摘　要

党的十九大以来，高质量发展成为我国新时期经济发展的重要目标，在党的二十大报告中习近平总书记又再一次强调高质量发展的重要性，并把它作为全面建设社会主义现代化国家的首要任务。当前，全球已进入信息数据时代，数字经济的快速发展已成为我国经济增长的新引擎，然而其在带来经济新增长点的同时，也给传统税收征管工作带来了困难。数字经济的发展使纳税主体逐渐模糊，传统税收征管制度遭到严重挑战，为适应数字经济的发展，税收征管体系亟须发生相应变革，向数字化方向转型。经过多年实践，我国税收征管数字化转型已取得显著成效。2013 年上线试点的"金税三期"工程是我国税收征管数字化转型阶段的成功应用，其将大数据技术应用于税收征管工作中，成为税务机关打击纳税人避税行为的有力武器，在提高税收征管效率和能力的同时，也对企业起到有效的监管治理作用。2021 年中共中央办公厅、国务院办公厅印发了《关于进一步深化税收征管改革的意见》（以下简称《意见》），《意见》进一步明确指出我国未来税收征管的转型方向，就是要以大数据、区块链、5G 等现代信息技术为手段，赋能税收征管工作全流程，实现税收征管向"以数治税"转变。2023 年，"金税四期"开始在广东等六个省市试点，作为"金税三期"系统的全面升级，"金税四期"工程将实现对企业信息的联网核查，强化对企业生产活动的监管，未来将成为"以数治税"征管模式的有力抓手。由此可看出，企业是税务机关税收征管活动的直接作用对象，税收征管方式的变革势必会影响企业的经营行为和发展情况，而企业作为经济发展的基本单元，其高质量发展是实现经济高质量发展的重要基础。因此，在当前税收征管体系变革和经济高质量发展的双重目标下，探究税收征管数字化转型是否对企业高质量发展产生影响、以及如何影响具有重要的理论和现实意义。

本文在总结梳理国内外有关税收征管数字化转型和企业高质量发展研究现状的基础上，介绍了税收征管、税收征管数字化转型、"金税三期"、企业高质量发展等概念以及本文的理论基础，从创新投入和融资约束两条机制分析了税收征管数字化转型对企业高质量发展的影响路径，并据此提出本文的研究假设。接

着对税收征管数字化转型和企业高质量发展的现状进行了分析，然后选取2012-2021 年 A 股上市公司为研究对象，以"金税三期"工程作为准自然实验生成的政策虚拟变量为解释变量，以熵权法计算出的企业高质量发展水平作为被解释变量，通过构建双重差分模型（DID）研究税收征管数字化转型对企业高质量发展的具体影响。实证分析方面，本文首先对所有变量数据进行了描述性统计、相关性分析及 VIF 检验，以确保各变量之间没有显著的相关性和严重的多重共线性问题；接着对多期双重差分模型进行了基准回归，在此基础上从创新投入和融资约束两条路径进一步研究了税收征管数字化转型对企业高质量发展的影响机制；然后对回归结果进行了一系列的稳健性检验和异质性分析，通过实证研究本文发现：（1）"金税三期"系统的上线使用能够有效促进企业的高质量发展；（2）"金税三期"系统通过倒逼企业加大创新投入和缓解企业融资约束水平两条路径来促进企业高质量发展；（3）"金税三期"系统对企业高质量发展的促进作用因产权性质、股权集中度、企业规模的不同而存在差异。最后基于上述研究结论，结合我国税收征管数字化转型和企业高质量发展的现状，提出以下几条对策建议：第一，完善税收法治体系；第二，培育大数据应用思维；第三，提高涉税信息共享程度；第四，健全大数据人才支撑体系。

关键词：税收征管数字化转型；金税三期；企业高质量发展；双重差分

Abstract

Currently, the world has entered the era of information and data, and the rapid development of the digital economy has become a new engine for China's economic growth. However, while it brings new economic growth points, it also brings difficulties to traditional tax collection and management work. The development of the digital economy has gradually blurred the taxpayers, posing serious challenges to the traditional tax collection and management system. In order to adapt to the development of the digital economy, the tax collection and management system urgently needs to undergo corresponding changes and transform towards digitalization. After years of practice, China's digital transformation of tax collection and management has achieved significant results. The "Golden Tax Phase III" project, which was launched as a pilot project in 2013, is a successful application of China's digital transformation of tax collection and management. It applies big data technology to tax collection and management work, becoming a powerful weapon for tax authorities to crack down on taxpayer tax avoidance behavior. While improving the efficiency and ability of tax collection and management, it also plays an effective regulatory and governance role for enterprises. In 2021, the General Office of the Communist Party of China Central Committee and the General Office of the State Council issued the "Opinions on Further Deepening the Reform of Tax Collection and Management" (hereinafter referred to as the "Opinions"), which further clarifies the direction of China's future tax collection and management transformation, which is to use modern information technologies such as big data, blockchain, and 5G as means to empower the entire process of tax collection and management work, and achieve the transformation of tax collection and management to "digital tax management". In 2023, the "Golden Tax Phase IV" project will be piloted in six provinces and cities including Guangdong. As a comprehensive upgrade of the "Golden Tax Phase III" system, the "Golden Tax Phase IV" project will achieve online verification of enterprise information and strengthen supervision of enterprise production activities. In the future, it will become a powerful tool for the "digital tax" collection and

management model. From this, it can be seen that enterprises are the direct objects of tax collection and management activities of tax authorities. The transformation of tax collection and management methods will inevitably affect the business behavior and development of enterprises. As the basic unit of economic development, the high-quality development of enterprises is an important foundation for achieving high-quality economic development. Therefore, under the dual goals of the current reform of the tax collection and management system and high-quality economic development, exploring whether the digital transformation of tax collection and management has an impact on the high-quality development of enterprises and how it affects it has important theoretical and practical significance.

On the basis of summarizing and sorting out the current research status of digital transformation of tax collection and management and high-quality development of enterprises at home and abroad, this article introduces the concepts of tax collection and management, digital transformation of tax collection and management, "golden tax three periods", and high-quality development of enterprises. Combined with the assumption of bounded rational economic man, tax compliance theory, and information asymmetry theory, this article explores two mechanisms: innovation investment and financing constraints, A detailed analysis was conducted on the impact path of the digital transformation of tax collection and management on the high-quality development of enterprises, and based on this, the research hypothesis of this article was proposed. Subsequently, an analysis was conducted on the current situation of digital transformation of tax collection and management and high-quality development of enterprises. Then, the A-share listed companies from 2012 to 2021 were selected as the research objects, and a multi period double difference model (DID) was constructed. The "Golden Tax Three Phase" project was used as a natural experiment to evaluate the digital transformation of tax collection and management, and the policy dummy variable GT3 was generated as the explanatory variable of the model; Starting from the five dimensions of benefit development, innovative development, market development, green development, and social responsibility, a high-quality development evaluation system for enterprises is constructed, which

includes 20 secondary indicators. Using micro data of enterprise production and operation, the comprehensive index of high-quality development for enterprises is calculated using the entropy method as the dependent variable of the model. The age of the enterprise, the proportion of the largest shareholder's shareholding, property rights, management expense ratio, Tobin Q value are selected Using indicators such as revenue growth rate and board size as model control variables, this study explores the specific impact of digital transformation of tax collection and management on the high-quality development of enterprises. Before regression, this article first conducted descriptive statistics, correlation analysis, and VIF test on all variable data to ensure that there was no significant correlation or serious multicollinearity issues between the variables; Subsequently, benchmark regression was performed on the multi period double difference model, and based on this, the impact mechanism of digital transformation of tax collection and management on the high-quality development of enterprises was further studied from two paths: innovation investment and financing constraints; Finally, a series of robustness tests and heterogeneity analyses were conducted on the regression results. Through research, it has been found that the online use of the "Golden Tax Phase III" system can effectively promote the high-quality development of enterprises. (2) The "Golden Tax Phase III" system promotes high-quality development of enterprises through two paths: forcing enterprises to increase innovation investment and easing financing constraints. (3) The promotion effect of the "Golden Tax Phase III" system on the high-quality development of enterprises varies depending on the nature of property rights, concentration of equity, and size of the enterprise. Finally, based on the above research conclusions, combined with the current situation of digital transformation of tax collection and management and high-quality development of enterprises in China, the following countermeasures and suggestions are proposed: firstly, to improve the tax legal system; Secondly, cultivate big data application thinking; Thirdly, increase the degree of sharing of tax related information; Fourthly, establish a sound big data talent support system.

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