

Research Trends and Prospects of Tax Reform and Optimization Under the Implementation of New Development Concepts

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Abstract: The 14th Five-Year Plan and the outline of the long-term goals for 2035 are clear. To promote high-quality development during the 14th Five-Year Plan period, we must base ourselves on the new development stage, implement new development concepts, and build a new development pattern. How to effectively solve structural and institutional problems in our country's tax reform and optimization has triggered a research upsurge of many scholars in this field. In order to understand the research and development trends of tax reform under the implementation of the new development concept, this paper uses "optimization and transformation of tax system structure", "high-quality development" and "new development concept" as key words, and obtains 27,525 related documents at home and abroad. And we constructed co-occurrence map, keyword cluster map and keyword time zone map for visual analysis. According to the development of the literature on three types of keywords related to the subject, it provides a literature research basis for the thematic analysis of the tax reform, optimization and transformation that implements the new development concept and promotes high-quality development.

Keywords: New Development Concept; Tax System Reform; Research and Development Trends; Visual Analysis

1. Introduction

China has entered a new era of development. my country's tax system reform has made significant progress in many aspects, mainly in tax legislation, goods and services tax reform, etc. [1]. The tax positioning has also changed from the traditional tax system to the modern tax system Shift [2]. In the design of a country's tax system, the tax system structure plays a decisive role, directly affecting the various functions of the tax system, and also affecting the depth and breadth of the role of taxation [3]. Under the background that the reform of the national tax and local tax collection and management system has basically been completed and the 5G era is coming, the tax system structure can be considered to develop through the path of "reforming the tax system, optimizing services, and precise governance" [4].

How to further optimize the tax structure is very important. Some scholars have proposed that tax types, tax items and tax rates can be scientifically set, taxpayers' tax credit systems should be established, and attention should be paid to examining the specific composition of taxpayers' property, so as to fundamentally improve the disadvantages of tax types, such as reverse regulation, regress, and insufficient coverage. The data is used to process and analyze tax-related information, realize the modernization of tax collection and management, effectively exert the function of tax revenue adjustment, further narrow the income gap, and promote social equity [5]. Some scholars have also proposed that under the new normal of the economy, it is necessary to strengthen the ability to control and reduce the proportion of indirect taxes; strengthen the intensity of tax collection and management, and improve the level of tax collection and management; adjust the central and local tax systems, and expand local tax sources and other development strategies [6]. This paper uses citespace software to analyze the research trends of tax reform and optimization under the new development concept, and provides more references for scholars to study tax reform and optimization.

2. Keyword Co-occurrence Analysis

Through the keyword co-occurrence map, it is helpful to analyze the research hotspots and evolution

paths of high-quality development, new development concepts, and tax structure optimization and transformation. In order to better reflect the difference between domestic research and foreign research, firstly, the domestic and foreign literature search was carried out with the keyword of "tax structure optimization and transformation". The larger the annual ring circle of the node in the figure, the higher the frequency of the keyword corresponding to the node. The darker the color on the outside of the growth rings, the closer the co-occurrence of keywords. The thickness of the line connecting each node represents the strength of the co-occurrence strength of the keywords. As can be seen from Figure 1, keywords such as personal income tax system, taxation scope, local tax system, income tax and other keywords are relatively densely distributed in the center of the map, which is an important manifestation of the concentration of research hotspots in this field.

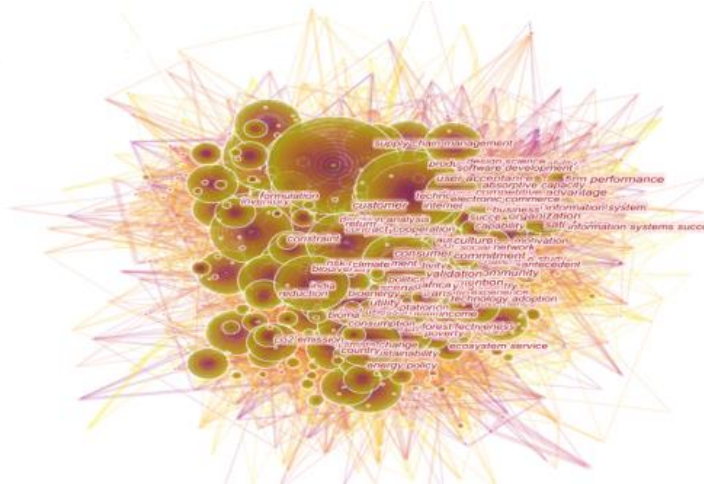


Figure 1: Co-occurrence map of keywords "tax structure" in foreign literature

Secondly, we searched domestic and foreign literature with the keyword "high-quality development", and obtained Figures 2 below. It can be seen from Figure 2 that "high-quality development" and "high-quality economic development" appear more frequently, "supply-side structural reform", keywords such as "new development concepts", "total factor productivity", "innovation-driven" are also research hotspots for high-quality development. Since high-quality development has been around for a short time in foreign countries, there are few foreign studies on high-quality development, mainly in information management, technology management, etc.

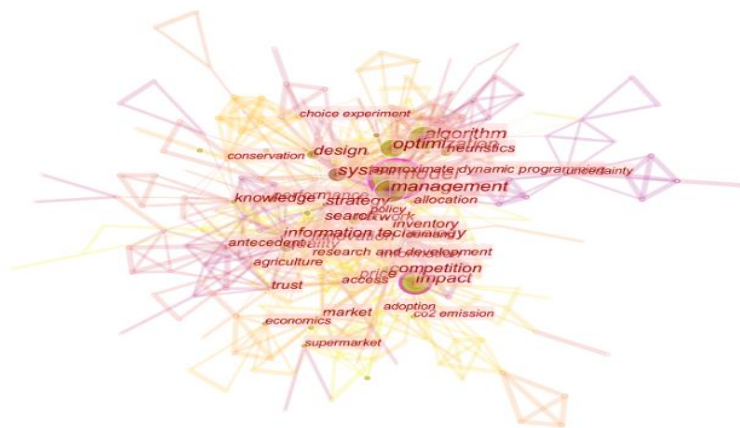


Figure 2: Co-occurrence map of keywords "high-quality development" in foreign literature

Finally, a literature search was conducted with the keyword "new development concept", and Figures 3 were obtained below. It can be seen from Figure 3 that keywords such as "new development concept", "high-quality development", and "new concept" are concentrated in the center of the co-occurrence map, which are the latest research hotspots for new development concepts. This may be because in the new development stage, the new development concept is the guide to manage the overall situation, the long-term, and the fundamentals. In foreign literature, the "new development concept" appears less frequently, but it also involves innovation and development.

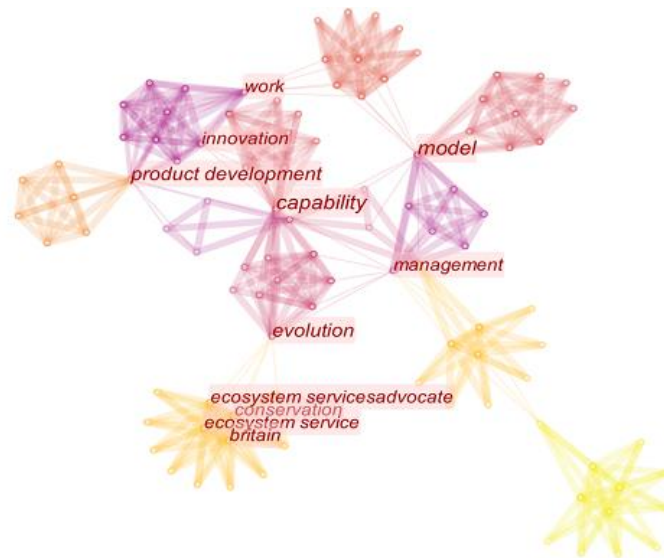


Figure 3: Keyword co-occurrence map of "New Development Concept" in foreign literature

3. Keyword Cluster Analysis

In the study of "high-quality development", "new development concept" and "tax structure optimization and transformation", in order to further explore the common issues of research hotspots, the following uses the log-likelihood ratio method to perform cluster analysis on keywords. Firstly, a literature search is conducted on the topic of "optimization and transformation of tax system structure". Through clustering analysis, the module value of the map is obtained: 0.8555, which is between 0 and 1, indicating that the module structure is reasonable. At the same time, the average contour value of the map is: 0.9658, and the value greater than 0.7 indicates that the clustering result is credible. Figure 4 shows the situation of foreign-language documents. In foreign-language documents, topics such as blockchain, renewable energy, supply chain management, diagnosis-related groups, data envelopment analysis, and mobility as a service are hot topics.

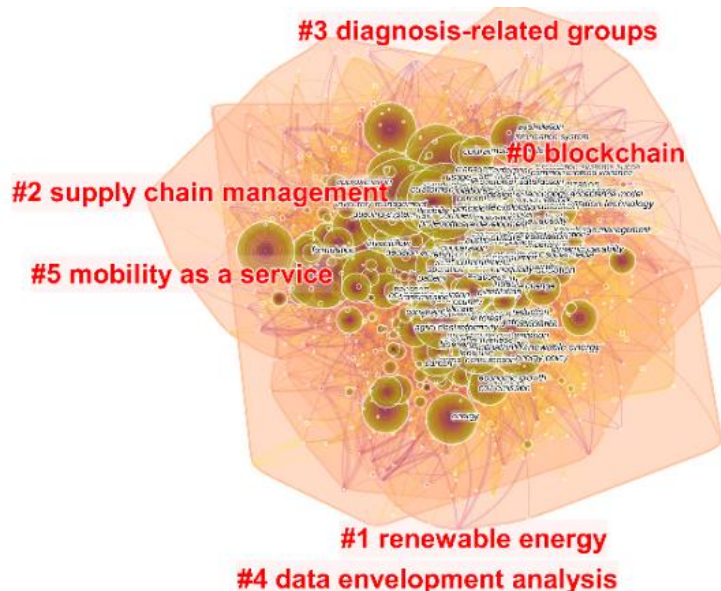


Figure 4: Keyword clustering co-occurrence map of "tax structure" in foreign documents

Second, a literature search was conducted on the theme of "high-quality development", and the following Figures 5 were obtained. From the perspective of clustering effect, the module value of the map is 0.5118, and the average contour value is 0.7434, indicating that the module is reasonable and the clustering effect is credible. That shows the clustering categories of "high-quality development", "high-

quality economic development", "digital economy", "new development pattern", and "total factor productivity", which belong to the main research content of the theme of high-quality development.

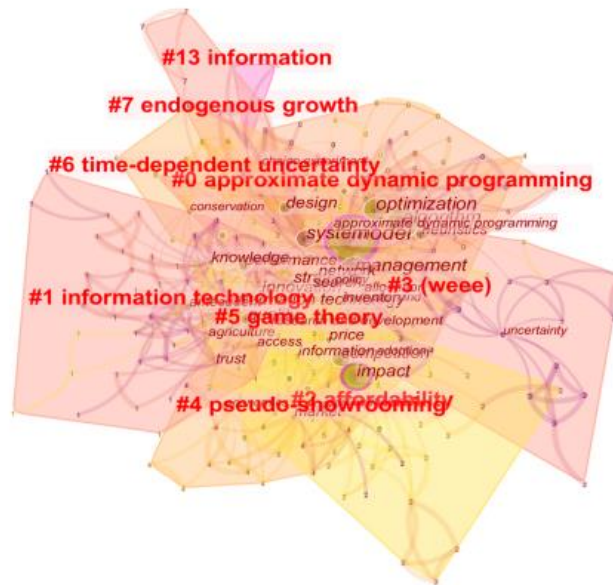


Figure 5: Clustering co-occurrence map of keyword "high-quality development" in foreign literature

Finally, with the "new development concept" as the research theme, keyword clustering analysis was carried out, and the following Figures 6 were obtained. From the figure below, the module value of the map is 0.6315, and the average contour value is 0.8592, indicating that the clustering effect with the keyword "new development concept" is better. Foreign-language literature is mainly clustered in the fields of "organisational characteristics" and "dynamics".

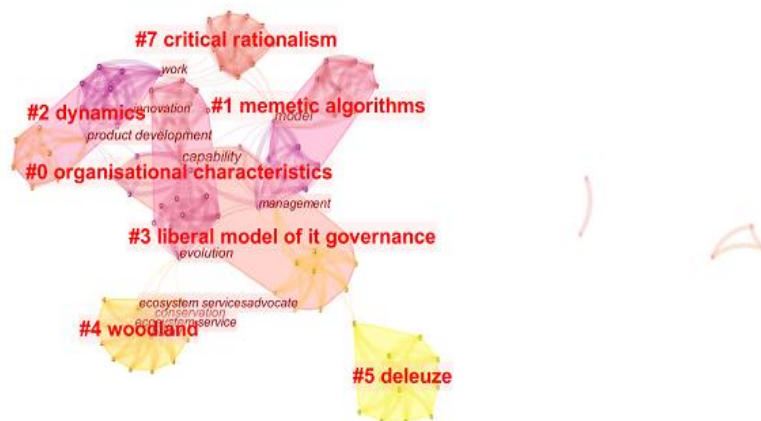


Figure 6: Clustering co-occurrence map of keywords "New Development Concept" in foreign literature

According to the cluster analysis of keywords, the high-frequency keywords are used to make a statistical analysis table. Table 1 below is the frequency and centrality statistics table of high-frequency keywords sorted out according to the keyword co-occurrence map of "tax structure optimization and transformation". 1, we can see that "tax structure", "optimization of tax structure" and "tax reform" are the three hotspots in the optimization and transformation of tax structure. In addition, keywords such as "direct tax", "indirect tax", "macro tax burden" and "tax burden" indicate that in the process of optimizing and transforming the tax system structure, attention has been paid to the macro changes between different tax types, as well as the microscopic changes of the same tax type. It can be seen that the research dimensions of the optimization and transformation of the tax system structure are diversified.

Table 1: Statistical table of high-frequency keywords for tax structure optimization and transformation (frequency ≥ 10)

Serial number	Keywords	Frequency	Centrality
1	Tax structure	130	0.57
2	Optimize tax structure	77	0.65
3	Tax reform	66	0.33
4	Tax optimization	35	0.21
5	Direct tax	34	0.06
6	Tax structure Optimization	34	0.20
7	Indirect tax	19	0.01
8	Structural tax cuts	13	0.03
9	Macro tax	13	0.03
10	Income tax	12	0.01
11	Tax burden	12	0.04
12	Industrial structure Optimization	12	0.05
13	Social security tax	12	0.03
14	Industrial structure	11	0.02
15	VAT	10	0.04
16	Tax policy	10	0.04

Table 2 below is a statistical table of high-frequency keywords for new development concepts (frequency ≥ 20). It can be seen from the table that the new development concepts are closely integrated with the thought of socialism with Chinese characteristics, especially the "modern economic system" and "supply-side structure reform", "Socialism with Chinese Characteristics", "Completing a Well-off Society in an All-round Way", etc., are all important manifestations of the implementation of the new development concept into social practice.

Table 2: Statistics of high-frequency keywords for new development concepts (frequency ≥ 20)

Serial number	Keywords	Frequency	Centrality
1	New development concept	553	0.63
2	High-quality development	89	0.05
3	Development concept	48	0.07
4	Develop new ideas	42	0.12
5	Modern economic system	41	0.01
6	New Era	39	0.01
7	New idea	36	0.15
8	New normal	34	0.05
9	Xi Jinping	32	0.02
10	Five Development Concepts	31	0.03
11	Supply Side Structural Leather	31	0.01
12	Socialism with Chinese characteristics	24	0.02
13	Build a moderately prosperous society in an all- round way	24	0.02
14	People-centred	23	0.01
15	General Secretary Xi Jinping, Xi Jinping New Era	23	0.02
16	Socialist economic thought with Chinese characteristics	22	0.01
17	Shared development	22	0.01
18	The political economy of socialism with Chinese characteristics	20	0.01

Table 3 is a statistical table of high-frequency keywords for high-quality development. It can be seen from the table that "innovation-driven", "digital economy" and "technological innovation" reflect

the organic combination of high-quality development and technological innovation. "Yellow River Basin", "Yangtze River Economic Belt", and "Rural Revitalization" reflect the gradual implementation of high-quality development into environmental pollution control, rural development and other fields. "Total factor productivity", "manufacturing", "modern economic system", "high-quality economic development", etc. reflect that high-quality development is an important goal in economic development.

Table 3: Statistics of high-frequency keywords for high-quality development (frequency ≥ 40)

Serial number	Keyword	Frequency	Centrality
1	High-quality development	2853	0.53
2	High-quality economic development	409	0.14
3	Yellow River Basin	154	0.01
4	New Era	130	0.04
5	New development concept	110	0.04
6	TFP	102	0.05
7	High quality	87	0.12
8	Innovation driven	82	0.06
9	Digital economy	82	0.03
10	Supply Side Structural Leather	74	0.04
11	Yangtze River Economic Belt	72	0.03
12	Modern economic system	71	0.04
13	Manufacturing	70	0.08
14	New development pattern	69	0.01
15	Economic Growth	62	0.02
16	Technological innovation	61	0.02
17	Rural revitalization	54	0.05
18	Ecological protection	49	0.01
19	Sports industry	48	0.02
20	"Fourteenth Five-Year Plan" period	47	0.01
21	ECO development	47	0.03
22	Technological innovation	45	0.03
23	Environmental regulation	45	0.01
24	Double loop	44	0.01
25	Real economy	43	0.01

4. Analysis of the Research Process of Related Topics

In order to further study the evolution of this topic, in the keyword time zone map of "tax structure optimization and transformation". The year of the first appearance of different keywords of "tax structure optimization and transformation" can be observed. Each circle point in the time zone map represents a keyword. Once a keyword appears, it will be fixed in the year in which it first appeared. If the keyword appears again in a later year, the keyword will be added to the frequency of the first appearance. 1. The study found that the tax structure had the largest circle, indicating that the keyword appeared most frequently over time.

Secondly, a literature search was conducted with the research theme of "high-quality development", and it was found that "high-quality development" appeared first among all key keywords. High-quality development included development in multiple fields, and the keyword "digital economy" gradually entered the society. After entering the field of scientific research, "high-quality economic development" has gradually become the focus of research. In recent years, in the research on high-quality development of the Yellow River Basin, total factor productivity and new development patterns have gradually become the key keywords of "high-quality development".

Finally, a literature search was conducted with the research theme of "New Development Concept", and found that on keywords such as "New Development Concept", "Xi Jinping's New Era of Socialist Economy with Chinese Characteristics", "sustainable development", and "New Concept", the earliest The key words related to "development concept" appeared. With the proposal of Xi Jinping's new era of socialism concept, the five development concepts of "innovation, coordination, green, openness, and sharing" have gradually been used and studied in academia.

5. Conclusion

This article searches EBSCOhost, Wiley Online Library, Springer LINK, CSSCI journal sources in CNKI, National Library of China, National Social Science Fund projects, achievement reports and libraries through citespace software. Then we constructed keyword co-occurrence graph, keyword cluster graph and keyword time zone graph respectively for visual analysis. The following conclusions were drawn.

On the one hand, in the domestic and foreign research on the optimization and transformation of the tax system structure, the personal income tax system, the scope of taxation, the local tax system, and the income tax have a high frequency. From the perspectives of tax system structure, optimization of tax system structure, tax system reform and optimization, the post volume has also shown an upward trend in recent years. In high-quality development, supply-side structural reform, new development concepts, and innovation drivers are the hot topics of current research. In 2017, the 19th National Congress of the Communist Party of China put forward the expression "high-quality development" for the first time, indicating that the development stage has shifted from the stage of high-speed to the stage of high-quality. Therefore, the number of publications on high-quality development began to appear in 2017 and gradually increased. In the new era of research on new development concepts, we should develop new concepts and modernize the economic system. Research should focus on "new" and keep pace with the times, that is, theoretical research in the new era of the new stage. Although on October 29, 2015, Xi Jinping announced the speech at the second plenary session of the Fifth Plenary Session of the 18th Central Committee and clearly put forward the development concept of innovation, coordination, green, openness and sharing, the number of the publications about new development concepts at home and abroad is relatively small.

On the other hand, the research on the digital economy is introduced in high-quality development, and at the same time, it is noted that there are blockchain, data analysis, and mobile services in foreign literature. On the one hand, it shows that the fields involved in the study of high-quality development are diversified. On the other hand, it shows that with the development of artificial intelligence, blockchain, cloud computing, big data and other technologies, the integrated use of data to optimize resource allocation promotes high-quality development. However, the dynamic development process and frequency that the digital economy serves as the theme are less.

The "14th Five-Year Plan" period is the first five years of the new journey of building a modern socialist country in an all-round way. It is necessary to accurately grasp the new development stage, thoroughly implement the new development concept, accelerate the construction of a new development pattern, promote high-quality development, and get a good start for building a socialist modernized country in an all-round way. The new development concept is the guide, high-quality development is the goal, and the optimization and transformation of the tax structure is the means. Although some achievements have been made in the research in these fields, the degree of diversification and the number of published papers have not met the needs of the new development stage. The thesis should be written on the land of China, the research should be combined with the current economic development status, and the research results should guide the high-quality development of our country. With the continuous popularization of the Internet and the development of emerging technologies including big data, cloud computing, Internet of Things, blockchain, artificial intelligence, and 5G communications, the role of the digital economy in promoting high-quality economic development will become more and more important.

At the same time of high-quality economic development, how to realize the rational distribution of social wealth through the optimization and transformation of the tax structure, avoid the "middle income trap", narrow the income gap, and promote income equity is also an in-depth study under the background of implementing the new development concept problem.

Acknowledgements

Dissertation Fund: 2019-2020 Liuzhou City Philosophy and Social Science Planning Key Research Project: Research on the ASEAN Market Development Strategy of Liuzhou Automobile Industry under the Innovation-Driven Strategy (19BEL03).

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