

## Research on Tax Collection and Management of Platform Economy under the Background of Smart Taxation

Linyue Jiang<sup>1, \*</sup>, Jingyi Liang<sup>1, a</sup>, Ting Zhou<sup>1, b</sup>, Shanshan Zhang<sup>1, c</sup>, Deyu Li<sup>2</sup>

<sup>1</sup> School of Finance and Public Management, Anhui University of Finance and Economics, Bengbu, China

<sup>2</sup> School of Economics, Anhui University of Finance and Economics, Bengbu, China

\*2317572274@qq.com, <sup>a</sup>2395387443@qq.com, <sup>b</sup>3092731340@qq.com, <sup>c</sup>3120415771@qq.com

### Abstract

With the increasing maturity of digital technology, the booming development of platform economy has also brought challenges to tax collection and management. This article starts from the background of smart tax construction and focuses on the issue of platform economy tax collection and management. Firstly, analyze the characteristics, development status, and current tax collection and management status of the platform economy. Secondly, based on the cases of the Tiktok platform and Meituan take out, this paper demonstrates the economic operation mode of the platform, and analyzes the challenges it brings to the current tax system elements and tax collection and management system. Finally, by combining big data and blockchain technologies, optimization suggestions are proposed from two aspects: improving tax laws that adapt to the development of the platform economy and establishing a tax collection and management system based on digital governance.

### Keywords

Platform Economy; Tax Collection and Management; Administer Taxes based on Numbers.

### 1. Introduction

The development of information technology and digitization has led to the emergence of the platform economy, which is impacting the traditional economic situation with a new economic format and also bringing challenges and opportunities to the current tax collection and management model. The current tax system in China has a lagging adaptability to the platform economy, resulting in a significant loss of tax sources. The Opinions on Further Deepening the Reform of Tax Collection and Management clearly propose the construction of smart taxation to promote the digital upgrading and intelligent transformation of tax collection and management. Therefore, this paper takes Tiktok and Meituan take out platforms as examples to analyze the operation mode of platform economy and the current situation of tax collection and management, which can enrich the relevant literature in the field of tax collection and management of platform economy under the background of smart taxation to a certain extent. Based on the analysis of the current situation and difficulties of tax collection and management in the platform economy, optimization suggestions are proposed to explore the construction of a tax collection and management system based on the principle of "governing taxes with numbers". This has certain practical significance for strengthening tax collection and management, reducing tax loss, deepening the concept of "smart taxation", and optimizing the development environment of platform economy.

## 2. Overview of Platform Economy

### 2.1. The Connotation of Platform Economy

Platform economy is a new economic form of resource allocation in the bilateral market in the form of "Internet plus platform" based on virtual or real trading venues and supported by information technology means such as the Internet and big data. The platform itself does not produce products, but as an intermediary bridge, it can facilitate bilateral or multilateral transactions and earn profits by charging appropriate fees or earning price differentials.

Based on the concept of platform economy, represented by service and entertainment platforms and life consumption platforms, the business models of platform economy can be divided into the following three types. The first type is B2C mode, represented by Tmall, JD, and Didi's taxi modes for travel. The second type is C2C mode, represented by Taobao and webcast platform. The third type is the O2O model, represented by Meituan takeout and Hungry Mai.

### 2.2. Current Situation of Platform Economy Development

(1) The market size is constantly expanding. The scale of China's digital economy continues to expand, surpassing 50 trillion yuan for the first time in 2022. The platform economy, relying on its own advantages, has become a new economic growth point during the epidemic period, and its development scale has achieved a significant leap. In 2022, in the face of the new impact of the epidemic on the economy in the later stage, local governments and enterprises have taken the development of platform economy as an important means to cultivate new drivers of economic growth, helping to continuously expand consumption scale. The online consumer market on the platform plays an important driving role in China's economic recovery and development, becoming an important way for China to expand domestic demand and restore consumption. The vitality of the digital economy continues to be unleashed, with a development scale of 50.2 trillion yuan. It is predicted that the digital economy represented by the platform economy will continue to grow in the future.

(2) The role of stabilizing employment is significant. The platform economy has played an important role in providing employment opportunities and taking care of special disadvantaged groups. As a new economic format, platform economy has a strong ability to absorb employment through data and resource integration, providing a platform for many workers to find employment. In May 2023, the Institute of Finance and Strategy of the Chinese Academy of Social Sciences released the Research Report on the Social and Economic Value of the Platform (hereinafter referred to as the "Report"). The report mentioned that taking Alipay as an example, in the process of promoting digital construction, more than 40 new jobs, such as small program developers and platform operators, were created; At the same time, the platform has promoted the development of flexible employment forms, with over 60% of service providers using flexible employment personnel. In 2021, the platforms represented by WeChat, Tiktok, Taobao, Meituan, and Elime will create about 240 million net jobs for China. This to some extent indicates that major platforms have played an important role in stabilizing employment in promoting economic development.

(3) Promote the transformation and upgrading of the service industry. In 2022, the trading scale of China's sharing economy market increased by about 3.9% year-on-year, and the proportion of emerging service industries such as online delivery revenue, ride hailing, and shared accommodation has been increasing year by year. With the growing maturity of big data and blockchain technology, the platform economy is developing rapidly while enabling Digital transformation of the service industry. The report proposes for the first time the idea of "digitalization of Chinese style service industry", emphasizing the co creation model of merchants, service providers, platforms, and consumers, while also playing a good role in promoting economic development through internet platforms. It is expected that by 2025, the

proportion of added value in the service industry to GDP and the proportion of service industry employees to total employment will reach 59.05% and 54.96% respectively.

### 2.3. Current Situation of Platform Economic Collection and Management

(1) Tax registration. The first step in tax collection and management of platform economy is tax registration, which is also a provision for registering and managing taxpayers' production and business activities in accordance with relevant national laws. Regardless of the business model, platform economy participating enterprises and individual industrial and commercial households are required to handle tax registration as long as they incur tax obligations. The traditional tax registration method still applies to platform economic entities. According to traditional forms, in the actual management process, taxpayers need to apply for tax registration at the corresponding window of the tax bureau where the production and operation are located, and truthfully provide relevant documents and materials. At present, the country vigorously promotes online electronic tax registration. Platform enterprises and individual businesses only need to log in to the electronic tax bureau website, complete the basic taxpayer information and other materials according to the process, and submit for review to complete tax registration.

(2) Invoice management. Invoice management is the management of product sales and income vouchers by tax authorities for platform economic participants in production and business activities. Generally, invoices are issued by the payee to the payer. Among the participants in the platform economy, natural persons are unable to independently issue value-added tax special invoices, and platform enterprises are unable to offset the generated value-added tax input tax, resulting in fraudulent invoicing through illegal means. Invoices are an important basis for tax inspections. Currently, the tax department's main method of collecting and managing invoices is "controlling taxes with invoices". However, due to the virtual and hidden nature of the platform economy, this system has malfunctioned.

(3) Tax declaration. Tax declaration refers to the act of a taxpayer submitting relevant tax matters in writing or online electronic declaration within the declaration period. The traditional declaration method mainly relies on self declaration. Taxpayers go to the window of the tax hall to handle the declaration within the declaration period, truthfully fill out the tax declaration form, and submit relevant documents and materials. Currently, under the B2C and C2C modes, platform enterprises mostly use online declaration for tax declaration. According to the relevant provisions of the Tax Collection and Management Law, taxpayers who do not have the amount of tax payable or enjoy tax reduction and exemption benefits within the prescribed period also need to handle tax declaration according to the process.

(4) Tax inspection. Tax inspection, as an important part of tax collection and management, is a way for tax authorities to effectively supervise the payment of taxes by platform enterprises. The scope of inspection mainly includes reviewing the legality of platform enterprise business activities and tax related situations, and whether there are cases of tax evasion, resistance, and fraud. Tax inspections first need to select cases and determine the inspection objects, then conduct inspections through methods such as accessing account books and on-site inspections, and finally review and execute them. For tax inspections of platform economy participants, the above process should be followed for implementation, and case selection is also required in the early stage. At present, the difficulty of tax collection and management in the platform economy is significant, and it is urgent to establish a complete tax inspection system.

### 3. Case Analysis of Platform Economy

#### 3.1. Tiktok Platform

##### 3.1.1. Business Model

There are four main business models for online live streaming sales: firstly, the anchor signs a contract with a brokerage company and broadcasts through the platform, which belongs to a labor contract; The second is that the anchor signs an agreement in an independent capacity, which belongs to a labor contract; The third is that the anchor establishes an individual business (sole proprietorship or partnership enterprise) and signs a contract with the platform, which belongs to a service contract; The fourth is that the anchor establishes a limited liability company and signs a contract with the platform, which belongs to a service contract.

##### 3.1.2. Current Situation of Tax Collection and Management

(1) The composition of network anchor revenue. The tax payment of online anchors mainly depends on the recognition of their income, and the income composition mainly includes three parts: first, sales return commission. Based on the actual sales volume of the anchor, the platform will commission a certain percentage as a return of sales commission. The second is the pit fee. The certain fee paid for the appearance of the brand's products in the live broadcast room of the host. In live streaming, the level of pit fees will be linked to the order of product introductions, and generally the first introduced product has a higher pit fee price. Thirdly, fans give rewards. Fans will first purchase "virtual gifts" from the platform using virtual currency, and then give them to the anchor through gift swiping in the live broadcast room. After receiving them, the anchor can withdraw money from the platform.

(2) Tax payment method. The anchor signs a labor contract with a brokerage company, and their income belongs to the comprehensive income of wages and salaries in personal income tax. As a withholding agent, brokerage companies have the obligation to withhold and pay personal income tax for broadcasters. If the anchor signs an agreement in an independent capacity, their income belongs to the provision of personal services, and they are taxed according to the labor remuneration income in the comprehensive income, which is withheld and paid by the platform or brokerage company. In addition, value-added tax should be paid at a rate of 3%. The anchor establishes a limited liability company, and its income and platform are distributed and paid corporate income tax and value-added tax in a certain proportion. When paying corporate income tax, if it is a general company, a tax rate of 25% will be applied; If it is a small and micro enterprise, the enterprise income tax shall be calculated and paid according to the prescribed tax rate of the small and micro enterprise. If the anchor establishes an individual business (sole proprietorship or partnership), their income shall be taxed according to the operating income in the personal income tax. In terms of value-added tax, sales commission income belongs to "brokerage and agency services", and fan reward income belongs to "cultural and sports services", both of which are taxable items of value-added tax. Therefore, by establishing a business entity, broadcasters should pay value-added tax at a tax rate of 6% or 3%.

#### 3.2. Meituan Delivery

##### 3.2.1. Operation Mode

The transaction process of Meituan takeout O2O model is a closed loop. The specific process first involves consumers selecting and placing orders for food on the Meituan takeout platform, and paying through a third-party payment platform. The delivery platform will then transmit the delivery order information to the merchant, who will confirm the order and make the meal after receiving it. After the meal is completed, the Meituan rider can pick up the meal from the store or the merchant can provide self delivery services to deliver the food to the designated

delivery address of the consumer, completing the delivery process. After the consumer confirms receipt, the third-party payment platform charges a certain percentage of the handling fee before transferring the payment to the merchant's account. After receiving the food and experiencing it, consumers can provide feedback and evaluations on the platform, and certain merchants will receive cash back bonuses for positive reviews.

### **3.2.2. Current Situation of Tax Collection and Management**

(1) At the legal level. In order to regulate the development of the O2O takeaway catering industry, China has introduced a series of policy documents, which have achieved certain results in tax collection and management, but there are still shortcomings. The main laws regarding the O2O takeaway catering industry are the "Tax Collection and Management Law" and the "E-commerce Law", but there are no laws on the subsequent tax collection and management of the O2O model yet. Article 4 of the Tax Collection and Management Law does not provide provisions for taxpayers in the O2O takeaway catering industry. Currently, they can only be collected and managed by referring to traditional transaction methods. Article 11 of the E-commerce Law stipulates the recognition of e-commerce operators, which stipulates that platform operators must sell goods and provide services through e-commerce platforms. O2O takeout catering operators meet this recognition. Article 11 stipulates that e-commerce operators should also pay taxes in accordance with the law, which is consistent with traditional transaction methods. Although the E-commerce Law stipulates that the O2O model for takeout catering should be taxed, there is currently no policy document on how to further refine the regulations on taxation. This also leads to a lack of corresponding legal basis and policy support for the tax collection and management of the O2O model for selling catering to the public in the future, which is not conducive to ensuring the legality and fairness of its collection and management.

(2) At the execution level. At present, the tax authorities have not formed a complete and standardized system for the tax collection and management of takeout restaurants under the O2O model, and there are loopholes in tax collection and management, resulting in serious tax losses. Firstly, third-party payment platforms have the obligation to withhold and pay personal income tax for taxpayers. However, there are still certain deficiencies in the system design and operational process of third-party withholding and paying personal income tax, and tax authorities are unable to obtain true and accurate transaction data. Secondly, Meituan takeout operators are mostly individual industrial and commercial households, and must handle tax registration in accordance with the provisions of the Tax Administration Law. However, in the actual tax declaration process, merchants do not proactively issue electronic invoices, resulting in declared operating income far lower than the actual income. Thirdly, the existing laws do not stipulate that tax authorities can directly obtain tax related information such as operating income from delivery platforms. Due to the fact that third-party payment accounts and personal bank accounts do not need to be registered with tax authorities, some businesses have seized tax loopholes and collected operating funds through unregistered accounts to conceal real income. Under the current system design of tax collection and management, there are many difficulties in the collection and management of O2O mode takeaway by local tax authorities.

## **4. Problems in Tax Collection and Management of Platform Economy**

### **4.1. Current Tax Laws are Difficult to Adapt to the Platform Economy Business Model**

Unlike traditional trading methods, the platform economy, as a new economic form, has undergone a transformation in its new business model, payment methods, and tax source characteristics, leading to an increasingly blurred division of the tax nature of traditional industries. There are currently few laws and regulations related to the platform economy,

mainly the E-commerce Law and the Tax Collection and Management Law. However, further detailed regulations on how to levy taxes have not been mentioned, and there is a certain lag in relevant laws and regulations. In the platform economy, the rights and obligations of each subject are not clear. Platform enterprises rely on the Internet to provide trading venues and control the information of both parties involved in the transaction, but the current tax laws do not provide comprehensive regulations for platform enterprises in terms of their obligation to submit tax related information. Although the E-commerce Law specifies the obligation of e-commerce platforms to submit tax related information to tax authorities, it does not provide specific details such as the time and method of submitting information. The lack of sound laws and regulations in the platform economy has led to a lack of legal basis for tax authorities in the actual collection and management process, reducing the efficiency of collection and management, resulting in a large amount of tax loss, and also hindering the healthy and healthy development of the platform economy.

#### **4.2. Unclear Definition of Tax Payers**

Under the platform economy business model, there are four main entities: third-party information platforms, payment platforms, and supply and demand parties. Currently, there is no clear definition of tax payers in relevant tax laws. At the same time, the suppliers of goods and services are mostly freelancers and individual businesses without tax registration, which makes it difficult for tax authorities to obtain relevant data such as income and transaction time, affecting the correct and efficient completion of tax collection and management. The anchor of the Tiktok platform only needs to register on the video platform and pass the review to carry out business, without the need for industrial and commercial tax registration. The low entry threshold has a significant impact on the timely and accurate assessment of taxpayers and tax collection by tax authorities.

#### **4.3. Unclear Definition of Tax Jurisdiction**

According to the OECD Action Plan on Dealing with Tax Base Erosion and Profit Transfer, digital platform enterprises no longer rely on traditional physical institutions, but engage in transactions through digital platforms on the Internet and use digital payment methods. If the current tax regulations based on physical institutions are followed, the nature of their income is relatively unclear. At the same time, digital platform enterprises have a wide range of business operations and provide services in multiple jurisdictions, which makes it difficult for tax authorities to obtain tax collection and management information, exacerbating the phenomenon of tax evasion by digital platform enterprises. In addition, there are also issues with headquarters economy. In the era of platform economy, many digital platform companies set their video and production teams in the advantageous areas of the cultural creative economy, and set their corporate headquarters integrating the operation and sales departments in the advantageous areas of the headquarters economy, resulting in strong tax flows between different regions, which is prone to the tax jurisdiction issue of the headquarters economy, resulting in differences in taxes and tax sources.

#### **4.4. Low Level of Tax Informatization**

(1) Difficulty in collecting tax related information. The collection of tax related information is the foundation for tax management departments to carry out tax management. Tax management departments must have the ability to monitor and accurately understand transaction status, revenue situation, and other taxable items in order to achieve effective tax management. Unlike traditional business models of large-scale transactions, transactions in the platform economy are mainly carried out through IP addresses and internet platforms using internet technology. The technology is strong, the transaction time is relatively dispersed, the transaction amount is small, and tax authorities are difficult to accurately and timely monitor

the transaction process, resulting in strong concealment. At the same time, in the business model of platform economy, electronic data has modifiability and destructibility, and there is a great possibility of forgery and alteration. The real-time transaction data, payment information and payment receipt data in Tiktok live streaming goods can easily be forged, concealed or even destroyed, making it increasingly difficult for tax authorities to obtain real tax information.

(2) The level of data sharing is relatively low. With the widespread use of internet payments, online banking, and third-party payment platforms, as well as the popularity of mobile payment terminals, the channels for obtaining tax related information are relatively narrow. As Chinese tax authorities have not yet established a data sharing mechanism with third-party platforms, it has affected the tax authorities' access to data and monitoring of fund flow, making it difficult to accurately grasp the taxable income of taxpayers in platform transactions. The sharing of tax data is the foundation for collaborative management between tax management departments and different departments. Although the current "Golden Tax Phase IV" tax collection and management system has gradually achieved tax data sharing among different departments, with the rapid reform of digital technology, the tax field increasingly requires joint management. In the future, China needs to further improve its ability to share data.

## **5. Optimization Path for Platform Economy Tax Collection and Management under the Background of Smart Taxation**

### **5.1. Improving Platform Economy Laws and Regulations**

In order to regulate the healthy and healthy development of the platform economy, the country has issued a series of policy documents and laws and regulations. However, the current tax legal system of the platform economy is still incomplete, and there are disputes in the actual collection and management process. Therefore, specific regulations on platform economy tax collection and management should be clarified and added on the basis of existing laws and regulations. One is to add relevant laws and regulations on specific taxation of platform economy by tax authorities on the basis of the E-commerce Law. The second is to improve the "Tax Collection and Management Law" and make more detailed provisions for taxpayers related to platform economy, clarifying the obligation of the platform to withhold and pay taxes for broadcasters, merchants, and other taxpayers. At the same time, establish an information sharing mechanism to require platform enterprises to provide tax related information such as operating income, in order to reduce the occurrence of platform enterprises concealing true income.

### **5.2. Clarify the Taxpayers and Withholding Agents**

Due to the different types of transactions and sharing among various economic entities in the live streaming field, and the fact that most live streaming platforms are only registered on relevant platforms and have not yet been registered as market entities for tax registration, tax authorities have difficulty obtaining relevant tax information and accurately identifying value-added tax payers. Therefore, this article believes that tax authorities should introduce corresponding policy documents that require platform companies and brokers registered locally to manage their subordinate self operated entities. Specifically, platform companies, brokerage companies, etc. can formulate corresponding policies to explicitly require natural persons to use their ID card numbers for real name authentication on the platform, and to conduct tax registration at the same time, otherwise they will be unable to engage in business activities such as live broadcast with goods on the platform. If taxpayers go through normal registration procedures, have complete procedures, and their business and business processes can be reasonably monitored throughout the entire process. The various tax system elements in tax collection and management can be clearly defined, and taxes can be audited through

invoices. Then, they can be supervised by the competent tax authorities in the place of operation or registration.

For natural persons without ID card information, platform companies and intermediary agencies can first collect the name, gender, age, and other information of such natural persons, and transmit them to a data platform linked to the tax department for review. After verification, the tax department will issue temporary tax registration numbers to them. If a freelancer on a platform does not have a fixed place of operation, or if the places of operation are too scattered, then taxpayers participating in platform operations can be clearly entrusted to the tax authorities in the location of the platform enterprise for jurisdiction through laws and regulations, and tax jurisdiction is determined at the institutional level. It can also solve the cost reimbursement problem caused by difficulties in obtaining downstream invoices for platform enterprises. The ID number will be used as the tax identification number, which will be collected and issued through the platform.

### **5.3. Gradually Clarify Tax Jurisdiction**

Firstly, tax jurisdiction can be defined by modifying the tax linkage. Due to the ease with which platform enterprises can conduct regional transactions online in the platform economy, this poses a challenge to the traditional tax system of determining income sources based on physical structure. Therefore, China can learn from the practice of digital tax collection and management in OECD countries, abandon the actual requirements, and stipulate that when other indicators such as user scale or sales in the region reach a specific level, there is a "continuous and significant" relationship between enterprises and the region, which represents a new degree of connection, and the region has the right to collect and manage corporate taxes. At the same time, develop a horizontal tax sharing plan between regions to improve the current tax management system. Specifically, in the case of consolidated taxation of income from inter regional activities, the tax management departments of both the headquarters and subsidiaries will have the authority to tax and manage.

### **5.4. Establish a Tax Collection and Management System of "Managing Taxes with Numbers"**

The data of China's "information management tax" system mainly comes from taxpayers' declarations and data collected through the "Golden Tax Phase IV" value-added tax invoice management. This tax information collection method is difficult to adapt to the characteristics of platform economic transactions. In the platform economy, most transactions are conducted with private individuals who rarely request invoices during the transaction process, making it difficult for the "invoice based tax control" and "information management tax" systems to monitor these tax sources, and the scale of tax source loss also increases. Therefore, tax management departments should gradually shift from "information management tax" to "data management tax".

(1) Establish a mechanism for data exchange and sharing. Firstly, tax departments must establish standardized and unobstructed channels for exchanging and sharing tax related data with departments such as industry and commerce, finance, customs, and land, and have the right to obtain basic information, transaction status, fund payment, and other data of taxpayers. Secondly, tax authorities must also establish stable data docking channels with third-party institutions, such as third-party online trading platforms. In order to ensure the effectiveness of long-term cooperation between tax management departments and third-party platforms, tax management departments need to provide certain incentive measures to third-party platforms to compensate for the cooperation costs of third-party platforms. However, at the same time, tax management departments must also impose appropriate penalties to ensure that third-party platforms provide taxpayers' tax information in good faith. Finally, tax management



departments need to establish appropriate policies to determine the responsibilities of different departments in updating data and maintaining the platform, in order to ensure the accuracy and timeliness of data on the information exchange platform.

(2) Strengthen the application of blockchain technology. In terms of data management, tax management departments should gradually promote the digitization of tax related information generated during platform transactions, use big data technology to timely and accurately screen and organize massive amounts of data, investigate potential tax sources of taxpayers, establish data analysis mechanisms, and ensure the accuracy of tax monitoring. In response to the potential issue of data fraud in platform transactions, tax management departments can use big data technologies such as the Internet and blockchain to establish data encryption, avoid data leakage and fraud risks of tax and taxpayer information and data privacy under the platform's economic and business model, and effectively solve data collection and filtering problems, reducing tax management costs. Specifically, led by the State Administration of Taxation, discussions will be held with relevant departments and platform enterprises on data sharing standards to determine a unified standard for tax related data exchange and sharing. Secondly, each participant, as a node on the blockchain, encrypts and uploads tax related data onto the blockchain. Finally, the smart contract layer empowers intelligent tax collection and management activities, allowing tax authorities to obtain approved tax related information.

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