

Based on High-quality Development Goals to Explore the Operational Efficiency Optimization of Tax Structure

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Abstract

As China's economy enters the "three new" stage of the new era, optimizing the tax structure to improve the overall operation efficiency has become an important direction at present. Under the background of the new era, how to use tax policy to regulate the economy and promote the high-quality development of the economy has become an important proposition in the study of finance and taxation. Aiming at high-quality economic development, this project explores the operational efficiency of the tax system structure from five perspectives: the efficiency of technological progress, the ability of coordinated development, the status of green development, the degree of opening to the world and the distribution of development achievements. By summarizing and comparing the different impacts of the tax system structure in different dimensions of high-quality development, this paper studies the direction and space of tax system reform, and provides experience and theoretical reference for the current research on the theory of tax system structure.

Keywords

Tax System Structure; High-quality Development; Operational Efficiency; Tax Policy; Economic Regulation.

1. Introduction

Optimizing the structure of tax system is an important topic in the field of tax reform in recent years. The 20th National Congress of the Communist Party of China clearly stated that it is necessary to accelerate the construction of a new development pattern and strive to promote high-quality development [1]. We will improve the modern budget system, optimize the structure of the tax system, and improve the system of transfer payments. [2] The optimization of the tax system structure not only depends on the subjective expectations of policy makers, but also depends on factors such as the level of economic development, the ability of tax collection and administration, and the level of tax compliance of the whole society. At present, our country is mainly a country of indirect taxation, and the tax revenue of value-added tax accounts for the majority of the total tax revenue, about 60%. It is not conducive to giving full play to the fiscal revenue function of direct tax and the role of economic regulation. After China's transition from high-speed economic growth to high-quality economic development, the modernization of national governance system and governance capacity has put forward new requirements for all aspects of social development. Under the current environment, what role the tax system structure plays, what is the driving force to promote the optimization of the tax system structure, and how to build a matching tax system structure need to be further studied. [3] How to strengthen the accuracy and effectiveness of policies, how to tilt policy resources to small and medium-sized enterprises in manufacturing enterprises, technological innovation enterprises, energy saving and emission reduction enterprises, how to help the economic structure and guide green development, and better help the high-quality economic development, it is urgent to optimize and improve the response measures. [4].

2. Connotation and Goal of High-quality Development

As the Chinese economy enters the "Three New" phase of the new era, high-quality development has become the core requirement of current economic development. High-quality development aims to achieve internal and external balance of economic development, improve the quality and efficiency of economic development, and promote sustainable economic and social development. Its connotation and goals can be understood and defined from many aspects.

2.1. Connotation

The connotation of high-quality development mainly includes the following aspects: First, innovation-driven: high-quality development requires innovation as the core driving force, and promotes the transformation of economic development mode through technological innovation, scientific and technological progress, innovation and entrepreneurship and other means to optimize and upgrade the economic structure [5]. Second, optimal allocation of resources: high-quality development requires rational allocation of resources and improved efficiency of resource utilization and allocation of production factors. Through reform and innovation, we should optimize the allocation of resources, improve the efficiency of resource utilization, and achieve coordinated development between economic growth and resources and the environment. Third, environmentally friendly and sustainable: high-quality development requires that economic growth be coordinated with environmental protection and promote green and sustainable development. We should strengthen environmental governance and ecological protection, build a resource-saving and environment-friendly society, and achieve a positive interaction between the economy and the environment. [6] Fourth, improve people's well-being: high-quality development requires that economic development benefits all people more and improves people's quality of life and happiness. By promoting employment, expanding income distribution, and improving the development of social and livelihood areas such as education and health care, we will increase people's sense of gain and happiness.

2.2. Objectives

The goal of high-quality development is to achieve the internal and external balance of economy, improve the quality and efficiency of economy, and promote the sustainable development of economy and society. Specific goals can be summarized in the following aspects: First, the quality of economic growth. By promoting economic restructuring and optimization, we will improve the quality and efficiency of economic growth and shift from high-speed growth to high-quality growth. Realize the transformation from scale expansion to quality and efficiency, and realize the unity of economic growth and quality improvement. Second, innovation capacity has been improved. Foster an innovation-driven economy, improve technological innovation and innovation and entrepreneurship capabilities, promote scientific and technological progress and industrial upgrading, and achieve a virtuous cycle of economic growth and innovation capabilities. Third, resource conservation and environmental protection. To realize the efficient use and recycling of resources, improve the efficiency of the economical use of resources, reduce environmental pollution and ecological damage, and promote green development and ecological civilization. Fourth, people's living standards have improved. By improving the people's livelihood, the people's income level, education and medical care level and the quality of life of the residents will be raised, and the people's sense of gain and happiness will be increased. Fifth, coordinated development among regions. We will promote coordinated development between regions and between urban and rural areas, narrow regional development gaps, and achieve overall balanced and coordinated economic and social development.

3. The Impact of Tax Structure on High-quality Development

As an economic regulation tool, tax system directly affects the formation and distribution of national financial revenue, the behavior of economic subjects and the optimization and adjustment of economic structure. In the process of achieving high-quality economic development, the tax system structure plays an important role. [7] The following is a detailed discussion of the impact of tax structure on high-quality development from several aspects.

3.1. Promote the Optimization of Resource Allocation

The rational design of tax system structure can promote the optimal allocation of resources through the regulation of tax burden and the guidance of incentive mechanism. For example, encouraging technological innovation and R&D investment through tax policies can improve the efficiency of technological progress and promote the optimization and upgrading of economic structure. In addition, through the regulation of tax policies, funds can be guided to green industries and environmentally friendly enterprises to promote green development and sustainable development. [8].

3.2. We Will Improve Income Distribution

The structure of tax system has an important influence on income distribution. Through the adjustment of tax policy, the reasonable distribution of income can be realized, the gap between the rich and the poor can be narrowed, and the social equity can be improved. For example, through the appropriate design of the individual income tax system, the tax proportion of high-income people can be increased, the tax burden of low-income people can be reduced, and the goal of income redistribution can be achieved.

3.3. We Will Promote Innovation, Entrepreneurship and Enterprise Development

The optimization of tax structure can play a positive role in promoting innovation, entrepreneurship and enterprise development. We will encourage enterprises to increase investment in scientific and technological innovation, stimulate their innovation vitality, and improve their competitiveness through tax reduction, tax incentives, and other policies. In addition, by optimizing the corporate income tax system, reducing the tax burden of enterprises, increasing the proportion of retained profits, promoting enterprises to expand reinvestment, and promoting the optimization and upgrading of the economic structure.

3.4. We Will Promote Balanced Development among Regions

The tax structure also has an important impact on the coordinated development between regions. Through the adjustment of tax policy, it can guide the reasonable allocation of resources in different regions and promote the coordinated economic development among regions. For example, through preferential tax policies to attract foreign capital and investment into less developed areas, to promote balanced inter-regional development.

3.5. Make Fiscal Revenue more Sustainable

The rational design and operation of the tax structure can increase the sustainability of fiscal revenue and provide stable financial support for the realization of high-quality economic development. By optimizing the structure of the tax system, improving the efficiency of tax collection and administration, reducing tax evasion and tax evasion, increasing fiscal revenue and providing stable financial resources for economic development.

4. Five Perspectives Analysis of the Operating Efficiency of the Tax System Structure under the Goal of High-quality Development

4.1. The Operating Efficiency of Tax System Structure from the Perspective of Technological Progress Efficiency

Technological progress is one of the important driving forces of modern economic development and has a profound impact on the efficiency of the tax structure. First, technological progress provides an opportunity for tax system innovation and optimization. The emergence and application of emerging technologies, such as artificial intelligence and big data analysis, make tax administration more efficient and precise. The tax department can use technical means to optimize the tax collection and administration process, improve the collection efficiency, reduce tax evasion and tax evasion, and further improve the operational efficiency of the tax system structure. Secondly, technological progress has a significant impact on the efficiency of tax collection and administration. For example, electronic tax systems, automated tax collection and data analysis technologies can improve the ease and accuracy of tax filing and collection and reduce human errors and delays. In addition, technological advances have led to increased sharing of tax information and cooperation. The presence of multinational corporations and the increase in international trade require the tax authorities of various countries to strengthen cooperation and share tax-related information. With the help of technology, tax departments can exchange information and share data more efficiently, reduce transnational tax evasion, and improve the operating efficiency of the tax structure. Finally, technological advances have a positive impact on tax governance and anti-corruption. Through the application of technical means, such as face recognition, big data analysis, etc., it can improve the transparency and fairness of tax collection and administration, reduce the possibility of corruption and abuse of power, and improve the efficiency and credibility of the operation of the tax structure. To sum up, technological progress has had an important impact on the operational efficiency of the tax structure. By making full use of the opportunities of technological progress, the tax structure can more efficiently adapt to the needs of economic development, improve the efficiency and fairness of tax collection and administration, and promote the optimization and upgrading of the operation of the tax structure.

4.2. The Operating Efficiency of Tax System Structure from the Perspective of Coordinated Development Ability

The ability of coordinated development refers to the effect and ability of the tax system structure in guiding the coordinated development of various economic fields and regions. When evaluating the operating efficiency of the tax structure, analyzing from the perspective of coordinated development ability can help us understand how the tax system promotes the balanced development of various fields and regions, so as to improve the overall coordination and stability of the economy. First of all, differentiated tax policies can guide the transformation and upgrading of industrial structure to strategic emerging industries and high value-added industries. Secondly, through differentiated tax policies, the tax system can promote the economic development of less developed areas and remote areas. Enterprises in less developed areas and remote areas will be given tax breaks or tax incentives to attract investment and promote industrial development, so as to achieve coordinated development among regions. In addition, through the design of the individual income tax system, the tax system can achieve the goal of income redistribution and reduce the gap between the rich and the poor. Adopt a progressive tax rate system, levy a higher tax rate on high-income people, reduce the tax burden of low-income people, achieve a fair distribution of income, and promote the coordinated development of society. [9] Through the coordination of tax policies, the tax system can promote the cooperation between scientific research institutions and enterprises, promote

scientific and technological innovation and the coordinated development of industry, university and research. For example, policies such as pre-tax deductions for research and development expenditures and tax incentives for intellectual property rights encourage research institutions to cooperate with enterprises to improve the efficiency and quality of scientific and technological innovation. [10] Finally, by adjusting tax rates and tax policies, the tax system can affect aggregate demand and aggregate supply in the economy. By adjusting the personal income tax rate and consumption tax rate, it can directly affect the consumption and savings behavior of residents, so as to regulate the aggregate demand of the economy. By adjusting the corporate income tax rate and value-added tax rate, we can influence the investment and production behavior of enterprises and regulate the total supply of the economy. To sum up, the ability of coordinated development has an important impact on the operating efficiency of the tax structure. The tax system can improve the coordination, stability and sustainable development of the economy, and improve the efficiency and effect of the tax system structure.

4.3. The Operating Efficiency of Tax System Structure from the Perspective of Green Development

Green development is a development model in which economic growth and environmental protection are pursued in harmony. Analysis from the perspective of green development can help us understand how tax system promotes green economic development, environmental protection and sustainable development, so as to improve the environmental friendliness and sustainability of economy. First of all, the tax structure can levy taxes on negative environmental behaviors such as pollution emission and resource consumption through the application of environmental taxation. This not only contributes to environmental protection, but also promotes green technology innovation and the development of green industries, and improves the level of green economic development. Encourage the development of green industries through preferential tax policies. For example, tax breaks or incentives are given to environmentally friendly enterprises to reduce their operating costs and improve their competitiveness. We will promote the sustainable development of the ecological environment by levying taxes and fees such as environmental protection taxes and ecological compensation fees. Secondly, the tax system structure can promote the conservation and rational use of resources through the collection and management of resource taxes. Through the reasonable setting of resource tax rates and differentiated resource tax policies, the tax system can guide enterprises and individuals to rationally use resources and reduce the waste and over-exploitation of resources. This will help improve the efficiency of resource utilization and promote the green development of the economy. In addition, the tax structure can be coordinated with green finance policies, and the development of green finance can be guided by preferential tax policies. For example, tax incentives are given to interest on loans for environmental protection projects and the issuance of green bonds to encourage innovation and development of green finance. This will help increase financial support for green finance and promote the implementation and sustainable development of green projects. Finally, the tax structure can guide the development of green consumption through differentiated consumption tax policies. Through the consumption tax exemption or tax reduction policy for green products, reduce the price of green products, encourage consumers to buy environmentally friendly products, and promote the popularization and increase of green consumption. To sum up, by giving full play to the role of the tax system structure, the tax system can improve the environmental friendliness, sustainability and green development level of the economy, and improve the efficiency and effect of the tax system structure.

4.4. The Operating Efficiency of Tax System Structure from the Perspective of the Degree of Opening to the Outside World

Opening to the outside world is an important feature of modern economic development and has a profound impact on the efficiency of the tax structure. First, the tax structure can attract foreign investment and the establishment and development of multinational companies through preferential tax policies for foreign enterprises. By reducing and reducing corporate income tax, value-added tax and customs duties and other measures to provide a favorable tax environment, the tax structure can be signed bilateral or multilateral tax agreements, avoid double taxation, reduce the tax burden of multinational enterprises, improve the competitiveness of enterprises in the international market. At the same time, through reasonable regulation of transfer pricing and anti-tax avoidance measures, prevent enterprises from taking advantage of loopholes in the tax system to avoid taxes, and improve the fairness and transparency of the tax system. Secondly, the tax structure can reduce trade barriers and promote trade facilitation by optimizing the tax system for cross-border trade. Through measures such as reducing and reducing import and export tariffs and simplifying customs clearance procedures, we will reduce costs and barriers to cross-border trade, promote the free flow of goods and services, and promote international economic cooperation and opening-up. In addition, the tax structure can guide technological innovation and intellectual property protection through tax policies to enhance the competitiveness of enterprises in the international market. Through policies such as pre-tax deductions for R&D expenditures and tax incentives for intellectual property, enterprises are encouraged to increase R&D investment and intellectual property protection, improve the efficiency and quality of technological innovation, and enhance their competitive edge in the international market. Finally, the tax structure can promote the flow of talents and the development of multinational enterprises through tax policies. For example, preferential personal income tax policies are provided to employees of multinational enterprises to attract talents to work and innovate in China, and promote the internationalization of the economy and the cross-border flow of talents. In short, by giving full play to the role of the tax system structure, the tax system can promote the close connection between the economy and the global market, and improve the efficiency and effect of the operation of the tax system structure.

4.5. The Operating Efficiency of Tax System Structure from the Perspective of Development Achievement Distribution

The distribution of the fruits of development is an important aspect of social equity and stability, and has a profound impact on the operational efficiency of the tax structure. First of all, on the one hand, through the design of the individual income tax system, the tax system can achieve the goal of income redistribution, reduce the gap between the rich and the poor, and improve the fair distribution of income. [11] Adopt a progressive tax rate system to levy a higher tax rate on high-income earners, reduce the tax burden of low-income earners, achieve equitable income distribution, and promote social stability and development. On the other hand, the tax structure can realize the reasonable regulation and distribution of wealth through the collection and management of the property tax system. Through the taxation of real estate, land, property, etc., the phenomenon of wealth concentration is reduced, the fair distribution of wealth is promoted, and the balanced and sustainable development of society is promoted. Secondly, through the design of enterprise income tax system, the tax structure can promote the rational distribution of enterprise profits and profits. Through differentiated corporate income tax rates, enterprises are encouraged to increase reinvestment and improve their competitiveness and sustainable development. In addition, through the establishment and operation of social security and welfare taxation, the tax system can realize the reasonable distribution of social welfare. By levying a higher social security and welfare tax on high-income

earners, we can increase the resources of social welfare, improve the welfare benefits of vulnerable groups, and achieve social equity and stability. Finally, the tax system structure should strengthen the construction and implementation of tax collection and administration and anti-tax evasion mechanisms, reduce tax evasion and tax evasion, and ensure the fairness and effectiveness of taxation. To sum up, the analysis from the perspective of distribution of development achievements can help us understand how the tax system can promote the fairness of income distribution and social stability through reasonable tax policies, thereby improving the sustainable development of economy, achieving a more balanced and sustainable distribution of development achievements, promoting social stability and sustainable development, and improving the efficiency and effect of the operation of the tax system structure.

5. State Analysis and Reform Direction of Operating Efficiency of Tax System Structure

5.1. Analysis of System Operation Status

The state analysis of system operation itself is to evaluate and analyze the internal mechanism, management system and implementation effect in the operation of tax system structure, so as to reveal the existing problems and potential improvement space of tax system structure. There are the following key points:

5.1.1. Evaluation of the Effect of the Internal Mechanism

The analysis of the state of the system operation itself should pay attention to the effect of the internal mechanism of the tax structure. For example, whether the design of progressive tax rate of personal income tax can achieve the goal of income redistribution, whether the setting of differentiated tax rate of corporate income tax can stimulate enterprise investment and innovation, and whether the collection of green tax mechanisms such as resource tax and environmental tax can effectively restrain environmental pollution and resource waste. Evaluating the effect of the internal mechanism of the tax system can help to find the problems and propose the direction of improvement.

5.1.2. Optimization Needs of the Management System

The analysis of the state of the system operation itself should also pay attention to the management system of the tax structure. The management system of tax system includes the organizational structure, personnel allocation and information system of tax authorities. Analyzing the advantages and disadvantages of the management system, including the operation efficiency of the tax department, the perfection of the information exchange and coordination mechanism, is helpful to find the shortcomings of the management system and the room for improvement.

5.1.3. Evaluation of Implementation Effect

The analysis of the state of the system operation itself should pay attention to the implementation effect of the tax system structure. The effect of implementation includes the accuracy, fairness and efficiency of tax collection and administration. Assessing the effect of the implementation of the tax system, such as whether the tax collection and administration process is efficient and smooth, the professional level of tax personnel and the degree of fair law enforcement, the comprehensiveness and compliance of tax collection, will help to find problems in the implementation and propose measures for improvement.

5.1.4. Public Participation and Transparency

The analysis of the state of the system operation itself should pay attention to public participation and transparency. Public participation includes taxpayers' right to know, right to

participate and right to supervise, etc., while transparency involves the openness and availability of information on tax policy, tax collection and management. Assessing public participation and transparency will help ensure the fairness and legitimacy of the tax system and enhance community trust in it.

5.1.5. Direction of System Reform and Improvement

Through the analysis of the state of system operation itself, the problems and deficiencies in the tax system structure can be found, and the direction of reform and improvement can be proposed. For example, the adjustment of the internal mechanism of the tax system, the reform of the management system, the optimization of the implementation effect, the enhancement of public participation and transparency should be improved to improve the operational efficiency and fairness of the tax system structure.

5.2. Improvement Direction of System Reform

Tax reform is one of the important means to improve the operating efficiency of the tax system structure and promote high-quality economic development. It can be improved from the following points:

5.2.1. Optimization and Simplification of the Tax System

Institutional reform should aim to optimize and simplify the structure of the tax system. By reducing the number of tax types, consolidating overlapping tax types, and simplifying tax collection procedures, the tax burden and operating costs of enterprises will be reduced, and the transparency and efficiency of the tax system will be improved. In addition, the stability and predictability of tax policies should be strengthened to provide better tax services for taxpayers.

5.2.2. Reform of the Individual Income Tax System

The reform of the individual income tax system is one of the important directions to improve the tax system. By adjusting the structure of individual income tax rates, we will increase taxation on high-income people, reduce the tax burden on low-income people, and achieve the goal of income redistribution. In addition, the deduction policy of individual income tax can be further improved to encourage individual savings and investment and promote sustainable economic development.

5.2.3. Reform of the Enterprise Income Tax System

The reform of the enterprise income tax system shall promote the innovation and development of enterprises. Through the design of differentiated tax rates, enterprises are encouraged to increase R&D investment, technological innovation and the development of high value-added industries. At the same time, further simplification of tax collection procedures can be considered to reduce the tax burden on enterprises and improve the efficiency and fairness of tax collection and administration.

5.2.4. Reform of Environmental Taxation and Green Taxation Mechanism

Institutional reform should strengthen the construction of environmental taxation and green taxation mechanism. Through the collection of environmental taxes and resource taxes, enterprises and individuals will be guided to reduce environmental pollution and waste of resources, and green technological innovation and the development of green industries will be promoted. In addition, it can also explore the synergy between green finance and tax policies, strengthen the support and guidance of green finance, and promote the implementation and sustainable development of green projects.

5.2.5. Strengthen Tax Collection and Administration and Anti-tax Evasion Mechanisms

Institutional reform should strengthen the construction of tax collection and administration and anti-tax evasion mechanisms. Strengthen tax information sharing and cooperation, crack down on cross-border tax avoidance and evasion by multinational enterprises, and maintain

the fairness and effectiveness of the tax system. At the same time, advanced technical means and data analysis methods can be used to improve the accuracy and efficiency of tax collection and administration, and reduce human errors and loopholes.

5.2.6. Strengthening Public Participation and Transparency

Institutional reform should strengthen the building of public participation and transparency. By strengthening taxpayers' right to know, participation and supervision, the fairness and legitimacy of the tax system will be enhanced. At the same time, we will strengthen the disclosure and interpretation of tax policies, provide more tax information and guidance, and improve the transparency and understanding of the tax system.

To sum up, the improvement direction of institutional reform includes the optimization and simplification of the tax system, the reform of the individual income tax system, the reform of the corporate income tax system, the reform of the environmental taxation and green taxation mechanism, the strengthening of the tax collection and administration and the anti-tax evasion mechanism, and the strengthening of public participation and transparency. Through deepening reform, we will improve the fairness, transparency and efficiency of the tax system, and promote the optimization of the tax system structure and high-quality economic development.

6. Conclusion and Suggestions

In this study, through the exploration of the operating efficiency of the tax structure, a comprehensive analysis is carried out from five perspectives, such as the efficiency of technological progress, the ability of coordinated development, the status of green development, the degree of opening to the outside world and the distribution of development results. Based on the research and analysis of the operational efficiency of the tax system structure, the following are specific policy recommendations aimed at improving the overall operational efficiency of the tax system and promoting high-quality economic development:

6.1. Promoting Tax Reform in the Digital Economy

Technological progress has a significant impact on the operational efficiency of the tax structure. Encouraging enterprises to increase R&D investment and technological innovation through tax policies can improve the operational efficiency of the tax structure. In addition, the establishment of preferential tax policies for technological innovation and intellectual property protection can promote the development of technological innovation and intellectual property, and enhance the supporting role of the tax structure in economic development. With the rapid rise of the digital economy, the traditional tax system is facing the challenge of adaptability and fairness. Institutional reform can actively explore the direction of digital economy tax reform, including the taxation of cross-border e-commerce, the introduction of digital services tax, and the taxation method of digital economy enterprises. Promoting the tax reform of the digital economy can better respond to the characteristics of the development of the digital economy and maintain the synchronization of the tax system and economic development.

6.2. Strengthen Tax Collection and Management and Information Construction

Institutional reform should focus on tax collection and management and information construction. Strengthen the accuracy and efficiency of tax collection and administration, adopt advanced technical means and data analysis methods, and improve the quality and effect of tax collection and administration. At the same time, promote the construction and improvement of tax information systems, realize the sharing and integration of tax data, and improve the efficiency and transparency of tax administration. Tax structure plays an important role in coordinating economic development. This study shows that the rational allocation of resources and coordinated development of industries guided by tax policies can improve the ability of

coordinated development of tax structure. In addition, strengthening tax collection and management and information sharing, and promoting the coordination and efficiency of tax administration will help improve the effect of tax structure in coordinated economic development.

6.3. Strengthening International Tax Cooperation

With the deepening of global economic integration, international tax cooperation has become more urgent and important. International tax cooperation has provided a broader space for tax reform. Strengthen international cooperation in cross-border tax collection and administration, anti-tax avoidance and compliance, promote the establishment of a fairer and more effective global tax system, reduce tax competition and tax avoidance, and help improve the fairness and efficiency of the tax system. The degree of opening to the outside world has an important impact on the efficiency of the tax system structure. This study finds that by optimizing the cross-border trade tax system and strengthening tax cooperation and information exchange, the openness of the tax system structure can be improved, the international cooperation and competitiveness of the economy can be promoted, and the operational efficiency of the tax system structure can be enhanced.

6.4. Strengthen Green Taxation and Environmental Protection

Institutional reform should strengthen the intensity of green taxation and environmental protection. Through the establishment of a sound green tax policy and mechanism, increase the tax punishment for environmental pollution and resource consumption behavior, and promote the development of green technology innovation and green industry. In addition, financial support for ecological protection and environmental restoration can be further strengthened to promote sustainable development and the realization of green economy. Green development has an important impact on the efficiency of the tax structure. This study finds that green tax measures such as environmental tax and resource tax can guide enterprises and individuals to reduce environmental pollution and resource waste, promote green technology innovation and green industry development, and improve the supporting role of tax structure in green development.

6.5. Optimize the Structure of the Tax System

The tax system should be optimized, the types of taxes should be simplified, and the overlap and redundancy of taxes should be reduced. Through the integration of tax types, the complexity of the tax system is reduced, and the tax cost and the difficulty of tax collection are reduced. In addition, the stability and predictability of the tax system should be strengthened to avoid the impact of frequent adjustment of tax policies on enterprises and individuals. Improving the individual income tax system: In the tax reform, further improving the individual income tax system is an important direction. We can further improve the fairness and adaptability of personal income tax by optimizing the tax rate structure, adjusting the personal income tax threshold, and increasing the intensity of personal income tax deduction policies. The distribution of development achievements has an important impact on the operating efficiency of the tax system structure. This study finds that by optimizing the structure of the tax system, achieving the goal of income redistribution, promoting the reasonable regulation and distribution of wealth, and strengthening the reasonable distribution of social security and welfare, the operational efficiency of the tax system structure can be improved, and social equity and stability can be promoted.

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