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Research on Tax-Related Risk Management and Control of S Enterprises

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Abstract: With the economic recovery and the recovery of consumption scene, China's liquor manufacturing industry has maintained a steady growth trend, but with the intensification of industry competition and the indirect arrival of cyclical trough, the marketing of liquor manufacturing industry continues to be affected, followed by the frequent occurrence of tax-related events. If the industry lacks the caution in handling tax events and the understanding of relevant policies, enterprises will face more tax risks, which will have a bad impact on the reputation and earnings of enterprises. So this case will comply with the tax analysis, tax assessment, tax management and tax audit principle of "four one", using the financial accounting knowledge, the taxpayer balance sheet, income statement, cash flow statement and tax returns hook relationship analysis, judge the potential risk of the company, in order to the same industry to avoid similar risk provide reference.

Keywords: Liquor manufacturing industry, Tax risk, Tax assessment.

1. Case Company Information

Liquor manufacturing industry is a long-cycle and heavy investment industry, which needs strategic determination and capital support, and faces multiple challenges in tax management, such as frequent consumption tax adjustment and complex tax calculation, lengthy VAT deduction chain, strict preferential policy application, superimposed agricultural product price fluctuations and bill compliance. To solve the dilemma requires government and enterprise coordination to jointly promote the high-quality development of the industry.

S enterprise is a comprehensive wine industry group integrating classic and innovative spirit. Since its establishment in 1989, it has been deeply engaged in the field of wine and food. Guided by consumer demand, the company has successfully achieved differentiated development through digital transformation, focusing on technology empowerment, innovative marketing and entrepreneurial platform construction. The company has wholly-owned subsidiaries, including omni-channel wine digital management platform, veterans entrepreneurial franchise brand, and key customer group buying platform, innovative business models and scenario-based channels.

2. S Tax-Related Risk Point Analysis of Enterprises

2.1. Risk Analysis of VAT Tax Burden Rate

As shown in Table 1, during the period from 2019 to 2023, the VAT tax rate of S enterprises produced a large deviation compared with the industry early warning value of 4.5%, and the VAT tax rate fluctuated greatly and was unstable. It may be because S liquor manufacturing enterprises have non-compliance behaviors when enjoying preferential tax policies, such as false conditions and abuse of policies, resulting in abnormally low tax burden rate, thus devifrom the early warning value of the industry. It may also be that the enterprise conceals the sales revenue, and the input tax deduction is unreasonable. Specifically, in the sales link, the output tax may be reduced by issuing less special VAT invoices, fictitious business and more deduction of input tax, falsely reporting costs, concealing sales revenue and other ways to reduce the tax burden rate.

Conclusion: Poor invoice management, concealment of sales revenue, fictitious procurement business, excessive input tax deduction and other problems.

Table 1. S VAT tax rate

	In 2019	In 2020	In 2021	In 2022	In 2023
S Enterprise VAT tax burden rate	1.38%	1.46%	1.36%	0.52%	1.78%
Industry early warning value	4.5%				
Differential rate	-3.12%	-3.04%	-3.14%	-3.98%	-2.72%
Average tax burden difference rate	-3.2%				

2.2. Risk Analysis of Corporate Income Tax Rate

As shown in Table 2, the operating profit margin of S enterprises in 2019-2023 fluctuates greatly. The operating profit margin of enterprises in 2020 is higher than that of 2021, but the negative rate of corporate income tax in this year is lower than that in 2020, which may have the situation of inflated cost and delayed recognition of income. In addition, in the past five years, the income tax burden rate of S enterprises has deviated far from the industry warning value of 2%, and there may be related tax risks.

In the specific performance of the production and operation environment is: in the procurement link, S liquor manufacturing industry may fabricate invoices, taxable items are not separately accounted for, the cost in the book accounting and other problems; In the production process, S enterprises may conduct non-compliance operations to accelerate depreciation or extend the amortization period, The cost allocation is unreasonable, There are a lot of related party transactions, And the transaction price is unfair, May transfer profits through related party transactions, Affected by the tax burden rate; In the sales segment, Companies may delay the recognition, concealment, and fictitious sales revenue, To deliberately lower the sales price to reduce the tax rate, Or deliberately raise the sales price to boost revenue, Accept the false VAT special invoices, advertising fees and other business entertainment expenses are not clear division.

Conclusion: fictitious invoice, unreasonable cost allocation, unfair price of related transactions, concealment of sales revenue, unclear cost division and so on.

Table 2. S Calculation of negative rate of liquor manufacturing enterprises

	In 2019	In 2020	In 2021	In 2022	In 2023	Industry early warning value
Operating profit margin	12.87%	13.53%	14.57%	9.39%	11.27%	20%~50%
Corporate income tax negative rate	14.82%	14.27%	14.59%	9.07%	10.82%	2%

2.3. Period Expense Ratio Analysis

The expense change rate of S enterprises in the period from 2019 to 2023 is higher than the industry warning value from 2020 to 2023 except for 2019. High period expense rates may mean that companies are generous in expending ing, while relatively, there may be deficiencies or delays in revenue recognition. This may lead to the risk of undercounting income and expenses of the enterprise. Meanwhile, the company also has the risk of operating income being eroded by period expenses, which will affect the tax payable of the enterprise. And the high period expense ratio may also reflect the deficiencies in tax-related risk management and compliance. Companies may not fail to make full use of preferential tax policies, or have improper tax treatment methods, such as false invoicing and fictitious fees, which may cause tax compliance risks.

Conclusion: The company's revenue recognition may be insufficient or delayed, the operating income is eroded by the period expenses, less VAT, consumption tax, corporate income tax.

Table 3. S Analysis of change rate of enterprise expenses

metric	Company index value					Industry early warning value
	In 2019	In 2020	In 2021	In 2022	In 2023	
Period expense ratio	15.37%	41.18%	35.45%	51.43%	53.94%	11%~32%

2.4. Tax Risk Analysis Based on Matching Indicators

Table 4. S Calculation of the main indicators of enterprises

	In 2019	In 2020	In 2021	In 2022	In 2023
Rate of change of main business income	-90.07%	-27.05%	656.81%	80.90%	49.30%
Change rate of cost of main business	-93.30%	-47.86%	498.84%	63.31%	14.36%
Main business profit change rate	-66.88%	-23.34%	715.27%	16.57%	79.16%
Rate of change of main business expenses	3.92%	95.49%	551.64%	162.35%	56.59%

2.4.1. The ratio of the change rate of main business income and the change rate of main business profit

Between 2019 and 2023, the revenue and profit of S enterprises' main business experienced fluctuations. From 2019 to 2020, the revenue and profit of the main business decreased significantly, and the change rate of the revenue of the main business was greater than the profit change rate of the main business, indicating that there may be improper cost control or revenue recognition problems, which caused tax risks. In 2021, the two companies have increased substantially. Although the change rate of the income of the main business is slightly greater than the profit of the main business, the overall situation is good and the tax risk is not obvious. In 2022, the revenue growth of the main business will be significantly faster than the profit of the main business, and multiple costs may expand the pre-tax deduction, resulting in tax risks. In 2023, although the growth of main business revenue and main business profit continues to grow, the profit of the main business grows faster than the revenue, and the ratio is much lower than 1. We should be alert to the risk of insufficient revenue recognition or inaccurate cost calculation.

Conclusion: Multiple inaccurate calculation of cost or cost, expanding the scope of pre-tax deduction, insufficient recognition of income, less VAT, consumption tax, enterprise income tax and stamp duty.

Table 5. S Calculation of the change rate of main business income and profit change rate of main business

	In 2019	In 2020	In 2021	In 2022	In 2023
The ratio of change rate of main business income and change rate of main business profit	1.35	1.16	0.92	4.88	0.62

2.4.2. The ratio of change rate of main business income and change rate of main business cost

According to Table 6, In 2019- -2020, S enterprise main business income and cost have decreased significantly, And the cost of the main business reduction is relatively larger, May reflect a shrinking or transforming business, At the same time, although the main business cost control is good, However, there are also the risk of delayed recognition of main business income or advance expenditure of main business costs; In 2021, Major business revenue and costs have increased significantly, The absolute rate of change of main business income is greater than the cost of main business, Indicates that the improved operating conditions, However, we should pay attention to the rationality of main business revenue recognition and main business cost expenditure; In 2022, Main business revenue and costs continue to grow and the ratio is close to 1, Show health financial status, However, it is still necessary to ensure that the main business cost is reasonable and effective; In 2023, Main business revenue growth far exceeds the main business cost, Although it may indicate that the cost control of the main business is very effective, However, it may also involve the tax risks brought by multiple main business income and less main business costs, Accounting records and financial reports need to be carefully reviewed to ensure compliance.

Conclusion: the rationality of cost control, revenue recognition and cost expenditure, market adaptability and business strategy, as well as transaction compliance problems, less VAT, consumption tax, corporate income tax and stamp duty.

Table 6. S Calculation of change rate of income of main business of an enterprise and change rate of cost of main business

	In 2019	In 2020	In 2021	In 2022	In 2023
The ratio of change rate of main business income and change rate of main business cost	0.97	0.57	1.32	1.28	3.43

2.4.3. The ratio of change rate of main business cost and profit change rate of main business

Analysis the matching data of the cost of main business and the change rate of profit of main business of S enterprise from 2019 to 2023 found that In 2019- -2020, Main business costs and profits have fallen sharply, And the cost of the main business fell even more sharply, This may reflect the company's deficiency in cost control or the problem of multiple costs and fewer profits, Cause of tax risks; In 2021, Major business costs and profit have increased substantially, But the main business profit grew faster, Although it shows increased profitability, However, we also need to be alert to the risk of conservative cost control or undercounting costs and overcounting profits; In 2022, The growth of the main business cost far exceeds the profit growth of the main business, May be due to increased production or investment, However, the high ratio causes the question of the rationality of the main business cost; In 2023, Despite the growth in both main business costs and profits, But the main business profit growth is significantly faster than the main business cost, This suggests that although cost control is effective, However, there is also the possibility of tax risks due to reducing main business costs and profits from main business, Further verification is required.

Conclusion: Changes in cost and profit, especially in cost control, profit recognition and tax compliance, and the rationality of the company to expand production and a large amount of investment, including less value-added tax, consumption tax, corporate income tax and stamp duty.

Table 7. S Calculation of change rate of main business cost and change rate of profit of main business

	In 2019	In 2020	In 2021	In 2022	In 2023
The ratio of change rate of main business cost and profit change rate of main business	1.4	2.05	0.7	3.82	0.18

2.4.4. The ratio of inventory turnover rate and sales revenue change rate

As shown in table 8, S enterprise inventory turnover in 2019 is much higher than the industry warning value, however, 2020-2023 is rising but lower than the industry average, reflects the enterprise may poor inventory management, sales or supply chain bottlenecks, which may lead to the tax rate decline, capital take up pressure and tax risk, including potential tax evasion, evasion. Although the ratio of the change rate of inventory turnover and sales revenue has improved year by year in recent years, the sudden increase in 2021 indicates that there may be tax evasion risk or invoice management problems.

Conclusion: At present, the company has some problems, such as tight capital chain, increased tax burden, suspected tax evasion and poor invoice management.

Table 8. S Calculation of change ratio of inventory turnover rate and change rate of sales revenue

Unit: yuan

	In 2019	In 2020	In 2021	In 2022	In 2023	Industry mean
inventory turnover ratio	6837.00%	38.50%	80.90%	86.10%	75.00%	585.75%
Rate of change of inventory turnover rate	-98.34%	-99.44%	110.13%	6.43%	12.89%	--
Rate of change in sales revenue	-90.74%	-5.92%	702.60%	49.19%	59.33%	--
Change ratio of inventory turnover and sales revenue	-75.35	-6.50	0.12	1.75	1.26	--

Note: The average industry inventory turnover ratio is the data of the normal operation period

From 2019 to 2022, the change rate of input tax of S enterprise remained negative and with large absolute value, indicating a significant decrease in purchasing activities; although the increase was small in 2023, it turned positive, to some extent, indicating that the purchasing activities gradually return to normal. After a sharp decline in 2019-2021, the output tax turned positive in 2022 and a sharp increase in 2023, indicating that sales activity may be gradually recovering. The ratio of input tax and output tax change rate is relatively consistent in 2019 to 2021, but plummeted in 2022, reflecting the possibility of aggressive cost control or lagging market demand recovery; the allocation ratio in 2023 is close to 0, indicating that the company tends to normal operating state. To sum up, after experiencing financial and business fluctuations, S enterprise achieves recovery and rapid growth through strategic adjustment and market expansion, but it still needs to pay attention to inventory management and cost control to ensure long-term and stable development.

Conclusion: S enterprises have the problems of tax burden fluctuation and cash flow management.

Table 9. S Analysis of the change rate of enterprises

	In 2019	In 2020	In 2021	In 2022	In 2023
Rate of change in sales revenue	-90.74%	-5.92%	702.60%	49.19%	59.33%
Inventory turnover rate (times)	68.37	0.39	0.81	0.86	0.75
Change rate of input tax	-93.66%	-95.21%	-55.97%	-44.45%	-1.18%
Change rate of output tax	-90.74%	-91.29%	-30.07%	4.32%	66.21%
The ratio of input tax change rate and output tax change rate	1.03	1.04	1.86	-10.29	-0.02

Note: The change rate of input tax and the change rate of output tax are calculated in the base period of 2018

3. S enterprise tax-related risk verification

3.1. On-Site Verification Based on The Risk Points That S Enterprises May Be Regarded As Improper Handling Of Sales Business

According to the relevant provisions of the "Implementation Rules of the Interim Regulations of the People's Republic of China on Value-added Tax" and the "Regulations on the Implementation of the Enterprise Income Tax Law of the People's Republic of China", the unit shall use the goods for employee welfare as sales, and shall be included in the sales revenue of the current period according to the market price. The tax bureau found that the S enterprise will distribute 8,000 jin of liquor as employee reward and welfare in 2022. According to the tax law, this behavior should be treated as sales. However, the S enterprise recorded in the book of "inventory goods —— issued goods" for employee welfare is 400,000.00 yuan, and the sales price of this batch of liquor without tax is 800,000.00 yuan, and this business is not included in the current taxable income, also not carried forward as the previous year to deduct the employee welfare expenditure, so S enterprise need to pay the relevant taxes and fees.

VAT: 800,00013%=104,000 yuan

Consumption tax: 800,000×20%+8,000×0.5=164,000 yuan

The enterprise income tax shall be paid up: (800,000-400,000) 25%=100,000 yuan

Urban construction tax and additional tax shall be paid up: 104,000 (7% + 3% + 2%) =12,480 yuan

Because this expenditure did not exceed the employee welfare deduction limit, the employee welfare does not need additional enterprise income tax adjustment.

3.2. Conduct on-Site Inspection for The Risk Points of Inconsistent Inventory Accounts of S Enterprise

According to the Measures of the Invoice Management of the People's Republic of China, invoices shall be issued in accordance with the prescribed time limit, order and columns, and affixed with a special invoice seal for all times. The Notice of the State Administration of Taxation on the Handling of the False Special VAT Invoices obtained by Taxpayers stipulates that if the recipient uses the special invoice issued by others to declare the tax authorities for tax evasion, it shall recover the tax in accordance with the Law on the Administration of Tax Collection and other relevant provisions. According to the purchase invoice and detailed purchase contract terms provided by S Company, the tax auditor randomly inspected the transaction situation of some individual agricultural products operators, and found that the actual purchase amount not matched the amount recorded on the purchase invoice, and also reviewed the initial inventory records, inventory of sorghum, wheat and the actual inventory amount of RMB 1,450,000, and the whereabouts of the raw materials was unknown. After inquiry, the financial director of the enterprise admitted that the company increased the deduction of input tax by falsely increasing the quantity of agricultural products and raising the unit price, and there were tax risks such as false invoice, underpayment of value-added tax and corporate income tax.

The amount of VAT input transfer is: 1,450,000 (1-10%) 10%=161,111.11 yuan

The enterprise income tax that should be paid is: 1,450,00025%=362,500 yuan

The urban construction tax and surcharge payable are: 161,111.11 (7% + 3% + 2%) =19,333.33 yuan

3.3. Carry Out On-Site Inspection for The Risk Points Where the Related Transaction Information of S Enterprises Is Not Disclosed in Time

According to Article 36 of the Measures of the People's Republic of China for the Administration of Tax Collection, the business transactions between an enterprise or a foreign enterprise engaged in production or operation and its affiliated enterprises shall be collected or paid between the independent enterprises; the tax authorities shall have the right to make reasonable adjustments. S liquor manufacturing enterprises and its related enterprises in 2023 related transactions, but S enterprise in 2023 report is not for the related transaction information disclosure, after tax staff further verification found that the related transaction amount is about 62350000 yuan, involving the quantity of about

200000 jins, exist less remember sales revenue, should pay relevant taxes and fees.

Supplementary VAT payable: 62,350,000 (13%=8,105,500 yuan

Consumption tax that should be paid up: 62,350,000×20%+200,000×0.5=12,570,000 yuan

Stamp duty should be paid: 62,350,000 (0.3 ‰ =18,705 yuan

Urban construction tax and additional tax should be paid: 8,105,500 ((7% + 3% + 2%) =972,660 yuan

Enterprise income tax should be paid: 62,350,000 (25%=15,587,500 yuan

3.4. Carry Out On-Site Verification on The Risk That Sales Revenue May Be Included in Online Sales of S Enterprises

According to the relevant provisions of the Notice on Several Issues concerning the Recognition of Enterprise Income Tax Income Income (No.875,2008), enterprises should accurately confirm and record online sales revenue and declare and pay tax. In the investigation in 2023, tax officials found that a web celebrity live broadcast team promoted and sold the M series Luzhou-flavor liquor of S liquor manufacturing enterprise on a live broadcasting platform, but there was no relevant online sales record in the main business income and bank deposit ledger of S enterprise. However, the detailed account of sales expenses recorded 800,000 yuan of online sales pit fees and 1,106,000 yuan of sales business commission. After further understanding, the live broadcast team is a direct selling mode, directly picking up goods from the headquarters of S enterprise, with an average price of 500 yuan / jin, a total sales of 110,000 jin, and the unit production cost is 160 yuan / jin. After comparing the detailed account of raw materials of S enterprise with the detailed account of inventory goods, and implementing the drawing procedure, the tax personnel found that the input-output ratio of liquor of S enterprise was inconsistent with the book record. To this end, the inspection team thoroughly checked the warehousing documents of finished products, warehouse storage ledger, liquor variety quantity and invoice details of S enterprise. The results showed that as of the inventory date, the actual inventory of liquor was 600 tons, while the book record was 630 tons, and there was a significant difference between the actual inventory and the book amount. Based on the above findings, the inspection team concluded that S enterprises may have the risk of selling products through web celebrity live broadcast but not truthfully recording and confirming sales revenue.

Possible undercounted income: 110,000,500=55,000,000 yuan

Possible less paid VAT: 55,000,00013%=7,150,000 yuan

Consumption tax that may be paid less: 55,000,000×20%+110,000×0.5=11,055,000 yuan

Urban construction tax and surcharge:

(7,150,000 + 11,055,000) (3% + 7% + 2%) =2,184,600 yuan

Corporate income tax that may be paid less than that:

(55,000,000-160110,000-11,055,000-2,184,600) 25%=6,040,100 yuan

3.5. Conduct on-Site Verification on The Inappropriate Risk Points of The Minimum Tax Price of Consumption Tax of S Enterprises

According to the notice on strengthening the management of liquor consumption tax collection (duty letter 2009, no. 380) of article 8, article 9, tax officials found when checking S enterprise, the enterprise to its production and operation process is divided into industrial production and commercial sales, take low transfer products to the sales company, again by the sales company high foreign sales model. By comparing the price of the final liquor sold by the sales company with the outbound price of the A-series liquor products, it is found that the ex-factory price only accounts for 60% to 70% of the final selling price. According to the tax law, the minimum consumption tax price should be assessed in this case. However, S enterprise does not check the minimum tax price of consumption tax according to the external sales price of the final sales unit, and there is a tax-related risk. After verification by the tax bureau, it is confirmed that the consumption tax price of the production enterprise should be higher than 60% (including 60%) of the external sales price of the sales unit. To this verification result, all parties have no objection.

3.6. Conduct on-Site Verification on The Risk Points of Improper Handling of Distiller Income Sold by S Enterprises

According to the Notice of the Ministry of Finance and the State Administration of Taxation on the Exemption of VAT for Feed Products (No.121,2001), as the category of duty-free feed products, the sales do not need to pay VAT. At the same time, the input tax involved in the sales tax-free items shall not be deducted, and the input tax shall be transferred out. In 2023, S enterprise paid 120 million yuan for purchasing brewing raw materials such as wheat and sorghum, and the revenue of C-series Luzhou-flavor liquor produced through these raw materials realized 480 million yuan without tax, and approved the input tax deduction of 10.9 million yuan. After reviewing the detailed account of "Other business revenue" of S enterprise in 2023, it was found that the sales revenue of distiller's grains reached 1.6 million yuan. Further verify the "taxpayer Tax Reduction or Exemption and Record Registration Form" and "tax payable-VAT payable (input tax transfer)" subsidiary account, confirm that the sales of S enterprises meet the tax exemption conditions and have been compliant with the record. However, when dealing with VAT input tax transfer, S enterprises do not share the proportion of tax-free income to the total sales revenue, which may constitute the tax-related risk of underVAT.

The possible underpaid VAT is:

10,900,000 [1,600,000 (1,600,000 + 480,000,000)] =36,212.62 yuan

The urban construction tax and additional tax that may be underpaid are: (the impact on corporate income tax is temporarily ignored here):

36,212.62 (7% + 3% + 2%) = RMB 4,345.51 yuan

3.7. Conduct on-Site Verification on The Compliance of Accounting Treatment of S Enterprises for Collecting Packaging Deposit

According to the Ministry of Finance of the state administration of taxation of alcohol packaging tax deposit notice (tax word [1995] no. 53), the regulation of the enterprise when selling liquor packaging deposit, no matter whether the final return or accounting accounting, should be incorporated into alcohol product sales, and according to the applicable tax rate of alcohol product consumption tax. After reviewing the financial books of S enterprise in 2023, including the "other payable" ledger, receipt, receipt and transportation documents, etc., it was found that S enterprise collected a total of 54 million yuan of liquor packaging deposit from more than 200 dealers such as Zhang and Li, but did not include this part of the amount into the current taxable sales. Therefore, S enterprise may violate the provisions of the tax law and face the tax-related risk of reporting less of consumption tax, value-added tax and corresponding urban maintenance and construction tax and additional taxes.

Less-paid consumption taxes may be:

5400 (1 + 13%) 20% 10000=9,557,522.12 yuan

The VAT that may be underpaid is: 5400 (1 + 13%) 13% 10000=6,212,389.38 yuan

Urban maintenance and construction tax and surcharges that may be paid are:

(9557522.12+6212389.38) (7% + 3% + 2%) =1,892,389.38 yuan

3.8. Conduct on-Site Verification on The Appropriateness of The Brand Usage Fee Processing Charged by S Company

According to the provisional regulations of the People's Republic of China, the implementing rules of the provisional regulations of the consumption tax, article 14 and the state administration of taxation on alcohol products consumption tax policy notice (national tax hair [2002] no. 109) article 3 of the relevant provisions, enterprises in the process of sales brand maintenance fee should be included in the liquor sales, VAT and consumption tax. In audit S enterprise 2023 "other business income" accounts, found its associated sales enterprise Z company charged 14.7 million yuan of brand maintenance, the cost involves brand use management, sales channel management and the right to use brand, and according to the sales contract, the cost according to 2% of the sales revenue and included in the "other business income". However, when checking the relevant tax payment vouchers, found that S enterprise not this part of the brand maintenance fee into total revenue, but wrongly in the form of selling intangible assets at the 6% tax rate declare pay VAT, but not to the consumption tax declaration, thus, S enterprise may face less consumption tax and tax-related risk.

The consumption tax that may be underpaid is: 14,700,000 (1 + 13%) 20%=2,601,769.91 yuan

The VAT that may be underpaid is: 14,700,000 (1 + 13%) (13%~6%) =910,619.47 yuan

The urban construction tax and surcharge that may be underpaid are: (2,601,769.91+910619.47) (7% + 3% + 2%) = RMB 421,486.73 yuan

3.9. Conduct Field Investigation on The Risk Points of S Enterprise Bundling Business

According to the provisional regulations of the People's Republic of China, the provisions of article 6, taxpayers selling taxable consumer goods, its sales shall include all the price and fees to the buyer, and in the bundling, whether the product separately or combined valuation, sales shall cover the total price of all products. At the same time, for taxpayers engaged in taxable consumer goods at different tax rates, the sales and sales quantity of each taxable consumer goods should be calculated separately; if the sales of taxable consumer goods at different tax rates are not calculated separately, the tax rate shall be higher. When reviewing the sales contract and settlement details records of S brand liquor, the tax authorities found that the company packaged liquor and fruit liquor into a gift basket for bundling during the Dragon Boat Festival in 2023. However, the company mistakenly independently accounted for the consumption tax of liquor and fruit liquor in the gift box, and according to the tax law, the sales of such complete sets of consumer goods should be calculated at a high tax rate. In view of the compound tax method for liquor, fruit liquor is applicable to 10% consumption tax rate, and the enterprise sold a total of 50,000 jin of liquor (price 100 yuan / jin) and 50,000 jin of fruit liquor (price 50 yuan / jin), therefore, the enterprise needs to pay the corresponding consumption tax.

Supplementary consumption tax is payable:

50,000×(0.5×2+150×20%)-50,000×(0.5+10020%) -50 50,000% = 275,000 yuan

4. Case Summary

This case deeply analyzes the problems of tax risk control in S liquor manufacturing enterprises. Through the combination of tax analysis and financial accounting knowledge, it is found that enterprises have potential risks in value-added tax, enterprise income tax and consumption tax. Enterprises have non-compliance behaviors in sales revenue recognition, inventory management, cost accounting, related transactions and tax declaration, such as concealing sales revenue, fictitious costs, undisclosed related transactions, improper verification of consumption tax price, etc., resulting in abnormal tax burden and suspicion of tax evasion and tax evasion.

These problems reflect the shortcomings of enterprises in tax risk management, which need to strengthen internal control, improve the tax management system, and ensure tax compliance. At the same time, the tax authorities should also strengthen the supervision, strictly examine the tax-related behaviors of the enterprises, and punish the violations, so as to maintain the tax order and ensure the seriousness and authority of the tax laws and regulations. Enterprises should actively rectify, strengthen the tax risk prevention and control ability, and achieve their own healthy and stable development.

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