
Digital Economy and Tax Administration Reform: Research Progress and Prospects

Yuxin Lin*

School of Public Finance and Taxation, Capital University of Economics and Business, Beijing, 100070, China

**Corresponding author: Yuxin Lin.*

Abstract

Due to the constant updating and the new version of digital technologies, the digital economy has now become one of the main engines of China's high-quality development. Simultaneously, the tax administration system is at the most crucial point of reform and is the subject of intensive study by researchers. The present paper is an attempt to review the digital economy and tax administration and their connection by analyzing and reviewing the literature that was obtained in CNKI during 2020-2026. It is found that the digital economy strongly impacts tax administration, and the aim is to identify some challenges faced by tax administration, so as to give some suggestions to the later studies related to the topic. The current literature is missing any systematic review and synthesis of the two; further studies should be conducted on cross-validation using various methods and choosing diversified data.

Keywords

digital economy, tax administration, literature review

1. Introduction

The Fourth Plenary Session of the 20th Central Committee of the Communist Party of China stated that “a scientific fiscal and taxation system is an institutional guarantee for optimizing resource allocation, maintaining market unity, promoting social fairness, and achieving long-term national stability and security,” and can be used as a guide to the reform and improvement of the tax administration in the era of the digital economy. At the State Council Information Office press conference, which was part of the series of conferences entitled “Starting the 15th Five-Year Plan” held on July 28, 2026, Hu Jinglin, the Administrator of the State Taxation Administration, noted: “In the course of the 15th Five-Year Plan, tax agencies will pay more attention to high-quality development of Chinese-style modernization tax practice, promote the rule of law in taxation, data-driven taxation, and strict taxation, actively implement the ‘Foundation Strengthening Project’ of taxation and fee administration in the process of digital transformation, improve compliance management, and ensure the rule of law and equity”. In such a situation, the digital reform of tax administration has become the object of numerous scholarly and practical interests.

The principle of digital economy was officially introduced by the US researcher Tapscott in the 1990s. Thereafter, research on the digital economy has been a topic of interest and debate in numerous nations. International researchers observed the effect of the digital economy on tax structures first, and their studies primarily concern the existing tax system [1]. Domestic researchers have focused more on the shift of the

reform path of tax administration based on invoices to that of data-based tax administration [2]. The current literature concerns itself with the issues, challenges, and policy suggestions of the digital transition of tax administration [3], whereas the literature on opportunities and international practices is underrepresented. Only few articles cover the positive and negative effects of the digital economy on tax administration [4]. Nevertheless, the current literature does not have the appropriate systematic arrangement and summary, and it has not developed an overall literature review. Thus, this paper will review the digital economy, tax administration and how digital economy relates to tax administration and will give a reference to future related research.

2. Digital Economy

The digital economy has developed and grown quickly with the transformation of the emergent disruptive technologies and is now a significant issue of discussion among researchers in different disciplines. The digital economy is not only able to increase innovation capacities in enterprises and make them more competitive [5], but also through the influence of the new quality productive forces, it can enhance the resilience of cities and urban sustainability. This chapter will examine and summarize the idea and effects of the digital economy.

2.1 Conceptual Definition

The idea of the digital economy is ever-changing. The idea of the digital economy was initially introduced by Tapscott in his book *The Digital Economy: Promise and Peril in the Age of Networked Intelligence*, published in 1996. According to him, the digital economy is the new economy or knowledge economy [6]. Nevertheless, due to digital transformation and economic development, this definition may have some restrictions. In 2016, the G20 Digital Economy Development and Cooperation Initiative had a proposal stating that “the digital economy should be understood as a wide variety of economic activities including utilization of digitized knowledge and information as the main factors of production, advanced information networks as major carriers, and effective application of information and communication technologies as major drivers of better efficiency and optimization of the economic structure”. That was commonly acknowledged by academia then. Now, various countries have somewhat different meanings of the definition of the digital economy. The United States separates the digital economy into three significant components, which are digital infrastructure, e-commerce transactions, and participant-created and accessed content; Germany perceives the digital economy as a medium of online transactions among enterprises and users [7]. It can be noticed that even though the mentioned studies concerning the concept of the digital economy are not in the same timeframe, they all point out the fact that the core of the digital economy lies within data resources and digital technology. Also, the conceptual definition of the digital economy must define frontiers in various aspects because the vagueness of the implications will lead to research bias.

The digital economy may be subdivided into wide and narrow senses. The wide concept of the digital economy refers to all production, distribution, and consumption processes that are performed under the influence of digital technology, not only electronic ordering and delivery [8], but also derivative business models where the traditional industries become more efficient through the use of digital technology, including all the chains of economic activities. In a narrow sense, the digital economy is limited to industrial clusters that regard data as a key element of production, which, among other things, includes information and communication technology, digital infrastructure development, digital product and service provision, and other areas of the economy closely associated with digital factors [9], but does not include the output produced due to the digitalization of the traditional industry. Both of these definition approaches appropriately apply to different research conditions, and there is no such thing as right or wrong; they merely suit different purposes of research and analysis. There has been an extensive approach to the wide and narrow perspectives of research; other approaches of classification need further investigation. Besides definition, it is also valuable to pay attention to its significant role, which is discussed below.

2.2 Impact of the Digital Economy on the Macro Environment

2.2.1 Rural Digital Economy

In accordance with the present situation where digital technology is invading different spheres of the real economy, the transforming influence of the digital economy on the macroeconomic functioning pattern is

slowly appearing. Available literature indicates that the digital economy has a positive effect on rural revitalization and the development of agriculture. The process of digital technology penetration into the sphere of agricultural production, the sphere of agricultural product circulation, etc., further extends the range of possibilities to link the production and sales aspects of traditional rural industries, efficiently facilitates the optimal distribution of all rural production factors, and reduces the gap in the circulation of factors in the city and the countryside. The new quality productive forces drive the digital economy as the agent of China's agricultural industrial chains modernization [10], the agricultural and rural economy resiliency [11, 12], the agricultural quality [13], and the green transformation of agriculture [14, 15]. Scholars mostly believe that the high level of integration between the digital economy and the agricultural system will be an effective way of developing agriculture and rural areas. This means that the digital economy is playing a very important role in the revitalization of rural areas.

2.2.2 Urban Digital Economy

In terms of the influence of the digital economy on urbanization, the present studies concentrate on two kinds of viewpoints, namely, promotion and restraint. On the one hand, it is assumed that the digital economy encourages industrial collaborative agglomeration based on the advanced and service-oriented industrial structure [16], increases the resilience of urban manufacturing industrial chains, and optimizes urban land use through mechanisms like talent dividends [17]. Conversely, Fu Yunpeng, with 271 prefecture-level and higher Chinese cities in 2016-23 as his research subjects, showed that whereas the digital economy stimulates the growth of urban industries of the future, it substantially impedes the growth of industries of the future in nearby cities [18]. The subsequent study by Zhang Hui et al. [19] has revealed that there is no positive trend between the digital economy and urban innovation in China, but rather there is a tendency of polarization. It is possible to explain the differences with the help of different research perspectives and methods. You will notice that the digital economy does not only depend on the coverage benefits of the digital infrastructure to enable the iteration of urban upscale manufacturing, modern services, and other forms of businesses, which promote even more development of the city, but also exhibits the imbalance and inadequacy of coordination between various cities.

2.3 Impact of the Digital Economy on Micro Enterprises

When it comes to the impact of the digital economy on enterprises, there is a division in the available literature of two mutually exclusive points of view, i.e., positive and negative. According to one kind, the measures concerning the digital economy contribute to the advancement of innovative technologies of enterprises with the help of talent aggregation[20], and an increase in the competitiveness of products in the market[5], lower the level of carbon emissions by enterprises by providing green investments [21], and also, the digital economy plays a crucial role in the dissemination of enterprise information [22], accounting conservatism, among others [23]. The other kind observes that a blind drive towards digital transformation may actually undermine the foundations of innovation of enterprises, adversely impact their ability to achieve sustainable development [24], and put them into the catch-22 of whether to transform or not to transform. As a result of various assumptions of corporate strategy, two disparate views have been developed. All in all, the empowering influences and departures of the digital economy on the development of micro-enterprises are slowly manifesting themselves in all the areas of enterprises.

3. Tax Administration

Taxation is one of the most significant sources of national fiscal income, and tax administration is one of the main sources of acquiring tax revenue. The Opinions on Further Deepening the Reform of Tax Administration have indicated the following seven main areas where the reform of tax administration in China could be conducted: the development of digitalization and intelligencification of management, the improvement of the tax system, and the application of efficient tax and fee services. Tax administration is an essential practical link behind the functioning of the contemporary fiscal and taxation system and has a direct relationship with the protection of national fiscal income and safeguarding the rights and interests of taxpayers. The following section discusses and examines the meaning, theoretical framework, and experience of tax administration in other countries.

3.1 Conceptual Definition

Tax administration can be defined based on three elements: implementing subject, core tasks, and scope boundary. With regard to the implementing subject, tax authorities have become the only responsible subjects of administration, and their work is predominantly of three types of core work: tax collection, management, and inspection [25], which gives them full-process regulatory guidance over the taxpayer's behavior in relation to taxation. Tax authorities work together with the core tasks of tax administration, using the goals to collect all taxes, optimize the provision of tax services, and curb the occurrence of tax-related risks as the primary goals of their work [26], perform their respective management functions within the limits of statutory powers, guarantee the effective implementation of all tax policies, and ensure an equitable and orderly tax collection and payment process. In terms of scope boundary, the jurisdiction of tax administration covers both the domestic administration business and the cross-border tax administration [27]. The formulation and modification of tax policies, as well as the management of administrative tasks in other areas, are excluded. As practiced in real life, all administrative activities performed by tax authorities should meet the demands of the applicable tax laws and regulations [27], but the design of various procedures also considers increasing the efficiency of collections and the needs of taxpayers to facilitate the processing of tax-related issues, as they will not conduct extra collection and payment operations outside of statutory rights and duties. It is evident that tax administration cannot be implemented without collaboration and cooperation between tax authorities, tax personnel, and taxpayers. Besides, tax administration also operates according to the principles and theories of corresponding ones.

3.2 Theoretical Principles

3.2.1 Principle of Tax Efficiency

The available literature on tax efficiency deals with two components of it: the economic effect and efficiency achievement. In terms of economic effects of taxation, Gu Cheng et al. hold that taxation ought to be neutral when the market can efficiently allocate resources and ought to be regulatory when the market cannot efficiently allocate resources so as not to cause inefficiency and proper subject behavior [28]; when new quality productive forces are undeterminable, and when content fields are determinable, taxation must preserve the principle of neutrality and implement tax preferential measures [29]. Hence, tax efficiency principle also contains the principle of tax neutrality. With regard to efficiency realization, according to Ma Yifang, there are two principles of tax efficiency, namely, principle of tax economic efficiency and principle of tax administrative efficiency. The first one stresses that taxes must guarantee the efficient functioning of the economy whereas the second one aims at enhancing the effectiveness of tax administration [25]. To sum up, tax efficiency is attained through optimizing the tax system, enhancing the economic efficiency and achieving the coordinated and sustainable development of taxation and the economy.

3.2.2 Tax Equity Theory

Most of the literature classifies the theory of tax equity into horizontal equity and vertical equity [25]. Horizontal equity implies that taxpayers of the same level of income must have similar tax obligations and tax treatment. Horizontal equity should imply that tax administration practice is implemented on all taxpayers in line with uniform administrative standards and discretionary rates [26], treats taxpayers of various business scales and attributes in industry fairly, without any discrimination in the administration or any loopholes in the administration, provides that subjects with comparable taxpaying capacity pay a similar tax, and preserves the severity and general applicability of the tax system. The idea of vertical equity is that taxpayers with diverse conditions should not be treated the same way. Hao Chunhong concluded that special additional deductions are contrary to the principle of tax equity [29], and it is vital to reformulate special additional deduction policy based on real-life situations and thereby achieve the principle of tax equity. This can be observed in the fact that tax equity theory is a major part of the theoretical foundations of taxation.

3.2.3 Tax Compliance Theory

Tax compliance is a crucial pre-condition of tax administration implementation. Tax compliance is grounded on the idea of directing taxpayers towards proactive understanding of the demands of the tax system, self-processing of tax-related issues, and proper payment of their taxes [30]. During the implementation of tax administration, administrative structures ensure that work like simplifying procedures and giving tax-related

advice is integrated within the regular administration, and the barrier between taxpayers and knowledge of tax policies and management of tax-related activities is lowered, taxpayers are led to develop the habit of conscious payment of taxes, and the chance of tax-related crimes like tax evasion is minimized. Simultaneously, when taxpayers fail to adhere to relevant tax laws, there would be filing mistakes and, in some cases, serious issues like tax evasion, which results in tax non-compliance. Thus, enhancing the precision in assessing the compliance features of taxpayers forms the basis of achieving efficient taxation [30].

3.3 International Experience

Nowadays, under the conditions of the digitalization of society, tax administration models are also undergoing iterations and advancements. The concept of the two-pillar system has become one of the popular strategies of the international tax policy reform. To keep up with the changing times, the Group of Twenty (G20) and the Organisation for Economic Co-operation and Development (OECD) came up with two international tax principles, which form the “two pillars”. “Pillar One” redistributes the tax rights of multinational corporations, whereas “Pillar Two” is the international tax rate [31]. Simultaneously, over a long period of operation, the tax authorities of different countries have developed modern operating tracks that are responsive to differing national circumstances and experiences of their work can represent varied sources of reference on how to enhance the effectiveness of administration.

3.3.1 Agile Tool Development and Digital Technology Embedding

The implementation of digital technology in tax work may enhance efficiency in work and attain accuracy and quality. There are countries which are actively applying digital technology to create agile tools and empower the tax authorities to respond to threats [32]. The implementation of digital technology includes all connections, such as tax registration, risk monitoring, regulatory interpretation, and tax recovery [33]. Advanced technical solutions like multi-dimensional comparison of big data are implemented instead of manual verification, and this dramatically decreases the number of errors made by manual processes and reduces the extra time spent on the waiting process [34]. At the same time, artificial intelligence is used in the field of consulting. Virtual assistants and intelligent search options have been created in Germany with a view to addressing the issue of cross-border tax evasion [35]. Data scraping tools are also employed by Greece to better determine abnormal payments [36]. It can be noted that the creation of agile tools and the implementation of digital technology play significant roles in how tax authorities and taxpayers conduct their business.

3.3.2 Tax Payment Platforms and Data Management

According to the real operational requirements of interconnected administrative data, administrative institutions encourage the creation of unified tax payment service platforms and standardized data management systems, which relieve taxpayers of the need to re-enter their materials and offer full-fledged information support to administrative decision-making. The tax service procedures in Saudi Arabia have been changed into an online form [37]; the Australian Taxation Office has enhanced the digital identity information of taxpayers [32, 34] and created a centralized tax service system. Nordisk eTax is a cross-border tax information service portal implemented by Denmark, Finland, Sweden, Iceland, and Norway to enhance the instantaneous control of tax information in the Nordic area [33]. This is evident in the fact that improving the management of tax payment platform data can achieve the cross-departmental exchange of data and conduct business and bring forth a more scientific and rationalized process of tax service.

4. Relationship Between the Digital Economy and Tax Administration

Due to the development of the digital economy with its features of virtualized transactions, cross-border activities, and quick changes in business forms, tax control has transformed into data-driven tax administration instead of the initial invoice-based tax control. Tax administration work has been operating under the original operational logic that is now beginning to show signs of adaptation deviations, and the tax administration system itself is being faced with a significant impact due to digital technology. Although the digital economy enables tax administration, it also disrupts the processing procedures and realization basis of conventional tax administration. In this part, we discuss the issues, challenges, and solutions of tax administration.

4.1 Problems and Challenges

4.1.1 Traditional Institutional System under Impact

The initial tax management infrastructure was founded on the simple model of physical transactions, with specific physical place rules to establish the taxpayers and their locations, but many service transactions in the digital economy do not have fixed physical business locations, and all parties to a transaction may conduct all parts of the transaction process across regions. The role of permanent establishments is rendered ineffective [3], tax agencies in various regions are vulnerable to overlapping authority in the jurisdictional sense [38], or unorganized regulation [39] and taxpayers are also susceptible to moving profits between regions to avoid paying taxes [3]. Hence, some of the old-fashioned tax system is now irrelevant.

4.1.2 Barriers in Data Information Acquisition and Digital Technology

The most significant aspects of digital technology and digital information are associated with the concept of the digital economy. According to Huang Xiao and Zhang Xiaofang, the implementation of digital technology in the business process of tax administration is not well developed, the cost of digital upgrades is quite expensive, and the electronic invoice system is not perfect [2]. As noted by Sun Rongzhou et al., tax authorities also encounter some technical challenges regarding the acquisition of tax-related data [40]. They both think that the combination of digital technology and tax administration requires enhancement. It may be observed that the barrier of digital technology is a serious problem in the sphere of tax administration.

4.1.3 Insufficient Administration Capacity

Mismatch between tax authorities and taxpayers results in inadequate tax administration capacity. Firstly, the limits of the taxpayers are obscure [41] and challenging to determine [42]. Secondly, there are too few administrative staff who have not enough experience in the working schemes and processes of transactions of different types of new businesses in the digital economy, hindering the process of change in the administration tools and governance structures of tax authorities [1]. As per the available literature, the drawbacks of both the tax authorities and taxpayers can be regarded as one of the explanations for reduced administrative capacity. Thus, multi-faceted countermeasures and suggestions are essential.

4.2 Reflections and Path Choices

4.2.1 Legal System

Law and regulation are core reforms. The value-added tax and personal income tax systems should be enhanced in China [4], current tax administration regulations should be revised systematically by removing those articles that do not apply to the context of digital transactions, the development of a digital tax should be promoted [41], and the gaps in the laws of the conventional tax system should be addressed under the conditions of the digital economy. One may observe that better rules and systems can help various types of business organizations to identify relevant rule references in the process of tax management and minimize rule disputes among tax agencies and taxpayers.

4.2.2 Data Technology

Efficiency of tax administration can also be enhanced by optimization of full-process digital technologies. Huang Xiao and Zhang Xiaofang propose enhancing the integration of digital technology that empowers the tax administration [2]; meanwhile, Yuan Jiao et al. propose applying the technology to reinforce the exchange of information between different types of taxes, guarantee the uniformity of tax-related information, and create a synergy in the administration activities [42]. Hence, the advancement of digital technology is one of the determinants of the reform and improvement of tax administration.

4.2.3 Service Management

The new internet-based transaction systems are slowly creeping into tax administration operations, and the old-fashioned tax service control must be enhanced. The tax agencies ought to examine closely the needs of the taxpayers, develop better means of paying taxes and managing them, and develop a class of elites who have professional skills [42]. Tax employees need to take the time to direct customers on how to conduct business and achieve personalized and smart services [43]. Rui Li and Shuijun Li [44] think that registration

strategies like reverse collection should be adopted to enhance management ability. Hence, enhancing the level of service and management can enhance customer satisfaction and consequently enhance tax administration ability.

4.2.4 Multi-Subject Collaboration

The reform of tax administration can be achieved through multi-subject collaborative governance both at the social and international levels, not through one party alone. On the one hand, China needs to take an active part in the development of the international tax administration regulations. The international tax regulations are common regulations that were developed with the involvement of several countries. Being one of the large producers and consumers, China must be more engaged in the consideration and drafting of international tax regulations [45], learn the tendencies in the development of international taxation, compare with the institutional frameworks of international tax management, and contribute to the internationalization and integration of Chinese tax administration. On the other hand, China should practice multi-subject co-governance. Integrated and multi-coverage tax payment platforms [43] must be constructed by departments, and cooperation and sharing networks must be enhanced [46].

5. Literature Review

The available studies mostly indicate that within the framework of the digital economy, there are new challenges and issues related to tax administration, which still need some improvement and reforms. Nevertheless, concerning the effect of the digital economy on agriculture and companies, literature findings are inconclusive: Zhu Yuhan states that the digital economy has a positive influence [20]; whereas Zhang Hui et al. and Lu Minfeng et al. reported negative effects of the digital economy [19, 24]. This difference might be due to the various perspectives of research. Hence, the overall effect of the digital economy is to be thoroughly discussed.

6. Conclusion

Based on the literature review, this paper has reviewed various materials related to the digital economy and tax administration exhaustively and analyzed them in a systematic and multi-dimensional way to elucidate the challenges and difficulties that tax administration is experiencing when it comes to the digital economy. The paper makes the following observations: Firstly, the digital economy can contribute greatly to agricultural transformation and industrial partnership, however, the situation can cause issues, including lack of adequate urban participation and reduced enterprise innovation capability. Secondly, various countries have taken up different tax administration systems when confronted with the changes in tax administration reforms. Lastly, in the digital economy, tax administration experiences challenges like ineffectiveness of the old institutional system, constraints on implementation of digital technology, and inadequate administrative capacity. On balance, the most available literature is based on the normative and empirical approaches to develop the position points without using case analysis and field studies to cross-validate the information, empirical information is rather sparse, most of the data are on Shenzhen and Shanghai listed companies and large and medium-sized cities, and no data on small enterprises and small cities exist. To address these gaps, future research can be conducted in the following areas.

First, use various research approaches in a comprehensive manner. Various research approaches may result in different research findings. The available research is based on publicly accessible secondary data of listed companies, which makes it hard to have an insight into the actual working details of companies. Future studies may also choose some common companies or particular topics related to taxes as cases of research, gather primary data and materials by several means, including professional interviews, site visits, and data synthesis, carry out structured analysis and synthesis with the participation of real business operation settings or tax department taxation systems, test and enrich the findings of the available research, and enhance the completeness and verifiability of the outcomes of research even more.

Second, increase the number of research samples covered. The available research data is mainly focused on large listed companies and cities, but they do not contain significant data on small and medium enterprises and cities. Small and medium enterprises are significantly different in terms of governance structure, intensity of tax administration, and capacity when compared to listed companies. Their inclusion in the organizational

framework contributes to the enhancement of the precision of the conclusions. At the same time, it is worth noting that the industrial structure of small and medium-sized cities also has significant practical value in the study. The next wave of studies should involve small and medium businesses in the research framework, gather micro-level information using methods like questionnaire survey and information registration to fill in gaps in the current body of knowledge; integrate prefecture-level panel information to examine the internal structure and growth patterns of small and medium-sized cities, add more empirical data concerning the influence of the digital economy, and enhance the generalizability of findings.

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Funding

This research received no external funding.

Conflicts of Interest

The authors declare no conflict of interest.

Acknowledgment

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