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Research on tax service improvement of small and micro enterprises in Yiwu city,Zhejiang Province

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ABSTRACT
The large number of small and micro enterprises in Yiwu has created huge social wealth. However, there are still many complaints among small and micro enterprises about the tax services provided by tax authorities. In daily work, small, medium and micro enterprises often make complaints to tax authorities. Therefore, it is of great significance to find out the shortcomings of the tax service of small and micro enterprises in Yiwu at the present stage and put forward suggestions for improving the tax service of small and micro enterprises in the next step. Through investigation and study, this paper found that the small micro enterprise tax service satisfaction, combined with the new public service theory and work foundation, put forward the following Suggestions: set up the correct small micro enterprise tax service concept, strengthen the ability of staff service for small micro enterprise, improve the small micro enterprise policy propaganda to carry out the system, innovation and development of new network tax model.

KEYWORDS
Small and micro enterprises; Ttax service; Satisfaction

1 Background

Located in the central part of Zhejiang Province, with a developed transportation and transportation network, Yiwu is one of the largest county-level cities in economic development in China. Since the reform and opening up, Yiwu has experienced various twists and turns from scratch. Despite the lack of Marine resources and natural resources such as minerals and oil, Yiwu has made full use of the advantages of international trade city and small commodity market and developed into a world-class large-scale market. Economic development is inseparable from small and micro enterprises. Small and micro enterprises have created the current prosperity of Yiwu. Yiwu city is also constantly developing and supporting small and micro enterprises. According to public statistics, there are currently more than 900,000 small and micro market entities in Yiwu, ranking among the forefront of county-level cities in Zhejiang. At the present stage, the taxpayers of small and micro enterprises still have a lot of complaints about the tax service of the tax authorities, which cannot fully meet the tax needs of small and micro enterprises, limiting the improvement of the tax service level. Small and micro enterprises have higher expectations and requirements for tax services. Tax administration departments should not only take the formal responsibility of machinery, but also flexibly provide a higher level of tax services to meet the needs of small and micro enterprises. Analyzing the satisfaction of small and micro enterprises with tax services is a prerequisite for further improving the quality and efficiency of tax services. This study hopes to put forward optimization measures and suggestions for the problems found in the study of the tax service status of small and micro enterprises in Yiwu, combined with the work experience and theoretical basis in the research.

2 Previous research

2.1 Small and micro enterprises

Filion L J[1](1990) In the study noted that despite the earlier discussion of small business in the UK, the first country to define small business was the United States. The 1948 elective Service Act defined small business as meeting three conditions: an undominant industry or industry, no more than 500 employees, and finally owned and operated independently. The definition of small business is in the process of continuous development, the Canadian scholar d'Amboise G[2] (1988) believes that the measure of no more than 500 employees and sales of less than $20 million is being recognized and used by more and more researchers. Small and micro enterprises are an important force to promote economic and social development [3], and have made an important contribution to the long-term and sustainable development of China's economy [4].

2.2 Tax payment service

Foreign countries have paid more attention to the study of the promoting effect of tax service on the overall tax work and the action mechanism of various factors affecting the quality of tax service. Bird R M, Oldman O[5]. (2000) By studying the public evaluation of the Singapore Tax Bureau (IRAS), the information tax handling method will improve the satisfaction of tax service. The introduction of the Singapore Tax Bureau's electronic tax filing website to facilitate taxpayers to handle tax remotely, and relying on electronic information provided by third parties in their work, these measures have improved the public's evaluation. Tax service is the service [6] provided by tax authorities for taxpayers in the process of fulfilling their tax obligations and exercising their rights. The tax service level represents the comprehensive image of a state organ and the quality of tax revenue [7]. Tax authorities must improve the speed of web display, best can shorten the tax filing deadline, improve the continuity of electronic tax information [8], readable [8], at the same time improve tax service station, clarify the tax service boundary [9], for small micro enterprise management need to change the way of thinking, cultivate "Internet +" application thinking [10], and for small micro enterprises to build multi-functional tax platform [11].

3 Current implementation of tax policies

In order to standardize the tax service work of small and micro enterprises and implement the requirements of superior departments on facilitating tax handling, Yiwu Tax Bureau has established a working pattern in which the tax Service Unit takes the lead and organizes other tax departments to provide corresponding tax service according to their respective responsibilities. The tax Service Unit is a comprehensive functional department in charge of the tax service work of the whole city, organizes and coordinates various tax service work, and supervises and manages each department. In the first quarter of 2023, the total amount of tax service business of the tax service hall was 322, 748, of which 35,711 were handled in each tax hall, the average daily handling amount on weekdays was 585.42, the average waiting time was 6.88 minutes, and a total of 7, 375 households were waiting for more than 10 minutes when the collection period approached.

3.1 Current status of implementing tax policies

When carrying out tax publicity, Yiwu Tax Bureau, to a large extent, mainly performs the tasks assigned by the superior. The innovative form of publicity is limited, and the motivation of active publicity is also insufficient. The analysis of the tax policy needs of small and micro enterprises is not enough, often resulting in the waste of departmental resources. In addition, when the new policy is introduced, the degree of collection and answer to hot issues is not enough, or professional terms are often used in the replies, which leads to taxpayers' inadequate understanding of the policy, causes small and micro enterprises cannot enjoy the policy in time, and reduces the satisfaction of small and micro enterprises with tax services.

3.2 Current situation of standardized tax law enforcement

In practice, some non-standard law enforcement behaviors affect the satisfaction of small and micro enterprises with tax services. First of all, the administrative law enforcement procedures are not standardized enough, and the law enforcement recorder is not used to maintain and record the whole process of law enforcement, which often leads to the need to submit materials repeatedly by enterprises, which affects the normal production and operation of enterprises. For long time not declare was identified as abnormal small micro enterprises, document transfer process is not standard, cause enterprises can not find their abnormal behavior, and is often the enterprise need to invoice found, not fully guarantee the enterprise's right to know, unable to improve the small micro enterprise to standardize law enforcement work satisfaction.

3.3 Current status of tax handling service

Some tax officials are not highly motivated to learn the new policies, do not have a deep understanding of the business process, and do not understand the different service norms and requirements thoroughly, resulting in the things that could have been solved immediately are not solved on the spot. The staff did not give correct guidance to the taxpayers 'dissatisfaction, indicating that the staff's ability to deal with emergencies is insufficient. In addition, the self-service tax handling equipment does not update the function and operation process in time. In the actual use, there are some functions and processes are not unified, resulting in the slow speed of tax handling. All these problems hinder the improvement of satisfaction.

3.4 Current situation of tax informatization construction

Due to the lack of overall planning, the development of tax information technology is slow, which can not well adapt to the increasingly urgent tax needs of small and micro enterprises taxpayers, and the willingness for technological innovation and reform is not strong, which affects the satisfaction of small and micro enterprises. Because the tax invoice system need to use multiple different applications, including for invoicing aerospace information technology and flourishing information technology, to confirm the invoice deduction VAT invoice comprehensive service platform, and to check the invoice authenticity of electronic tax bureau, different operating system data, due to the system is not compatible or temporary update data loss, make taxpayers cannot declare on time. In addition, the online tax system does not comprehensively optimize the work process, and some business problems cannot be solved all over the Internet, which increases the pressure on enterprises to deal with tax matters.

4 Analysis of the causes of the tax service problems of small and micro enterprises in Yiwu city

4.1 Lack of tax service concept

The ideology of tax staff drives tax service behavior. In order to provide high-quality tax services for small and micro enterprises, the tax authorities must have a mature and perfect tax service concept internally. The new public service theory points out that government agencies should aim the public interest. Therefore, tax authorities should make every effort to protect the legitimate rights and interests of small and micro enterprises in tax services, listen to the opinions and suggestions of small and micro enterprises on tax services at this stage, and build service-oriented tax authorities. However, from the analysis of the survey results, the concept of tax service at the present stage is one-sided, immature and biased. In general, the staff of Yiwu Tax Bureau do not have a strong awareness of tax service for small and micro enterprises. Due to the late start of service-oriented government construction in China and the weak theoretical foundation, Yiwu tax authorities have long had a misunderstanding of the tax service of small and micro enterprises, that is, that management is far more important than service, or that tax service is only the responsibility of the tax hall, and has nothing to do with the tax policy department. If there is no correct understanding of management and service, the government cannot correctly establish the concept of providing tax services for small and micro enterprises.

4.2 The professional level of the staff is not high.

The professional level of the tax staff is limited. Land tax integration in 2018, in order to reduce the tax burden of small micro enterprise, promote the development of small micro enterprise, the tax authorities issued a lot of enterprise policy, in order to cooperate with the new policy, many tax management software, such as natural person withholding client, natural person tax management system WEB end, UKEY software of make out an invoice need to update. Therefore, the staff should always pay attention to the new tax policies and collection management process, and be familiar with the operation of various software often used by small and micro enterprises. However, due to the high work intensity of the tax office, many small and micro enterprises come to consult. The staff must focus on the work at hand in the work, and the frequent update of policies and operation software often makes it difficult for tax personnel to grasp in time.

4.3 Policy publicity mechanism is not perfect

Although Yiwu Taxation Bureau promotes the policies issued by State Administration of Taxation, Zhejiang Taxation Bureau and higher authorities, it does not understand the policy tendency of small and micro enterprises and does not fully understand what policies that small and micro enterprises need; high homogeneity of different types of taxpayers in the region. As the bridge of tax policy communication between small and micro enterprises and tax authorities has not been established, although the publicity frequency and content are rich, small and micro enterprises have few policies from them. Moreover, and due to the intensive policy publicity activities, the quality and depth of advertising content are not enough.

4.4 Immature level of network service

The network tax handling system is relatively weak. Taxpayers of small and micro enterprises often report that they will encounter problems such as the electronic tax bureau is unable to timely update the data and system failure. Specifically, the declaration data changed in the offline window of the tax authorities cannot be synchronized with the electronic tax bureau in real time, and the login page of the tax bureau is blank. Due to the lack of IT talents with high computer skills among tax authorities, the electronic tax bureau and other online tax handling platforms mainly adopt the mode of establishing by third-party operating companies and tax authorities regularly put forward targeted optimization suggestions. Because the third-party operating company personnel have no experience in the tax bureau, they cannot consider software upgrade and transformation from the perspective of small and micro enterprises, and lack foresight in functional design.

5 Conclusion

5.1 Establish the correct concept of tax service for small and micro enterprises

Fully understand the importance of tax services to small and micro businesses. Small and micro enterprises are the backbone of the long-term sustainable development of Yiwu's economy. Efficient and convenient tax services are of vital importance to optimizing the business environment of small and micro enterprises. Therefore, tax personnel should correctly understand the significance of tax service for small and micro enterprises, and establish correct values from their own perspective. Follow the guidance of the new public service theory in the tax service work[12]Correctly understand the interactive relationship between management and service, tax service will have a positive impact on promoting the tax compliance of small and micro enterprises, and form a harmonious interactive relationship between small and micro enterprises and tax authorities.

5.2 Strengthen the ability of staff to serve small and micro enterprises

First of all, strengthen tax training to improve professional ability. Yiwu Tax Bureau should correctly understand the importance of personnel training in improving tax service for small and micro enterprises. Yiwu Tax Bureau should comprehensively analyze the tax characteristics of small and micro enterprises, make full use of existing resources to organize policies and business software training, so as to meet the common needs, but also meet the personalized needs of some small and micro enterprises. Secondly, through organizing a series of business training such as morning meeting, lectures, tax examination and on-site teaching, the service personnel of small and micro enterprises, especially the staff of the tax hall, are trained on relevant tax laws and regulations, requirements of "running once at most", office etiquette and invoice use of small and micro enterprises[13], Especially when the new policy with great social impact is introduced, it is more necessary for tax authorities to organize such training.

5.3 Improve the system of policy publicity and implementation for small and micro enterprises

The use of information technology means, the policy content will accurately reach small and micro enterprises. Small micro enterprise demand for tax policy and apply the provisions of the collection and administration and large enterprises, individual businesses and other market main body, at the same time, small micro enterprise internal different identity, interest in tax policy is often different, such as the legal representative pay more attention to the interests of the tax policy to enterprise size, and financial personnel pay more attention to the specific tax policy enjoy method and convenience. Therefore, Yiwu Tax Bureau needs to conduct differentiated policy publicity for taxpayers of small and micro enterprises. Compared with large enterprises, the publicity content focuses more on policies with low threshold, such as social security payment of taxpayers of small and micro enterprises and preferential treatment of small-scale taxpayers; followed by targeted publicity for people with different identities[14], Push the bill of tax reduction and fee reduction to the legal representative, and publicize the tax handling guide for tax handling personnel.

5.4 Constantly innovate and develop the new model of network taxation

Strengthen the stability of the network tax platform. Yiwu Tax Bureau should take the initiative to adopt the combination of computer software and manual review to strengthen the advance inspection and real-time monitoring of the operation of the network tax platform, timely find and solve the system lag and error, and find the problems as soon as possible and deal with them[15], Record a standing book for the problems beyond the scope of capacity, and report to the operation and maintenance working group of provincial and municipal bureau to strengthen the operation and maintenance processing capacity. Secondly, the stability of the system operation and the frequency of failure are taken as the assessment content of the third-party technical service company, and the stability of the platform operation is linked to the profits of the third-party company, forcing the third-party company to improve their own technical capabilities. In addition, formulate emergency plans for system faults, and open offline tax hall in time. When the network tax platform fails, timely dispatch professional personnel to handle tax-related business for small and micro enterprises, so as to prevent public opinion.

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