Research on Internal Tax Control of New Energy Saving and Environmental Protection Wind Power Generation Energy Enterprises

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Abstract. With the increasingly severe energy situation, the exhaustion of traditional energy and the increasingly serious environmental pollution, it is of great economic and social significance to vigorously develop renewable clean energy of wind power. After the introduction of a large number of preferential tax policies to support the development of wind power in China, wind power has made great progress, effectively promoting the optimization of energy structure and production layout in China. As an effective measure to reduce the tax burden of taxpayers, the practice of tax internal control has achieved good effect and great potential application value. Reasonable tax planning of wind power generation enterprises is conducive to reducing tax costs, standardized and scientific tax management of enterprises and maximization of financial benefits. In order to facilitate wind power enterprises to understand and make good use of preferential tax policies for wind power, this paper makes an in-depth analysis of the problems existing in the internal tax control of new energy-saving and environment-friendly wind power generation energy enterprises in China, and puts forward effective solutions to specific problems.

1. Introduction
In recent years, China's new and renewable energy resources have developed rapidly under the background of the global promotion of low carbon, environmental protection and sustainable development. The development of electric power enterprises is related to the improvement of people's basic living standard in our country, especially the development of wind power enterprises has been highly valued by government departments [1]. In order to encourage and support the development of wind power industry, China has issued targeted preferential tax policies. As an effective measure to reduce the tax burden on taxpayers, internal tax control has achieved good results in practical application and has great potential application value. In recent years, many large enterprises at home and abroad have been involved in lawsuits and troubles due to the lax prevention and control of tax risks [2]. Wind power generation enterprises have large space for tax planning. Under the effect of internal tax control, it is beneficial to reduce the tax risks in the process of enterprise practice, thus maintaining a good tax management status for modern enterprises and providing scientific guarantee for the long-term
development goals of enterprises [3]. As one of the most mature and large-scale development potential clean energy sources, wind power industry has made great progress and has effectively promoted the optimization of China's energy structure and production layout [4]. The reasonable, legal, and advanced tax planning of wind power generation enterprises is conducive to reducing tax costs, helping the company's standardized and scientific tax management, and achieving sustainable development [5].

With the increasingly severe energy situation, the traditional energy sources are drying up, and environmental pollution is becoming increasingly serious, vigorously developing wind power renewable and clean energy has important economic and social significance. As an important power supply company in China, wind power companies have a very important impact on China's economic development [6]. The reasonable, legal, and advanced tax planning of wind power generation enterprises is conducive to reducing tax costs, helping enterprises to standardize and scientifically manage taxation and maximize financial benefits [7]. Many wind power enterprise managers lack sufficient attention to tax internal control. Many preferential policies cannot be implemented in enterprises. Wind power enterprises cannot enjoy due tax incentives, which in fact increases costs. [8]. If a wind power company can attach importance to internal tax control, it can control the tax burden in its own production and operation process within a reasonable range, improve the tax management level of the enterprise, and help reduce tax risks. Improve [9]. Internal tax control is of great practical significance for the better development of enterprises. This paper analyzes the existing problems of the internal taxation of corporate taxation of new energy-saving and environmental protection wind power energy in China, and proposes effective solutions to specific problems.

2. Analysis of Current Situation of Tax Internal Control in Wind Power Enterprises

In our country, there are many preferential policies for tax rules on wind power enterprises, but because most of these wind power enterprises are state-owned enterprises, the relevant staff do not particularly understand the clever use of preferential policies in tax internal control, so they cannot reasonably use the policies to reduce or exempt taxes [10]. The ultimate aim of tax internal control is to save tax, but if we distort the real meaning of tax internal control and excessively pursue tax saving, then the risk of tax evasion and evasion will be increased. Although the internal tax control is implemented under the role of the financial department of the wind power generation enterprise, it also requires the active cooperation of other departments, so as to achieve the purpose of reducing the tax burden of the enterprise. The tax internal control work is mainly led by the finance department, but in the process of tax internal control, all employees are required to actively participate. In the actual tax internal control work, it is often only completed by the financial department independently, and other departments cannot well cooperate with the financial department's investigation and understanding of relevant issues, which affects the scientific nature of the final tax internal control plan of the enterprise. In the process of realizing the effective tax internal control objectives of wind power generation enterprises, relevant personnel of the enterprises are required to pay enough attention to the tax internal control and implement the corresponding work.

The financial index of an enterprise is an important index of an enterprise. The business objective of wind power enterprises is to increase sales revenue, reduce costs and increase profits. The tax paid by VAT is determined by the difference between the output tax and the input tax. In this mode, tax calculation will add a lot of accounting subjects. The continuous introduction of new tax rules has led to a significant increase in the workload and difficulty of the financial department of wind power enterprises, which puts forward higher requirements on the quality of financial personnel of wind power enterprises. For example, Table 1 shows the tax-related development of wind power generation enterprises.
Table 1. Tax-related development of real estate projects for wind power companies

| Land approval stage       | construction phase | Self-sustaining operation stage |
|--------------------------|--------------------|---------------------------------|
| Stamp duty               | Stamp duty         | Stamp duty                      |
| Enterprise income tax    | Deed tax           | Urban maintenance and construction tax |
| Land value added tax     | Land use tax       | Surcharge for Education          |

Due to some wind power generation enterprises’ misunderstanding of tax saving and lack of awareness of tax management risks, the tax burden on enterprises has increased, which has brought some obstacles to their long-term development. In practice, due to the lack of internal tax control support from other departments in some wind power generation enterprises to finance departments and the lack of effective cooperation between departments, the formulation and implementation of internal tax control schemes for enterprises are not scientific. Preferential tax policies have a certain time limit. The state will issue relevant policies at a specific time and in a specific industry. Therefore, leaders of enterprises and financial personnel need to pay close attention to tax policies. Taxpayers’ tax risk is the possibility of losses caused by violation of tax laws in related tax-related management. Therefore, whether it is for the tax authorities or taxpayers, controlling and eliminating tax risks are the same goals approved by both. According to the actual situation, enterprises should weigh whether the benefits generated by the production of the current year can exceed the tax losses caused thereby. If not, from a tax point of view, the trial operation can be pushed to the beginning of the following year [11]. Wind power generation enterprises lack risk awareness in the process of tax internal control, which directly leads to the purpose of tax internal control not being well realized. In many wind power enterprises, if the tax-related personnel do not attach importance to it, they will miss the short time for the state to issue preferential policies and will not be able to help enterprises reduce their burdens.

3. Internal Tax Control Strategy of Wind Power Energy Enterprises

3.1. Strengthen the Awareness of Tax Risk Management

In order to maintain a good tax situation and realize the effective use of tax internal control in the production practice of wind power generation enterprises, it is necessary to pay attention to the tax internal control in practice and implement the corresponding work. The model and process of standardizing daily financial work are proportional to risks and benefits. In many cases, in order to maximize the ultimate benefits of enterprises, wind power enterprises need to bear certain risk factors and establish certain risk awareness. With the joint support of different elements such as information technology, professional training activities, reward and punishment mechanism, wind power generation enterprises and personnel should continuously strengthen their own awareness of tax internal control risks, and make managers’ awareness of tax management risks also be strengthened to some extent. On the basis of paying attention to internal tax control, relevant personnel of wind power generation enterprises are also required to put their relevant work in place, so that the actual effect of internal tax control can be brought into play and the production, operation and management level of enterprises can be improved. Wind power generation enterprises and personnel should combine the current situation changes and pay attention to the cooperation of information technology and computer network, so as to conduct in-depth analysis of the actual situation of the current tax administration work and carry out scientific tax savings under the support of internal tax control.

Wind power generation enterprises also have many difficulties in adapting to the reform from business to increase. A small portion of the policies under the original business tax have been continued, including in the process of asset restructuring, such as transferring all or part of the physical assets and their associated creditor's rights, liabilities and labor to other units and individuals. Wind power development enterprises are required to pay land value-added tax when transferring the right to use state-owned land and the property rights of above-ground buildings and other attached objects. Tax rates are 30%, 40% and 50% respectively. Assuming that the taxable income is S and the deductible cost accounts
for $N$ of the taxable income, since the upstream of the wind power industry is the construction industry, and the value-added tax rate of the construction industry is 11%, after the business tax is changed to increase:

\[
\text{VAT payable} = \text{Output vat} - \text{Input tax} = S \times (1+11\%) \times N - ZJ \times (1+11\%) \times N \times 11\% \\
\text{Tax rate} = \frac{\text{VAT payable}}{\text{Taxable income}} = 0.099 \times (1 - N)
\] (1)

If the tax rate is set at $F = 0.099 \times (1 - N)$, the relationship between VAT rate and the proportion of deductible cost to taxable income is shown in Table 1. When the deductible cost accounts for more than 49.5% of the income, the value-added tax is lower than the business tax after the business tax is increased, whereas the value-added tax is higher.

Table 2. Calculation of VAT burden on wind power companies

| Deductible cost ratio | VAT burden rate |
|-----------------------|-----------------|
| 20%                   | 7.9%            |
| 30%                   | 6.7%            |
| 40%                   | 6.1%            |
| 50%                   | 5.0%            |
| 60%                   | 3.9%            |
| 70%                   | 3.0%            |
| 80%                   | 2.0%            |

In order to ensure that employees attach importance to the tax internal control work, managers should formulate different tax internal control management objectives for different departments, and have a basic understanding of saving enterprise operating costs. The internal management of power generation enterprises must be strengthened to ensure that all financial personnel have the awareness and concept of paying taxes according to law. In order to further reduce the problems in tax internal control work, in-depth understanding and analysis must be carried out on the tax preferential policies formulated by our country and the actual situation of enterprises in operation to ensure the continuous reduction of tax internal control risks. It is quite necessary to establish a tax department within power generation enterprises. The significance of tax internal control is to help enterprises reduce tax expenditures, better avoid tax risks and realize long-term development of enterprises.

3.2. Improve the enthusiasm of different departments to participate in tax internal control

In the wind power enterprises, the scope of tax planning is very wide. The tax planning mainly includes value-added tax, income tax, land use tax, real estate tax, stamp tax and other tax planning. In order to make the relevant work more scientific and play the due role of tax internal control, effective measures should be taken to improve the enthusiasm of different departments to participate in tax internal control in practice. The newly established enterprise shall complete the registration and tax registration procedures of the company as soon as possible, handle the qualification of general taxpayer in time, and ensure that the obtained VAT invoice can be effectively deducted [12]. Wind power generation enterprises should put the responsibility mechanism in place in the tax internal control, so that different departments can clearly define their own responsibilities, thus implementing the corresponding work in the tax internal control. Wind power enterprises are located in different environments, and their internal tax control modes and methods are also different. We should face the local market and tax situation, adjust measures to local conditions, so as to formulate a plan that conforms to the enterprise’s own
development. Enterprise managers should pay more attention to tax internal control work, actively publicize the importance of tax internal control work in the internal management process, and require all departments to actively cooperate with the development of tax internal control work. In view of the problems existing in various departments in the tax internal control, wind power generation enterprises should deal with them in a timely manner and make corresponding summary work. So as to provide necessary reference information for the continuous optimization of enterprise tax internal control methods and improve the tax internal control level of wind power generation enterprises in China.

4. Summary
Tax internal control needs to be paid attention by the leaders and managers of the enterprise, and combined with the development characteristics of the enterprise itself to cope with the changing tax policies and help the enterprise to avoid tax risks. In order to make the related work more scientific and give full play to the due role of tax internal control in the tax internal control of wind power enterprises, effective measures need to be taken to improve the enthusiasm of different departments to participate in the tax internal control in practice. From the aspect of the main legal form of the enterprise, some preferential tax policies must be applied for by independent corporate enterprises. In the future, when wind power enterprises carry out tax management, they need to pay more attention to the internal control of tax, so that their tax cost can be gradually reduced in the long-term practice process. From the aspect of investment mode, wind power enterprises should try their best to make them become general taxpayers in the process of physical investment. In view of the problems existing in various departments of internal tax control, wind power enterprises should deal with them in time and do a good job of summary. To do a good job in tax internal control of wind power enterprises is conducive to optimizing the tax management mode of enterprises and reducing their tax burden, so as to lay a solid foundation for the stable development of modern wind power enterprises.

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