



# Analysis of the Impact of Golden Tax Phase IV on FSSC Tax Process

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**Abstract:** The full implementation of the fourth phase of Golden Tax "tax management with numbers" has promoted the transformation of tax collection and management to data and intelligence, and has a profound impact on the tax process of the Enterprise Financial Shared Service Center (FSSC). Combining theoretical analysis with typical cases, this paper systematically analyzes the mechanism of Golden Tax Phase IV on FSSC tax process from three dimensions: data collection mode, risk management and control mechanism, and compliance standard adaptation. It not only presents the positive practice of group enterprises to achieve efficiency improvement and risk prevention and control through system upgrading and process optimization, but also reveals the compliance and cost dilemma faced by small and medium-sized enterprises due to technological lag and scattered processes. The research conclusion provides practical paths and references for enterprises of different sizes to optimize FSSC tax processes and adapt to smart tax collection and management requirements.

**Keywords:** Golden Tax Phase IV; FSSC; tax processes; taxation by numbers; compliance management; risk management and control

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## 1. Introduction

When the fourth phase of Golden Tax was fully implemented, tax collection and management officially entered a new stage of "administering taxes by numbers". At this stage, the exchange of data and the digital transformation of intelligent supervision models and processes have become the most critical change trends. As the core platform for enterprises to achieve centralized tax management, the Financial Shared Service Center (FSSC) is closely linked with the degree of tax process adaptation of enterprises. Compliance quality and management efficiency are closely linked. Based on the internal logical relationship between Golden Tax Phase IV and FSSC, this paper deeply and comprehensively analyzes the significant transformative impact of Golden Tax Phase IV on FSSC's tax process, and provides practical reference suggestions for enterprises to optimize process design and meet the new requirements of tax collection and management.

## 2. Basic preparation: the logical connection between Golden Tax Phase IV and the FSSC tax process

### 2.1 Core characteristics of the fourth phase of Golden Tax

With the help of big data, artificial intelligence, blockchain and other technologies, Golden Tax Phase IV has built a digital system covering the entire chain of tax collection and management with the core features of "global data interconnection, intelligent and precise supervision, and full-process digitalization". Achieve in-depth data integration within the tax system, connect data sharing channels with industry and commerce, banking, social security, customs and other departments, create a "one person, one file, one household, one management" collection and management model, and dynamically monitor the relevance of tax-related data by virtue of AI algorithms, automatically identify risks and accurately issue early warnings. With comprehensive electronic invoices as the core carrier, a digital closed loop of the whole process from issuance, circulation to filing is formed, which solves the dilemma of information isolation and process interruption faced by traditional collection and management.

### 2.2 Core links of the FSSC tax process

FSSC's tax process is always guided by centralized management and standardized operation, focusing on efficient compliance and risk controllability of tax processing. Its core modules are deeply developed around the invoice life cycle management system. The process covers the efficient collection and receipt of cross-regional invoices, accurate inspection of the authenticity of face information, standard certification of input tax and strict compliance review, full-dimensional centralized tax accounting, focusing on the accurate calculation and extraction of tax amounts, systematic sorting and adjustment of tax differences, coordinated accounting of multiple taxes, and the whole process of standardized declaration and payment. At the same time, it includes five key links: preparing tax-related statements with the help of unified

standardized templates, centralized online declaration and overall tax payment to improve processing efficiency; Embedded the whole-process risk internal control system, dynamically carry out self-inspection and quick rectification of doubts in daily operations; Properly store tax-related vouchers and declaration materials in accordance with regulatory requirements, achieve full-link traceability through electronic file filing, and comprehensively build a defense line for tax management compliance.

### **2.3 The logical relationship and mechanism of action between the two**

The internal logic of Golden Tax Phase IV and the FSSC tax process has a two-way interaction with "data collaboration as the key link and regulatory adaptation as the core point". Golden Tax Phase IV provides FSSC tax process with unified basic guidelines for data collection and processing by determining data standards and disclosing interface specifications, prompting its transformation from a decentralized data processing state to a centralized data governance mode. FSSC's centralized management mode meets the collection and management requirements of Golden Tax Phase IV for enterprises involving the integrity and consistency of tax data, and its standardized process can reduce the risk of distortion in the process of data transmission. At the same time, the pressure brought by the intelligent supervision of Golden Tax Phase IV forms a reverse promotion mechanism through policy communication, which promotes FSSC to optimize the process design, and achieves the transformation of tax management from "correcting compliance problems afterwards" to "preventing in advance and controlling in the process". Together, the two form a good interactive system of "collection management reform drives process optimization and process upgrading meets the requirements of collection management".

## **3. Core impact analysis: The mechanism of Golden Tax Phase IV on the FSSC tax process**

### **3.1 Change of data acquisition mode and process adjustment**

The fourth phase of Golden Tax comprehensively deepened the promotion of all-electric invoices and continued to promote the deep interconnection of cross-departmental data, which fundamentally changed FSSC's traditional inefficient data collection model that relies on manual entry. Relying on the standardized API interface, the Golden Tax System can achieve seamless direct connection with enterprise ERP systems, mainstream e-commerce platforms and major banking systems, and automatically capture the structured core data of all-electric invoices (including invoice elements, transaction details, etc.) and Full link information of capital flow. At the same time, the mature application of OCR technology has effectively solved the problem of analyzing unstructured vouchers such as paper documents and scanned copies, and further built a closed-loop system of cross-verification of multi-source data of "bill-business-fund". At the process level, FSSC added key links of data standardization processing on the basis of the original architecture. After the tax data center completed data integration, cleaning and regularization, the focus of manual audit shifted to abnormal data investigation and cross-dimensional correlation verification. Nowadays, data collection has changed from the past few days to real-time synchronous update, which not only greatly reduces the error rate of manual entry, but also fundamentally improves the efficiency of FSSC's overall tax processing and data management [1].

### **3.2 Advancement of regulatory requirements and reshaping of risk management and control**

The fourth phase of Golden Tax uses big data and artificial intelligence technology to build an intelligent supervision system, which promotes the gradual change of tax-related risk management and control from the previous "post-examination and verification" mode to "pre-warning and blocking in the event", forcing FSSC to rebuild the risk prevention and control process. FSSC no longer follows the traditional passive risk management and control mode, but integrates the active prevention and control mechanism. That is to say, the internal early warning model of the enterprise is constructed with reference to the relevant indicators set by the golden tax system, and the high risk points such as abnormal input deduction are transformed into real-time monitoring of system rules in key links such as tax accrual [2]. At the same time, a cross-departmental collaboration mechanism is established, and business departments are notified for verification simultaneously during early warning, forming a complete closed loop of "early warning-verification-rectification-feedback". In addition, a centralized risk ledger is set up for hierarchical management according to risk degree, and rectification responsibilities are clarified to realize risk management. Control has been upgraded from the previous decentralized post-processing model to a centralized full-cycle management model.

### **3.3 Policy and compliance improvement of process standards**

By clarifying the tax data format, standardizing the declaration process and determining the relevant requirements of electronic file management, the fourth phase of Tongjin Tax transforms the abstract policy into a standardized collection

and management operation mode, and promotes the FSSC tax process to "integrate the policy content and unify the implementation standards". In the declaration process, FSSC no longer uses personalized templates, but prepares reports according to the unified format specified by the collection and management system, and the system will check the data consistency of the declaration form with the financial statements and attached information by itself. For example, the details of "input tax transfer out" in value-added tax must accurately correspond to the business ledger. From the perspective of electronic file management, the stored electronic invoices and declaration materials must comply with the encryption standards, storage formats and storage period stipulated in Golden Tax Phase IV, so as to ensure traceability and compliance for inspection. In the tax accounting process, FSSC needs to integrate preferential tax policies and tax difference adjustment requirements into the process. For example, the system automatically identifies the collection scope of R&D expenses and checks the integrity of the data retained for future reference. The system automatically judges the applicable conditions of tax incentives for small and micro enterprises. This series of adjustments makes FSSC's compliance move from "superficial compliance" to "actual compliance". Reduce risks caused by human factors through process standardization, and ensure that tax treatment is consistent with regulatory requirements at all times by integrating policies, which greatly improves the stability and reliability of compliance management [3].

### **3.4 Comprehensive impact assessment**

#### **3.4.1 Positive effect case: FSSC full-process intelligent upgrade practice of a multinational manufacturing group**

With the help of the data exchange of Golden Tax Phase IV, multinational manufacturing groups use the system interface to connect the Golden Tax Phase IV platform with SAP financial system, cross-border e-commerce platform and bank settlement system, and use OCR technology to analyze unstructured certificates. Build a data interaction system covering four dimensions: business, capital, bills and taxation to replace the manual data aggregation of molecular companies, so that the data collection cycle changes from 5 working days per month to real-time synchronization, and the manual input error rate is greatly reduced from 8% to 0.3%. A risk early warning model that conforms to the fourth regulatory rules of Golden Tax is built in, so as to accurately intercept abnormal vouchers, standardize the pricing of cross-border related party transactions, avoid tax risks, and integrate a number of tax policies. By 2025, the FSSC's tax audit compliance rate will be increased from 72% to 100%, the average number of invoices processed per month will increase from 30,000 to 180,000, the labor cost will be reduced by 68%, and the annual input tax savings will exceed 15 million yuan, thus making the group a series of measures and achievements taken by FSSC, a group enterprise, to comply with the trend of smart tax transformation.

#### **3.4.2 Practical challenge case: The dilemma of a small and medium-sized commercial enterprise's FSSC adaptation to the fourth phase of the Golden Tax**

FSSC, a small and medium-sized commercial enterprise, which is in compliance risk due to slow technology upgrading and scattered process management, is difficult to meet the regulatory requirements of Golden Tax Phase IV and falls into a double difficult situation with sharp rise in costs. It failed to upgrade its financial software in time and can't directly connect with Golden Tax Phase IV data. It can only rely on three financial personnel to manually enter invoices and check the transaction flow, and it takes more than 10 working days to collect data every month. In the second quarter of 2025, due to the omission of sales revenue of 860,000 yuan, the difference rate between the declared revenue and the platform GMV reached 12%, triggering a tax warning. The wage declaration caused a difference of 1.8 million yuan between the social security base and the wage paid by enterprise income tax, and ultimately recovered social security fees and late payment fees totaling 480,000 yuan. Moreover, the enterprise did not transform the Golden Tax Phase IV policy into a standard process, resulting in a series of problems such as forgetting to fill in remarks in construction service invoices and accepting false purchase invoices, and the tax credit rating was reduced from B to C. In the end, the company had to pay a third-party fiscal and taxation sorting fee of 650,000 yuan, and paid a total of 1.12 million yuan in taxes and fines. It also lost core customers due to the reduction of credit rating, and its operating cash flow was once broken.

## **4. Conclusion**

The essence of the tax collection and management reform triggered by the fourth phase of Golden Tax is to systematically reshape the FSSC tax process by "digitalization, standardization, and pre-risk prevention and control". The successful practice of large enterprises in this respect has proved that technology upgrading and process optimization are effective, while the difficulties faced by small and medium-sized enterprises highlight the urgency of realizing adaptive transformation. In the future, enterprises should promote the transformation of FSSC tax management from "passive compliance with regulations" to "active adaptation to requirements" through system docking, process reengineering and capacity training according to their own scale and resources, so as to achieve the goal of improving efficiency and preventing and controlling risks in the era of smart taxation.

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