



Discussion on Agriculture-related Tax System under Rural Revitalization

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Abstract: This paper discusses the problems and challenges of the agriculture-related tax system under the rural revitalization, and puts forward the path of reform. The agriculture-related tax system plays an important role in rural revitalization, but there are some problems, such as the challenges faced by the tax system and the impact on farmers' income and agricultural production. In order to solve these problems, the paper put forward the government to guide and support agricultural development, the use of market mechanism and market-oriented reform, social participation and democratic decision-making, promote rural social economic transformation and upgrading and other reform paths. In general, the reform of the agriculture-related tax system under the rural revitalization is necessary, and the rural economic transformation can be promoted by guiding policies and market forces to achieve the goal of rural revitalization.

Keywords: rural revitalization, agriculture-related tax system, political economy, reform path

1. Introduction

1.1 Research background and significance

The report of the Party's 20th National Congress clearly pointed out: "The most arduous and onerous task of comprehensively building a modern socialist country is still in the countryside." Rural revitalization is an important strategy for China's current development and a major task for realizing the goal of comprehensively building a modern socialist country. Agriculture, as the foundation of national economy and farmers as one of the most extensive labor groups, plays a key role in the process of rural revitalization. As an important means of national fiscal revenue, tax revenue is also an important grasping point for the control of economic forms in our country. The agriculture-related tax system refers to various taxes and levies levied on farmers and agricultural activities, which affect farmers' income and the development of agricultural production. Therefore, it is of great theoretical significance and practical value to study the agriculture-related tax system under the rural revitalization.

It has important research value and practical significance to study the agriculture-related tax system under the rural revitalization. Through in-depth research on the agriculture-related tax system under the rural revitalization, it can provide scientific support for the development of rural economy, the increase of farmers' income and the optimization of agricultural production structure, and help to promote the implementation of the rural revitalization strategy and the all-round development of rural social economy. [1]

2. Overview of the agriculture-related tax system under rural revitalization

2.1 Definition and characteristics of agriculture-related tax system

The agriculture-related tax system refers to various tax policies and systems imposed on agriculture under the background of rural revitalization. The core goal of this system is to promote the healthy development of rural economy, improve farmers' income and agricultural production efficiency through the optimization and adjustment of tax revenue.

The agriculture-related tax system has several important characteristics in rural revitalization. First of all, the agriculture-related tax system is one of the important financial means in the development of rural economy. By collecting reasonable taxes, the government can regulate agricultural production and farmers' income distribution, so as to realize the sustainable development of rural economy.

2.2 Importance of agriculture-related tax system

The agriculture-related tax system is of great significance under the background of rural revitalization. First of all, the agriculture-related tax system plays a key role in protecting farmers' rights and interests. Farmers are the foundation and main body of rural areas, and they are the main beneficiaries and participants of rural revitalization. In the actual production and operation process of farmers, the agriculture-related tax system can ensure the protection of farmers' legitimate rights

and interests by adjusting tax policies.

2.3 Current situation of agriculture-related tax system

In order to give full play to the function of tax revenue, further solidly serve "agriculture, rural areas" and comprehensively promote rural revitalization, and help tax collectors and taxpayers to make timely use of various preferential tax policies supporting rural revitalization, tax authorities at all levels conscientiously implement the decisions and deployments of the Party Central Committee and The State Council, and continue to strengthen tax services for "agriculture, rural areas and farmers". We will help tax collectors and taxpayers make good use of preferential tax policies to support rural revitalization in a timely manner.

It reflects the importance of the state to agriculture-related tax issues, especially the tax relief for small and medium-sized enterprises engaged in agricultural generation, pointing to clearly promoting the vitality of agricultural enterprises.

However, there are some problems in the agriculture-related tax system, which are mainly reflected in the following aspects. First of all, agriculture-related tax systems show great differences in different regions. Because the level of agricultural development and regional economic development is not balanced, the agriculture-related tax system in different regions has different characteristics.

3. Challenges facing the agriculture-related tax system

The agriculture-related tax system also faces the problem of marketization of agricultural products. With the development of rural economy, farmers' sales channels and ways of agricultural products are constantly adjusting and changing. However, the current agriculture-related tax system has many restrictions and troubles in the marketization of agricultural products.

4. The path of agriculture-related tax system reform under the background of rural revitalization

4.1 Use of market mechanism and market reform

In the reform of agriculture-related tax system under the rural revitalization, the use of market mechanism and market-oriented reform is considered to be an effective means. There are many problems in the allocation of resources in rural areas, such as the difficulty of land circulation and the instability of farmers' income. Through the guidance of market mechanism and the promotion of market-oriented reform, the centralized allocation of advantageous resources and the optimal organization of agricultural industry chain can be realized, so as to improve the competitiveness of agricultural producers. Farmers can better participate in market competition, get more fair market opportunities, and then improve agricultural production efficiency and product quality.

Secondly, market mechanism and market-oriented reform can promote the transformation and upgrading of rural economy. The traditional agriculture-related tax system often has the problem of restricting the development of farmers and restricting the transformation of rural economy. Through the introduction of market mechanism and market-oriented reform, the inherent vitality of rural economy can be mobilized, the transformation of traditional agriculture to modern agriculture can be promoted, and the transformation of traditional agricultural economy to agricultural industrialization and rural industrialization can be promoted. In addition, the market mechanism and market-oriented reform can also encourage and support the development of agricultural product processing and agricultural scientific and technological innovation in rural areas, and further promote the upgrading of the rural economy.

4.2 Social participation and democratic decision-making

Social participation and democratic decision-making play an important role in the reform of agriculture-related tax system under rural revitalization. Social participation refers to the process of widely mobilizing farmers and people from all walks of life to participate in decision-making and management, while democratic decision-making refers to the formulation of policies and regulations through democratic methods and procedures.

First, social participation can increase farmers' satisfaction and sense of identity with tax system reform. Through a wide range of public opinion surveys, symposiums and other forms, farmers can directly participate in the reform of the tax system, so that they can express their opinions and demands.

Democratic decision-making can fully take into account the opinions and interests of different stakeholders and avoid favoring certain groups or regions.

In addition, social participation and democratic decision-making also play an important role in the reform of the ag-

riculture-related tax system. As an important part of the main body of the rural economy, farmers should participate in the decision-making process of the reform of the agriculture-related tax system. The government can widely solicit opinions and suggestions from farmers through hearings, symposiums and other forms to ensure the scientific rationality and operability of the reform plan of the agriculture-related tax system.

Finally, to promote the transformation and upgrading of rural socio-economic needs to promote the structural adjustment and upgrading of rural socio-economic. The government can improve rural production conditions and living standards by increasing investment in rural infrastructure construction. In addition, the government can also guide rural enterprises to carry out technological innovation and transformation and upgrading to enhance the added value and competitiveness of products.

To sum up, in the process of promoting the transformation and upgrading of rural social economy, the reform of the agriculture-related tax system plays a crucial role. Through the guidance and support of the government, market mechanism and market-oriented reform, social participation and democratic decision-making, as well as the adjustment and upgrading of rural social and economic structure, we can promote the transformation and upgrading of rural social and economic, and achieve the goal of rural revitalization. This is also a long-term process, which requires the joint efforts of the government, farmers and all sectors to jointly promote the healthy development of rural society and economy.

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