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硕 士 学 位 论 文

税收风险管理：基于宁波国税局实践的案例分析

Tax risk management: Based on the analysis of ningbo irs  
practice case

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## 摘要

在税务部门的实际工作中，由于征管资源数量以及能力的不足，要实现对所有纳税人进行全流程管理显然是不可能的。特别是面对日趋复杂的经济形势和市场环境，税收制度所面临的风险和挑战不断提高，税务部门越来越难以摸清纳税人的盈利状况、利润水平以及纳税能力，纳税遵从风险大大增加。这意味着，税务部门必须将有限的征管资源以最具效率的方式加以利用。如果在税收管理的实际工作中，缺乏持续对税收风险进行识别分析和有效应对的机制，税收管理工作的选择只能是：管所有的纳税人，或者是没有重点的管理、没有针对性的管理。这种全面管理思维是非理性的，会导致征纳双方成本的增加。显然传统的税收管理方式已经不能满足当今社会的发展需求。现代所倡导、所追求的税务管理充分利用先进的管理理念和电子信息技术，管理方式也更加科学合理。而这种税收征管新模式的重要内容和创新之处就是税收风险管理。

本文根据国内外研究现状、研究内容和研究方向，阐述税收风险和税收风险管理理论，揭示加强税收风险管理的重要性。通过阐述宁波市国税局税收风险管理的发展历程、税收风险管理的制度设计以及针对混凝土行业进行实例分析，对宁波国税系统税收风险管理中存在的不足进行深入分析。结合税收征管工作、税收风险管理理论知识以及作者本人的实践经验，立足当前面临的税收形势，制定加强税收风险管理、提高税收征管效率的方案，从推动税收风险管理的各个方面提出完善的措施和建议，以求切实减低税收风险，最大程度挽回不必要的损失，提升税务管理效率。

**关键词：** 税收风险； 税收风险管理； 建议策略

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## Abstract

In tax administration practice, due to the insufficient number of collection resources and ability, to realize the full process management for all taxpayers, is obviously impossible. Especially in the face of increasingly complex economic situation and market environment, risks and challenges faced by the tax system, tax department is more and more difficult to find out the taxpayer, profit and tax, profit tax compliance risk increases greatly. This means that the tax authorities must be limited collection resources in the most efficient way to take advantage of. If the tax administration practice, lack of continuous analysis of tax risk identification and to respond effectively to the mechanism, the choice of tax management can only be: tube all taxpayers, or there is no key management, corresponding management. This comprehensive management thinking is irrational, will lead to the increased cost of both sides of the taxpayers and publicans. Traditional way of tax management has obviously can't meet the demand of the development of today's society. Modern advocates, the pursuit of tax administration make full use of advanced management concept and electronic information technology, management more scientific and reasonable. And this kind of tax collection and administration is an important part of the new model and innovation tax risk management.

According to the research status at home and abroad, the research content and research direction, tax and tax risk management theory, reveals the importance of strengthening tax risk management. By representing the development course of ningbo irs tax risk management, tax risk management system design and is analyzed, the concrete industry in ningbo national tax system tax analyzing the shortcomings in the course of risk management. Work in combination with tax collection and tax risk management theory knowledge, based on current tax situation we are facing, to strengthen tax risk management, improve the efficiency of tax collection and administration of the plan, from improve all aspects of the tax risk management, put forward the measures and Suggestions, in order to effectively reduce the tax risk, save unnecessary loss to the greatest extent, promote efficiency of tax administration.

**Keywords:** tax risk; tax risk management; suggest strategies.



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# 目录

<b>第一章 绪论</b> .....	<b>1</b>
<b>1.1 写作背景和研究意义</b> .....	<b>1</b>
1.1.1 写作背景.....	1
1.1.2 研究意义.....	3
<b>1.2 相关研究综述</b> .....	<b>4</b>
1.2.1 国外研究情况.....	4
1.2.2 国内研究情况.....	5
<b>1.3 结构与研究方法</b> .....	<b>6</b>
1.3.1 论文结构.....	6
1.3.2 研究方法.....	7
<b>第二章 税收风险管理：一个介述</b> .....	<b>8</b>
<b>2.1 风险和税收风险</b> .....	<b>8</b>
<b>2.2 风险管理与税收风险管理</b> .....	<b>8</b>
<b>2.3 税收风险管理基本环节</b> .....	<b>10</b>
<b>2.4 税收风险管理的现有实践</b> .....	<b>10</b>
2.4.1 国外税收风险管理实践.....	10
2.4.2 国内部分省市税收风险管理实践.....	11
2.4.3 现有经验总结.....	12
<b>第三章 宁波市国税局税收风险管理的实践</b> .....	<b>14</b>
<b>3.1 税收风险管理的发展历程</b> .....	<b>14</b>
3.1.1 关注税收执法风险阶段（2000年-2009年） .....	14
3.1.2 税收风险管理模式摸索阶段（2010-2011年） .....	14
3.1.3 税收风险管理正式启动阶段（2011-2013年） .....	15
3.1.4 税收风险管理全面推进阶段（2013年-至今） .....	15
<b>3.2 税收风险管理的制度设计</b> .....	<b>16</b>
3.2.1 税收风险管理运行模式得到确立.....	16

3.2.2 税收风险管理流程基本定型.....	17
3.2.3 集约化稽查积极推行.....	18
3.2.4 税收风险管理目标规划有效制定.....	18
3.2.5 税收风险管理全过程有效监控.....	18
3.2.6 风险管理绩效评价体系全面实施.....	18
<b>3.3 税收风险管理的实施：以混凝土生产行业为例 .....</b>	<b>19</b>
3.3.1 生产工艺及流程.....	19
3.3.2 行业主要税收风险点.....	20
3.3.3 行业风险分析.....	20
3.3.4 行业风险应对举措.....	24
3.3.5 行业风险应对成效.....	26
<b>3.4 税收风险管理现存问题 .....</b>	<b>27</b>
3.4.1 以风险管理为导向的税收征管理念尚未真正普及.....	27
3.4.2 风险分析的方法上仍简单粗放.....	27
3.4.3 风险分析识别体系还不够健全.....	28
3.4.4 基础数据不够准确和完整.....	28
3.4.5 税收风险管理信息化水平有待提高.....	29
3.4.6 第三方信息获得量仍然较少.....	29
3.4.7 税收风险管理人才建设有待加强.....	29
3.4.8 国地税合作仍难实质性推进.....	30
<b>第四章 改进税收风险管理的对策建议 .....</b>	<b>31</b>
4.1 在组织文化中融入风险管理理念 .....	31
4.2 实行科学的风险分析方法 .....	31
4.3 完善行业税收风险评价模型 .....	32
4.4 多管齐下保障风险应对策略刚柔并施 .....	33
4.5 加快信息化平台建设 .....	33
4.6 强化涉税信息数据建设 .....	34
4.7 加强人力资源管理 .....	35
4.8 加强第三方信息运用 .....	37

4.9 构建和谐税企关系 .....	38
4.10 深化税收风险管理国地税合作 .....	38
<b>第五章 结论与展望 .....</b>	<b>40</b>
5.1 本文结论 .....	40
5.2 下一步展望 .....	41
参考文献.....	40
致谢.....	44

厦门大学博硕士论文摘要库

厦门大学博硕士学位论文摘要库

# Directory

<b>Chapter 1 introduction</b> .....	<b>1</b>
<b>1.1 the writing background and research significance</b> .....	<b>1</b>
1.1.1 writing background .....	1
1.1.2 research significance .....	3
<b>1.2 research overview</b> .....	<b>4</b>
1.2.1 abroad research situation.....	4
1.2.2 the domestic research situation .....	5
<b>1.3 structure and research methods</b> .....	<b>6</b>
1.3.1 paper structure.....	6
1.3.2 research methods.....	7
<b>The second chapter tax risk management: a medium above</b> .....	<b>8</b>
<b>2.1 risk and taxes risk</b> .....	<b>8</b>
<b>2.2 the risk management and tax risk management</b> .....	<b>8</b>
<b>2.3 the tax risk management basic link</b> .....	<b>10</b>
<b>2.4 the existing practice of tax risk management</b> .....	<b>10</b>
2.4.1 tax risk management practices abroad .....	10
2.4.2 partial provinces and cities in domestic tax risk management practice.	11
2.4.3 existing experience.....	12
<b>The third chapter ningbo irs tax risk management practices</b> .....	<b>14</b>
<b>3.1 the development of tax risk management</b> .....	<b>14</b>
3.1.1 focus on tax law enforcement risk stage .....	14
3.1.2 tax risk management mode of groping stage .....	14
3.1.3 the launch of tax risk management stage .....	15
3.1.4 tax risk management comprehensively advancing stage .....	15
<b>3.2 the risk management of tax system design</b> .....	<b>16</b>
3.2.1 tax risk management operation mode is established.....	16
3.2.2 tax risk management basic finalize the design process.....	17
3.2.3 intensive auditing actively push.....	18
3.2.4 tax risk management goal programming effectively formulate .....	18
3.2.5 tax risk management, the whole process of effective monitoring .....	18

3.2.6 full implementation of risk management performance evaluation system .....	18
<b>3.3 the implementation of tax risk management: in concrete production industry,for example.....</b>	<b>19</b>
3.3.1 production technology and process.....	19
3.3.2 rainfall distribution on 10-12 industry main tax risk point .....	20
3.3.3 industry risk analysis.....	20
3.3.4 industry risk coping measures.....	24
3.3.5 industry risk response results .....	26
<b>3.4 Existing tax risk management problems.....</b>	<b>27</b>
3.4.1 guided by the risk management of tax collection and administration idea hasnot really popular .....	27
3.4.2 risk analysis method is simple and extensive .....	27
3.4.3risk analysis to identify system is not sound enough.....	28
3.4.4basic data is correct and complete enough.....	28
3.4.5 tax informationization level to improve risk management .....	28
3.4.6 the third party information gain still less .....	29
3.4.7tax risk management talent construction needs to be strengthened .....	29
3.4.8the local cooperation is still difficult to promote .....	30
<b>Chapter fourth countermeasures and Suggestions to improve the tax risk management.....</b>	<b>31</b>
<b>4.1 in organizational culture contained in the risk management concept ..</b>	<b>31</b>
<b>4.2 the scientific risk analysis method .....</b>	<b>31</b>
<b>4.3 perfect industry tax risk evaluation model.....</b>	<b>32</b>
<b>4.4 multi-pronged security risk coping strategies and soft and shi .....</b>	<b>33</b>
<b>4.5 to speed up the information platform construction .....</b>	<b>33</b>
<b>4.6 strengthening the tax-related information data .....</b>	<b>34</b>
<b>4.7 to strengthen the human resource management.....</b>	<b>35</b>
<b>4.8 strengthen the third party information using .....</b>	<b>37</b>
<b>4.9 the construction of a harmonious ShuiQi relationship.....</b>	<b>38</b>
<b>4.10 deepen cooperation land tax tax risk managementcountries.....</b>	<b>38</b>
<b>The fifth chapter the conclusion and prospect.....</b>	<b>40</b>

5.1 This article conclusion .....	40
5.2 The next step outlook.....	41
References .....	42
Thanks.....	44

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