development paths.

First of all, we find that the main characteristics of current enterprise tax planning include the application of various planning methods, the avoidance of tax risks and the guarantee of legitimacy. Enterprises use various tax planning methods, such as transfer pricing, profit distribution, tax incentives, etc., to reduce tax burden and tax risks, while ensuring the legitimacy and compliance of planning. However, we also found some problems in enterprise tax planning, such as the complexity of planning means, the change of tax policy and the difficulty of implementation. These problems not only bring certain risks and challenges to enterprises, but also bring certain difficulties and pressures to tax collection and management departments. In view of these problems, we put forward some development paths, including strengthening the stability and transparency of tax policy, improving the compliance and standardization of enterprise tax planning, and strengthening the supervision of tax collection and management. These measures are helpful to promote the healthy development of enterprise tax planning and the sustainable development of economy and society.

4.2. Analysis of the results of the enlightenment

Through the research on the present situation and development path of enterprise tax planning, this paper draws some conclusions and inspirations. First of all, enterprise tax planning is an important part of enterprise management, which can reduce enterprise tax burden and improve enterprise competitiveness through legal means. However, there are some problems in current enterprise tax planning, such as the complexity of planning means, the change of tax policy and the difficulty of implementation. Therefore, it is necessary to strengthen the stability and transparency of tax policy, improve the compliance and standardization of enterprise tax planning, and strengthen the supervision of tax collection and management. Secondly, the stability and transparency of tax policy is the basis of enterprise tax planning. Frequent changes and uncertainties in tax policies will affect the business decision-making and tax planning of enterprises. Therefore, the government should strengthen the stability and transparency of tax policy, improve the predictability of tax policy and provide a better tax planning environment for enterprises. Thirdly, improving the compliance and standardization of enterprise tax planning is the key to the healthy development of enterprise tax planning. Enterprises should abide by tax laws and regulations, rationally use preferential tax policies, and avoid using illegal means to evade taxes. At the same time, the tax authorities should strengthen the supervision and enforcement of enterprise tax planning, crack down on tax violations and safeguard the authority and fairness of tax laws. Finally, strengthening the supervision of tax collection and management is an important measure to ensure tax revenue. The tax department should strengthen the tax collection and supervision of enterprises, establish a perfect tax collection and management system, strengthen the information construction of tax collection and management, and improve the efficiency and accuracy of tax collection and management. At the same time, the tax department should strengthen the publicity and education of enterprise tax planning, and improve the enterprise's awareness and compliance with tax laws and regulations.[6]

4.3. Put forward the future research direction

This paper discusses the present situation and development path of enterprise tax planning, but there are still some problems that need to be further studied and solved.

At present, the research on the internal mechanism and influencing factors of enterprise tax planning is not deep

enough, so it is necessary to further explore the behavior characteristics of enterprise decision makers, the choice of planning means and the influence of tax policy. There are differences in tax planning systems and experiences in different countries and regions, which have an important impact on the tax planning behavior of enterprises. Therefore, a comparative analysis of the tax planning systems and experiences of different countries and regions is helpful to deeply understand the essence and laws of tax planning. There is a certain relationship between tax planning and corporate social responsibility, especially under the background that the current society pays great attention to corporate social responsibility, the legitimacy and morality of corporate tax planning have attracted much attention. Therefore, it is necessary to further explore the relationship between tax planning and corporate social responsibility, and provide theoretical support for the standardization and sustainable development of corporate tax planning. With the continuous development of information technology and the change of tax policy, new tax planning methods and technologies are constantly emerging. For example, digital taxation and blockchain technology may have an important impact on corporate tax planning. Therefore, it is necessary to further study the application of new tax planning methods and technologies to provide enterprises with more efficient, legal and sustainable tax planning programs.

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