

The Problems and Countermeasures of Tourism Tax Collection and Management in Yunnan Province

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Abstract: Yunnan Province is rich in tourism resources, which has made outstanding contributions to the economic development of Yunnan province and promoted the growth of the national economy. However, in the process of tourism development in Yunnan Province, there are also some problems of tax collection and management, which hinder the optimization and upgrading of economic structure. In this context, this paper analyzes the problems existing in the tax collection and management of tourism industry in Yunnan Province, and puts forward countermeasures to further optimize the business environment and ensure the conservation of tax sources.

1. Introduction

With the development of modern economy and society and the increasing per capita disposable income of urban and rural residents, tourism, as a way of leisure and entertainment and releasing pressure, has become a part of People's Daily life. The consumption power of tourism continues to increase, the scale of domestic and foreign travel and receiving people also continues to expand, and some new industries and new forms of business related to tourism continue to increase. The demand of the tourism market is huge, and the tourism industry has entered a period of rapid development and rise. Yunnan Province is rich in tourism resources and its tourism economy is developing rapidly [1]. Although the epidemic prevention and control situation in China is improving and tourism is recovering, tourism and related industries still suffer huge economic losses [2], which directly affects the tax growth of tourism-related enterprises [3]. Due to the quasi-public goods and comprehensive industrial attributes of tourism [4], as well as the impact of COVID-19, there are many difficulties and problems to be solved in its tax collection and administration.

In this context, the author takes the tourism tax collection and administration in Yunnan Province as the research object, and on the basis of introducing the current situation and problems of the tourism tax collection and administration in Yunnan Province, puts forward specific countermeasures to solve the problems of the tourism tax collection and administration in Yunnan Province. This is not only conducive to optimizing the tax collection and management of tourism industry in Yunnan Province, promoting the transformation and upgrading of tourism industry, but

also conducive to expanding, strengthening, refining and optimizing tourism industry in Yunnan Province, providing certain reference value for creating employment, driving economy and activating market in Yunnan Province.

2. Current Situation of Tourism Tax Collection and Management in Yunnan Province

2.1. Current Situation of Tourism Development in Yunnan Province

Yunnan is located in the southwest border ethnic areas, and has become a tourist mecca for leisure and vacation due to its unique climatic conditions and resource advantages [5]. According to the data statistics of The List of A-level Tourist Attractions in Yunnan Province released by the Resource Development Department of Yunnan Provincial Department of Culture and Tourism, by the end of 2022, there are 561 A-level tourist attractions in Yunnan Province, including 9 5A, 158 4A, 304 3A, 78 2A and 12 1A. As shown in Figure 1.

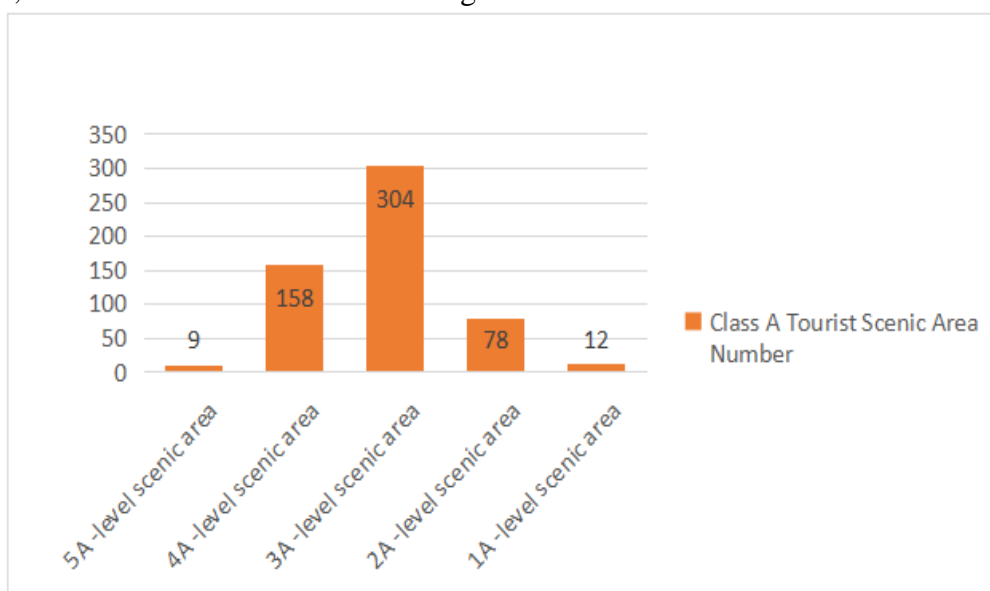


Figure 1: The number of A-level tourist attractions in Yunnan Province.

According to the statistics of the overall data of tourism and economy in Yunnan Province from 2016 to 2022 in Yunnan Statistical Yearbook, it can be seen that the proportion of total tourism revenue in Yunnan province's GDP in each year can be divided into two stages, as shown in Table 1. In the first stage, the total tourism revenue and GDP of Yunnan Province will basically be on the rise before 2020. From 2016 to 2018, the total tourism revenue of Yunnan Province reached CNY 472.625 billion, CNY 692.223 billion and CNY 899.144 billion respectively, accounting for 28.87%, 37.45% and 43.06% of GDP respectively. In 2019, the total revenue of tourism in Yunnan Province reached 1229.169 billion yuan, accounting for 53% of GDP. In the second stage, since 2020, due to the impact of the epidemic, the total tourism revenue of Yunnan Province has shown a downward trend, while the GDP is basically on the rise. In 2020, the total tourism revenue of Yunnan was RMB647.703 billion, accounting for 26.38% of GDP; in 2021, the total tourism revenue of Yunnan was RMB747.47 billion, accounting for 27.53% of GDP; in 2022, the total tourism revenue of Yunnan was RMB944.9 billion, accounting for 32.63% of GDP, basically returning to the GDP ratio level of 2017. On the whole, during the seven years from 2016 to 2022, the total tourism revenue of Yunnan province accounted for 35.55% of the province's GDP on an annual basis.

Table 1: The proportion of total tourism revenue in Yunnan Province's GDP in each year.

Years	Total tourism revenue (100 million yuan)	GDP (100 million yuan)	Proportion
2016	4726.25	16369.00	28.87%
2017	6922.23	18486.00	37.45%
2018	8991.44	20880.63	43.06%
2019	12291.69	23223.75	52.93%
2020	6477.03	24555.72	26.38%
2021	7474.70	27146.76	27.53%
2022	9449.00	28954.20	32.63%

In addition, according to the statistical data of Yunnan Statistical Yearbook, the number of domestic tourist receptions in Yunnan Province from 2016 to 2022 also shows a trend of first increasing and then decreasing, as shown in Figure 2. In the first stage, the number of domestic tourist arrivals in Yunnan Province increased year by year from 2016 to 2019, reaching 430 million, 570 million, 690 million and 810 million respectively. In the second stage, due to the impact of the epidemic, the number of domestic tourist receptions in Yunnan Province decreased for two consecutive years from 2020 to 2021, to 530 million and 650 million respectively. On the whole, during the seven years from 2016 to 2022, Yunnan province received an average of 646 million domestic tourists annually. With the development of domestic tourism in Yunnan Province, it will inevitably drive the development of upstream and downstream industries related to tourism, such as transportation, catering and accommodation, entertainment and culture [6].

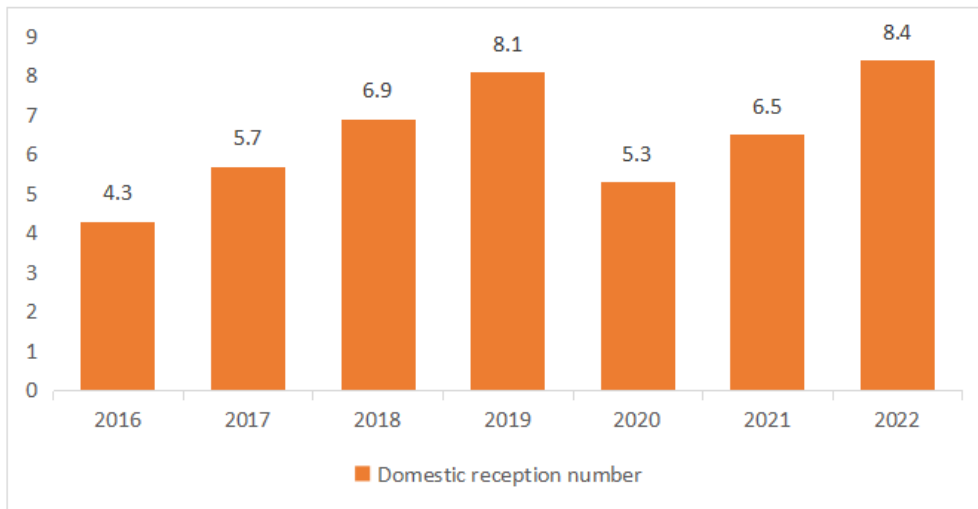


Figure 2: The number of domestic tourists received in Yunnan Province in each year.

2.2. Current Situation of Tourism Tax Collection and Administration in Yunnan Province

First, during the COVID-19 period, Yunnan's tourism industry has suffered serious losses, and tourism enterprises have difficulty in capital operation, which makes it difficult to develop and operate [7]. In this regard, the tax authorities of Yunnan Province took the initiative to strengthen the "bank-tax interaction" with the banking department, while the tourism enterprises applied to the banking department to convert the tax credit rating into financing rating based on their own tax credit rating, so as to obtain financing loans and effectively help the tourism enterprises to get out of the difficult period of capital turnover.

Second, in order to serve the development of tourism industry, the tax authorities of Yunnan Province take the initiative to coordinate the development of "tax + tourism industry." With the help

of big data platform, dynamic management ledger is established for tourism service-related enterprises, real-time attention is paid to the declaration status of enterprises and the enjoyment of tax reduction and exemption, and take the initiative to help enterprises solve tax-related problems.

Third, in view of the problem that some tourism enterprises will not issue invoices, the tax authorities of Yunnan Province entered the enterprises to conduct publicity and guidance, promoted the tax APP to these tourism enterprises, and guided them to issue invoices hand in hand, answered the tax-related questions of invoice application on the spot, and distributed the palm tax operation manual. In addition, the tax authorities actively communicate with tourism enterprises to improve the quality of intelligent tax payment service by strengthening the construction of information-based tax service, so as to meet the "personalized" tax experience of taxpayers, so that taxpayers can write bills without leaving home, so as to realize more information travel and less errand running for taxpayers.

3. The Problems of Tourism Tax Collection and Management in Yunnan Province

3.1. The Financial System of Tourism Industry is Not Sound

First of all, most of the tourism industry in Yunnan Province is some small travel agencies. They do not have a sound and perfect financial system, lack professional accounting talents, and even some enterprises do not have the ability to set up accounts, so they do not carry out accounting treatment and accounting according to accounting standards and tax regulations. Second, revenue accounting is inaccurate. Since most tourists do not need to reimburse their expenses to their employers, travel agencies can ignore invoices and thus undercount their income; In addition, in terms of cost listing, tourism enterprises have not put the travel contract into the original voucher, so it is difficult to verify whether the expenditure on the account is consistent with the tourist itinerary, and whether the expenditure is generated in the process of tourism. Therefore, under the imperfect financial system, the income, cost and other data registered in the account books are generally not true, which leads to the phenomenon of false tax declaration and cash payment. It is difficult for the tax department to verify its income and cost, and there will be no small difficulty in collection and management.

3.2. It is Difficult to Supervise the Tax of Tourist Tickets

At present, the tax supervision of tourism tickets in Yunnan Province has not been fully realized. The reasons are as follows: first, the supervision and management of tourism involves multiple administrative supervision departments such as taxation, culture and tourism, and market supervision. For example, in the supervision of printing tourism tickets and in the supervision of income acquisition, various departments have their own policies, which makes it difficult for the tax authorities to complete the tax supervision of tourism tickets by relying on the strength of separate departments, and it is also difficult to accurately supervise the income of tourism tickets. Secondly, some tourism regulatory authorities have some unreasonable and non-standard behaviors in the supervision and management procedures of tourism ticket revenue. For example, in order to ensure the interests of the department or achieve the income target, some people often adopt the hard means of contracting tasks by internal staff to hand over funds on a regular basis, and implementing the hard means of paying fines for insufficient funds and returning the surplus to individuals. Third, there are loopholes and blind spots in the use supervision of tourism tickets. For example, some tourism enterprises reuse old tourism tickets, and some even lure tourists to do not want tickets with preferential treatment or discounts, so that ticket stubs cannot reflect the real ticket tourism tax revenue, resulting in hidden tourism ticket revenue, difficult supervision and loss of tax sources.

3.3. The Development of Tax Collection and Administration Informatization Lags Behind

First, the tax administration system is not unified, with insufficient, unreasonable and non-standard top-level design, and lack of scientific overall deployment and planning of tax collection and administration information technology. At present, due to the frequent development of tax management systems and software, various types, and different development subjects, the information construction of tax collection and administration has not been able to fully demonstrate its real effect and role in the specific actual tax collection and administration work, and it has increased the burden and difficulty for tax authorities to actively promote the transformation of fine services to intelligent and undifferentiated.

Second, the utilization rate of tax collection and administration information is low. First of all, the tax authorities at all levels do not collect the financial information of the tourism industry in a standardized manner, and do not fully understand the actual operation and development of the tourism industry. Second, the precision of tax administration still needs to be improved. For example, at present, tax declaration data has been gradually used for risk assessment and prediction, and the results are obvious, but the real supervision of data on false tax declaration is still not complete. Finally, although the tax authorities are familiar with the data related to finance and taxation, the data analysis of the e-commerce tourism companies based on the Internet is poor, so it is difficult to understand the real operation and development status of the tourism industry.

4. The Countermeasures to Solve the Problems of Tourism Tax Collection and Management in Yunnan Province

4.1. Establishing a Sound Financial System for Tourism

First, to do a good job in the tax collection and management of tourism in Yunnan province, we must standardize the construction of tourism financial system. Accounting must be carried out strictly in accordance with accounting standards and tax regulations, and the detailed accounting process should be carried out for various receivables, prepayments, costs and expenses, and the expenses related to tourism locations and the number of people in tourism business must be consistent with the signed tourism contract, and the details must be clearly recorded. Tourism enterprises must keep relevant contracts well. In order to prepare the tax authority inspectors to check the account verification at any time. At the same time, the tax authorities should also guide the tourism industry to establish standardized financial accounting processes and financial systems, and provide regular tax guidance to the financial personnel of tourism enterprises and explain the latest policies.

Second, strengthen the training of tourism financial personnel. In order to better adapt to the new form of tax environment, the tourism industry should actively carry out professional and technical training for financial personnel, strengthen continuing education and learning, so that financial personnel can master and familiarize themselves with the latest fiscal and tax policies, and improve their professional and technical skills. In addition, the financial personnel of the tourism industry should also provide some reasonable suggestions to the tax authorities on some relevant tax policies from the practical perspective of work, so that the tax authorities can provide accurate services and take accurate policies according to the needs of enterprises.

4.2. Strengthen the Supervision of Tourism Tickets

At present, due to the variety of tourism tickets in Yunnan province, the original vouchers are complex and chaotic, so it is more difficult to supervise the financial accounting and tax collection

of tourism.

The tax authorities should ask relevant departments to stop printing old style tourism tickets and standardize the use of tourism tickets supervised and produced by the tax authorities, and issue a document requiring that the use of tourism tickets should be taken by the tax authorities, and the amount of tax payable on tourism ticket income should be investigated through evaluation. The tax authority will then check the monthly or quarterly amount of tax payable. At the same time, we should unblock the channels of supervision and reporting, introduce the power of the public to participate in supervision and reporting, establish a long-term incentive mechanism for the public to participate in supervision, and encourage the whole people to supervise the tourism industry. For example, unblocked 12366 tax service hotline supervision and reporting, mayor hotline 12345 supervision and reporting, official website anonymous supervision and reporting, etc. Of course, a "smart tourism" platform should be built in combination with the development trend of the Internet, so that tax authorities can rely on the "smart tourism" platform to keep abreast of various consultations, suggestions, complaints and reports for tourism taxpayers, so that tourism administrative supervision and management departments can timely reflect on and rectify the tourism market supervision and management and service work. And can achieve timely and rapid response, timely handling, return visit true, to achieve open, transparent, fast and efficient full range of supervision, to a certain extent, reduce the burden of tourism tax supervision, strengthen the supervision of tourism tickets.

4.3. Strengthening the Informatization of Tax Collection and Administration

First, we should do a good job in the unification and standardization of the tax management system. The top-level design of tax collection and administration informatization should be strengthened to achieve reasonability, compliance and lawful. In the construction process of tax collection and administration informatization technology, scientific analysis, solid progress and gradual deployment and planning should be carried out.

Second, we should improve the utilization rate and utilization rate of information technology in tax collection and administration. First of all, the tax authorities should vigorously publicize and promote online tax service. Through online tax service, a three-dimensional new pattern of tax service can be formed, which is mainly based on online tax service, supplemented by self-service tax service and window tax service, so as to reduce the cost of collection and improve the utilization rate of information technology. At the same time, it is necessary to increase the use of information technology platforms such as "big data" and "cloud computing" to realize the combined data evaluation and analysis of "dynamic + static" tax data. Secondly, for the behavior of false tax returns, the "golden tax project" should be used to accurately detect, severely crack down on and punish. In addition, it is necessary to strengthen the informatization development and cooperation with the banking sector, establish the bank tax withholding method, effectively connect the tax APP with the banking system, record the behavior of falsely reporting tax payment into the tax payment credit record, and force tourism enterprises to consciously improve the compliance of tax law and the awareness of tax payment credit. Finally, the tax authorities should also improve the supervision of "Internet + tourism" and other new tourism modes, actively make good use of information technology and keep pace with The Times, so as to solve the problem of information asymmetry between tax departments, taxpayers and payers, and at the same time make a positive response and management method for some new tourism modes in advance. We will continue to improve the construction, update and development of informatization in tax collection and administration.

5. Conclusion

Tax collection and administration is an important part of tax administration and an important function of tax departments. As a large tourism province, the economic transformation and development of Yunnan province needs to rely on the sustainable, stable and healthy development of tourism, and the sustainable and high-quality development of tourism needs a sound tax collection and management environment. The purpose of this paper is to study and solve the problem of tax collection and management of tourism industry in Yunnan Province as soon as possible, and put forward some suggestions such as establishing and improving the financial system of tourism industry, strengthening the supervision of tourism tickets, and strengthening the informatization construction of tax collection and management, which are of great significance to prevent the loss of tax sources, guarantee the local finance and tax revenue, optimize the industrial structure and support the sustainable development of economy. At the same time, perfect tax collection and management ecology will also promote fair competition and sound development of tourism industry in Yunnan Province. Of course, this paper only analyzes the tourism industry, but not the transportation, communication, post and telecommunications, entertainment and shopping and other related industries.

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