Research on the Tax Risks of E-commerce Enterprises in the Big Data Environment

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Abstract

With the wide application and continuous enhancement of Internet information technology, e-commerce enterprises have been given a good opportunity for unprecedented development, and their transaction mode has begun to turn to a new situation. With the new situation and new requirements, the tax risk supervision of e-commerce enterprises is also facing a complex and severe situation in the face of the industry environment with diversified transaction modes and complicated industry competition. Therefore, how to effectively strengthen tax risk management and create a healthy and orderly market environment has a significant impact on the healthy development of e-commerce enterprises. This paper takes big data as the background to study the tax risks of e-commerce enterprises, further analyses their risk problems through two perspectives of tax loss and levy control and inspection, and tries to put forward effective countermeasure suggestions.

Strengthening the management of third-party payment platforms will significantly reduce the problems of manual operation prone to errors and improve efficiency, making the relationship between e-commerce enterprises, consumers and payment platforms clear, and bring great convenience to the national information management of taxation.

Keywords

Big data, e-commerce enterprises, tax risks

1. Introduction

In recent years, especially in the past three years, the influence of epidemic changes and short video traffic has given rise to new business models such as social e-commerce, live e-commerce and micro-business, whose development has grown rapidly and shown an explosive trend. The business subjects become more diversified, which in turn has a strong impact on the people's traditional way of consuming their daily lives while also gradually changing the business operation mode of modern enterprises. Today's market economy is becoming increasingly complex with the development of big data on the internet, and while e-commerce enterprises are expanding their economic benefits, their tax risks are also increasing as a result. With the further enhancement of tax collection and control, the tax risk prevention and control work of e-commerce enterprises has gradually revealed some problems and shortcomings. A number of e-commerce platforms and head anchors have been repeatedly exposed to tax evasion cases, and the amount of back taxes involved is generally huge, and the social impact caused is also relatively bad.

Under the situation of big data environment, internet technology has a significant impact on the tax management and planning of e-commerce enterprises as well as tax risk prevention. First of all, with the upgrading of the tax supervision system, the financial and tax risks of e-commerce enterprises are exposed at an accelerated pace. As a result, the enterprise vision had to focus on the issues of enterprise tax-related information management, coopera-
tion and supervision of relevant departments, and began to focus on building a joint management mechanism of enterprise information with structured and transparent information. All these signals indicate the arrival of the era of comprehensive tax governance and strict supervision, and reveal the urgency and importance of enterprises taking tax risks seriously. Secondly, the failure of third-party institutions to fully perform their duties will also aggravate the tax risks of e-commerce enterprises. Intermediaries are unable to provide comprehensive tax risk control services, so tax-related business processing fails to meet the requirements, further increasing the tax risks of enterprises.

In summary, the combination of the imperfect internal tax system and the comprehensive regulation of the external environment make the tax risks of e-commerce enterprises continue to rise.

2. Literature Review

Regarding the tax risks of e-commerce enterprises in the context of the Internet, a number of scholars have successively conducted extensive research from multiple dimensions (He Qiumei, 2022), on the basis of expounding the impact of the Internet and tax reform on enterprise tax management, sought practical theoretical basis for the tax management of China's e-commerce enterprises by analyzing the internal and external causes of tax risks of e-commerce enterprises and proposing targeted tax risk prevention and control measures. Under the perspective of rural revitalization, Li Xue (2020) explores ways to solve the current tax risks faced by agricultural products e-commerce enterprises from multiple perspectives, such as agricultural products business subjects, e-commerce enterprises tax subjects, and agricultural products sales types, in view of the current business methods and tax-related problems of agricultural products e-commerce enterprises. In the study of risk warning and prevention countermeasures for cross-border e-commerce enterprises, Li Xin (2022) points out that the impact of national tax policies on the development of cross-border e-commerce enterprises in China at this stage is huge, and proposes to take the initiative to adapt to tax regulation mechanisms and respond flexibly to policy changes in turn to prevent tax risks. When it comes to the more familiar live-streaming model around us, sensitive terms such as "famous anchor", "network killing" and "tax evasion" will come to our mind. Mao Jie (2022) analyzes the tax-related problems from the perspective of each participating body, and then analyzes the causes of the problems from the perspectives of system construction, tax collection and administration, and collaborative governance, and proposes tax collection and administration reform measures with policy integration, innovation and operability on this basis. The scholars' research on the risks of e-commerce tax issues in various fields has deepened the public's awareness of the potential and existing risks of e-commerce enterprises' taxation.

3. Analysis of the main tax risks of e-commerce in the era of big data

Although e-commerce started late, it has become increasingly inseparable from our lives in the era of big data. In recent years, the rapid development of e-commerce as a windfall industry has attracted more and more people to invest in it and look forward to making their mark. However, the current laws and regulations are less regulated, making people ignore the issue of tax risks, especially the emerging live e-commerce in the past two years, which has become the focus of audits.

3.1. Risk of tax loss

In today's online era, e-commerce enterprises usually use online payment software Alipay or bank accounts for transactions. Then a person with the intention may use Alipay or bank account to collect off-book income and not declare tax. Or they may pay salaries off the books and not withhold tax. Then, as an industry with a high degree of freedom, the relationship between the boss and the employee is more on the side of friends. The boss, in order to take care of the employee and also for the convenience of payment, will directly transfer part of the salary bonus to the employee through Alipay or his personal account, which is undoubtedly planting a time bomb. After all, the issue of personal tax in the online e-commerce industry is now even more of a concern for the tax authorities. In addition, given the relationship between the boss and the employee, there is also the possibility of reimbursements being made for expenses that are not related to the company's business.

At the same time, in an increasingly "digital" internet environment, many e-commerce transactions are being converted into transmissions, making it more difficult for the tax authorities to change to determine their content. As a result, tax leakage will increase with the intensification of internet trading.
3.2 Risk of tax audit

As the e-commerce industry grows, many companies are making profits from it, but do not understand their tax obligations or do not know how to deal with issues specific to the e-commerce industry.

The e-commerce industry is rich and complex, and in addition to general business, unique businesses include promotions, points, free shipping for the first X number of payments, cashback for positive reviews, swiping, etc. Different businesses are subject to different tax treatment methods, and at the same time, the relevant processing personnel may not be professional, which inevitably increases the risk of taxation and inspection for enterprises. Moreover, in the special environment of e-commerce, "shall provide invoices" is not the default invoicing delivery, but you want I will give, you do not want I do not open, thus may produce "invoice-less income", blocking the way of "see the invoice tax law This may result in "uninvoiced income", blocking the way to the "tax on demand" method. This is because the current tax collection and inspection is based on invoices, books of accounts and other tangible documents, and with the promotion of high technology, relevant information can be downloaded more quickly, and in terms of payment, a paperless transaction can be completed in just a few seconds, making it difficult to collect relevant taxes and information from the tax authorities.

4. Conclusion

4.1 Strengthening the management of tax-related information

The management of tax-related information is the key to tax collection and management work. The first is to make good use of big data technology to solve problems related to information asymmetry, and the second is to strengthen the management of tax-related information in both directions from the internal improvement of enterprises and the improvement of the legal system. The current e-commerce registration system has serious problems, with merchants not registering in their real names, having untrue transactions or even concealing transactions, such as swiping orders. The relevant authorities should make it mandatory to regulate industry rules through legislation, and then use big data to make business information more transparent, break the information asymmetry and make tax information open.

Of course, we also need to pay attention to the fact that the transparency of big data may infringe on taxpayers' right to privacy protection, so we should also master the "degree" of transparency in strengthening the construction of tax-related information management.

4.2 Strengthen process control and innovate closed-loop control of financial and tax risks

Collaborate with internal and external resources to establish an ex ante risk list. The tax risk decision-making team formulates a tax risk list according to the current situation of enterprise production and operation, which is used for business departments and Through good tax-enterprise relationship, we know through good tax-enterprise relationship, to know the focus of the tax department and the stage of tax audit, and to regularly The company has a good relationship with the taxation authorities and is aware of the focus of the taxation authorities and the stages of tax audits. Leveraging on information means to deal with tax risks in the middle of the matter. Firstly, the tax monitoring report of the financial information system is used. By comparing and analyzing the year-on-year and ring comparison data of tax data, we can achieve the goal of financial monitoring, data and chain data to achieve early warning of financial and tax risks and timely verification and rectification. Secondly, it utilizes the results of real-time supervision. Relying on the online audit rules of the superior unit, it regularly conducts online audits of tax-related businesses within the region. The online audit of tax-related business within the region is carried out regularly, and the risks prompted are collated and analysed to find out the deep-seated reasons for the occurrence of problems, so as to The online audit is carried out regularly for tax-related businesses within the region. Thirdly, it leverages the taxation department's "Big Data" analysis tools. According to the self-examination outline provided by the taxation department, all the many tax risks are automatically presented when the problems are checked one by one. Adhering to problem orientation and realizing closed-loop risk management. Firstly, we insist on building accounts for problems. The financial department must sort out the problems found in the inspection and establish a problem register accordingly. The finance department must sort out the problems found in the inspection and establish a problem rectification ledger according to the facts. Secondly, insist on the rectification of problems. The finance department will The finance department will send the problems to the problem department in the form of rectification notice, supervi-
sion sheet, etc. and the finance department will send the problems to the problem departments in the form of rectification notices and supervision orders, and will learn from the past. Thirdly, we insist on following up the problems. Follow-up and monitoring, in turn the problem will be checked and verified article by article, and the experience of rectification will be summarized. The problem will be thoroughly rectified by setting up a system.

4.3 Improve the construction of big data for e-commerce tax collection and management

Under the background of big data, it is of epoch-making significance to improve the construction of big data for e-commerce tax collection and management. All e-commerce transaction information and details will be stored on the trading platform in order to form a good sharing mechanism, which will facilitate the taxation authorities to screen and judge whether there is tax evasion by enterprises and relevant personnel from multiple perspectives. At the same time, it is also possible to build a tax early warning model to dig out and discover possible tax risks of enterprises at anytime and anywhere, and to prevent and control them, so as to facilitate enterprises' self-examination and reduce tax risks. The tax authorities will also have a better understanding of the business information of the enterprises, which greatly enhances the efficiency of the tax authority personnel and reduces the cost of tax collection at the same time.

4.4 Strengthen tax communication work and intervene in advance in the handling of disputed business

On the overall situation, the deepening reform of VAT is an important reform task of the country at present, which is accompanied by a series of reforms such as the merger of state and local taxes, the reform of personal income tax, the implementation of simple policies to reduce tax and burden, etc. At the same time, the changes in VAT policies, in the practical implementation, make both sides of the levy and administration face great challenges, and the tax authorities are also in a period of management fluctuation and adjustment, which requires the company to pay attention and business alignment in advance. At the levy and taxation business level, for the same policy provisions and industry business, different opinions and views may arise between the tax authorities and the company due to the emergence of the transition period, which requires the company to unify its understanding with the tax authorities in advance to prevent tax risks arising from the difference in understanding. In terms of authority, as the tax authorities are the policy enforcers, the company must seek prior advice from the substantive authorities on matters in dispute, and may also apply to them to initiate the objection filing process so that they can report their objections to the higher authorities.

4.5 Strengthen communication with customers and suppliers to resolve disputes in a timely manner

As far as the tax itself is concerned, VAT is a turnover tax, which is calculated by subtracting input tax from output tax. The output and input items have a great relationship with customers and suppliers, and the resulting taxation is about the respective interests of the company, customers and suppliers. During the transition period, the impact of the adjustment of VAT-related policies will certainly be reflected in the conflict in the operation of specific businesses. As far as tax planning is concerned, the realization of VAT planning in the areas of sales and purchases during the transition period will inevitably come from the cooperation of customers and suppliers, and the unity of interests reached at the overall business level will better achieve the purpose of tax planning. In terms of individual company objectives, the pursuit of their own sustainable development also facilitates dispute resolution to a certain extent. Therefore, during the transition period of the VAT policy, the business level of the company should strengthen communication with customers and suppliers in order to obtain a business basis for the management of the company's tax administration.

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