

Analysis of Fiscal and Tax Support Policies based on Nvivo's Intangible Cultural Heritage for Rural Revitalization

-- Take Qianshan Pomu Township, Anhui Province as an Example

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Abstract

Anhui Province is one of the cradles of Chinese civilization, and its intangible cultural heritage resources are very rich. It is very important to inherit and protect intangible cultural heritage to help the development of rural revitalization in Anhui Province. Since 2006, Anhui Province has made continuous efforts in the inheritance of intangible cultural heritage, actively responded to national policies, and implemented the implementation rules of intangible cultural heritage protection, but the development of intangible cultural heritage is still not optimistic. This paper mainly analyzes the problems of intangible cultural heritage analyzed by NVivo software, the policies given by the national government, the interaction between rural revitalization and intangible cultural heritage, and the financial situation of the country for intangible cultural heritage, and puts forward suggestions for fiscal and tax support policies that help promote rural revitalization for the inheritance and development of intangible cultural heritage.

Keywords

Intangible Cultural Heritage; Rural Vitalization Fiscal and Tax Policies; Pomu Township.

1. Research Background

To some extent, rural revitalization has protected the intangible cultural heritage in the cultural field, creating favorable conditions for the protection of intangible cultural property. The protection of intangible cultural heritage is an important part of rural cultural revival. The rational development and utilization of intangible cultural resources will greatly promote the implementation of the rural revival strategy.

At present, the scientific community has made extensive research achievements in rural reconstruction and intangible cultural heritage protection, but its research and research capacity in protecting intangible cultural properties to promote rural revival and support financial policies is limited. At present, the rural revitalization and the protection of intangible cultural heritage have formed an interdependent and interrelated synchronous development model. The global rural revitalization and the modernization of intangible cultural heritage protection need mutual cooperation, mutual benefit and win-win results. Therefore, studying the measures and forms of fiscal and taxation to promote scientific interaction is not only of theoretical significance for cultural research, but also of practical significance for promoting current and future rural development and scientific protection of intangible cultural heritage.

Pomu Township, Qianshan City, Anhui Province, is known as the "hometown of pottery making in southwest Anhui". It has rich intangible cultural heritage, diversity and unique geographical advantages. It has repeatedly been used as a venue for national and provincial meetings. At the same time of developing rural tourism, Pomu Township also carried out rural restoration and intangible cultural heritage protection, forming a basic model for the protection and

development of intangible cultural properties, and promoting the revival of rural areas. Analyzing the financial and fiscal practices that support the protection of intangible cultural heritage and the promotion of rural rejuvenation, summing up experiences and lessons, identifying gaps, and exploring new ways to promote rural rejuvenation can serve as guidelines to provide financial and fiscal support for rural rejuvenation in similar areas of Pom Township through the protection of intangible cultural heritage.

2. Research Overview

2.1. A Summary of Studies on Rural Revitalization

In the middle of the 18th century, Britain, the United States, Germany and other developed countries began to attach importance to rural development. In the 1960s, western developed countries began to attach importance to the construction and development of absorbing resources, and gradually formed a rural development model suitable for national conditions and local characteristics. Since the 1980s, rural construction in developed capitalist countries has become more standardized. France, the United States, Italy, Japan, the Netherlands and other capitalist countries played a leading role in the stage of rural modernization.

At the same time, foreign academic research on construction and rural development also started very early and achieved rich results. According to online research, the theory and research of rural revitalization in developed capitalist countries are relatively mature. Historical development and practical experience show that the model of national governance and rural development has made remarkable achievements in narrowing the gap between urban and rural areas, increasing residents' income, improving residents' quality of life and promoting rural modernization. It provides some reference experience for the construction and theoretical research of rural revitalization in China.

Although the development of rural construction in China started late and the related theoretical research was a little slow compared with that in developed countries, the rural development in China is amazing. In the past 20 years, the relevant theoretical research results are quite rich. Especially since the implementation of targeted poverty alleviation in 2013, China's rural areas have developed rapidly and the rural landscape has undergone tremendous changes. On this basis, in order to further solve the related problems that restrict the global rural revitalization, China proposed the rural revitalization strategy in the report of the 19th National Congress of the Communist Party of China on October 18, 2017, which will provide strategic theoretical guidance for the global rural development in the next 30 years and guide the direction of China's rural development. Since the proposal of the rural revitalization strategy, the achievements of China's rural revitalization research have begun to show signs. The theme of "rural revitalization" has been launched, with 1185 related research achievements and 4869 works with the theme of "revitalization strategy". Many works related to rural development have not been elaborated in detail.

2.2. A Summary of Research on the Protection of Intangible Cultural Heritage

The research on intangible cultural heritage in foreign countries started earlier than that in China, and the research results are much richer than that in China. The theoretical research is also more mature than China, which provides some experience for the study of China's intangible cultural heritage. Prior to the approval of the Proposal on the Protection of Popular Creation by the cultural institutions of textbooks, Japan, France, the United States, Germany and other developed countries formulated corresponding policies for the protection of intangible cultural heritage. Due to historical reasons, the research on intangible cultural heritage in China started late. However, in order to adapt to China's research and appropriately absorb the advanced experience of foreign countries, the protection and research of intangible cultural

heritage has developed rapidly. 2049 articles on "intangible cultural heritage" and 20,238 articles on "intangible cultural heritage". Therefore, the research on intangible cultural heritage in China started late, but the research and development speed is relatively fast.

In early China, as a foreign scholar, the research on intangible cultural heritage mainly focused on the concept and measures of intangible cultural property protection. Most scholars have explored and studied the protection of intangible cultural heritage from the macro level. Liu Kuili pointed out that to grasp the development trend of intangible cultural heritage from a macro perspective, the principle of integrity must be implemented in the process of protection and rescue. Among the ten basic principles for the protection of intangible cultural heritage, Yuan Li and Gu Jun put forward ten basic principles for the protection of intangible cultural heritage. Through the introduction of intangible cultural heritage, Wang Wenwen said: "According to the research on intangible cultural heritage by domestic and foreign experts, it is emphasized that the protection of intangible cultural property should be based on legislation, put forward the concept of protection and production, and understand the development direction of the research on the protection of intangible cultural assets from a macro perspective.

With the development of the times and the deepening of research on the protection of intangible cultural heritage, the practice of protecting intangible cultural property has been developing and changing. In recent years, the research on the protection of intangible cultural heritage in China has gradually shifted from macro to micro, especially in recent years, the research on the relationship between intangible heritage and tourism development is very popular. In the research results of intangible cultural heritage tourism development mode, a people-oriented development and protection mode has been established. WHO believes that vitality is the most basic feature of the existence of intangible cultural heritage and the basic mode of protecting and developing various intangible cultural properties. Other scholars have studied the construction, optimization and innovation of China's intangible cultural heritage tourism development model from different perspectives, such as Jia Hongyan's research on the development of China's intangible cultural heritage protection tourism. This paper discusses the development and utilization of intangible cultural heritage resources from the perspective of protection. Due to the limited space, other scholars will not mention the research on the relationship between intangible cultural heritage and tourism.

3. Problems in the Development of Anhui Intangible Cultural Heritage

3.1. Low Public Participation and Single Way of Participation

According to the survey, 81.04% of people attach importance to the inheritance of intangible cultural products, and 13.04% attach importance to the inheritance of intangible cultural products. 62% are interested in intangible cultural heritage, willing to learn content, and should support intangible cultural property. 72.5% said they would not participate in intangible cultural heritage activities. Some people express their desire to acquire intangible cultural heritage, but the main channel of entry is television programs, tourist groups, museums or exhibitions that only allow travel. They can hardly really understand the nature of intangible cultural heritage.

3.2. Inheritors have Achieved Innovation, But Innovation has Little Impact

The innovation ability of inheritors is mainly measured from two aspects: the innovation consciousness and the qualification level of successors. Most of the successors of intangible cultural heritage are over 70 years old. They lack confidence in politics and business, lack innovation awareness and are unable to produce intangible cultural products that are truly suitable for the people. Therefore, it is an urgent problem to make the intangible cultural

heritage industry bigger and stronger through a scientific and practical way. Some people with high innovation ability and skills can produce more innovative products, but the advertising of innovative products is limited to their own circles rather than traditional ones, making it difficult to attract audiences. The impact of innovation mainly depends on the promotion of the industry. It is difficult for intangible cultural heritage industry to have large-scale innovation effect on intangible cultural property without marketing and management personnel.

3.3. With the Increase of Financial Support, The Growth of Intangible Cultural Industry is Still Slowing Down

Financial support is the driving force to promote the development of intangible cultural heritage. In 2019, Anhui Province will increase the provincial subsidy for inheritors from 4000 yuan to 7000 yuan to provide basic protection for inheritors' inheritance activities. The implementation of China's cultural tax policy also requires many companies to invest in intangible cultural heritage. However, the huge investment did not make the intangible cultural heritage industry grow rapidly. There are three reasons: First, enterprises are rational investors. They choose intangible cultural assets with high return on investment and short production cycle rather than intangible cultural heritage. The production of intangible cultural heritage is weak. Industrial technology is backward, and development is increasingly necessary. Second, the successors and investors of technology diffusion have deviated from the pursuit of value. Successors pay more attention to product quality than profit, while investors pay more attention to profit, and there are only major successors. Third, only successors can obtain state subsidies, while other successors cannot use them.

3.4. Policy and Implementation of Intangible Cultural Heritage in Anhui Province

Under the guidance of the Ministry of Culture of the People's Republic of China's policy of "leading the government and involving the whole people", the Anhui Provincial Government has fully considered the regional characteristics of the distribution of intangible cultural heritage in Anhui Province and issued a series of policies for the protection of intangible cultural property, such as the Opinions on Implementing Opera on Campus and the Opinions on Strengthening the Productive Protection of Intangible Cultural Heritage. In addition, compared with decades ago, people's awareness of intangible assets protection has been greatly improved.

Under the political guidance of the Planning Document for the Protection of Intangible Cultural Heritage of the State Council, the financial departments of various regions have continuously increased their investment in the management and protection of intangible cultural properties, and formulated the management measures for special scientific funds, which ensure the adequate funds for the protection of intangible cultural heritage and the purity of special funds. In terms of financial investment, in recent years, the Anhui Provincial Government has made efforts to implement the policy of "giving priority to protection, emergency response, rational utilization and strengthening management" in the documents of the State Council. It has specified in detail the allocation of special funds for the publicity and protection of intangible cultural heritage and the financial support policies for relevant cultural enterprises, improved the loan mechanism and tax preference system for administrative enterprises, and strengthened the protection of intellectual property rights of intangible heritage. In addition, Anhui Province has also conducted an in-depth investigation on the status quo and market conditions of intangible cultural heritage projects to ensure the effective implementation of policies.

In terms of taxation, in order to strengthen the country's soft power and stimulate the internal motivation of cultural enterprises, China has introduced more than 30 preferential tax policies,

mainly based on the following two aspects: on the one hand, accelerating the transformation process of cultural institutions. On the other hand, export support for related commodities is increasing. This is of great significance for promoting Chinese traditional cultural factors around the world, and will also attract more people to understand China's intangible cultural heritage. These two financial support policies are applicable to the inheritance and development of intangible cultural heritage. Especially in recent two years, the marketing of intangible cultural heritage protection is an inevitable problem. Today, the industrialization of intangible cultural heritage takes the form of small workshops, individual workshops and individual enterprises.

In 2006, the government of Anhui Province began to attach importance to the protection of intangible cultural heritage in Anhui Province and set up a special protection fund. Three years later, the government set up a special fund for the construction of Huizhou Cultural Ecological Protection Experimental Zone. In the second year, 4 million yuan will continue to be invested in the research, protection, publicity and exhibition of intangible cultural heritage and the construction of Huizhou Ecological Protection Experimental Zone. Staff training, financial support and training for inheritors of intangible cultural heritage. From 2006 to 2010, the government invested 37.42 million yuan in the protection of intangible cultural heritage.

4. The Interactive Development of Rural Revitalization and Intangible Cultural Heritage Protection in Anhui Province

4.1. Digging Cultural Connotation

The intangible cultural heritage with strong local cultural color and strong local flavor carries the cultural memory of the village itself. Digging the cultural connotation of local intangible cultural heritage, sorting out the inheritance context, and serving the rural construction, become an important factor to show the rural image, improve the cultural quality, rally the people's hearts, and build local cultural and social identity, so as to achieve cultural awareness and rebuild cultural self-confidence. First, sort out the cultural context of intangible cultural heritage and refine the cultural essence. Digging and sorting out the intangible cultural heritage retained in the folk and refining its cultural heritage, spirit and value will not only help to find out the "family background" of their own culture, but also help to boost the spirit of the countryside and stimulate the enthusiasm and initiative of villagers to participate in rural revitalization. Secondly, we should support the inheritors of intangible cultural heritage, create a messenger of intangible cultural heritage, and cultivate the ecological environment for the inheritance of intangible cultural heritage. People are the main body of rural culture. With the help of policies, they play the role of cultural emissaries of inheritors, forming cultural influence, appeal and group driving role, and relay the inheritance of intangible cultural heritage. Take inheritors as "points", and cultivate the living soil of intangible cultural heritage while cultivating inheritors. Thirdly, we will promote the quality improvement and cultural promotion of intangible cultural heritage through grass-roots cultural sites. Mobilize mass cultural workers, art lovers, local villagers and other subjects to participate in the artistic creation of intangible cultural heritage, and encourage industry associations and public welfare forces to actively carry out cultural services and intangible cultural heritage promotion around grassroots cultural stations.

4.2. Carry Forward the Value of the Times

New interpretation, new interpretation and new creation of the excellent traditional Chinese culture can make the excellent traditional culture gene adapt to the contemporary culture and coordinate with the modern society, so that the intangible cultural heritage can truly bloom in the innovative expression of the times. Intangible cultural heritage is rooted in the production

and life of the masses, full of historical vicissitudes, reflecting the ideological wisdom of the masses, showing the value orientation and aesthetic pursuit of a nation, contributing to the prosperity of the rural cultural market, enriching the rural cultural formats, and showing political and economic values. First of all, strengthen the cooperation with local universities, jointly enable the innovation of intangible cultural heritage "new cultural ecology", and transform intangible cultural heritage resources into spiritual power and material support to promote the sustainable development of rural undertakings. Secondly, we should uphold the spirit of integrity and innovation, adhere to the fundamental position of taking the people as the center, and take the socialist core values as the guide. While respecting the basic cultural connotation of intangible cultural heritage, we should give play to the role of etiquette and music of culture and culture, promote the era value of intangible cultural heritage, and establish a new image of rural culture. Thirdly, find the access point and junction between the intangible cultural heritage and the current rural life, promote the practice of intangible cultural heritage in contemporary rural life from the rural environment, lifestyle, cultural activities, intangible cultural heritage community building and other aspects, form new cultural highlights and life hotspots, and inject new vitality into rural revitalization.

4.3. Enabling Rural Revitalization

The Chinese civilization is rooted in the farming culture, and the countryside is the basic carrier of the Chinese civilization. Relying on intangible cultural heritage to build a cultural brand can not only effectively protect intangible cultural heritage, but also bring good economic and social benefits for local development. First of all, we should empower rural revitalization with cultural creativity and design innovation. Encourage professionals and design teams to participate in the cultural and creative industries of intangible cultural heritage, provide effective design solutions for cultural and creative product design, rural landscape design, rural cultural tourism planning, intangible cultural heritage research, etc., do a good job of combining beautiful intangible cultural heritage with tourism, so that tourists can fully understand the charm of beautiful intangible cultural heritage, use modern cultural aesthetic and design means to make "heritage" produce "value", and add new highlights to rural tourism. Secondly, build a rural cultural brand with long-term vitality. Design and transform the intangible cultural heritage to form a highly recognizable rural cultural brand, so as to build the intangible cultural heritage IP system, including cultural traceability of IP image, production of IP main content and topic, IP image design, visual system extension, etc. Through the systematic brand planning, we will improve the intangible cultural heritage taste, increase social awareness, enhance the competitiveness of rural culture, and effectively enhance the vitality of rural culture and industrial value. Third, grasp the trend, face the future and take the road of integrated development. In the era of science and technology enabling art, TV art, which combines art and technology, is constantly being updated. In addition to the ability to endow new era connotation, the activation of intangible cultural heritage should also enhance the awareness of actively embracing new technologies and new formats. The digital interaction of VR and AR has changed the way of cultural experience, and brand promotion is turning to meta universe marketing and creating value. In the post epidemic era, the living inheritance of intangible cultural heritage, the development trend of "culture+science and technology", through the integration of "intangible cultural heritage+cultural innovation+science and technology", can build a cultural chain that can maintain visual and auditory communication, so that intangible cultural heritage can shine in rural revitalization.

5. Problems of Fiscal Policy

5.1. Total Budget Deficit

In recent years, governments at all levels have increased financial expenditure, while China's intangible cultural heritage business started late, and the fund to support intangible cultural assets has a small share in the current expenditure. Compared with other cultural enterprises, the development of intangible cultural heritage industry is very slow. The share of cultural, sports and media expenditure in Anhui's financial expenditure has increased year by year, but the share of financial expenditure is low. At the same time, there are 457 intangible cultural heritage projects in Anhui Province, and the funds are mainly concentrated on risky, valuable and difficult to inherit projects. Many projects have no funds or lack funds.

5.2. Fund Management and Use

There are also many problems in the use of funds. The public knows little about this, and the process of fund use lacks openness and transparency, which fails to meet expectations. These problems lead to insufficient control of public funds, leading to sloppy budget expenditure management. Therefore, the whole process requires strict division of labor, improved implementation and publicity.

5.3. Heavy Tax Burden of Intangible Cultural Property Companies

Many intangible cultural heritage companies have relatively high taxes. In particular, given the rising prices of all parties and the rising costs of using different production factors if the country does not implement appropriate fiscal policies, the survival pressure of the company will increase.

6. Policy Recommendations

6.1. Join the Government Leadership

1. Improve laws and regulations, and accelerate the reform of security system.

Relevant departments should actively strengthen communication, constantly improve existing laws and regulations related to intangible cultural heritage, deeply investigate the development of intangible cultural heritage, and tap new potential for the development of intangible cultural property. At the same time, it is necessary to establish relevant long-term financial security mechanisms, increase support for world heritage, accurately increase efforts, and expand corresponding capital investment channels.

2. Establish and improve the public procurement system.

While subsidizing some famous intangible cultural heritage products and their successors, it is necessary to establish and improve the public contract awarding system for intangible cultural heritage products in a timely manner. It is necessary to tap the potential market of intangible cultural heritage as much as possible without destroying the real connotation of intangible cultural heritage books. For example, intangible heritage products can be used for important celebrations: intangible heritage treasures can be exhibited and collected in various museums and mass museums for a long time, and traditional handmade intangible heritage can be used as a gift for diplomatic activities. In addition, the party can help products go global and stimulate demand in foreign markets. Holding a cultural experience tourism festival with intangible cultural heritage as the theme can not only take intangible cultural heritage products as souvenirs, but also improve the country's awareness of intangible cultural property culture and demand for intangible heritage products.

6.2. Promote the Recovery or Innovation of Traditional Technologies

Inheriting units and individuals are encouraged to restore traditional production technologies that have not been inherited, and the inheriting units and inheriting units that innovate on the basis of protecting basic technologies are rewarded. Units and individuals that have made significant contributions to the recognition of industrial heritage technologies can attract people's attention through media advertising and corporate sponsorship, so that people can feel the connotation of intangible cultural heritage and increase people's cultural confidence.

6.3. Expand Financing Channels

The government should actively play the role of financial guidance according to its own characteristics, and improve and expand investment channels through market access, qualification recognition, price adjustment, tax incentives and financial subsidies. The establishment of the World Heritage Protection Foundation, the absorption of social funds and the promotion of greater participation of social forces can also develop various financing channels. Establish schools to operate in the market and promote better development.

6.4. Increase Investment

The public investment in intangible cultural heritage projects is generally insufficient, which hinders the development of intangible cultural heritage. Therefore, it is necessary to constantly increase financial input to inheritors, heritage units, special projects and relevant administrative organs of intangible cultural heritage, and establish a long-term growth mechanism. Relevant policies and regulations have been formulated according to the local economic strength and the actual development of intangible cultural heritage. Through field research, a financial support plan for the development of intangible cultural heritage was formulated according to local conditions, gradually increasing the proportion of the intangible cultural heritage support fund in the total financial expenditure, and establishing and improving the long-term growth mechanism of the support fund.

6.5. Reform

Considering the basic scope of public finance and the effectiveness of capital utilization, the government should change the investment mode of intangible cultural heritage development. On the basis of continuous growth of investment in successors and intangible cultural heritage units, gradually reduce the proportion of fixed investment, increase the proportion of dynamic investment, incorporate the investment of successors and intangible cultural heritage units into project investment, and improve the utilization rate of funds. In view of the large number, wide distribution and large industrial gap of intangible cultural heritage in China, different development models should be proposed for different intangible cultural heritage projects. We will give appropriate preferential policies to the central and western regions and border mountainous areas where development is difficult.

7. Conclusion

At present, in the context of rural revitalization, the figure of intangible cultural heritage is particularly active, and the positive role of intangible cultural heritage in rural revitalization is increasingly prominent.

The relationship between intangible cultural heritage and rural revitalization is not a one-way boost to rural revitalization by intangible cultural heritage, but a mutual empowerment, mutual support and benign interaction between intangible cultural heritage and rural revitalization. Intangible cultural heritage has a natural blood relationship with the countryside. Many intangible cultural heritage projects originally originated in the countryside. They come from

the production and life in the countryside. Their roots are in the countryside, and their vitality is also in the countryside.

Rural revitalization has a very rich connotation, including industrial prosperity, ecological livability, rural style civilization, effective governance, and rich life. In the implementation of the strategy of rural revitalization, we must give full play to the role of culture, use culture to cast the soul of the countryside, and use culture to pool spiritual strength for rural revitalization. To revitalize the countryside, rural culture must be revitalized. The needs of villages for cultural inheritance and development, for building a common spiritual home for villagers, improving the level of rural civilization, and strengthening the spiritual strength of villagers, have highlighted the spiritual value and cultural value of intangible cultural heritage, and have greatly enhanced people's awareness of protecting, inheriting, and developing intangible cultural heritage, so as to re show vitality and vitality for intangible cultural heritage, connect modern rural life, and bloom charming brilliance, It provides favorable conditions and new important opportunities.

In the process of rural revitalization, on the one hand, intangible cultural heritage, as the essence of national culture and the carrier of national spirit, gives the countryside a soul. On the other hand, some intangible cultural heritage projects with outstanding economic value have found their own new growth points in the development of rural industries, forming characteristic industries, driving the prosperity of the rural economy, and providing an effective way for the villagers to become rich. In addition, the integration of intangible cultural heritage and intangible cultural heritage elements into rural tourism not only greatly enhances the cultural charm and cultural attraction of rural tourism, but also enables the creative transformation and innovative development of traditional intangible cultural heritage, so as to integrate into modern life with a new look, more ways and more attractive attitude, making today's villages more cultural connotation and charm, more colorful and beautiful.

In the future practice of rural revitalization, intangible cultural heritage and rural revitalization will empower each other and complement each other. There is still much room for exploration and innovation. For example, the intangible cultural heritage project is used to build an intangible cultural heritage town, an intangible cultural heritage art village, an intangible cultural heritage themed home stay, and an intangible cultural heritage themed restaurant, create a hometown of folk culture and art, create the most beautiful public cultural space, and cultivate an excellent mass literary and artistic team. Guide the inheritors of intangible cultural heritage to innovate and develop intangible cultural heritage according to the spirit, culture and consumption needs of contemporary people, create and produce intangible cultural heritage works that meet the aesthetic and practical needs of contemporary people, activate the inherent vitality of intangible cultural heritage, and further develop the intangible cultural heritage industry. Attract cultural and creative enterprises and artists to participate in the development of rural non heritage cultural and creative products by using intangible cultural heritage elements. Integrate rural intangible cultural heritage resources, compile intangible cultural heritage situational art works suitable for performing in rural small theaters, rural stages and rural tourist attractions, and try to attract intangible cultural heritage inheritors and villagers to participate in the performance. The intangible cultural heritage should be naturally integrated into the villagers' production and life to the maximum extent, so as to warm their hearts, enhance their cultural self-confidence, stimulate their enthusiasm for innovation and creation, and provide lasting impetus and support for rural revitalization.

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