

Risks and countermeasures of tax-related business in real estate transactions from the perspective of public management

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Abstract: Real estate transaction tax, as an important source of fiscal revenue, plays an important role in macro-control of real estate transaction. Through analyzing the risks in tax-related business of real estate transaction, this paper studies the countermeasures that can effectively prevent and resolve tax-related risks, in order to further improve the level of tax collection and management, consolidate the basis of tax collection and management of transaction links, and promote the healthy development of real estate industry.

Key words: Public management of tax-related risks in real estate transactions

In order to implement the spirit of the Notice of The General Office of the State Council on Reducing the Time required for Real Estate Registration, deepen the reform of “decentralization service”, further promote the “Spring Breeze Action for the Convenience of the People in Handling Taxes”, and implement the measures for the convenience and benefit of the people in real estate registration, local real estate registration centers have jointly established a working model of “one-window acceptance” for real estate transaction registration and tax payment, in collaboration with the tax and housing departments. In order to optimize the process, streamline the materials, and provide better and better government services for the masses.

According to the Provisional Regulations on the Registration of Real estate, real property refers to fixed objects such as land, sea areas, houses and trees. The tax-related matters discussed in this article include the transfer of land use right, the transfer of land use right, the sale of incremental houses, the sale of stock houses, the gift of land and housing ownership, the exchange of land and housing ownership, and the business matters involving the payment of taxes and fees by judicial judgment, reward, debt repayment, property analysis, inheritance and other special ways of transferring land and housing ownership. By analyzing the risks existing in the process of handling tax-related business matters of actual real estate transactions, and starting from the perspective of public management, this paper puts forward targeted measures and suggestions for various risks existing, and integrates the internal control mechanism into the whole process of handling tax-related business of real estate transactions and related fields, so as to strengthen the risk prevention and control work of tax-related business of real estate transactions by tax authorities. Improve the efficiency of tax collection and administration, and enhance the satisfaction of tax payment services.

I. Risk and analysis of tax-related business in real estate transactions

1. Tax personnel are not skilled in business and their efficiency is low

The tax department sets up posts in the real estate registration center, including tax counseling, declaration acceptance, business review, dispute handling, invoice issuance, file management, etc. In addition to high-risk business posts such as business review post and tax-related dispute handling post, formal personnel with tax law enforcement qualifications are strictly required to serve, and other posts are mostly non-staff personnel. However, the non-staff members have strict negative list posts and authority, so the policy control and dispute handling are still handled by the formal staff. The tax-related business of real estate transactions involves many types of taxes, which requires the tax personnel to master and interpret tax policies of different types of taxes. Besides, the real estate registration center, as the window department to the outside world, is the first department to face the demands of taxpayers. Tax personnel need to have solid basic tax knowledge, skilled business operation ability, and good analytical judgment and communication ability in public opinion handling, dispute resolution, inter-departmental coordination, etc., but these abilities require time and experience accumulation.

According to the recruitment arrangement of tax authorities in recent years, the recruitment majors are no longer limited to taxation, accounting and other majors, but are oriented to more professional and intelligent majors. New employees first work in the grass-roots hall when entering the tax authorities, but various off-job training arrangements such as initial training and law enforcement qualification examination make it impossible for them to complete continuous and systematic business learning in the hall. This results in a situation where there are many non-staff members in the hall but few key positions available, and few formal personnel but many key positions in demand, which makes it difficult to speed up the window processing efficiency and taxpayers' waiting time is too long.

2. Tax personnel caused by the wrong tax collection, tax evasion

In the process of handling tax-related business of real estate transactions, there are risks of tax miscalculation and evasion caused by tax personnel, which are mainly divided into two aspects: First, the business knowledge of tax personnel is weak, the understanding of preferential policies is not thorough enough, the taxpayer does not meet the conditions of deduction but enjoys tax incentives or meets the policy of deduction but fails to enjoy tax incentives, or it is difficult to accurately distinguish the type of business in the actual processing, the operating system is not skilled, the wrong operation in the information entry, audit and other links, etc. Tax miscalculation in the acceptance link, no substantive audit in the audit link, and wrong tax collection in the collection link caused by wrong tax collection. Second, due to the tax personnel's own bottom line awareness, the awareness of clean government is weak, did not follow the standard operation process, subjective and intentional tax loss. For example, they collude with external real estate agents to obtain the tax calculation price in the system,

and make false or hidden reports of the actual transaction amount according to the system price, so as to achieve the purpose of reducing the transaction tax and obtaining benefits from it. Through illegal operations, the system checks corresponding preferential policies to enjoy tax relief without receiving corresponding relief materials, or maliciously intercepts taxes by falsely claiming to be paid by taxpayers on behalf of taxpayers and directly collecting cash from taxpayers, transferring payments, etc.

3. The tax relief materials are not unified, and the mutual recognition of materials is difficult

The working mode of “one-window acceptance” of real estate transactions only integrates the work of natural resource planning departments, housing departments and tax departments. However, the tax-related business types of real estate transactions are different, and the corresponding processing materials are also inconsistent, which requires materials from the corresponding departments to verify and corroborate. Moreover, due to the reasons such as more relevant departments involved in the processing of related matters and the inconsistency of the lead departments, etc., The national and provincial levels have not standardized and unified the processing materials, resulting in the actual processing of real estate transactions in various places for the receipt of certification materials can not be accurately verified, especially by the materials provided by foreign districts, counties and cities, it is difficult to verify. For example, due to force majeure such as earthquakes, typhoons and other houses lost to regain the ownership of the house can enjoy the deed tax exemption, but how to determine that the taxpayer meets the conditions of force majeure housing loss has not yet formed a unified text format and content of relief certification materials, At present, the tax department has received the housing evaluation and appraisal form issued by the housing department, the public announcement form of the town and street to the qualified personnel, and the relevant documents and materials submitted to the county people’s government for the record in line with the earthquake loss and reconstruction housing as evidence of tax reduction and exemption.

4. Information sharing is not fully covered, and false declarations are difficult to verify

According to the requirements of the regulations, the information sharing channels of the regional real estate registration centers have been gradually put into operation. At present, the information transmission of real estate registration information, marriage relationship and deed tax payment certificate within the city has been realized. However, due to the constraints of capital, region and other aspects, the sharing channels and department information are limited, which is difficult to meet and cover the processing needs of various tax-related business of real estate registration. In addition, the scope of information sharing in some districts and counties is limited to receiving paper data transmission within the area of districts and counties. Common natural person real estate transactions, it is required to meet the personal transfer of self-use for more than 5 years, and is the family’s only living room can enjoy exemption from personal income tax, for the “family’s only living room” is defined as the same province, autonomous region, municipality within the scope of taxpayers (with a spouse for both husband and wife) only have one house. However, in the actual process, the existing system sharing channel can not obtain the taxpayer’s real estate situation data in the whole province, and more rely on honest declaration, so there are more risk businesses of false declaration of the number of real estate. In this case, the tax authorities can only conduct follow-up sampling inspection on the content of the honest declaration by letter verification, but the letter verification is not applicable to a large range of taxpayer inquiries. And the work docking takes a lot of time, which is not conducive to the development of tax-related work on real estate transactions.

II. Countermeasures for tax-related business risks of real estate transactions from the perspective of public management

1. Strengthen business training and improve business handling efficiency.

Establish and improve the system of regular study, examination and assessment, and regularly carry out education and training in real estate registration tax and fee policies, business skills, management regulations, operating system and work flow, so as to continuously improve the professional ability of tax personnel and meet the needs of real estate registration tax and fee handling. Tax personnel should accurately grasp the content and interpretation of the relevant policy announcements of each tax category, grasp the relevant documents and terms catalogue of the continued implementation, invalidity and abolition of preferential policies, and ensure that the implementation of policies is not distorted or out of shape. Regularly organize the whole process of collection and declaration of functional modules in the tax system, arrange to carry out business process tests such as stock room, incremental room, land transfer (transfer), etc., be familiar with the changed functional modules and system operation, consolidate business operation ability, and effectively improve work efficiency. Strictly implement the “negative list of non-staff posts” provisions, select tax personnel with political clearance, outstanding ability and good style to be responsible for high-risk work such as real estate transaction review, and keep the personnel relatively stable, strictly implement the requirements of risk post rotation, but should give transferred personnel enough time to learn and master relevant business knowledge.

2. Strengthen the construction of work style and strengthen the awareness of clean tax handling.

Strengthen the construction of clean government, strengthen daily management, carry out warning education, educate and guide tax personnel to enhance the concept of law and discipline, build a solid ideological defense line, and improve the ability to resist corruption and change. Through monthly regular meetings and weekly morning meetings to convey and learn typical cases of violations, supervise and coordinate the center to regularly inspect and randomly inspect key links and major businesses, watch warning educational films to continue to strengthen personnel management, and deepen the case warning, talk to promote integrity, and investigate to promote reform. Strengthen the construction of internal control mechanism, strictly prevent and control risks, promote the standardization and standardized operation of daily work, do a good job of “looking back” business, establish a coordination mechanism for “hall -- tax administration” issues, move the functions and responsibilities of tax administration departments forward, assign special personnel to solve major disputes, realize the

speed up of business handling while implementing the responsibility to people, and effectively prevent the risk of tax-related public opinion. Resolutely crack down on and prevent illegal and irregular behaviors such as using tax for personal gain, carry out irregular spot checks on risk matters such as strictly prohibiting virtual transaction inquiry and disclosure of the system's "minimum tax price", strictly prohibiting tax personnel to brush and pay and collect on behalf of the system, clarify the dispute handling process of the transaction price lower than the minimum tax price, so as to achieve a unified, fair and just approach. The intermediary agent tax declaration adopts the method of random acceptance at the window, and effectively prevents internal and external collusion.

3. Strengthen internal supervision and strictly implement post responsibilities

Strictly implement post responsibilities, incompatible post separation checks and balances, regular rotation and other systems, do a good job of process control, strengthen daily supervision and inspection, put an end to single illegal operations, and prevent multiple posts from colluding in illegal operations. Tax personnel in the business review, ticket management, invoice management, tax-related matters dispute handling and other links found suspected violations of the law, should be immediately reported to carry out verification. Strengthen the communication and coordination between the hall and the tax administration unit, open up the blocked points in business operations in a timely manner, improve the closed-loop feedback of problems, optimize the rapid response mechanism of demands, and ensure the efficient operation of tax-related work in real estate transactions. Adhere to improving the efficiency of tax handling and strict supervision and restriction, establish and improve the management system, process system and internal control system of the post responsibility system for tax-related business of real estate registration, set posts scientifically, assign personnel reasonably, clarify responsibilities and authority, and optimize business processes, so as to ensure smooth connection between online and offline systems, efficient business operation, clear post responsibilities, rights and responsibilities, and strong internal supervision.

4. Strengthen policy publicity to ensure the accurate implementation of preferential policies.

Actively promote and guide, comprehensively use the electronic display screen in the hall of the immobile property registration center, the placement of promotional materials, the open telephone and other important channels to publicize the specific information and handling regulations needed for local business in the real estate registration place, or jointly publicize with the real estate registration institution, and make the handling materials and procedures open and transparent. Improve the public's understanding of real estate trading work. Comprehensively publicize policy documents related to real estate transactions, especially preferential policies, establish a "dividend bill" ledger, systematically screen taxpayers who meet preferential conditions, and timely inform them of preferential policies to ensure that preferential dividends benefit all taxpayers. Pay attention to the policy interpretation work, in view of the focus of taxpayers' concerns such as: "deed tax rate increase", "housing purchase tax burden increase" and other cognitive misunderstandings, take the initiative to eliminate taxpayers' doubts, improve taxpayers' policy familiarity, and create a good tax atmosphere.

III. Concluding Remarks

To sum up, the risks of tax-related business in real estate transactions can be effectively reduced and avoided through internal training and supervision, external publicity and communication, and with the joint efforts of multiple parties, an excellent working position of "one-window handling" of real estate transactions can be created to jointly build a brand of real estate registration service. Improve the people's satisfaction and happiness of government services, but also to better play the important regulatory role of taxation in the real estate market, and promote the stable and sound development of the real estate market.

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