

Influence of the Camp Changed to Increase the Advantages and Disadvantages of Logistics Enterprises and Countermeasure Analysis

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Received 10 May 2016; accepted 18 June 2016; published 21 June 2016

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Abstract

The main function of the camp changed to increase is tax cut, which aims to avoid duplication of tax, reduce the tax risk and enterprise cost, which will have a profound significance to the long-term survival and development of logistics enterprises. But the logistics enterprises generally reflect that the deductible items are few, that the deductible conditions is tough, that the transport rate is too high, that the tax burden of enterprises increases significantly and so on. After all, the reform of the value-added tax rate is a necessary transitional arrangement. It needs to reform tax rates constantly and timely according to the needs. This paper focuses on the discussion of the influence of the camp changed to increase the advantages and disadvantages of logistics enterprises, and their countermeasures, so as to improve the level and quality of the tax cost control of logistics enterprises, and to promote the survival and development of enterprises.

Keywords

Camp Changed to Increase, Logistics Enterprise, Influence, Countermeasure Analysis

1. The Background of the Study

As early as January 1, 2012, Shanghai began to start camp changed to increase the pilot. The pilot part of the industry across the country, including logistics, is one of the first pilot industries than camp changed to increase. Since May 1, 2016, the country's comprehensive implementation of the camp changed to increase the pilot, and all enterprises of the new real estate value-added tax were included in the deductible range, to ensure that all in-

dustry tax burden was not increased. According to the issued recently by the Ministry of Finance and the State Administration of Taxation “a fully open business tax VAT pilot notice (Caishui [2016] No. 36)” (The following is the text of the 36), a general taxpayer of highway operation enterprise charge pilot before the commencement of construction of the highway vehicle tolls, you can choose to apply a simple tax method, reduced by 3% levy rate calculated the amount of tax payable. Although highway toll to implement the camp changes to increase, the impact of logistics enterprises is little, even there is no alleviate excessive burden. Compared with other industries, the tax burden of the logistics industry as a whole still presents the upward trend, seriously restricting the sustainable development of the industry of logistics service in China. Logistics industry is a composite type service industry (including warehousing, packaging industry, transportation industry, distribution industry and so on), not only promoting the development of other industries on the industrial chain, but also playing an important influence on the development of the entire national economy national economy. To a certain extent, there has great significance on how to deal with the tax reform of the logistics industry and the country to improve the tax policy of the logistics industry quickly.

2. The Present Research Situation of Domestic and Foreign and Review

2.1. Foreign Research Status

About the sales tax change in value added tax, JohnL. Mikesell (1998) in the “federal tax changes: value-added tax or sales tax”, pointed out that “the sales tax for value-added tax is a embodiment of tax fairness improvement, and improve economic efficiency [1]. Alan Atait (1995) in the “value added tax management and policy issues”, said that “the value-added tax due to its efficiency and the characteristics of the neutral is widely used” [2].

About the relation of the value added tax and tax revenue, Jose A. Pagan in the “value-added tax reform and government tax revenues”, using vector regression model to study the relationship between the Mexican inflation, government spending, value-added tax rates and tax revenue. The results showed that the value-added tax rate and tax revenue were positively correlated.

About the study on the reform of value-added tax system in developing countries, casanegra de Jantscher (1990) proposed reform of the value-added tax for improve the economic situation of developing countries is very necessary, the tax administration is tax policy.

2.2. Domestic Research Status

About the support battalion change increases, the Songbei in “the proposal of logistics enterprise’s business tax levy value-added tax” (2011), pointed out that in reference to foreign experience and domestic related research results, for existing business tax double taxation, tax rate is not uniform, invoice deduction and other issues, pointing levy value-added tax advice [3].

About the camp to increase on the impact of the logistics industry, Xia Minfang in “the influence of camp to add to the logistics industry and response measures” (2012), pointed out that the implementation of the business changed to increase the reform, the majority of logistics enterprises to the actual payment of the tax year growth nearly doubled, some even grew two to three times, and analyzes the reasons [4].

About the effect of camp to increase the tax, Gan Qiyu (2011) said that, although the transportation industry business tax rate is 3%, but because it is not deductible input tax, enterprise actually bear the tax burden of business tax is about 10.67%. In the value-added tax, the tax burden of the transport industry is significantly lower than the business tax [5].

With respect to the foreign’s issue of tax reform about camp to increase research on, the scope and content of the research of the domestic scholars is more widely, most scholars think implement the camp to increase for developing countries has its practical significance, but the literature research for the logistics industry to implement tax reform rarely from the quantitative study, and is simply explanation the carried on tax implications of several industry sectors and the proposals for tax increase is relatively less.

3. The Camp Changed to Increase the Benefits of Logistics Enterprises

3.1. To Solve the Problem of Repeated Taxation, So That the Logistics Industry to Refine the Division of Labor Is Not Affected by the Tax System

Multi link, the full collection of business tax, tax basis for business tax full, and logistics enterprises due to the

number of transactions increased, increase the cost of tax, double taxation problems are inevitable. Also logistics enterprises in the withholding agent and utilities social security agency business, although only a small fee income, but according to the payment and fees paid in full business tax, and not be able to deduct the purchased fixed assets, fuel costs and have been spending the VAT input tax, lead to double taxation. But after the national implementation of the camp to increase reform, logistics enterprises can effectively avoid duplication of tax, reduce service costs (such as No. 36 pointed out that if warehousing lease the others of real estate, can according to the rental rate of value-added tax deductible), and conducive to the logistics enterprises in the specialized division of labor cooperation and outsourcing development and promoting the sustained and healthy development.

3.2. Reduces the Tax Risk, is Convenient for the Logistics Enterprise to Pay Taxes Correctly

For some complex transactions (such as hybrid sales, run etc.) many accountants may be restricted by the professional quality of, cannot distinguish the nature of the transaction. Due to the value added tax and business tax cross together, the tax, the tax rate more and different complex, and different accounting methods to calculate the taxable income differences larger, if the enterprise cannot correctly distinguishing and processing, directly affect the enterprise accurate tax, business enterprises of the same significant tax gap, brings to the enterprise tax risk. However, after the implementation of the reform and reform, logistics enterprises can effectively avoid the tax risk.

3.3. In The Long Run, Will Reduce the Overall Social Logistics Costs and Improve Profitability

The main purpose of the logistics industry tax reform is based on the perspective of supply chain to eliminate repetition taxes and other shortcomings in the development of logistics industry. Due to the tax increase and the deduction is not sufficient, may have a short-term impact on the logistics industry, but in the long run, after the adjustment, the implementation of the camp changed to increase the total orientation is good. On the one hand, to increase the camp, part of the project can deduction as purchased fuel, fixed assets and the cost of repairs VAT input tax, the reform not only reduces the cost of logistics enterprises, also guide enterprises to update equipment modification, continue to increase investment; on the other hand, 3% of the value added tax, downstream customers will be more of the overall outsourcing business to supply chain or logistics company, and outsourcing to have professional market advantage of small and micro enterprises, so as to improve the efficiency of the chain enterprises to reduce the cost of logistics enterprises.

4. The Camp Changed to Increase the Disadvantages of Logistics Enterprises

4.1. A Significant Increase in the Tax Burden, Affecting the Survival and Development of Enterprises

Logistics enterprises, especially Shipping enterprise tax burden increase, one of the important reasons is the first chain in VAT deduction of individual Yun Shu Hu with collection is difficult not to issue VAT invoices and lead to logistics enterprises unable to achieve full invoice as the input offset. Have a certain degree of increase Ji Shui mainly reflects the following two reasons: on the one hand is the rate of increase in traffic transport industry logistics enterprise tax rate from 3% to 11%, and the logistics business tax rate from 3% to 6%; the other is deductible, although purchased fixed assets, fuel and labor input tax deductible VAT, but limit condition is harsh, although 2016 highway toll the camp, but at a reduced 3% levy rate shall be calculated the amount of tax payable, the logistics enterprise micro almost without reducing the burden, and logistics enterprises are facing great pressure to survive.

4.2. Part of the Logistics Business Model Changes, Leading to a Decrease in the Logistics Enterprise Market Share

Camp to increase before, logistics enterprises by purchasing, collecting on behalf of the service to obtain sufficient liquidity to business cycle, reduces the enterprise's financial and operational risks, also use excess funds to expand investment, realizing the diversification of management, so as to improve the economies of scale enterprises. But after the reform, the buyer enterprise is to get more input tax deduction, usually give up the val-

ue-added tax rate of 6% of the logistics service, and value-added tax rate of 17% of the sale of goods, no longer through the middle of logistics, thus affecting the liquidity in the logistics enterprises, the mode of operation of enterprises have great impact and influence, and logistics enterprises in the market share will also reduced correspondingly.

4.3. Financial Processing Business Increased, Invoice Management More Difficult

After the camp changed to increase, the enterprise needs to be adjusted in accordance with the provisions of the existing form of accounting, the operation process needs to re design, the workload is also increased accordingly. Due to the large business enterprise logistics involved, from packaging and processing to storage plate, and each link is closely to distinguish more difficult, can easily lead to the occurrence of MIS Invoicing behavior, leading enterprises to take advantage of the false invoices, tickets borrow steal to avoid tax evasion, these are not conducive to the long-term development of the enterprise logistics and enterprise is obtained from the invoice, check, tax declaration in the deductible, each link is more tedious, management work more difficult.

5. Countermeasures and Suggestions

5.1. Appropriate to Reduce the Tax Deduction Scope and Expand the Input Tax

Due to the use of the enterprise logistics outsourcing business model, most of the enterprises engaged in the actual is tax rate to 6% of the logistics support industry, but the consigner will recruited and received 11% tax credit of the enterprise, so that the logistics enterprises will face increased taxes and market competition pressure, so the tax burden increased greatly the cargo transport, ports and other business, in order to avoid the tax system more complex, can be properly reduced the rate of the general taxpayer of enterprise logistics, can be with the unity of the modern service industry is set to 6%. Relevant government departments should be paid attention to and the subsidy policy of logistics enterprises, such as labor costs and insurance fees, rental fees will be included in the scope of deductible; deductible fixed assets also is no longer confined to camp changed to increase before the equipment.

5.2. The Application of Financial Transition Special Grants, Tax Planning, Reduce the Risk of Tax

The policy provides that enterprises pay the value-added tax rate of business tax calculated according to the original business tax rate has increased, you can apply for a transitional financial support. So the logistics enterprises can apply for temporary financial support in time according to the actual situation, so as to avoid the increase of tax burden to the normal operation of logistics enterprises. The government should also be appropriate to make adjustments to support policy differences, to avoid the burden of tax increases to the daily business of the adverse effects.

Tax cost is always the daily management of the logistics enterprises in a can not be ignored the expenditure, so, the enterprise should attaches great importance to the reform of the tax system after the new tax policy, reasonable arrangements to divide different business services, formulate detailed professional tax planning scheme, in order to achieve the purpose of tax cost control, reduce or even avoid the risk of corporate tax.

5.3. Strengthen and Standardize the Management of Invoices

Logistics enterprises are due to the particularity of its services business model. The bill itself has quantity, small amount and high frequency characteristics, relatively complicated and value-added tax invoices, invoice and invoice, accounting personnel in the invoice, verification, issue, nano tax and deductions and other aspects need to strengthen the management, which requires professionals to have a certain degree of professionalism, to safeguard their legitimate tax rights and interests, maintaining tax system. As for more business interests, may require the small-scale taxpayers, the self-employed to the relevant tax authorities on behalf of.

Tax reform pilot has been introduced for more than four years, China's logistics enterprise tax burden is higher than the national macro tax burden level. [fiscal] 2016 No. 36 to point out, though, that vehicle tolls, can choose to apply a simple tax method, reduced by 3% levy rate calculated the amount of tax to be paid, but still not deducted from the output tax; in the short term there is no burden, China Federation of logistics and pur-

chasing Federation also suggested that the housing rental fees, tolls and incorporated into the VAT input range. So for the logistics business, resulting in a short period of tax burden is a common fact, but the country's Prime Minister Li Keqiang stressed that the impact of a comprehensive survey of the camp changed to increase the impact, requiring all sectors of the tax burden is not increased". Therefore, with the tax reform in full swing, countries will be according to the problems exposed, continuous exploration, adjustment and improvement scheme, realize the country to optimize the existing tax system, to reduce the burden on enterprises, promote logistics industry health sustainable development.

Funding

Note: in this paper, by the Beijing institute of materials research funding (0541604904).

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