A Study on the Tax System and Tax Reality of China's Internet Malls

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Аннотация. *На фоне "Интернета+" электронная коммерция C2C является развивающейся отраслью, а многие отраслевые системы несовершенны, например, налоговая система. Это привело к уклонению от уплаты налогов и уклонению от сбора налогов и управления электронной коммерцией C2C, что привело к серьезной потере национальных налоговых поступлений. Целью данного исследования является изучение налоговой системы, принятой в настоящее время в Китае. Целью данного исследования является изучение налоговой системы, принятой в настоящее время в Китае на платформах электронной коммерции C2C, изучение ее налоговой ситуации за последние пять лет, анализ плюсов и минусов ее налоговой системы, анализ налоговой ситуации на платформах электронной коммерции C2C. и минусов ее налоговой системы, а также предоставление предложений по корректировке налоговой системы для платформ электронной коммерции.*

Abstract. *Under the background of "Internet +", C2C e-commerce is an emerging industry, and many industry systems are imperfect, such as the tax system. This has caused tax evasion and evasion in the tax collection and management of C2C e-commerce, resulting in a serious loss of national tax revenue. This study aims to study the tax system currently adopted by China. study aims to study the tax system currently adopted by China's C2C e-commerce platforms, study its tax situation in the past five years, analyze the pros and cons of its tax system, and analyse the tax situation of China's C2C e-commerce platforms. and cons of its tax system, and provide suggestions for adjusting the tax system for e-commerce platforms.*

Ключевые слова: *"Интернет +"; электронная коммерция C2C; сбор и администрирование налогов; Taobao.*

Keywords: *"Internet +"; C2C e-commerce; tax collection and administration; Taoba.*

1. foreword

With the rapid development of e-commerce in China, Internet malls have attracted more and more consumers to choose online shopping due to its convenience. This trend has not only changed the face of the retail industry, but also posed new challenges to the tax collection and management system, especially in the field of C2C (consumer-to-consumer) e-commerce, this type of e-commerce behaviours include, personal internet malls, WeChat malls applets, personal social e-commerce "micro-businesses", live video broadcasting platforms e-commerce "Jitterbug, Shutterbug, Xiaohongshu, Video No." and so on.

C2C e-commerce is characterised by the virtual and anonymous nature of its transaction subjects, which largely increases the difficulty of tax collection and management. Under this model, sellers usually appear only in their online identities or websites, and it is often difficult to verify their real identity information, transaction contents and transaction amounts. In addition, most C2C e-commerce operators in the form of "personal social e-commerce" do not have formal industrial, commercial and tax registrations, which makes it difficult for tax authorities to monitor and collect taxes[1].

The research in this paper focuses on the field of C2C e-commerce in China, aiming to analyse in depth the current situation of e-commerce tax collection and administration, identify the problems therein, and put forward effective countermeasures and suggestions based on these analyses. The research focuses on how to effectively identify and monitor the taxpaying entities of C2C e-commerce, how to improve the efficiency of tax collection and administration through technological and policy innovations, and how to promote coordination between regulations and the rapid development of e-commerce.

Through these studies, this paper aims to provide strategies and suggestions to improve the tax collection and management problems of C2C e-commerce in China so as to reduce the loss of national tax revenue. Achieving this goal will not only help to protect state revenues, but will also promote fair competition and healthy development of the e-commerce market, ultimately realising a win-win situation for tax justice and the e-commerce economy.

2. Tax collection and management of e-commerce in China in the past five years

(1) China's e-commerce transactions in the past five years

Table 1:
E-commerce turnover of internet shopping centres in China, 2018-2022

Unit: trillions of dollars

vintages	2018	2019	2020	2021	2022
E-commerce turnover	31.63	34.81	37.21	42.3	43.83

Data source: China e-tailing market monitoring report

Table 1 shows that China's e-commerce turnover goes from 31.6 trillion yuan in 2018 to 43.83 trillion yuan in 2022. It can be seen that the e-commerce turnover of China's Internet shopping mall has been growing steadily year by year.

(2) China Internet Mall's tax measurement in the past five years

C2C e-commerce, as an important branch of China's e-commerce sector, has also led to an intensification of the problem of tax leakage as a result of its rapid growth rate. As this mode of e-commerce flourishes, the national tax system faces increasingly severe challenges.

In terms of methodology, this study adopts the "turnover tax revenue loss" calculation method proposed by Zhang Yang (2015).1) This method uses the "average tax burden method" to estimate the tax leakage of Internet e-commerce. According to this method, by calculating the average tax burden in e-commerce transactions, the potential tax leakage in e-commerce transactions can be deduced. This method is considered feasible and valid in this study, as it provides a relatively accurate assessment to help understand and analyse the impact of C2C e-commerce on the national tax system.

Average tax burden = (VAT + consumption tax)/wholesale and retail sales * 100%

Scale of tax loss = China's e-commerce transaction volume * average tax burden1)

Table 2

Average tax burden on goods and tax leakage from C2C e-commerce retail sales in China, 2018-2022 Unit: trillions

vintages	value-added tax (VAT)	sales tax	Wholesale and retail sales	Average tax burden	China's e-commerce turnover	Scale of tax leakage
2018	6.15	1.06	69.10	10.44 per cent	31.63	3.30
2019	6.23	1.26	78.25	9.57 per cent	34.81	3.33
2020	5.68	1.20	86.43	7.96 per cent	37.21	2.96
2021	6.35	1.39	110.77	6.99 per cent	42.30	2.96
2022	4.87	1.67	122.23	5.35 per cent	43.83	2.35

Data source: China Government Website China Wholesale and Retail Sales Report

Table 2 shows that the size of China's e-commerce tax leakage ranges from 3.30 trillion yuan in 2018 to 2.35 trillion yuan in 2022. It is clear that relevant tax policies and collection and management measures may be becoming more effective, but there is still much room for improvement.

For the B2B (business-to-business) and B2C (business-to-consumer) e-commerce models, studies have shown that there is relatively little tax evasion, which suggests that tax leakage may be low in these models. In contrast, tax leakage may be more significant in C2C (consumer-to-consumer) e-commerce models. In order to gain a deeper understanding of this phenomenon, this study draws on Zhou Chunyan's related research, which found, through an online survey of some Taobao shop owners, that more than 60 per cent of shop owners were opposed to the issue of e-commerce taxation.

Specifically, only a small proportion of shopkeepers considered the implementation of the e-commerce taxation policy as an effective way to regulate the management of online shops, and they did not have strong resistance to the taxation issue. About 20 per cent of shopkeepers were neutral in that they neither opposed nor supported e-commerce taxation, but indicated that they would comply with the regulations once the laws and policies regarding e-commerce taxation were in place. These findings suggest that tax collection in the C2C e-commerce sector faces different attitudes and reactions from market participants.2)

On the other hand, senior leaders from large e-commerce enterprises, such as Suning Yuncheng and Yangzhou Desha, expressed different views. They believe that with the rapid development of e-commerce, it is a general trend to tax it, implying the positive acceptance attitude of large enterprises towards the taxation of e-commerce and their expectation of market standardisation.

These findings suggest that the attitudes and reactions of different market participants may affect the effectiveness of tax administration in the formulation and implementation of e-commerce tax policies. Therefore, the formulation of tax policies suitable for various e-commerce models, as well as the consideration of the reactions and needs of market participants, are crucial for the effective management of tax leakage in the e-commerce sector.

3. **Problems Facing E-Commerce Tax Administration in China**

3.1 Lack of clarity on the subject of taxation and the object of taxation

Under the new industry and new business model, e-commerce transactions are not limited by time and space. The e-commerce industry has brought new space for consumption and employment, such as self-employment, side innovation and flexible labour, and more and more emerging self-employed people are relying on Internet e-commerce platforms to carry out e-commerce transactions, such as design, production and services. The natural person in the subject of Internet transactions do not need to register for business and business premises, conceal their identity, address and transaction behaviour without tax registration, and no tangible contract, and the development and application of encryption technology makes it difficult to leave traces of the transaction process and results, the tax authorities are unable to determine the main body of the tax, and it is difficult to achieve the effective collection of taxes. The objects of e-commerce transactions are digital and

paperless, and the objects of transactions, such as books,[3] electronic audio-visual products, software, digital information platforms, etc., are easy to be copied and downloaded, which makes it difficult to determine whether the objects of transactions belong to the tax items of goods, intangible assets and royalties. If a transaction involves different tax items at the same time but is not recorded separately in the accounts, it is even more difficult for the taxing authorities to grasp effective evidence to determine the tax items to which each transaction object belongs.

E-commerce enterprises are different from other types of enterprises in that their operation paths are diversified. In particular, payment methods are no longer limited to bank transfers, but also include third-party platforms such as WeChat and Alipay. In addition, in the process of e-commerce transactions, the transaction time, transaction location, payment method, the flexibility of the choice of promotional methods and other reasons lead to the transaction amount is difficult to track and confirm, so the current tax law on e-commerce transactions to carry out tax collection and supervision is more difficult. Therefore, the difficulty in determining the taxable object and tax basis has become a major risk in the tax collection and management of the e-commerce industry[3].

3.2 Difficulty in determining the time of occurrence of tax obligations

Difficulty in determining the time of incurring tax obligations is also a risk faced by tax administration in the e-commerce industry. For example, the current Provisional Regulations of the People's Republic of China on Value-added Tax (VAT) clearly stipulate that the time of occurrence of the tax obligation for taxable sales behaviour is the day when the sales payment is received or the receipt of the sales receipt is obtained, and the time of occurrence of the tax obligation is the day of the invoice if the invoice is issued first. Tax practice found that most of the customers involved in e-commerce platform transactions for the end consumers do not need invoices, consumers generally choose the network virtual payment method, in such a large number of fragmented e-commerce transactions, the buyer lacks the initiative to request invoices of consciousness, the seller lacks the initiative to issue invoices of consciousness, and in the e-commerce platform transaction traces are very easy to be tampered with by the seller, resulting in the time of the occurrence of the tax obligations It is difficult to determine the time when the tax obligation occurs.

3.3 Inefficient tax collection

Since the implementation of the "Golden Tax IV Project", the ability to gather tax information has been strengthened, the quality of tax information processing has been greatly enhanced, and the efficiency of tax collection has been greatly improved. In order to cope with the needs of the development of new economic forms and new business models, government departments are also equipped with corresponding information systems,

but the functions of the information systems have not been fully utilised due to geographical, technological and legal constraints, and the degree of information-sharing between tax-collecting authorities and other departments has yet to be improved. In the absence of actual evidence, it is difficult for taxing authorities to carry out tax audits effectively. Secondly, there is information asymmetry between taxpayers and taxing authorities. The asymmetry in the acquisition of tax information between taxing authorities and taxpayers leads to the asymmetry in the understanding of the tax system between the two sides. For example, when declaring taxes, taxpayers do not understand the latest laws and regulations in place, and are prone to subjective misinterpretation and tax evasion; taxpayers need to carry out rigorous assessment of the tax policy applicable to new business by the taxing authorities, but the intermediate stage may involve tax audit and risk identification, and taxpayers may also evade taxes if they do not have strong professional ability. In addition, e-commerce marketing mode realises the direct transaction between enterprises and consumers, which greatly reduces the intermediate links and thus lowers the sales price, and makes consumers benefit from it. However, e-commerce marketing mode makes the taxing authority's taxing method change from collecting large amount of tax from large-scale enterprises to collecting tax from many natural persons or consumers in a decentralised manner. Many natural persons and consumers lack professional knowledge of tax laws, which makes it difficult for them to file tax returns in a compliant manner. Therefore, the change in the main taxpayers has increased the cost and workload of the taxing authorities and reduced the efficiency of tax collection and administration.

In summary, the insufficient sharing of information in tax collection and administration, the asymmetry of information between collectors and payers, the increase in the cost of tax collection and the increase in workload have led to inefficiencies in tax collection and affected the quality of tax administration.

3.4 Difficulty in fully realising tax jurisdiction

With the in-depth development of Internet technology, convenient online transactions have broken through spatial restrictions, and the scale of cross-border e-commerce transactions is increasing day by day. The virtual nature of network transactions makes the choice of place of income and settlement more flexible, and the identification of taxpayers around residents and resident enterprises is more cumbersome and complex, which increases the difficulty of the taxing authorities in determining the source of income and poses a great challenge to the State's exercise of its jurisdiction over international taxation.

3.4.1 Increased difficulty in tax audit and administration

Traditional tax collection and audit are based on tangible accounting information such as accounting documents, accounting books and accounting

statements. Under the new business model, most of the purchase and sales documents, such as transaction contracts, transaction orders, payment records and sales receipts, exist in the form of electronic documents that can be easily forged or altered, thus increasing the difficulty of tax auditing and management.

3.4.2 Difficulties in defining tax jurisdictions and international tax harmonisation

In order to maximise profits, enterprise operators make use of the global development of Internet technology to arrange for the development, design, production and sale of their products in world-famous tax havens and carry out transactions through cross-border e-commerce, which has, to some extent, become a hotbed of tax avoidance for enterprises. At the same time, in cyberspace, it is difficult for the taxing authority to determine the location of the operator and the place of economic activities in the transaction, thus making the linkage between the "territorial" or "personal" aspects of tax jurisdiction artificially severed. As a result, cross-border e-commerce transactions not only aggravate the difficulties in the definition of tax jurisdiction and international tax coordination, but also complicate the struggle between international tax avoidance and anti-avoidance.

3.4.3 Relative lag in improving the professionalism of tax collectors

The hidden and digital characteristics of e-commerce platform transactions, the weak awareness of tax payment by enterprise owners and managers, the improper interpretation of the tax legal system of the e-commerce industry by enterprise financial personnel, the convenience of profit transfer in cross-border e-commerce transactions and the invisibility of the taxpaying body may induce tax evasion and avoidance behaviour of taxpayers. To cope with the new situation, tax collectors need to further optimise and improve their original tax collection and management concepts, knowledge reserves and tax collection and management abilities.

4. **Suggestions for Strengthening Tax Collection and Administration of E-Commerce in China**

1） Improving the tax system and refining the taxing rules

China Mutual Benefit Network e-commerce makes it difficult for tax authorities to identify tax subjects due to information asymmetry and other reasons. It is possible to clarify the subject of taxation by implementing real-name management and expanding the scope of electronic tax registration.6)

In order to ensure efficient and accurate tax administration in the area of e-commerce, the tax authorities need to clarify the taxable objects and tax rates. Specific measures include:

Implementation of strict real-name management: e-commerce platform operators are required to co-operate with public security, business administration and other departments in order to verify the authenticity of merchants' registration information. At the same time, tax authorities should motivate platforms to implement the real-name system through tax incentives and other incentives, and those that fail to do so should be given a deadline to rectify the situation. In addition, merchants need to consciously comply with the real-name requirement.

Expanding the scope of electronic tax registration: tax authorities should expand the scope of e-commerce registration to include important transaction information such as Alipay, WeChat, etc. C2C operators should register the necessary information with the tax authorities before obtaining the registration status and sales authority.

Expanding the scope of VAT taxation: The scope of transactions under the C2C model, especially digital product transactions, is different from that of the real economy. Tax authorities need to consider including digital products in the scope of VAT to ensure a fair tax burden between the real economy and C2C e-commerce.

Setting specialised personal income tax rates: Given that C2C e-commerce operators often neglect bookkeeping, tax authorities may consider setting specialised personal income tax rates. A fixed percentage of cost deduction can be set on the basis of income, adjusted according to the characteristics of the industry.

Setting a higher starting point for individual online shops: The operating characteristics of individual online shops make it costly for tax authorities to collect taxes. Setting a higher threshold can reduce the cost and work pressure of the tax department, and at the same time lower the threshold for starting a business, stimulate the creation of national wealth and employment, and support the development of individual online shops.

At the same time, e-commerce has the characteristics of inter-temporal and inter-regional, which makes it difficult for the tax authorities to specify the place and period of tax payment with the traditional tax regulations, so the tax authorities need to innovate their own tax collection and management means in view of the characteristics of e-commerce.

The tax authorities can set different standards according to the different nature of the goods.The products traded in individual online shops under the C2C e-commerce model can be divided into two main categories, one being physical goods that require shipment and the other being digital goods and services. For goods that require express shipping to complete the transaction, it is recommended that the tax authorities take the place where the goods are shipped as the place of taxation. For digital products, since they can reach the buyer instantly as long as the buyer pays for them, and there is no place of delivery such as a warehouse, the tax enforcement authorities can take the place of tax registration of the online shop operator as the place of tax payment.7)

2） Accelerating the Electronic Process of China's E-Commerce Tax System

In view of the characteristics of online transactions in e-commerce, the shortcomings of traditional tax systems can be compensated for through the implementation of an electronic tax system. In order to address the characteristics of online transactions in e-commerce and to compensate for the shortcomings of the traditional tax system, it is essential to establish an efficient electronic tax system programme. Such a programme needs to include the following key components:

(c) Establishment of an online e-commerce tax registration system: First, specific rules for online e-commerce tax registration need to be developed to enable electronic reporting of transactional activities. This means that the tax system needs to improve the tax registration procedures for e-commerce users to ensure that all transactional activities are effectively captured and recorded.

Co-operation with banks and network technology services: Tax authorities can establish co-operation with financial institutions and network service providers to share data and technology resources. Such cooperation can expand the scope and depth of tax supervision and improve the efficiency and accuracy of tax collection and administration.

Development of electronic tax collection software: Using advanced technology, tax authorities should develop and build special electronic tax collection software. Such software should be able to track every transaction of e-commerce enterprises and automatically issue tax notices. In this way, it can not only reduce the workload of tax authorities and save human and material resources, but also effectively prevent tax evasion and leakage.

Enabling automated processing of tax information: Tax systems should be able to automatically process and analyse large amounts of data on e-commerce transactions. This includes the use of artificial intelligence and machine learning techniques to identify potential tax evasion and avoidance and to improve tax compliance monitoring and enforcement capabilities.

Establishment of an e-commerce transaction monitoring centre: A dedicated centre will be established to monitor e-commerce transactions and ensure that all transactions are filed in accordance with the tax law. The centre will use advanced monitoring technologies, such as big data analytics, to analyse transaction patterns and identify unusual transactions in a timely manner.

Provision of training and support on e-taxation: In order to ensure that tax officials are able to use the e-tax system effectively, tax authorities should provide professional training and technical support. At the same time, for e-commerce enterprises and individual operators, necessary guidance and assistance are provided to help them adapt to the new e-tax environment.

Promoting electronic invoices and electronic tax documents: Promoting the use of electronic invoices to replace traditional paper invoices. Electronic invoices are not only more environmentally friendly, but also improve the efficiency and accuracy of tax data collection. At the same time, tax-related documents should be made electronic to reduce the use of paper documents and improve work efficiency.

Enhancing tax data security and privacy protection: In the process of electronising the tax system, it is crucial to protect the security and privacy of tax data of individuals and enterprises. Tax authorities should adopt advanced data encryption technologies to ensure the secure storage and transmission of all tax information.8)

3）Using blockchain technology to build a tax monitoring system for C2C e-commerce platforms

Building a tax regulatory platform using blockchain technology is an innovative approach that can significantly enhance the transparency, security and efficiency of tax systems. Due to the sensitivity of tax issues and security issues, the following will briefly describe the process of building a tax regulatory system using the Union Chain technology:

Firstly the basic data layer is responsible for storing and verifying raw tax data. In this layer, the access side of each application subject, such as tax authorities, enterprises and financial institutions, will be connected to collect and store all relevant tax data. These data will be validated off-chain through consensus protocols. Next, smart contract technology is utilised to automate tax collection activities. By writing contract languages and algorithms, various aspects of tax collection and administration activities, such as tax calculation, transaction validation and tax filing, are converted into automated processes. Then the backend management of the basic service layer tax system provides the services. Different administrations, such as the tax office, audit department, etc., can access the required services through specific accounts. This layer also includes data statistics, credit rating and real-time monitoring of transaction behaviour. The external interface layer is responsible for the output of the processed data and making it available to external applications. It allows different applications to access and utilise tax data while ensuring the security and integrity of the data. The application layer involves integrating blockchain technology with specific aspects of tax collection. This includes increased transparency of information, vulnerability protection of collection information, management of tax-related data for different business models, and automation and intelligence to enable tax collection. It also includes a risk warning function, whereby risk assessment and early warning are automatically carried out through accumulated data[9].

In specific application scenarios, such as tax collection and management for platform-based enterprises, invoice data containing a number of business information is generated for each transaction when a merchant provides goods through the platform. These data are digitally signed and sent to the relevant tax authorities for verification and validation. Once verified, the transaction information is signed again and sent to the other party to the

transaction. Throughout the process, blockchain technology ensures automatic verification and auditing of the transaction data through smart contracts, thus realising transparency and automation in tax collection and management.10)

(4) Guiding e-commerce enterprises to enhance their awareness of paying taxes consciously and in accordance with the law

The new tax collection and management model is based on tax service and declaration, and key audits and other methods of collection and management can not only realise zero contact with taxpayers, but also play the role of urging enterprises to pay taxes in accordance with the law. First of all, the tax authorities should improve the publicity. The taxing authorities reasonably adopt digital new media technology and Internet platform to strengthen the publicity of the law and enhance the enterprises' consciousness of paying taxes according to the law. Secondly, improve the quality of tax service. On the one hand, taxing authorities should strengthen their own construction, actively popularise tax law knowledge and information technology tax collection and management knowledge and skills internally, so as to improve the efficiency and quality of tax service and tax collection and management; on the other hand, taxing authorities can improve the financial accounting ability, tax planning ability, tax payment according to law, and tax payment ability of e-commerce industry employees through organizing tax knowledge lectures, special training and collective training, and online learning on the internet platform. On the other hand, through organising tax knowledge lectures, special training and collective training, and online learning on internet platforms, the tax authorities will enhance the financial accounting and tax planning ability of the employees in the e-commerce industry and their awareness of tax declaration in accordance with the law, so as to guide the enterprises in the industry to achieve tax declaration compliance.

5. reach a verdict

This paper comprehensively analyses the current situation of tax collection and administration in the field of C2C e-commerce in China, and reveals in depth the seriousness of tax loss and the multiple factors behind it. During the rapid development of C2C e-commerce, tax collection and administration have faced unprecedented challenges due to the virtual and anonymous nature of taxpaying subjects. The existing tax system and collection and management measures seem to be inadequate in adapting to this emerging field, leading to frequent tax evasion and leakage, thus causing a large amount of national tax loss[5].

The current tax system has significant deficiencies in adapting to the characteristics of e-commerce, clarifying the subject of taxation and setting tax rates. Particularly in C2C e-commerce platforms, the lack of effective legal norms and regulatory mechanisms, coupled with the general lack of legal and tax awareness among e-commerce operators, makes tax collection and administration inefficient and risky. In addition, the inter-temporal nature of e-commerce brings additional complexity to tax authorities.

In response to these problems, the paper proposes a series of improvements, including improving the tax system, refining tax collection rules, strengthening the regulation of e-commerce platforms, and accelerating the e-enabling of the tax system. In particular, it proposes the possibility of building a tax regulatory platform using coalition chain blockchain technology, an innovative approach that is expected to enhance the transparency, security and efficiency of the tax system.

Comprehensive empirical analyses and theoretical studies, the results of this paper are of great practical significance for improving the tax collection and management system of e-commerce in China, reducing tax loss, and promoting fair competition and healthy development of the market. Although tax issues are constantly changing in the process of economic development, through continuous revision and improvement, the e-commerce tax system and law can be made to become an important support for promoting the healthy development of e-commerce in China.

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