

Suggestions on Tax Evasion and Tax Evasion by Internet Stars Such as Wei Ya

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Abstract

Based on various survey results and conclusions, the team members actively explored new methods to enhance the popularization of tax law knowledge in my country, and innovatively proposed the "2S, 1P, 1G, 1E" suggestion system. The "2S, 1P, 1G, 1E" proposal system starts from the perspectives of the government, society, schools, individuals, etc., and takes multiple measures to clarify the role of each subject and deepen the awareness of each subject's responsibilities and obligations.

Keywords

Wei Ya Tax Evasion; Tax Evasion Policy Advice.

1. Government

1.1. Increase Publicity Efforts

As the user and distributor of tax revenue, the government should use all feasible methods and methods to increase publicity. The first is to clarify the publicity goals of the team. The purpose of the team is to improve the public's awareness of tax payment. Therefore, taxpayers in different industries will have different tax mentality and methods and means to avoid paying taxes. The government should take measures against people in different industries. Different propaganda methods are used for publicity and education, such as negative cases of evading tax payment and thus being punished by law, and positive cases of paying taxes according to the law or having the courage to report offenders.

1.2. Improve Relevant Laws and Regulations

In order to face tax evasion and tax evasion, it is necessary to constantly revise and improve the existing legal system of tax collection and management. Therefore, improving the relevant legal system has become the basic work of the government. The improvement of tax collection and management includes tax declaration, filing and inspection, handling violations, and protecting the rights of taxpayers. In my country, it is the duty of every citizen to pay tax in accordance with the law. Therefore, only if the taxation department has absolute authority can it better ensure the smooth progress of the entire social taxation work. The personnel of the taxation department must clarify the compulsion of paying taxes according to law, eliminate all obstructions and interferences to complete their taxation work, safeguard their legitimate rights and interests for active taxpayers, and have the courage to expose and punish those who evade tax.

1.3. Increase the Degree of Punishment

At present, my country's penalties for tax evasion, tax evasion, and tax evasion are not very strong, so more and more people are exploiting loopholes in the law and constantly challenging the bottom line of the law in order to satisfy their greed. Therefore, the tax department can strengthen the punishment of illegal acts such as tax evasion, tax evasion, and tax evasion, and increase the opportunity cost of taxpayers to commit crimes. Only when there is enough fear of the consequences of crimes, taxpayers dare not easily challenge the bottom line of the law.

1.4. Introducing Big Data to Innovate Tax Collection and Management

The arrival of the era of big data has brought an unprecedented reconstruction revolution to all fields and industries in my country. In recent years, with the continuous research on taxation in my country, my country's tax management is constantly being combined with the modern network society and big data, and relevant managers in my country need to understand the specific direction of tax collection in the context of the big data era. A series of management enables taxation to proceed more smoothly in the era of big data, which has a very positive significance for the overall construction of tax big data and tax optimization in my country. When reforming, if you want to effectively connect tax data with big data and information technology, you should constantly optimize the working state of tax itself. In this way, the tax collection and management model under the background of big data can be effectively reformed, which is conducive to the establishment of a complete tax management system and improves the overall taxation environment in my country.

2. Society

2.1. Give Full Play to the Role of Social Supervision

Of course, relying only on the means of the state and the government, it is difficult to achieve a good situation in which the whole society actively pays taxes. Therefore, in such an era of extremely developed information, it is necessary to maximize the use of the advantages of the era to help the implementation of policies. . Since most Chinese people have the traditional concept of "being wise and protecting one's life", there may be some people who clearly know the wrongdoing, but choose to conceal it for various reasons, giving tax evaders a chance to take advantage. Therefore, the establishment of a strong reward and punishment mechanism will greatly reduce the existence of such phenomena. Recognizing and rewarding whistleblowers, widely publicizing the correct practices of whistleblowers and protecting the personal privacy of whistleblowers, and punishing and sanctioning tax evaders, this will not only combat tax evasion and tax evasion, but also leave a legacy in the hearts of the masses. If you have a deep impression, you will better enhance the people's sense of responsibility as citizens and strengthen the role of social supervision.

2.2. Create an Atmosphere of Proactive Taxation

The team can establish a good credit mechanism to link tax payment according to law with personal social credit. Once taxpayers evade tax, they will have a bad record, which will cause trouble to their future social life. For example, their personal credit will be affected and loan , job hunting, promotion, etc. will also be affected; and taxpayers with good credit standing can receive certain material or property rewards, which will encourage taxpayers to take the initiative to pay taxes and maintain good taxation habits, which is conducive to creating a positive and proactive society as a whole. Good atmosphere for paying taxes.

2.3. Call for Taxation to be "Taken from the People and Used for the People"

The society should actively publicize the essence of taxation "taken from the people and use it for the people", and publicize the most honorable social concept of paying taxes according to

law and the most shameful view of tax evasion and evasion, so that the concept of paying taxes according to law is a legal obligation has been raised from the minds of the common people to The moral behavior of a good citizen. If things go on like this, the overall moral sense of citizens will be improved, which will fundamentally stifle taxpayers' thoughts about tax evasion and tax evasion, which will greatly reduce tax evasion and tax evasion.

3. School

3.1. Strengthening Primary Education for Youth Taxation

Adolescence is a critical period for personality formation, and the best tax law advocacy period is adolescence. At this time, educating young people on the tax law of being honest, trustworthy and paying taxes according to law, and strengthening their awareness of paying taxes will greatly enhance the effect of propaganda. The team can take some more interesting or educational methods to let tax law knowledge enter the campus, strengthen the sense of social responsibility and honor of young people, make young people become "little tax law propagandists", promote the harmonious development of every family, improve The family's overall tax law knowledge level, thereby promoting the formation of a good situation in which the whole society pays taxes according to law.

3.2. Lectures on Taxation Knowledge Integration in School Education

Taxation affects thousands of households and everyone's well-being. A lot of lectures on taxation knowledge can be carried out in the school to help young students understand, understand and support taxation. Starting from the baby, guide the students to know the tax law, understand the tax law, abide by the tax law, and cultivate the students' awareness of tax payment. Use real cases around you and explain the concepts of taxation and tax law in easy-to-understand language. Play tax stories in the form of animation to stimulate children's interest in learning. Through on-site questions, interactive discussions, sharing tax stories, and distributing tax brochures, the role of tax in improving county construction, popularizing education, and medical conditions will be extended to the public. Students explain in detail. To further deepen the students' understanding of "taxes are taken from the people, used for the people, and benefit the people".

3.3. Promote the Popularization and Education of Tax Law Knowledge among College Students

Tax law is a relatively stable norm, but also a norm that is constantly evolving. On the campus, we will strengthen the connection between college students and taxation and cultivate students' awareness of paying taxes according to law by carrying out tax law knowledge contests, posting publicity posters, conducting tax-themed courses, and virtual tax games. The school can also regularly organize students to go to the nearby tax bureau for internships or visits, so that students can communicate and communicate effectively with taxation staff, and carry out practical activities related to taxation with taxation staff. The good habit of paying taxes, the honor of paying taxes in accordance with the law, and the respect for tax officials can effectively help college students develop the habit of paying taxes in good faith.

4. Personal

4.1. Taxpayers Pay Taxes in Accordance with the Law and Strengthen Their Moral Literacy

Taxes in our country are taken from the people and used by the people. In our country, the prosperity of the country and the harmony of the society must be based on the state taxation, so as to improve the social welfare of the whole society. Therefore, every citizen of the team

should have a sense of ownership and fulfill the tax obligations of the team as a citizen in accordance with the law. Proactive taxation behavior is the team's obligation as a Chinese citizen, a reflection of the team's contribution to national construction as a Chinese, and a better expression of the team's sense of ownership. Therefore, citizens must fully possess the sense of ownership, pay taxes according to the law, resolutely fight against tax violations, strengthen their sense of social responsibility, and make a modest contribution to the construction of the country. a good example.

4.2. Actively Understand Tax Law Knowledge

As citizens, the team enjoys rights in accordance with the law, and it is necessary to perform its obligations in accordance with the law. In daily life, the team can learn about tax law knowledge in various ways, such as learning more about government propaganda cases, inquiring information on the Internet, and consulting with local tax authorities. Only by having an absolute understanding and mastery of tax knowledge will there be no tax evasion and tax evasion without knowing it. In daily study and communication, the team will also strengthen the awareness of paying taxes according to law and realize the importance of taxation to the development of the country, which is not only conducive to the prosperity and strength of the motherland, the harmonious development of society, but also to its own long-term development.

5. Enterprise

5.1. Improve the Tax Risk Management System of E-commerce Groups

5.1.1. Establish Dedicated Tax Risk Management Positions

The content of tax risk management is relatively professional. As an E-commerce enterprise, it is necessary to set up a special tax risk management position to supervise and review the tax declaration matters of the enterprise. Check whether the tax declaration is correct, whether the tax payment is timely, check whether the daily tax risk management work is implemented, and reduce the risk of misstatement and omission. At the same time, it is necessary to master the relevant tax laws, regulations and policies so as to respond in a timely manner and take measures. Assess the tax risks of various departments, and provide tax risk analysis, tips and consulting services for enterprises. Report and correct the behaviors and events that do not comply with laws and regulations in the enterprise in a timely manner to the relevant internal departments of the enterprise, so that the management can timely understand the deficiencies of taxation work and the risk focus of taxation work.

5.1.2. Implement the Tax Risk Assessment of E-commerce Groups

Actively analyze the organic relationship between various financial indicators and related data within the E-commerce group, and timely identify the key points of abnormal risk. The management first needs to establish a tax compliance awareness, take tax risks seriously, and support tax risk assessment work. Under the guidance of the Group Finance Department, a benign structure is formed in which the General Management Department, Promotion and Operation Department, Supply Department and other departments organically cooperate with each other and restrict each other. Actively put forward opinions on the actual situation. Using qualitative and quantitative risk analysis methods, the former evaluates the impact that will occur and formulates different countermeasures to deal with it, and determines the urgency of the company's attention and handling of tax risks in combination with the probability of the risk and the extent of the impact. The latter needs to combine data to build a mathematical model, analyze the indicators and values of tax risks, and provide reliable data for enterprises to carry out risk management work. Tax risks can be identified by comparing and analyzing risk lists, referring to interpretation of tax risk indicators, etc. Finally, corresponding measures

should be taken according to the tax risks identified and interpreted to form a virtuous circle of tax risk prevention.

5.1.3. Optimize the E-commerce Group System and Process

First of all, when signing a contract, the process must be reviewed by the tax risk management position, focusing on grasping tax risks, and fully understanding the entire business process and practical operation mode.

At the same time, the E-commerce platform company should formulate a detailed invoice management system and a follow-up review and reimbursement system suitable for the company's long-term development based on the company's tax risk management. Combined with the company's actual business activities, clarify the content of invoice reimbursement to ensure that the invoice is consistent with the company's actual business activities. The company must complete the reimbursement in good faith, strictly review, strictly abide by the invoice management system, implement various tasks, and reduce the company's losses with the help of a sound tax risk management process. The taxation staff should carry out regular training to keep abreast of the form of tax risk management and make countermeasures.

5.1.4. Establish a Communication Mechanism for Tax Risk Management

The tax workers within the group should integrate the internal and external data of the tax work of the group in a timely manner, establish a management information system related to tax work according to the current operating conditions of the group and the company's goals, screen the tax risk information within the group, and maximize the data related to tax work. Help the group to reduce or even avoid tax risks in a timely and effective manner. Regarding the latest government tax system, it is necessary to publicize and popularize it within the group in a timely manner. Leaders and other departments should also learn more about the latest tax system and the tax issues of the group. Tax-related management activities are more unified and standardized.

5.1.5. Strengthen the Interaction between E-commerce Groups and Tax Authorities

In order to avoid tax risks caused by the misunderstanding of tax laws by the internal personnel of the group, the E-commerce group should actively communicate and learn with the tax authorities, and maintain a long-term communication relationship between the group and the tax authorities. In this process, the group can be familiar with the latest tax system and tax law knowledge, and understand the working process of tax staff; the tax authority can help the company explain tax issues that it does not understand, so that it can better grasp the new tax law. Tax authorities have the initiative and autonomy in carrying out tax-related work, so the company strengthens exchanges and contacts with tax authorities, and establishes a harmonious interactive relationship with tax authorities, which is conducive to tax authorities to better understand the development of the group. A more scientific and rational approach to corporate tax issues internally also helps a lot.

5.2. Strengthen the Construction of Internal Tax Accounting System

Tax accounting plays a regulatory role in the development of corporate tax funds. In today's society, most enterprises are not aware of the construction of internal tax accounting, so the phenomenon of corporate tax evasion and evasion often occurs, which will have an adverse impact on the future development of the enterprise. If enterprises can consciously strengthen the construction of internal tax accounting, introduce professional talents, improve the internal tax accounting system, and allow tax funds to be accounted for and paid in accordance with the relevant legal systems of our country, it will greatly enhance the awareness of paying taxes within the enterprise according to law, so that enterprises can pay taxes in a timely manner in accordance with the law will not only benefit the state taxation, but also promote the long-term development of the enterprise in the future.

5.3. Promote the Cultivation of Human Resources for Finance and Taxation Professionals

5.3.1. Improve the Professional Ability of Taxation Personnel

As a finance and taxation personnel, we must pay attention to the changes and improvements of the national tax policy in a timely manner, and also learn to interpret and respond to the new policy in a comprehensive manner, and apply the new policy to the daily work of finance and taxation. Therefore, as an enterprise, it is necessary to pay attention to and cultivate professional talents in finance and taxation, and improve the professional ability of finance and taxation personnel. By strengthening the knowledge training of professional staff of finance and taxation, and organizing regular business training, we can help finance and taxation personnel to have an in-depth understanding of business knowledge and improve business capabilities. At the same time, financial and taxation staff can also be encouraged to actively self-study and pass relevant professional qualification examinations, such as certified public accountants and tax accountants, so that their professional titles and job capabilities are commensurate.

5.3.2. Recruit Professional Tax Talents

The external employment of professional finance and taxation personnel with high professional ability and quality and rich work experience to serve as the tax risk management positions of the E-commerce group can not only reduce the time and labor cost of training the internal personnel of the group, but also can be different from the external staff in the past. The valuable experience of the situation and the job position can improve the ability to prevent tax risks.

6. Cooperate

Governing the problem of "high wages" in the film and television industry is a complex project that combines state intervention and market regulation. It is necessary to strengthen government regulation to maintain the order of the film and television industry, and to pay attention to self-regulation to obtain the cooperation of private entities. For departments, the following measures can be taken: First, strengthen tax supervision. On the one hand, the tax department should include high-paying stars as key monitoring targets, and prevent tax evasion and tax avoidance risks through regular inspections of actors' tax deductions and exemptions, and random inspections of film and television companies' financial statements. In order to reduce the risk of recidivism; on the other hand, the tax department should improve the dynamic coordination with other departments, establish a coordination and management mechanism led by the tax department, and participate in finance, public security, industry and commerce and other departments, and use big data technology to build an information communication and collaboration platform. Second, establish a credit punishment mechanism. The Ministry of Culture, the State Administration of Radio and Television and other departments can use credit to deal with the problem of high salaries of celebrities, that is, actors whose remuneration exceeds the upper limit of the "salary limit order" and frequent tax evasion and evasion are blacklisted in the film and television industry, according to the severity of their illegal and dishonest circumstances, and give disciplinary measures such as warnings, reporting criticisms, and restricting participation in appraisals and commendations.

As far as industry associations are concerned, the following measures can be taken: First, establish a system for information disclosure of star remuneration. The film and television industry association can learn from the beneficial experience of executive compensation disclosure of listed companies and require production agencies to disclose the salary information of stars, so as to accept the supervision of the public and the media. Second, establish a grading standard for film and television works remuneration. The film and television industry association can conduct questionnaire surveys on audiences and TV stations, and

combine historical data such as box office and audience ratings of film and television works, and comprehensively consider factors such as actors' acting skills, popularity, and other industry incomes. Third, establish a list of bad actors. The film and television industry association can include actors who violate the requirements of "virtuous and artistic double-heartedness", such as "playing big names" and "inflated prices", into the list of bad actors, and can make temporary "bans" on the actors involved, such as banning performances, banning endorsement advertisements, etc. "punish. In addition, industry associations can establish competition rules for actors and actresses, and records of actors' professionalism during filming, and correlate this with actors' career development, so as to promote the better development of the industry through industry self-discipline.

At the same time, it cannot be ignored that corporate self-regulation and actors' personal self-discipline are also an important part of addressing the issue of "astronomical wages". On the other hand, the actors themselves must abide by the professionalism of the show, actively promote the core socialist values, and consciously resist the unhealthy trend of comparing paychecks.

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