

# On Promoting the Quality Improvement of Tax Services by "Managing Taxation with Numbers" by Grassroots Tax Authorities under the Background of "Smart Taxation"

## —Survey and Analysis Based on the Satisfaction of Taxpayers in Bengbu City as an Example

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### ABSTRACT

Chinese path to modernization is a modernization that conforms to the development of the information age and the digital process. Digital technology is fully integrated into all fields and the whole process of economic society and ecological civilization construction, which has brought extensive and profound impact on human production and life. This article conducts an actual visit to grassroots tax authorities in Bengbu City, and based on a questionnaire survey, adopts a literature research approach and statistical analysis method to explore the implementation effect of this problem. It objectively sorts out and balances the impact of "digital tax governance" on improving the quality of tax services provided by current tax authorities, attempts to identify and identify some unreasonable links and problems in the current tax service process under the background of smart taxation, and analyzes the causes and mechanisms of these problems. Finally, based on the combination of theory and practice, it summarizes and explores targeted improvement strategies that can be used for further improving the quality of digital tax services.

### KEYWORDS

Smart taxation; Quality of tax services; Satisfaction; Tax authority

## 1. INTRODUCTION

### 1.1. Research Background

Since the "Opinions on Further Deepening Tax Collection and Management Reform" issued by the General Office of the Communist Party of China Central Committee and the General Office of the State Council in 2021, which outlined the blueprint for the development of smart taxation in China, academic research on smart taxation has sprung up like mushrooms after rain. Smart tax construction is an inevitable requirement for realizing tax modernization and better serving Chinese path to modernization. It dynamically perceives tax collection and management through data, and

intelligently analyzes massive data using algorithms and models to form optimal solutions and provide efficient services. In terms of connotation, smart taxation highlights business digitization, data empowerment, and data-driven, including two stages: digital upgrading and intelligent transformation. In terms of extension, the system construction phase includes the current promotion of specialized ticket electronicization, as well as the later Golden Tax Phase IV series of projects. The system is used by taxpayers, tax officials, and decision-makers.

The 14th Five Year Plan emphasizes the need to deepen the reform of the tax collection and management system, build smart taxation, and promote the modernization of tax collection and management from "invoice based taxation" to "numerical based taxation". The 2021 National Taxation Work Conference called for the high-quality promotion of tax modernization in the new development stage through the construction of smart taxation, achieving new results. Smart taxation aims to achieve full data empowerment, full integration and integration, full domain coverage, full process management, and full scenario connectivity through the construction of a smart taxation system with high integration functions, high security performance, and high application efficiency. From the perspective of law enforcement, service, supervision, and governance, it comprehensively considers the service of taxpayers as the center, thereby improving tax compliance and social satisfaction. Scholars such as Xie Bofeng (2021) believe that a profound understanding of smart taxation requires a theoretical clarification of the relationship between smart taxation and concepts such as intelligence, informatization, and digitization, as well as a review of the development stages of smart taxation. Therefore, improving the construction of smart taxation is not only an urgent need for current tax system reform, but also a key link that must be addressed in the process of achieving tax modernization through the use of numbers.

As an organic component of digital government, smart taxation is being guided by the construction of smart taxation, and tax authorities are integrating digital taxation into the entire process of tax collection and management. Using numbers to govern taxation, the core is "data", and the key is "management". In the era of digital economy, by building digital platforms, strict monitoring, and improving co governance, deep data mining and effective use are carried out in the tax collection and management process, opening up a scientific development path of using numbers to govern taxes, promoting the digital upgrading and intelligent transformation of tax collection and management, improving the tax experience of taxpayers, and providing a solid foundation for achieving high-quality economic development. "Using numbers to govern taxation" is an inherent requirement for promoting high-quality modernization of taxation in the new era. Sun Shurun (2023), Secretary of the Party Committee and Director of the Xinjiang Uygur Autonomous Region Taxation Bureau of the State Administration of Taxation, pointed out that in the face of the new trend of digital development, the new requirements of Chinese path to modernization and the new tasks of tax collection and management reform, the tax department can continuously improve the quality and efficiency of tax services to Chinese path to modernization only by following the pace, actively adapting, focusing on "managing tax with data" as the "key variable" to improve tax governance capacity, and insisting on data for productivity, work efficiency and practical results. The tax department serves millions of corporate taxpayers, hundreds of millions of natural person taxpayers, and billions of taxpayers. It is one of the government departments closest to market entities, serving the people most directly, and dealing with the people the most. Tax management services directly affect the satisfaction of taxpayers and taxpayers, as well as the vital interests of the people. Therefore, the tax department plays the role of new elements, new technologies, and new means, utilizing tax related information and data resources on a wider and deeper scale, promoting the reform of the tax governance system, and building a modern tax service and tax collection management system.

## 1.2. Research Significance

### (1) Theoretical significance

In terms of theory, the construction of smart taxation in China is still in its early stages and is an important part of the modern tax system construction of "governing taxation with numbers". Although domestic and foreign scholars have conducted relevant research on this tax hot topic from their respective perspectives in the early stage, as a new concept proposed in recent years, a relatively mature theoretical system of smart taxation has not yet been formed. This project applies knowledge from relevant disciplines such as taxation, management, and statistics, based on tax governance theories, to study and analyze the improvement of tax service quality through the use of numbers by tax authorities, and combines it with practice. It provides new ideas for tax authorities to use big data, artificial intelligence, and other methods to improve tax service quality and collection efficiency, and provides theoretical support for the construction of a smart tax system. In addition, smart taxation belongs to the emerging tax development model and is a new direction for the future development of the tax system. There is relatively little research on it, and this study can enrich the theoretical foundation of this field to a certain extent.

Yibota Jens (2023) from Ili Normal University believes that from a macroeconomic perspective, the integration and analysis of tax big data by smart taxation provides good support for macroeconomic regulation and industrial policy formulation; From a meso market perspective, the prediction and analysis of economic trends by smart taxation provides a prerequisite for market-oriented reform, industry and industrial development; From the perspective of micro taxpayers, smart taxation utilizes tax related information to guide taxpayer behavior, which helps to effectively implement tax policies.

### (2) Realistic significance

In reality, as a tax department closely related to the daily lives of the people, the construction of smart taxation is imperative. Further promoting the construction of smart tax is the right direction to follow the trend of big data and the Internet era, and the only way to modernize the tax revenue of grassroots tax bureaus. Firstly, by drawing on the experience of advanced countries and cities at home and abroad, scientific suggestions are provided for the digital tax services of the tax authorities in Bengbu City, in order to improve the quality of tax services provided by the tax authorities in Bengbu City and truly serve the people. Secondly, by conducting a questionnaire survey, we aim to understand the quality of digital tax services provided by grassroots tax authorities. Based on the data, we can identify the problems that grassroots tax authorities are currently facing in the construction of digital tax systems. We can promptly address these issues and make necessary adjustments to enable them to better practice the development concept of "putting the people at the center", achieve efficient and intelligent fine tax and fee services, significantly improve social satisfaction, meet the demands of taxpayers, and promote the formation of a refined and people-oriented tax and fee service system.

## 1.3. Research Purpose

This project mainly utilizes research methods such as literature analysis, survey analysis, empirical analysis, and comparative analysis. Firstly, conduct literature review to understand the definition of relevant concepts, determine the research background, theoretical basis, and current research status of the project. Secondly, conduct on-site visits to investigate and analyze relevant personnel of the tax authorities in Bengbu City, to understand the basic situation of the tax authorities, the achievements of digital tax services, and the existing problems. Once again, the collected survey questionnaire data was summarized, and empirical analysis was used based on facts, data, and experience to analyze the satisfaction level of taxpayers with tax services through statistical and econometric methods. The insights and existing problems of the tax service quality of the tax authorities in Bengbu City under the "digital tax governance" were obtained. Finally, for the exposed

problems, attempt to propose scientific suggestions through relevant theories to provide scientific data support for improving the quality of tax services provided by the tax authorities in Bengbu City.

#### 1.4. Literature Review

##### (1) Current research status abroad

The concept of smart taxation was first proposed by IBM in 2010 as a "smart city". Edmund S. Phelps, a professor at Columbia University in the United States, and others believed that to improve the efficiency of tax collection and management, it is necessary to make full use of the Internet and big data, constantly improve Internet information data collection and application methods, realize the regular tax related data sharing within the tax department and between the tax department and the third party, and give full play to the key role of Internet information collection in tax assessment, tax risk management, etc.

Bojuwon Mustaoaha (2015) of Malaysia believes that the Internet tax collection system and the survey of tax service satisfaction will help improve the level of tax service, and proposes to improve a tax information platform to encourage taxpayers to adopt more online tax methods. Professor B. Jonas (2015) from the University of Heidelberg in Germany proposed that tax inspection, as an important part of tax collection and management work, should also develop "smart inspection" as soon as possible. The tax department should use intelligent "machines", that is, start from the technical level, and strengthen investment in information technology.

Vanessa Ratten (2016) from the University of Leopold in Australia emphasizes that "cloud computing" can provide more collaborative, flexible, and efficient service innovation. "Cloud technology" can fully integrate and share various types of data information. The construction of "smart projects" cannot be separated from the support of such advanced technologies. By utilizing advanced technologies, data and information sharing can become more diversified, further improving government administrative efficiency.

M. M. Sury (2019) believes that digitization is playing an increasingly important role in tax management. Digitization is the process of using technological means to reduce data storage space, sharing, and analysis costs, and the development of digital tools and other information technology tools for the collection of income tax and value-added tax. Patrick Mulyungi et al. from Kenyatta Agricultural and Technological University designed a descriptive and comparative study to reveal the impact of electronic tax systems on tax management performance. They collected data through questionnaire surveys and concluded that electronic declaration has a significant impact on taxation, and tax authorities should emphasize the positive role of electronic tax management systems in tax management performance.

Russian scholar Ripol Saragosi Lyudmila (2021) pointed out the problems that still exist in Russia's current tax management work, which affect the efficiency of the entire tax work. He believes that using numbers can improve the efficiency of tax management and promote the development of tax modernization. Therefore, it is important to pay attention to the development of digitalization and fully apply digitalization in tax management.

##### (2) Current research status in China

The construction of smart taxation is a new development proposed in recent years. With the development of the domestic economy and digitization, traditional tax collection and management are transitioning towards digitization and intelligence. Researcher Xiang Jing from the Institute of Taxation Science of the State Administration of Taxation (2017) combined the theoretical framework of e-government in the United States, the European Union, and other countries to form a theoretical framework for smart taxation. They believe that smart taxation is based on e-government and developed from electronic taxation. Its connotation includes four dimensions: smart management, smart services, smart decision-making, and smart sharing. Essentially, it is the embodiment of human

intelligence applied in the field of taxation. Professor Sun Cunyi (2018) of Peking University and other professors systematically put forward the basic connotation of "Internet+Smart Taxation" based on the application practice topic of local tax authorities: adhering to the open, innovative and interactive Internet thinking, relying on Golden Tax Phase III, applying cutting-edge technologies such as cloud computing and big data, promoting the deep integration and wide application of "Internet+" in the tax field, guiding social forces to participate widely, and building an information sharing mechanism for social collaborative tax management.

Professor Yang Canming (2021) from Central South University of Political Science and Law believes that smart taxation is a new stage of tax informatization development, aiming to use new generation information technologies such as big data and blockchain to develop a series of intelligent and digital products and services, achieve efficient tax services, intelligent tax management, precise tax governance, and scientific management decision-making. Li Xuhong (2021) pointed out that the most significant feature of the era of "tax governance by numbers" is the formal implementation of tax collection and management reform. The key to this tax administration reform lies in relying on information technology, which covers all aspects of modern tax systems and has a more profound management role for tax authorities. The "synthesis" driven by "numerical taxation" is a progress in modern collection and management technology, and is a major component of modern national management. Zhuang Jiaqiang (2022) believes that taxation has become a part of taxpayers' daily lives. In the digital era, the demand for the development of tax collection management is urging the digital transformation of tax management models. "Using numbers to govern taxation" helps tax authorities better serve taxpayers and improve the quality of tax collection management by transforming the collected data of tax departments into actionable data insights.

Professor Zhang Xuedan from the China Academy of Financial Sciences (2022) drew on the practical experience of smart taxation in developed economies and emphasized the importance of data collection, analysis, and utilization. He proposed to promote the construction of smart taxation in China's new development stage with high quality from four aspects: precise tax enforcement, diversified tax services, digital identity authentication, and diversified governance entities.

The construction of tax informatization in China began in the early 1980s, and has gone through the construction of the first phase, second phase, and third phase of the Golden Tax. Currently, it has entered a new stage of the fourth phase of the Golden Tax construction, embarking on a new journey of modernization in tax governance. In March 2021, the "Opinions on Further Deepening Tax Collection and Management Reform" identified "smart taxation" as the main focus of further deepening tax collection and management reform in the new development stage.

## **1.5. Research Innovation**

### **(1) Content innovation**

Smart taxation is a relatively new concept proposed in March 2021, and the entire system is constantly being constructed and improved. It is one of the deepening reform goals during the 14th Five Year Plan period. In recent years, there have been many theoretical studies on "smart taxation" and "taxation based on numbers". However, there has been almost no research on the quality of tax services provided by tax authorities in the context of building smart taxation. This project studies the quality of tax services provided by tax authorities and proposes reasonable optimization suggestions, providing certain data support for digital tax collection and management.

### **(2) Angle innovation**

On the market, the tax services provided by tax authorities are mainly focused on research and analysis of tax bureaus and enterprises, with less analysis from the perspective of taxpayer satisfaction. This article reflects the quality of tax services provided by tax authorities by collecting the satisfaction

of taxpayers with their tax services, highlighting the authenticity of data collection and reflecting the true quality of tax services.

## **2. RELATED CONCEPTS AND THEORETICAL FOUNDATIONS**

### **2.1. Smart Taxation**

Smart taxation is often confused with intelligent taxation, and although the two are highly related, there are still differences. Intelligent taxation is the application of artificial intelligence technology in tax collection and management practices based on information technology, utilizing human brain mechanisms and modern information technology to establish and improve tax collection and management capabilities, and improve tax collection and management efficiency. However, there are still important differences between smart taxation and intelligent taxation, which can be summarized as follows. Firstly, intelligent taxation is a stable state that deeply integrates human intelligence with tax management and achieves self balance, while smart taxation is only the full application of artificial intelligence technology in tax management in different situations, which is an unstable state. Secondly, smart taxation is the state achieved by the continuous development of intelligent taxation, and intelligent taxation is the ultimate starting point of smart taxation systems. Smart taxation is the ultimate goal of an advanced intelligent taxation system, and it is an inevitable path towards smart taxation.

### **2.2. Tax Services**

Tax services are a collective term for standardized, comprehensive, convenient, and economical services provided by governments and public agencies to assist taxpayers in fulfilling their tax obligations and exercising their rights in accordance with tax laws and administrative regulations. Tax service work includes many aspects, mainly including tax law publicity, tax consultation, tax services, rights protection, and credit management. The promotion of tax laws mainly involves tax authorities promoting tax laws and regulations to taxpayers, and popularizing tax knowledge; Tax consultation is the daily consulting work undertaken by tax authorities for taxpayers; Tax service is to handle various tax related matters for taxpayers, such as tax registration, tax declaration, tax changes, tax deregistration, etc; Rights protection is to safeguard the legitimate rights and interests of taxpayers, meet their reasonable needs, and maximize information disclosure; Credit management is the process of rating taxpayers based on their tax compliance and the management situation of tax authorities. It includes five levels: A, B, M, C, and D. Taxpayers with good credit ratings are provided with convenient conditions and encouragement in tax management, while those with poor credit ratings are strictly managed and monitored, and even corresponding punitive measures are taken. The tax authorities are the main tax collection and management departments, and the most important part of their daily work is to complete the collection and management of taxes. Based on this aspect, the basic definition of tax services is the process by which tax authorities provide public services in accordance with relevant laws and regulations, achieve their goals, and improve tax compliance. This is a reflection of the tax authorities fulfilling their legal responsibilities in accordance with the law.

## **3. ANALYSIS OF THE CURRENT SITUATION OF TAX SERVICE QUALITY OF BENGBU TAX BUREAU UNDER THE CONSTRUCTION OF SMART TAXATION**

The Bengbu Taxation Bureau is responsible for handling various tax related matters and is a platform for undertaking taxpayer and tax work. There are many types of tax service work in Bengbu City, mainly including tax promotion and guidance, tax declaration and handling of tax related matters, personalized services, etc. In terms of tax promotion and guidance, the Bengbu Taxation Bureau uses a combination of online and offline methods to provide targeted policy promotion and tax guidance

to taxpayers. Online, through WeChat official account, Lusuitong, Taxpayer School, tax enterprise exchange platform and other online programs, we timely, accurately and purposefully publicized and explained tax laws, regulations and policies to taxpayers, popularized tax knowledge, provided professional guidance for tax problems raised by taxpayers, and enhanced the whole society's awareness of paying taxes in accordance with the law and in good faith,

Improve taxpayer tax compliance. According to feedback data from the backend, 73.26% of taxpayers choose to obtain tax policies online. Offline, for taxpayers who choose to handle tax business through the window, specialized tax publicity instructors are arranged to provide tax publicity and guidance to taxpayers, and to divert taxpayers, shorten their tax processing time, and improve tax efficiency. By combining online and offline methods, achieve full coverage of tax publicity.

In terms of tax declaration and handling of tax related matters, the Bengbu Municipal Taxation Bureau mainly uses systems such as the Golden Tax Phase III system, the Electronic Taxation Bureau, and self-service tax terminals to handle tax related matters. The Golden Tax Phase III system is the main office software for tax personnel to handle tax affairs, integrating various tax data and business processing modules to achieve backend collection and processing of tax related matters. The electronic tax bureau is currently the most commonly used tax system by taxpayers, mainly including five modules: "My Information", "I want to handle taxes", "I want to query", "Interactive Center", and "Public Service". It integrates taxpayer basic information management, comprehensive information reporting, invoice use, various tax declaration and payment, tax reduction and exemption, tax refund processing, tax information query, and other related tax related functions

Electronic tax bureau taxpayers are able to independently complete most of their tax related businesses. The self-service tax terminal is the most frequently used tax processing machine in the tax service hall, integrating intelligent guidance, invoice issuance, voucher printing, social security payment and other functions. It is the main choice for taxpayers entering the hall to handle taxes. In terms of personalized services, the Bengbu Taxation Bureau has selected key business personnel to improve the quality of tax services and created a personalized service team. The team mainly targets special groups such as enterprises with risk problems, difficult enterprises, and the elderly, providing targeted personalized services

#### **4. ANALYSIS OF THE PROBLEMS AND CAUSES OF TAX SERVICES PROVIDED BY THE TAX AUTHORITIES IN BENGBU CITY UNDER THE BACKGROUND OF SMART TAXATION**

##### **4.1. The Intelligent Tax Platform Updates and Iterates Too Frequently and Quickly, and the Connection Between New and Old Platforms is Not Smooth**

Tax service personnel and taxpayers have just become familiar with system operations, and have either added new or updated old systems. Although they are more intelligent than the original system, the operation steps and tax payment process need to be re promoted and learned, which leads to taxpayers not understanding tax work. During the replacement period of the new and old systems, some taxpayers may report incorrect tax information, and the workload of tax personnel will increase. When faced with long cycle business, taxpayers cannot determine the operational process, and due to the long cycle, policy adjustments and other issues may arise, making it difficult for taxpayers to operate independently.

##### **4.2. The Intelligence Level of the Smart Tax Platform is Insufficient, and the Operation is Not Integrated**

There is a lack of intelligence in some of the businesses of the smart tax platform. One is that when taxpayers go to the self-service tax area of the tax service hall to apply for electronic invoices, they

find through tracking the tax acceptance process that although this business does not require verification, it has not yet been automated and needs to be manually processed through "to-do items". If the tax personnel refresh in a timely manner or the business volume suddenly increases, it will cause taxpayers to wait unnecessarily, causing dissatisfaction among taxpayers. The second issue is that data applications are not integrated. The value-added tax retention and refund business is currently a key task, but in the business review process, based on risk considerations, the review process requires detailed verification of the enterprise's basic registration information, policy conditions, operating income, and other key points. Taking the front-end business acceptance position in the tax service hall as an example, it is necessary to switch back and forth between at least three systems: the electronic tax bureau, the Jinsan system, and the electronic return warehouse. Due to insufficient data integration, taxpayers take a long time to process tax refund business.

## **5. CONCLUSIONS AND SUGGESTIONS**

Clarify the role of smart tax platforms and improve their level of informatization. In the current era of deep integration of big data and tax work, the main purpose of optimizing tax services is to fully integrate information technology and data resources, improve data quality, and promote standardization of tax services. At present, smart tax management has only been applied in the core work of tax authorities, data resources have not been fully developed, and information-based tax services have not achieved full coverage,

Causing many businesses to not enjoy the benefits of smart taxation; Secondly, many tax departments have not integrated their information resources, resulting in the adverse phenomenon of separation of tax collection and management in tax management; Moreover, the simplification of tax management in the context of the Internet makes it difficult to share tax information and use tax data in depth. For example, in tax matters with complex procedures or law enforcement risks, taxpayers still need to submit paper documents to the tax bureau, making it difficult to effectively implement information technology and non-contact tax services. Therefore, under the construction of smart taxation, optimizing tax services has become a form that cannot break through the shackles of traditional tax service models, and cannot be practical and feasible to achieve success. In the era of informatization, in order to fully utilize the value of big data information and achieve personalized, intelligent, and convenient tax and fee governance, it is necessary for the tax system to cooperate with various functional departments of the government and actively promote joint tax governance. First, it is necessary to establish an information sharing mechanism, actively coordinate the relationship between the tax system and various functional departments of the government, reach an agreement on horizontal data sharing and utilization, realize the deep integration of Internet data and tax work, clarify the division of labor and responsibilities of various departments, and achieve the full enjoyment of data while ensuring information security and confidentiality. At the same time, it is necessary to coordinate the responsibility mechanism with higher-level departments, and through operational methods such as division of responsibilities, appropriately delegate functional authority to the grassroots level. Utilize performance evaluation and other evaluation mechanisms to dynamically evaluate the actual situation at the grassroots level. At the social level, we should promote the concept of cooperation and win-win, common development, and collaborative tax governance, guide the participation, recognition, and support of the public and social organizations, and increase the connection between tax departments and enterprises.

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