

Thoughts on the Reform Direction of Consumption Tax System

--Based on International Reference and Comparison

Heqiang Xu, Li Hua

School of Finance and Public Administration, Anhui University of Finance and Economics,
Bengbu 233000, China.

Abstract

Consumption tax, as one of the two major turnover taxes in China, has the characteristics of selectivity and diversification of regulating functions, which makes other taxes have no substitution for it. Since its establishment in 1994, China's consumption tax has also experienced several major adjustments. China's consumption tax has played an important role in guiding the direction of consumption, protecting the environment and adjusting the income gap. Since the implementation of "business tax" in 2016, consumption tax has gradually become an increasingly important tax in China's tax system. With the rapid development of economy and society, the improvement of people's living standard and the optimization and upgrading of industrial structure, the reform speed of consumption tax is unable to match the speed of economic development, and the unreasonable scope of consumption tax has appeared. At this time, the study of the reform of foreign consumption tax system and the status quo, to sum up some international advanced experience, which has an important reference to improve China's consumption tax system. This paper enumerates and summarizes the consumption tax system of three countries or regions, and sums up its characteristics, intends to take its essence in contrast, to find the direction of reform suitable for China's national conditions, and puts forward some of my own thoughts and opinions on this.

Keywords

Consumption Tax; International reference; Tax System Reform.

1. Introduction

At present, the consumption tax of goods is not included in all the taxes that are generally imposed by countries in many parts of the world. After the middle of the 19th century, the important position of consumption tax in the construction of the economic tax system management system of all countries in the world at that time began to show a trend of continuous decline. The main reason is that the proportion of China's consumption tax business income in the national fiscal revenue and expenditure has gradually decreased. However, because other major taxes still cannot completely replace the effective guidance of reasonable enterprise consumption and thus play an important role in regulating the allocation of enterprise resources, the enterprise consumption tax still has a very important guiding significance in the enterprise tax management system of various countries. On the one hand, China's economy, politics and society are making progress and development. On the other hand, China has brought many environmental problems such as environmental pollution and the widening gap between the rich and the poor. In order to effectively cooperate with the country to solve these environmental problems, countries have begun to reform and optimize the national consumption tax collection system, For example, the specific regional scope and tax rate of the national consumption tax should be reasonably optimized and adjusted. This important theory that the national economy has shifted from high-speed and stable growth to

maintaining high-quality and rapid development has scientific research and judgment, which has important theoretical guidance and guiding significance for promoting the in-depth development of the new round of economic and tax administrative legislation reform in China. Therefore, in the process of implementing the new round of legislative reform of the consumption tax system, the policy regulation and guidance function and adaptation focus of the consumption tax have been continuously strengthened to adapt to the stage of China's economic development. Therefore, the in-depth study of the current situation of the management system of the consumption tax collection system in foreign countries, as well as the international comparison and experience summary, will also have important research reference and guidance significance for promoting the continuous improvement of China's consumer tax system in the future.

In addition, the reform of consumption tax system can be divided into two parts: system reform and tax reform. The reform of consumption tax system is to solve the division of tax collection and management authority and income attribution; The reform of the consumption tax system is mainly about the setting of the elements of the tax system, including the scope of taxation, tax categories and tax rates. This article mainly discusses the reform of the consumption tax system.

2. Current situation of consumption tax in China

China's consumption tax income includes domestic consumption tax and import consumption tax, but the latter is not included in this analysis. First of all, although the total income accounting of consumption tax enterprises has been showing a rapid annual growth trend, the proportion is still not high. In 1994, the consumption tax revenue only increased to 48.7 billion yuan; In 2019, the income continued to grow rapidly, reaching 1256.2 billion yuan, 26 times that of 1994, but the proportion did not always show an upward trend. Even at the highest point, the proportion value was still small. From 1994 to 2019, the proportion of consumption tax income gradually decreased, then gradually increased, and then slightly decreased in 2020. The highest value first appeared at 9.5% in 1994; After that, the proportion of sustainability declined again, falling to 6.1% in 2001; Then it basically stabilized at 5%~6%, and the lowest point appeared again in 2008, only falling to 4.7%; With the substantial increase in the use of refined oil in 2009 and the increase in the amount of tax payable by the consumption tax institutions, the proportion of this year rose sharply again to 8%; In the following years, the proportion decreased slightly, but it was basically stable, mostly staying at 7%~8% for a long time in the past 135 years.

As the largest tax collection in China at present, the scale of value-added tax administrative revenue accounts for a relatively high proportion of the total tax administrative revenue in China, which is close to 40%, while the proportion of consumption tax revenue is at a low level, which has not exceeded 8% in the past five years, reflecting that the first function of consumption tax is to control the economy rather than raise revenue. This is similar to most countries in the world that levy consumption tax. With the smooth implementation of the new preferential policies for consumption tax reduction of personal income tax in 2018, the personal income tax revenue of that year dropped by 25.1% year-on-year in 2019, and the business income of consumption tax increased by 18.2% year-on-year. Therefore, the consumption tax has become the third largest consumption tax in China, with the growth rate far exceeding that of domestic industrial value-added tax (1.3%) and corporate income tax (5.6%). The consumption tax will remain the third largest tax category in 2020.

However, there are two significant "imbalances" in the internal income structure of consumption tax. First, the consumption tax levied on tobacco, refined oil, cars and alcohol accounted for the vast majority of the total consumption tax revenue. In 2018, the proportion of these four categories of products was 52.15%, 33.81%, 9.37% and 2.84% respectively,

totaling 98.17%; In 2017, the total proportion of these four categories of products reached 96.6%. In other words, the tax revenue contributed by the other ten tax items is insignificant. Secondly, correspondingly, a small number of cigarette, refined oil and automobile production areas have also become highly concentrated in the national consumption tax, and the income gap between regions is obvious. The total consumption tax income of nine provinces, including Shanghai, Guangdong, Jiangsu, Yunnan, Hunan, Hubei, Shandong, Henan and Sichuan, has exceeded 50% of the total national consumption tax income, while the consumption tax income of other provinces accounts for less than 1% (such as Hainan 0.78%, Ningxia 0.66%, Shanxi 0.6%, Qinghai 0.24%), and some even less than 0.1% (such as Tibet 0.04%). The obvious gap in consumption tax income between regions is not only due to the design of China's consumption tax system, but also related to the objective economic conditions and the level of tax collection and management in various regions. This feature is also a manifestation of the failure of the regulation function of consumption tax.

3. Reasons for the reform of consumption tax

3.1. Insufficient tax scope

The proportion of consumption tax is low and the adjustment is limited. As a kind of tax regulating the economy, the role of consumption tax cannot be fully played.

3.1.1. The new high-end consumption behavior is not included in the scope of taxation

At present, the scope of consumption tax collection has not included the new luxury consumption behaviors such as live broadcast reward, which has arisen in recent years, which to some extent hindered China's consumption tax from playing an important role in guiding rational consumption. With the rapid development of China's service industry, some of the service businesses have gradually been transformed into high-end luxury services, such as private bodyguards, private high-end housekeeping, etc. In order to better play the role of consumption tax in guiding consumption, some high-end services in the service industry should be included in the scope of consumption tax collection.

3.1.2. Some daily necessities are still included in the scope of tax payment

With the development of society and the improvement of people's living standards, residents' daily necessities gradually include some consumer goods that were previously listed as luxury goods, but the scope of consumption tax collection has not been adjusted accordingly, such as beer, rice wine, etc. In November 1994, China's beer consumption tax collection system again included China's beer into the scope of the main tax objects. The main reason is that at the early stage of China's reform and opening up, residents were in short supply of essential materials for life, and beer, rice wine, etc. were widely regarded as luxury goods. However, with the continuous increase of the overall disposable economic income of China's residents, beer seems to have become a daily necessity of residents, It is no longer suitable to be included in the scope of taxation objects of China's consumption tax system again.

3.1.3. Lack of resource conservation and environmental protection

China's existing tax base is too narrow to give full play to its function of correcting negative externalities. The awareness of environmental protection still needs to be further improved. In 2016, the Chinese government began to realize that the new model of rapid development of extensive market economy may greatly damage our ecological environment. The Environmental Protection Tax Law of the People's Republic of China also came into being, and the environmental protection value-added tax was officially announced to have been formally levied in early 2018. However, China's environmental tax collection and management is not yet mature, and cannot fully play the role of environmental protection. Therefore, it is necessary to further expand the scope of consumption tax collection, increase the items of consumer goods

that are not conducive to environmental protection, and assist the environmental tax to play a greater role in ecological environmental protection.

3.1.4. The tax collection link is single, and the tax base is vulnerable to erosion

The singleness of the collection of consumption tax in China makes the collection and management of consumption tax relatively simple, and the collection cost is low, which is easy to lead to the erosion of the tax base. For example, the recent Yin and Yang contract event is the tax evasion event caused by the single tax link.

3.1.5. China's current tax system model is "double main body"

mainly based on turnover tax and income tax, while value-added tax is the main part of turnover tax, supplemented by consumption tax. The reform of consumption tax needs to be adjusted in the context of the reform of "replacing business tax with value-added tax", so as to ensure the status of value-added tax, obtain fiscal revenue and play a role in economic regulation.

4. Foreign consumption tax system

4.1. American consumption tax system

4.1.1. Overview of US excise tax

During the Civil War, in order to raise funds for the war, the government expanded the scope of consumption tax collection, and a few years later, it became one of the most important fiscal revenues. After 1913, the consumption tax income began to show a trend of continuous and rapid decline, and finally became a federal auxiliary tax, mainly due to the rise of social security income tax and personal income tax. The current United States related consumer goods tax law clearly stipulates that the Tobacco and Alcohol Tax and Export Trade Bureau is mainly responsible for the administration and collection of related consumption taxes on alcoholic beverages, tobacco processed products and related firearms and ammunition. In order to effectively guarantee the legitimate rights and interests of imported consumers and the income security of relevant national tax departments, the regulatory authority is also specially responsible for supervising the legal operation and foreign trade of these imported consumer goods. The Internal Revenue Service of the United States Department of Finance is responsible for the collection of other commodity consumption taxes, including fuel tax, environmental tax, manufacturing industry and commerce tax, and heavy vehicle tax.

4.1.2. Characteristics of American Consumption Tax

The scope of taxation is wide, and the tax items are set very carefully. The United States excise tax covers a wide range of taxes. In general, in addition to raising fiscal revenue, it is mainly used to regulate the consumption of some goods. The product tax method with the main purpose of imposing restriction on consumption includes several main aspects. Restricted products that pose a major threat to people's environmental health can be subject to restriction on consumption tax, such as drinking gasoline, chemicals and fuel; However, there are also restrictions on consumer goods that may endanger people's health and products such as drinking cigarettes and alcoholic beverages. In addition, in the period of frequent world wars and economic crises in other countries, some relatively scarce natural resource goods may also be subject to timely commodity consumption tax, thus greatly increasing the use cost of these resource goods, which plays an important role in effectively suppressing the market demand for scarce resource goods and maintaining the stable development of economy and society to a certain extent. At the same time, the US consumption tax items are set very carefully, and each item is distinguished carefully. In addition, in order to give consideration to the principles of tax fairness and efficiency, many tax credits and exemptions have been set.

The consumption tax income accounts for a low proportion of the total tax revenue and belongs to the auxiliary tax category. In addition, the fiscal revenue raised by the consumption tax in the

United States can be earmarked. Taking the consumption tax on industrial gasoline products as an example, the infrastructure construction and daily maintenance of the public transport passenger transport system need to pay a part of the consumption tax on industrial gasoline products collected by enterprises relying on local government departments. This is in line with the tax principle of "who takes the initiative to use and who makes contributions", because only the taxpayers who buy domestic gasoline for the first time, that is, the taxpayers who use large public facilities such as highways, have the opportunity to pay the tax of this project on their own initiative.

The tax collection and management department is also responsible for the operation and management of taxable consumer goods. This business feature is aimed at the sale of cigarettes, alcohol and all kinds of firearms and ammunition. The main feature is that the National Bureau of Tobacco and Alcohol Products Tax and Import Trade, which is specially responsible for the management and collection of the relevant three corporate taxes, not only requests to strictly protect the legitimate rights and interests of the relevant consumers of these three categories of tobacco and alcohol consumer goods, but also requires to manage their legitimate production rights and operations, and timely provide guidance and consulting services for the relevant taxpayers.

4.2. South African excise tax system

4.2.1. Overview of consumption tax in South Africa

South Africa is not only a developing country like China, but also a member of the BRICS countries. So in the future, China can learn from the relevant consumption tax preferential system in South Africa. The Tariff and Consumption Tax Law of South Africa and its subsequent amended laws are the main basis for the collection of consumption tax, which is collected and managed by the South African Taxation Bureau. In order to effectively ensure the stability of the stable fiscal revenue of the whole country, the general consumption tax in South Africa is mainly levied on general consumer goods that are more convenient for overall collection and can effectively ensure the stability of fiscal revenue. There are also people in the South African government who want to directly affect your consumption behavior through whether to levy personal consumption tax or not. Even the government departments can effectively curb the massive consumption of certain harmful substances by imposing full commercial consumption taxes on them, such as the consumption of tobacco and alcohol drinks that are harmful to people's health, and the consumption of plastic bags that are harmful to the natural environment.

4.2.2. Characteristics of South African consumption tax

The tax items are diversified, and the purpose of collecting consumption tax is to limit the consumption of some products, such as cigarettes, alcohol, oil, etc. The government restricts the purchase of these products by taxing them, so as to adjust the consumption structure and guide the reasonable consumption tendency. It fully reflects the strong support of governments at all levels for enterprises to protect the environment, save resources and take the path of green and sustainable development.

Consumption tax revenue is the main source of national fiscal revenue, and the proportion of consumption tax revenue is changing year by year. Since 2009, the status of environmental tax in the consumption tax system has been increasing year by year.

4.3. EU consumption tax system

4.3.1. Overview of EU consumption tax

The tax revenue of each member state of the European Union belongs to each member state. At the same time, the European Commission has made provisions on the consumption tax policies of the member states to weaken the policy differences among the member states of the

European Union. Although the EU has set a minimum tax rate, the tax rates vary greatly from member countries. For example, Ireland, Italy, Finland, Sweden and the United Kingdom have imposed high tax rates on alcoholic beverages, while Estonia, Spain, Bulgaria, Hungary, the Czech Republic and other countries have very low tax rates, and many alcoholic beverages are exempt from tax.

4.3.2. Characteristics of EU consumption tax

Due to the different economic and social conditions of each country, the EU member countries differ greatly from each other in the prescribed minimum tax rate, so the fiscal status of the consumption tax of EU countries also varies greatly. The European Commission will further formulate the tax policies and regulations of the member countries to weaken the policy differences between the member countries of the EU, establish the internal market of the EU and maintain the stable development of the EU economy.

5. Policies and recommendations

5.1. Properly adjust the scope of tax payment

Compared with the methods of the developed countries and Taiwan, there are still some unscientific aspects in the specific scope of application of corporate consumption tax in China. At present, China can make policy adjustments from three main aspects by studying and drawing on the relevant experience of foreign consumption tax reform.

First of all, the consumption tax policy should be appropriately adjusted to expand the scope of key collection objects. The tax items of consumption tax need to be broadened with the progress of economy and society. The consumption tax currently levied is mainly on tangible goods, and is generally based on three considerations: first, high-end luxury goods, such as precious jewelry, jewelry, jade, and high-end cosmetics; Second, resources and environmental protection, such as firecrackers and fireworks, wooden disposable chopsticks, etc; Third, residents' health, such as tobacco and alcohol. A total of 15 categories of consumer goods, including high-end cosmetics, are levied. The implementation of the current "replacing business tax with value-added tax" requires that the value-added tax not only ensure the fiscal revenue, but also maintain the adjustment function of the original business tax. In order to maintain the neutrality of the tax burden, the future trend of the reform of value-added tax will be to reduce the tax. Therefore, in order to strengthen the adjustment economic function of consumption tax, the scope of consumption tax should be expanded to include other energy-consuming consumer goods in the scope of collection. At the same time, China's economic structure is facing the stage of transformation and upgrading, from the original industry-oriented economy to the service-oriented economy, and the consumption structure of residents is changing. The gross domestic product in the first three quarters of 2017 was 59328.8 billion yuan, up 6.9% year on year. This shows that the proportion of service consumption in total expenditure in China is rising. Some experts pointed out that China's service consumption market is expected to reach 50 trillion yuan by 2020. In order to adapt to China's industrial structural reform, consumption tax can be levied on some high-end services, such as private clubs, senior member clubs, high-end hotels, and high-end beauty salons. The taxable items of consumption tax should be dynamically adjusted according to the industrial structure and economic conditions.

Secondly, the tax on some special consumer goods should be abolished in due time. The issue of timeliness should have become an important basis for the timely change of the scope of the objects of the consumption tax policy in China. In a particular period, some luxury goods are generally recognized as luxury goods, but in another specific period, these luxury goods are likely to have the opportunity to become necessities of life again. With the continuous improvement of people's quality of life, some former luxuries, such as rice wine, beer and

cosmetics, have gradually developed into necessities in people's life, so the state should no longer directly impose commodity consumption tax on them. On the other hand, in order to effectively promote the sound adjustment of China's emerging industrial structure and support the development of socialist production relations, some enterprises using means of production should no longer be subject to industrial consumption tax. For example, the abolition of product consumption tax on industrialized alcohol products can effectively reduce the cost burden of basic alcohol production materials, reduce production costs and effectively promote the development of alcohol-related product production industry.

Finally, the consumption income tax still needs to be further and more detailed. The classification is too general, which is the shortcoming of some product tax items for which consumption tax is levied in China at present. Therefore, products of different grades may need to be further divided and refined. For example, famous brand Baijiu, beer, cosmetics, precious gold jewelry, etc., in the product tax items that are not carefully divided, they can also match the tax items of famous brand cigarettes, cars, and motorcycles that have been divided into the same grade of products, and further divide the grade. In order to further refine the standards, it is necessary to continue to strengthen the investigation of consumer market information, clearly grasp the overall production and operation structure of relevant consumer industries, understand the level of residents' consumption, and make the standard division of different grades more scientific.

5.2. Reasonable adjustment of tax rate

The characteristics of tax burden optimization are crucial for the correct formulation of the relevant consumption tax and the reasonable determination of the tax rate, because it can optimize the important functions of the relevant consumption tax itself to effectively raise social financial revenue and effectively regulate the real economy. Although the variety tax rates vary from country to country in the world, there are still many new common points in the selection of products with different types of tax rates: the variety tax rates of non-necessities and consumer goods are high, and the tax rates of basic varieties are low; Luxury goods, illegal activities harmful to people's health and harmful to China's social and economic development have high tax rates. These effective practices may provide reference for the study of China's current formulation of the relevant rates of consumption tax, so that we can fully reflect the price differences of different consumer goods in the design of consumption tax standards.

5.3. Change the tax calculation method

The collection methods of consumption tax in China mainly include ad valorem, ad valorem and ad valorem. Because consumption tax is an intra-value tax, which blurs the boundary between commodity price and consumption tax, consumers are less sensitive to it, and even think that the price paid is equivalent to product consumption, which reduces its role as a guide to the consumption structure. Consider changing the intra-value tax of some goods sold in different categories into the extra-value tax of goods according to the calculation method of value-added tax of goods. Its two major advantages of transparency and openness make consumers more clear about how much they actually bear and how much tax they pay to consumers. They also have a deeper and clearer direct understanding of the development orientation of preferential tax and consumption policies in various countries, which can not only help promote the correct implementation of national economic macro-control consumption policies, but also greatly enhance the awareness of daily tax and consumption of the general public. In view of the reform of the collection of extra-price consumption tax, why the collection of extra-price tax is bound to cause some new collection difficulties for people, but governments at all levels can still strengthen the specific collection system management for consumption tax through reform, strengthen the publicity of fiscal and tax-related policies, so that consumers can further fully

understand the benefits, deepen the objective understanding of consumers on the collection of extra-price tax, and many difficulties can be solved.

5.4. Optimize the tax system structure

The tax system structure with indirect tax as the main body formed in China since 1994 is regressive, and its adverse impact or inhibition on residents' consumption has been widely concerned by academia in recent years. The strategic focus of the new round of economic development is to promote the consumption of three major circular industries at home and abroad as the main body of consumption, promote the consumption of residents, and form a unified domestic market. Promoting consumption through light taxation is an important part, such as "promoting the transformation of the current tax system from investment-friendly to consumption-friendly, correspondingly increasing the capital tax burden and reducing the consumption tax burden". In addition, the tax base of value-added tax under the current tax system is consumption. If the consumption tax amount is increased, it will offset the tax reduction effect of part of value-added tax, and it is not conducive to optimizing the tax structure. Therefore, the consumption tax should be light on the whole, which is one of the focuses of the consumption tax reform.

5.5. Improve the tax collection and management system

We should optimize the collection of consumption tax. If you want to reduce the loss of tax, you can achieve it by changing the tax link. In addition to gold, silver, jewelry and jewelry, the circulation tax of several other taxable consumer goods currently levied in China is mainly levied on the production of goods. After that, there may be multiple circulation tax links in the current consumption tax. Objectively, it provides convenience for taxpayers to carry out various tax avoidance transactions in a timely manner, resulting in a large loss of income tax, and also greatly weakening the policy adjustment function of the current consumption tax.

In order to effectively solve the above difficult problems, when the current conditions for the collection and management of consumption tax in China are mature and the conditions for the comprehensive force of tax collection and management allow, we can first go deep into the collection of all links, and take the collection of retail goods and services as the main collection link of the current collection of consumption tax in China, so that the tax base can be gradually expanded, the income can be gradually increased, and the comprehensive adjustment and collection function of consumption tax can be more effectively and fully played. However, due to the immature conditions of the main body of tax collection and management in China, the strict supervision of the tax authorities on the process of requesting retail invoices is still one of the weak points of tax collection and management. The effective way to solve this problem of tax collection and management is to continuously strengthen the legal awareness of encouraging taxpayers to request retail invoices according to law, and on the other hand, to put into use the tax-controlled collection equipment to improve the collection and management ability in the field of commodity sales, Only when the conditions are ripe can we consider moving the collection link back.

5.6. Special fund for consumption tax income

In order to give full play to the function of the tax adjustment policy of the enterprise consumption tax and narrow the gap between the rich and the poor, which has been widening in China for many years after the reform, the general tax revenue can be changed into special funds and special subsidy funds for governments at all levels can be established. The various fiscal revenues collected by the United States through the consumption tax fund must be earmarked. The construction and maintenance expenditure of the public passenger transport system is partly based on the gasoline consumption tax levied by the government. This is in line with the tax principle of "who takes the initiative to use and who makes contributions", because

only the taxpayers who buy domestic gasoline for the first time, that is, the taxpayers who use large public facilities such as highways, have the opportunity to pay the tax of this project on their own initiative.

5.7. Improve the concept of green tax

In the current society, facing the irreversible impact of the rapid economic development on the environment, green consumption has attracted more and more attention. Green consumption advocates that people prefer green products that are not polluted or conducive to health when they choose to consume, pay attention to the treatment of garbage and do not pollute the environment during the consumption process, guide people to change their consumption concepts, pursue health, advocate nature, enhance environmental awareness and save energy while pursuing convenience and comfort in life, so as to achieve sustainable development of resources. Therefore, establishing a reasonable consumption tax system can effectively implement the concept of green consumption. For example, appropriate preferential tax policies should be adopted for handicrafts with low pollution.

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