摘　　要

实现纳税遵从是我国税收征管的目标，在持续减税降费的背景下，为稳定财政收入，我国更加需要加强税收征管工作，提高整体纳税遵从水平，减少税收流失。目前，我国正在不断深化税收征管制度改革，加快推进税收征管信息化体系建设。金税三期工程于2016年已全面实施，而金税四期工程又正在启动，在这一重要试点阶段，研究税收征管信息化建设对企业纳税遵从度的影响及实施成效，对于推进金税四期工程建设，加快税收征管现代化步伐，以及提高我国纳税遵从水平都具有重要的意义。

为探究税收征管信息化建设对企业纳税遵从度的影响，本文主要从理论分析和实证分析两方面来研究。首先，本文进行了理论分析，界定了税收征管信息化建设和纳税遵从度的基本概念，并以信息不对称理论、预期效用理论和纳税遵从成本理论为基础，从企业偷逃税成本和企业纳税遵从成本这两个角度分析了税收征管信息化建设对企业纳税遵从度的影响机理，并提出税收征管信息化建设可以提高企业纳税遵从度这一假设。其次，本文对税收征管信息化建设的发展状况以及企业纳税遵从度现状进行了描述和分析，研究发现我国正在大力推进税收征管信息化建设，并且企业纳税遵从度水平正在不断提高，呈向较好趋势发展。为验证所提出的假设，本文还进行了实证分析。金税三期自2013年开始试点，于2016年全面上线，是我国税收征管信息化建设中的一项重大工程。因此，本文以2009—2021年中国A股上市公司的数据为样本，采用双重差分法来检验金税三期的政策效应，以此来探究税收征管信息化建设对企业纳税遵从度的影响。同时，为保证研究结果的可靠性，本文还进行了稳健性检验，通过平行趋势检验、更换被解释变量、排除同期"营改增"政策干扰和安慰剂检验等方式排除其他因素的干扰。另外，本文按照一定依据将样本进行了分组，分别对不同股权性质、不同省份区域以及是否两职合一的企业进行异质性分析，以此丰富研究内容。

最后，通过研究分析得出了本文的研究结论及对策建议。研究结果表明税收征管信息化建设显著提高了企业纳税遵从度，这主要是通过信息共享、信息交叉比对以及纳税信用公开等手段提高企业信息透明度，从而提高了企业偷逃税行为被稽查的概率以及加大了对纳税不诚信行为的惩罚力度，导致企业偷逃税成本增加。同时，智慧纳税服务降低了企业纳税遵从成本，从而提高企业纳税遵从度。通过异质性分析还发现税收征管信息化建设对于非国有企业、东部地区企业以及非两职合一企业的纳税遵从度影响更为显著，对国有企业、中部和西部地区企业以及两职合一企业的影响并不显著。为推动税收征管信息化建设，从而提高企业纳税遵从度，本文对此提出要加强大数据质量管理和涉税信息共享建设、完善纳税信用监督体系以及加强人才队伍建设的对策建议。

关键词： 税收征管信息化建设；金税三期；纳税遵从度；双重差分

Abstract

Achieving tax compliance is the goal of China's tax collection and administration. Against the backdrop of continuous tax cuts and fee reductions, to stabilize fiscal revenue, China needs to strengthen tax collection and administration, improve the overall level of tax compliance, and reduce tax losses. Currently, China is continuously deepening the reform of its tax collection and administration system and accelerating the construction of an information-based tax collection and administration system. The Golden Tax III project has been fully implemented since 2016, and the Golden Tax IV project was officially launched. During this crucial pilot stage, studying the impact and effectiveness of information-based tax collection and administration construction on tax compliance is of great significance for promoting the construction of the Golden Tax IV project, accelerating the modernization of tax collection and administration, and improving China's tax compliance level.

To investigate the impact of information-based tax collection and administration construction on corporate tax compliance, the thesis primarily conducts research from both theoretical and empirical analysis perspectives. Firstly, the thesis conducts a theoretical analysis, defining the basic concepts of information-based tax collection and administration and tax compliance. Based on the theory of information asymmetry, expected utility theory, and tax compliance cost theory, it analyzes the impact mechanism of information-based tax collection and administration construction on corporate tax compliance from the perspectives of corporate tax evasion costs and corporate tax compliance costs, and proposes the hypothesis that information-based tax collection and administration construction can improve corporate tax compliance. Secondly, this thesis describes and analyzes the development status of information-based tax collection and administration construction and the current status of corporate tax compliance. The research reveals that China is actively enhancing the establishment of information-based tax collection and administration systems, making significant strides in this endeavor, and the level of corporate tax compliance is continuously improving, showing a positive trend. To verify the proposed hypothesis, the thesis also conducts empirical analysis. The Golden Tax III project, which began pilot testing in 2013 and was fully launched in 2016, is a major project in China's information-based tax collection and administration construction. Therefore, drawing on data pertaining to Chinese A-share listed companies spanning from 2009 to 2021, this thesis adopts the double difference approach to scrutinize the policy implications of the Golden Tax III initiative, thereby exploring the impact of information-based tax collection and administration construction on

corporate tax compliance. At the same time, to ensure the reliability of the research results, this thesis conducts a robustness test by excluding the interference of various factors through parallel trend tests, replacing explained variables, excluding the interference of the concurrent "VAT reform" policy, and placebo tests. Subsequently, this thesis divides the sample into groups based on certain criteria and conducts heterogeneity analysis on companies with different equity natures, different provincial regions, and whether they have dual roles, thereby enriching the research content.

Finally, this thesis arrives at research conclusions and countermeasure suggestions through analysis. The research results indicate that the construction of information-based tax collection and administration significantly improves corporate tax compliance, primarily by enhancing the transparency of corporate information through means such as information sharing, cross-comparison of information, and the publication of tax credit information. This in turn increases the probability of corporate tax evasion being detected and intensifies the punishment for tax non-compliance, leading to increased costs for corporate tax evasion. Simultaneously, intelligent tax services reduce the cost of corporate tax compliance, thereby increasing corporate tax compliance. Through heterogeneity analysis, this study further reveals that the establishment of information-based tax collection and management systems has a particularly pronounced effect on non-state-owned enterprises, those located in the eastern region, and enterprises without dual roles. Conversely, the impact on state-owned enterprises, as well as those situated in the central and western regions, and enterprises with dual roles, remains insignificant. To bolster the advancement of information-based tax collection and management and consequently enhance corporate tax compliance, this thesis suggests measures such as bolstering the quality control of big data and the establishment of tax-related information sharing mechanisms, refining the tax credit supervision framework, and elevating the construction of skilled personnel teams.

Key Words: the construction of information-based tax collection and management; Golden Tax III; tax compliance; double difference method

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