

Research on Enterprise Effective Taxation and Its Planning

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Abstract: The enterprise tax planning plan has certain potential risks from the formulation to the implementation effectiveness. In this regard, enterprises must adopt scientific, efficient and practical tax planning risk warning and control measures, real-time monitoring and flexible response. Taking the enterprise tax planning risk as the research object, this paper systematically analyzes the attributes and characteristics of the enterprise tax planning risk, especially the main reasons for the research on the tax planning risk of the enterprise, and proposes the pre-, post-, and post-emergency control of the enterprise tax planning risk.

1. Introduction

Tax planning is the product of the game between the enterprise and the national tax benefit. It is an important part of the financial management of the enterprise. It is an important means to reduce the tax burden of enterprises and increase the retention of corporate profits. However, there are certain potential risks in the validation of corporate tax planning from formulation to implementation. In real life, due to the imperfect state taxation mechanism, the imperfect internal risk control system, and the weak risk awareness of business management decision-makers, enterprises do not pay enough attention to the existence of tax planning when conducting tax planning. Costs and risks, which in turn lead to deviations in the actual results of corporate tax planning from expectations. Only by formulating a sound tax planning plan, and maintaining the overall interest concept and operational flexibility, clarifying the risk characteristics and causes of corporate tax planning, constructing an effective risk warning and control mechanism, and strengthening communication with tax authorities, can enterprises truly avoid taxation. Plan risks and achieve the desired results of tax planning.

2. The significance of modern enterprise tax planning

In order to meet the needs of market economy development and social progress, the government needs to constantly improve its institutions and increase its functions to ensure the normal operation of all departments and maintain the prosperity and stability of the country. To achieve this goal, the government must collect taxes from enterprises, and the increase in corporate taxation will increase the company's expenditures, reduce the profits of enterprises, increase the burden on enterprises, and is not conducive to the realization of corporate profit maximization goals, and even May cause bankruptcy of the company. Therefore, enterprises must treat taxation as an operating cost and control and reduce it to the maximum extent within the scope of the law to increase the after-tax profit of the enterprise and ensure the normal operation of the enterprise.

With the continuous improvement of China's legal system, tax evasion and tax evasion as an illegal act can not escape the legal sanctions. Corporate tax planning is the selection of taxation schemes within the scope of the tax law. It is a legal activity and is essentially different from illegal activities such as tax evasion and tax evasion. To a certain extent, the tax planning of enterprises is a study and utilization of relevant tax laws, and has a very positive effect on raising taxpayers' awareness of taxation. Before choosing a tax payment plan, enterprises must learn and research relevant tax knowledge and tax law knowledge, and then apply tax knowledge and tax law knowledge to reduce the tax burden of enterprises. By actively studying and studying tax laws, taxpayers can greatly improve their tax awareness and taxation concepts, and have a good impetus

to the smooth development of national taxation work.

3. Characteristics of modern enterprise tax planning

Corporate tax planning is a management activity carried out within the scope permitted by law. It is the choice of taxation schemes after the enterprises have carefully studied and studied the tax laws and national taxation policies. It is essentially different from illegal activities such as tax evasion and tax evasion. The behavior permitted by law is also an act encouraged by the state tax policy. Judging from the development of China's tax policy and taxation system, there are many tax standards in China at present, but enterprises only need to choose one of the tax standards to pay taxes, which makes the company have a variety of tax options to choose from, such as enterprises. You can choose different tax payment locations, tax periods, and taxables. In addition, with the continuous improvement of China's legal system, illegal activities such as tax evasion and tax evasion are gradually losing the space for operation. Tax planning will become the only choice for enterprises to reduce their tax costs. Enterprises must choose the best tax payment plan to pay the minimum tax amount. In order to reduce the operating costs of enterprises. It can be seen that tax planning has become a common economic phenomenon in enterprises. The tax planning of an enterprise is the choice of the taxation plan within the scope permitted by laws and regulations. The taxation standard of the enterprise is formulated by the state. The enterprise can only choose the established tax period, place and object, but not outside the regulations. Make choices and therefore have uniformity. Taxation is an effective tool to ensure the normal operation of the government and regulate the income distribution gap. The government can adjust the tax policy and set different tax burdens for different enterprises to complete the government's macro-control objectives.

4. Principles of modern corporate tax planning

In the process of tax planning, enterprises should conduct detailed study and research on national tax laws and regulations as well as various tax policies, strictly abide by the provisions of laws and regulations, and must not exceed the scope permitted by law. In the process of taxation of enterprises, both parties to taxation must determine the tax payable in accordance with laws and regulations and relevant state policies. If there are differences, they must also use the law as the criterion to make objective judgments, so that the state and enterprises Benefits can be guaranteed. Corporate tax planning is carried out before the actual taxation activities take place. It is necessary to conduct a detailed study of tax laws and taxation policies, and to select taxation schemes that maximize the interests of enterprises. Since enterprises have different production and operation activities, enterprises can enjoy different tax policies and choose different tax standards. Therefore, enterprises have multiple taxation options to choose from. In short, corporate tax planning is a complex pre-planning and financial measurement activity, which is a kind of prior arrangement and planning, so it must follow the principle of achieving prediction. The purpose of corporate tax planning is to reduce corporate tax burden and maximize benefits. Therefore, enterprises should choose the scheme with the lowest tax amount when choosing a taxation plan to reduce the operating cost of the enterprise and bear the minimum tax burden. In addition, enterprises should choose the tax plan with the best overall benefit to maximize the benefits of the company.

5. Modern enterprise tax planning methods

In the process of preparation, the enterprise must first choose the organizational form of the enterprise, and the organizational form of the enterprise will have a great impact on the choice of the future taxation plan of the enterprise, that is, tax planning. The organization forms of enterprises mainly include three types: formation company, sole proprietorship company and joint venture company. At present, the most common forms of corporate organization in China are joint stock limited companies and limited liability companies. The state has different tax policies for different forms of corporate organization, which has an impact on the tax burden of enterprises. For example,

a sole proprietorship company can postpone tax payment and enjoy the national tax preferential policy. The joint venture company can enjoy the policies of profit and loss and investment offset. Therefore, enterprises should carry out tax planning in the early stage of preparation, calculate the future tax burden of enterprises, and choose the appropriate organizational form.

The tax planning of enterprises using taxation strategy means that in the course of business operation, enterprises should choose reasonable and appropriate taxation methods to maximize the interests of the enterprise. First, companies can maximize their expenses while minimizing their income. This reduces both the tax base and the tax rate, and can achieve a double tax cut. Secondly, enterprises can change the accounting treatment method and delay the tax time, so that the tax burden can be pushed back, and the enterprise can achieve the effect of interest-free loans. In addition, companies can change the cost of the accrual method and the depreciation method of fixed assets to minimize the tax burden of the company.

The establishment of a company must first carry out a series of fund-raising activities. Only with safe and lasting financial support can the enterprise carry out post-production and management activities. The choice of financing methods for enterprises can also have an impact on the tax burden of enterprises. Generally speaking, there are two forms of capital for enterprises, one is equity funds and the other is borrowed funds. Equity funds have long-term, stable and safe characteristics. Enterprises need to pay dividends to shareholders, but they do not need to pay interest. The dividends paid by the company to shareholders cannot be deducted before tax, which increases the tax burden of enterprises to a certain extent. Disguised increase in the financing costs of enterprises. The borrowed funds of the enterprise generally refer to the financing method of obtaining funds from bank loans. The enterprise needs to pay interest to the bank, but the interest can be deducted before tax, thus reducing the tax burden and reducing the financing cost of the enterprise.

In order to promote economic development, the state has introduced various tax incentives in attracting foreign investment, supporting high-tech industries, and promoting the development of energy-saving and environmental protection industries. When investing, enterprises can choose to invest in the direction encouraged by the state, such as investing in foreign advanced technology and equipment, or investing in high-tech industries, energy-saving and environmental protection equipment industries, so that enterprises can enjoy the national tax incentives, thus Reduce the tax burden. In addition, enterprises can choose to invest in different industries and different regions, so that enterprises have more choices when they enjoy tax incentives, and then achieve the effect of improving the efficiency of enterprises through the preferential selection of taxation schemes.

First of all, in the accounting process, enterprises can choose a reasonable method to increase production costs and cost of goods sold, thereby reducing the profits of enterprises and reducing the amount of corporate tax. Secondly, enterprises should also choose a reasonable depreciation method when depreciating fixed assets, and try to increase the depreciation rate and depreciation amount, which is also conducive to reducing the tax burden of enterprises. Thirdly, in the process of apportioning and accruing operating expenses, enterprises should choose appropriate methods to increase the apportionment and accrual of various expenses. Finally, in the process of preparing for bad debts, the enterprise should select the appropriate accrual method in accordance with the relevant provisions of the accounting standards, so that the bad debts are deducted before tax payment, and the overall efficiency of the enterprise is improved.

6. Conclusion

The development of tax planning work has important significance for the development of business operations, and the reasons for the risk of corporate tax planning are various. Therefore, enterprises must have a deep understanding of the existing tax planning risks and the causes of risks, and Start from multiple levels and improve the corresponding tax planning risk prevention work.

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