

Research on Risk and Prevention of Tax Planning for Small and Medium Enterprises in the Internet Age

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Abstract: Tax planning has always been the focus of attention of small and medium-sized enterprises, in the Internet environment, the tax planning of small and medium-sized enterprises will inevitably be affected. This paper studies the risk of tax planning and the way to prevent the small and medium-sized enterprises in the Internet age, aims to provide the effective thinking for the management and development of the small and medium-sized enterprises, and reduces the operating cost of the small and medium-sized enterprises through the reasonable tax planning under the premise of effectively controlling the risk.

1. Risk Types of Tax Planning for Small and Medium-Sized Enterprises in the Internet Age

The Internet age has brought great change to all walks of life. The launch of the three-phase collection and management platform of the State Administration of Taxation marks the full entry of tax administration into the Internet era. The application of Internet in tax work, while bringing convenience to small and medium-sized enterprises, also makes tax planning work more complex, which also exposes the drawbacks of tax planning risk of small and medium-sized enterprises and so on.

1.1 Tax risk of tax planning for small and medium-sized enterprises

With the popular application of information technology in various industries, it brings convenience to the tax administration of small and medium-sized enterprises, and also forms certain internal risk factors for tax planning of enterprises. Information technology and Internet technology form a tax information network in tax administration, which is that all tax activities of small and medium-sized enterprises can be clearly displayed to the tax authorities. If the understanding of the tax policy is not accurate, there will be errors in the basis and method of tax calculation in the process of tax calculation and declaration, which will lead to the difference between the final tax amount and the standard stipulated by the tax administration, which will affect the tax credit record of the small and medium-sized enterprises, and cause the small and medium-sized enterprises to appear the tax penalty, etc.[1]. Some small and medium-sized enterprises usually attach importance to short-term interests when formulating tax planning, choose the policies that can improve the short-term income among the preferential policies announced by the tax administration, and give up the long-term preferential treatment of enterprises.



Figure 1 Tax risk of tax planning

1.2 Legal risks of tax planning for small and medium-sized enterprises

The challenges faced by small and medium-sized enterprises in business development are great, many small and medium-sized enterprises lack a sound tax planning management system, and employees lack systematic and specialized tax planning training, thus causing small and medium-sized enterprises to be prone to legal risks in the tax planning process. The internal governance structure of small and medium-sized enterprises is restricted by such factors as enterprise size and personnel quality, so it is easy to focus more time and energy on the improvement of enterprise profit, ignoring the hidden danger in tax planning [2]. The legal risk of tax planning of small and medium-sized enterprises is mainly manifested in the lack of correct and comprehensive cognition of the relevant laws and regulations of the state, and in the tax planning, it likes to drill the law, and mistakenly considers that it is planning, which leads to the situation of one way or another in the operation of small and medium-sized enterprises, which not only damages the economic interests of the enterprises, but also affects the credibility of the enterprises in the market operation. Under the background of the internet age, the state's management of small and medium-sized enterprises is more comprehensive and deepened, and the small and medium-sized enterprises will be severely punished by playing the edge of the law, especially the act of intentionally stealing tax, and the relevant responsible persons will accept the strict punishment of the law and affect the long-term development of the enterprise.



Figure 2 Legal risk of tax planning

1.3 Personnel risk in tax planning for small and medium-sized enterprises

The tax planning of small and medium-sized enterprises can not be separated from the corresponding personnel guarantee. In the tax planning of small and medium-sized enterprises, the main participants include managers and financial personnel of small and medium-sized enterprises, etc. The tax planning of small and medium-sized enterprises is an important part of the comprehensive management of enterprises, but in reality, many enterprise managers and financial personnel divide the tax planning with the whole operation of the enterprise economy, which makes the tax planning of enterprises lack of planning and foresight, and it is difficult to match the actual situation of the enterprise. The tax planning of small and medium-sized enterprises is a systematic and normative work, and the relevant personnel should make an objective and reasonable assessment of the tax situation of enterprises in order to make the tax planning scheme scientific and effective. In the process of tax planning, we should also establish a standardized process to avoid the tax risk brought by human error.

2. Risk of Tax Planning for Small and Medium-sized Enterprises in the Internet Age

2.1 Lack of necessary tax warning mechanisms for SMEs

The tax planning of small and medium-sized enterprises is mainly completed by the financial department, and in principle is supervised by the enterprise managers. But the actual situation is that the managers of small and medium-sized enterprises lack the necessary supervision ability of tax planning, and they can not effectively supervise and manage the tax planning of enterprises, which leads to the lack of necessary tax warning for small and medium-sized enterprises. The imperfect tax warning mechanism of small and medium-sized enterprises is that the hidden tax risk in the

work of tax planning can not be found in time, and once the tax authorities check or expose the business operation involving tax, it will increase the tax risk faced by small and medium-sized enterprises.

2.2 The response of small and medium-sized enterprises to the change of tax policy lags behind

With the rapid development of the national economy, in order to better adapt to the existing economic environment, the state has issued a series of tax laws and policies in recent years, such as business reform and increase, the three-phase tax collection system of gold tax on-line, the use of electronic invoices and online certification, so as to make the tax administration and the Internet more closely integrated. In these tax changes, the reaction speed of small and medium-sized enterprises lags behind, and the ability to deal with tax reform is insufficient, so that the original tax planning method is no longer applicable to the existing policies and regulations, which makes it more difficult for small and medium-sized enterprises to carry out tax planning. The tax planning of small and medium-sized enterprises mainly depends on the financial personnel, but many financial personnel do not have the special knowledge and experience of tax planning, because they can not fully and accurately grasp the reform content of the national tax policy, so there are risk problems in tax planning.

The competitive environment of small and medium-sized enterprises has made it more difficult to plan

The current economic competition environment makes the competition more intense because of the application of Internet technology. With the popular application of Internet technology, the products and service information of small and medium-sized enterprises are more easily obtained by competitors, and the business development of small and medium-sized enterprises is becoming more and more complicated with the participation of e-commerce economy with the network environment as the medium.

3. Prevention of Risk of Tax Planning for Small and Medium-sized Enterprises in the Internet Age

3.1 Establishing and improving the risk early warning mechanism for tax planning

Small and medium-sized enterprises in the tax planning risk early warning work, early warning and supervision work from the original financial departments. A small and medium-sized enterprise may establish an enterprise manager as the leadership core, the enterprise operation department participates, and equips the third party tax planning specialized personnel to carry on the supervision and the inspection to the enterprise internal tax planning work [3]. In addition to strengthening the early warning ability of tax planning in posts and personnel, small and medium-sized enterprises should establish and improve the tax system of enterprises and provide comprehensive and meticulous guidance for tax planning work. The managers of small and medium-sized enterprises should also attach great importance to the early warning of tax planning as the core content of the development of enterprise management strategy, understand the relevant policies, regulations and legal provisions of tax planning, and link the tax planning with the actual operation, so as to find out the problems in time and take effective measures in the process of tax planning supervision, and improve the level of tax planning risk early warning.

Timely understanding and accurate forecasting of economic developments

Small and medium-sized enterprises should give full play to the advantages of Internet and information technology in the work of tax planning. Through the establishment of data analysis platform to meet the increasingly complex test of economic development environment. Economic development is a dynamic process, the influencing factors of enterprise economic development, not only show multi-level, but also have multi-change. Small and medium-sized enterprises can use the Internet to collect and collate relevant information data, such as cost and benefit, to provide reliable data support for SMEs to understand and accurately predict the economic development in time [4].

Small and medium-sized enterprises also have strong ability to refine and distinguish relevant information when analyzing and using. The managers of small and medium-sized enterprises and the personnel involved in tax planning should capture the contents that can affect tax planning from a large number of information data, and make scientific and reasonable analysis of these data, and design the best fit point between tax planning and enterprise operation, so that small and medium-sized enterprises can better guard against and control the risk of tax planning.

3.2 To construct a professional planning system and optimize the planning plan

The main purpose of small and medium-sized enterprises to carry out tax planning is to be able to control the tax cost of enterprises as far as possible under the premise of legal and reasonable. Since the State Administration of Taxation launched the third phase of the gold tax platform, the whole tax administration system of the state has become more perfect and rigorous, which requires small and medium-sized enterprises to change their ideas and design a legal and reasonable tax planning plan according to the guidance of tax policy in the construction of the professional planning system. Small and medium-sized enterprises should strengthen the training of relevant personnel within the enterprise, improve the ability of the enterprise's tax planning work to respond to the changes in relevant laws and policies, and cooperate with specialized tax planning agencies to enhance the professional level of tax planning of small and medium-sized enterprises and minimize the risk of tax planning.



Figure 3 Risk control in tax planning

4. Conclusion

Because the mastery of the national tax policy is not accurate, the prevention of tax risk is weak, which makes the small and medium-sized enterprises more likely to expose their own tax planning risk problems in the Internet era. The state should increase the correct guidance to small and medium-sized enterprises and improve their ability to prevent the risk of tax planning.

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