

# The Legal Dilemma of China's Tax Law Regulatory System in the Context of the Epidemic and Its Resolution

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**Abstract.** In early 2020, a new outbreak of coronavirus pneumonia broke out and quickly swept the world. In mid-2020, after the epidemic had been brought under control, China tried to gradually resume production to innovate and boost its economy. However, the epidemic soon returned. As it rebounded, China had to resume its embargo policy and its already fragile economy was hit hard again. As the epidemic continues, China is realizing that the epidemic will continue and that the economy will need new policies to support the normalization of the epidemic. New tax policy adjustments will naturally need attention. The Chinese government has already provided tax incentives to taxpayers affected by the epidemic, and these policies have effectively contributed to the socio-economic recovery. It should be noted, however, that China has not made timely adjustments to its tax system in the face of health emergencies and that even the current tax incentives, which have been marginally effective, are temporary rather than permanent measures. This paper sets out to analyze the strengths and weaknesses of China's current taxation system in the face of public emergencies, such as health emergencies. Using a normative analysis, it is concluded that the reason why taxation schemes are difficult to implement in the current legislative context is that the description of taxation in both higher law and local regulations is rarely relevant to public events and needs to be supplemented. At the same time, a study of actual cases suggests that the reasons for the difficulty in implementing tax measures are also related to the legislation. Finally, after taking into account the existing effective measures both at home and abroad, the author believes that the tax law should be improved, starting with the improvement of the relevant constitutional provisions and the establishment of a complete response system for similar public security incidents.

**Keywords:** Tax Law System; COVID-19 epidemic; Tax incentive policy.

## 1. Introduction

The new coronavirus pneumonia is the fastest spreading and most widespread infectious disease in China since the founding of the country, and the work stoppages and production shutdowns caused by the epidemic have had a serious impact on the country's economy. To ease the strain on the domestic economy, the state needs to defuse the socio-economic crisis while actively preventing and controlling the epidemic. In response to this call, the tax authorities have introduced tax incentives for various economic sectors, including support for medical treatment, transport of medical supplies, and relief for small and medium-sized enterprises affected by the epidemic, in the hope of exercising the macroeconomic control function of taxation [1].

Although the implementation of tax incentives has to some extent improved the social and economic situation in China, the tax system has not been sufficiently tested in the case of the epidemic, and the measures are fragmented and too homogeneous. There is also the problem of inadequate guidance on the recovery of production after an epidemic. One of the reasons for this is that the

number of similar large-scale public safety events is relatively low, as our tax system has not accumulated enough experience in facing similar challenges.

However, a more important reason would be the lack of relevant legislation. Although the Chinese tax authorities have been trying to introduce or improve existing tax policies as much as possible after the outbreak to achieve a moderate socio-economic decline. Besides, surveys have shown that the implementation of these policies has been hindered to varying degrees in different parts of the country, and the underlying reason for this is that the tax authorities do not have sufficient legal provisions to support them in their task. In addition, the lack of relevant legal provisions also makes the formulation of tax incentives lack standards. The ultimate result of these problems is the lack of a complete tax policy system for epidemic prevention and anti-epidemic work.

Most of the studies that have been conducted so far have been positive about the existing tax incentives. At a time when the new crown epidemic is sweeping the world, most countries around the world have adopted the method of controlling the movement of people to stop the spread of the epidemic [2]. However, the blockade of human movement has also led to a decline in the demand for labor in society, a massive shutdown of work and production, and a serious hindrance to economic development. At this critical point in time, the full use of post-tax incentives is undoubtedly the main tool for the state to engage in socio-economic regulation in the post-epidemic period [3]. The tax incentives currently in place in China have played a good role in regulating the economy, but there are still many shortcomings, such as the scattered timing of the policies and the lack of a systematic tax policy system [4]. The tax incentives are single and mostly through direct reductions or deductions, and do not include a combination of tax rebates or credits [5]. Some scholars argue that tax incentives for epidemic prevention and control are essentially a hedge against public risk with fiscal risk [1]. Therefore, fiscal policy should be promoted to play a positive role when the fiscal risk is manageable.

Most of the previous studies on tax incentives for epidemic prevention and control have focused on the rationality of the policies, their socio-economic impact, and the comparison of various policies. This paper aims to examine and analyze the reasons behind the shortcomings of China's taxation system in the face of public safety issues, such as sudden health events, and ultimately to propose changes in the context of the efforts of domestic and international taxation systems in this regard.

## 2. The current tax system of China

Article 102 of the Constitution of the People's Republic of China, adopted in 1954, stipulates that citizens of the People's Republic of China have the obligation to pay taxes in accordance with the law, which is the constitutional basis of taxation in China. China's current tax law system is determined by China's "one core, two elements, three levels, four branches and multiple subjects" tax legislation authority system, which is a complex of constitution, individual tax laws, regulations and rules. [6] In general, the "1234" system takes the people's Congress and its Standing Committee as the legislative body, and subdivides the legislative authority levels according to the different jurisdiction areas of various functional departments from the central to the local level, and finally forms a multi-subject and diverse legislative authority system. As of 2022, there are 12 existing substantive laws, six sets of temporary regulations, and two sets of procedural laws that provide for 18 types of taxes at the central level in China.

In the face of the severe situation of the prevention and control of the novel coronavirus pneumonia epidemic, the tax department has thoroughly implemented the spirit of a series of important instructions of General Secretary Xi Jinping, resolutely implemented the decisions and deployments of the Party Central Committee and the State Council, and fully participated in the epidemic prevention and control work. The finance and taxation departments jointly issued a series of announcements to clarify the implementation of a series of preferential tax policies focusing on key areas and industries of epidemic prevention and control from January 1, 2020. To ensure that the state supports the implementation of preferential tax policies for the prevention and control of the new crown pneumonia epidemic, china should let taxpayers truly enjoy relevant tax incentives and provide

them with efficient, convenient and safe tax services. In order to better play the role of taxation in supporting epidemic prevention and control, and help taxpayers accurately grasp and timely apply various tax policies, the State Administration of Taxation has sorted out the newly introduced preferential tax policies for epidemic prevention and control, with a total of 12 policies. Among them, for enterprises producing key materials for epidemic prevention and control, they will expand production capacity and purchase equipment, and implement a one-time enterprise income tax deduction. Enterprises producing key guarantee materials for epidemic prevention and control will enjoy preferential treatment under this policy. The new related equipment purchased by these enterprises for the expansion of production capacity of key prevention and control materials manufacturers is allowed to be included in the current costs and expenses of enterprise income tax at one time. At the same time, for the production enterprises of key materials for epidemic prevention and control, full refund of the incremental value-added tax credits after January 1, 2020.

### 3. Existing problems

Since 2018, the Chinese government has undertaken a massive legislative campaign to improve the tax law system. In 2008, only five laws were formally adopted by the national legislature in China, while by 2022 there are already twelve. Notable progress has been made in building the legal system. However, the outbreak of the corona virus (COVID-19) in 2020 has greatly impacted China's economy and the way the market operates, and accordingly has created unprecedented difficulties and controversies for taxation. In 2020, the number of tax disputes in China reached its peak in the last decade, demonstrating the problems of the Chinese tax system exposed in the particular context of the epidemic.

#### 3.1 Legislative issues

The large number of administrative regulations introduced after the outbreak with a low level of effectiveness created a root cause of the tax problems in the epidemic. Including the Constitution, all formal laws in China need to be adopted by the National People's Congress or its standing committee. Due to the late start of China's tax law system, the existing 12 formal tax laws only cover the most important and basic contents of taxation. It means that the laws do not provide corresponding strategies to deal with various problems that may arise in law enforcement practice, especially in the unprecedented social context of the COVID-19 epidemic, thus requiring a large number of administrative regulations or local policies to supplement them. According to the website of the State Administration of Taxation of China, as many as 370 tax policies have been issued at the central level alone so far in 2020. At the beginning of the outbreak in 2020, the government introduced a large number of tax incentives to stabilize the economy. For the next two years, the government has been introducing or modifying preferential policies. This approach of inadequate legislation, which has led to a large number of legal norms with low levels of effectiveness, poses a number of problems. Firstly, the policy has a lagging nature and cannot give a response at the first moment of emergencies, making it difficult to play the role of tax guidance. Secondly, the urgent task of making emergency policies and the short time limit for their implementation lead to the waste of government work efficiency in the long run. Thirdly, the lack of stability of tax policies is not conducive to taxpayers' full understanding of the policies, which may easily lead to legal disputes.

The temporary tax policy in the epidemic, as an improvement and modification of the previous legal system for the purpose of boosting the economy, is bound to have inconsistencies with the formal law because there are no corresponding supporting measures to reconcile such changes. Therefore, it's difficult for taxpayers to enjoy the policy dividends. For example, in order to encourage the whole society to fight against the epidemic, the Chinese government stipulates that corporate donations to support the fight against the epidemic can be fully deducted in the calculation of income tax. In contrast, the original corporate income tax law stipulates that a deduction can be made for up to 12% of a company's total profits. However, there was no increase in the number of entities eligible

to receive donations of non-medical supplies, only 120 approved public welfare organizations, and more than one-third of these public welfare organizations whose business scope does not include public health aspects. In other words, more than seventy public benefit organizations are responsible for a significant amount of cash and material donations throughout China [7]. In order to deliver donations to eligible organizations, companies incur additional transportation and labor costs, resulting in virtually no relief. While cash donations are certainly cost-averse, it is important to consider that mobilizing large amounts of cash is itself a burden on businesses in a context where business activity is virtually stagnant.

The near closure of the country's borders and the massive shutdown of businesses was the social situation in China at the height of the epidemic. Many issues that did not arise or were not evident in previous tax practices emerged in this particular context, again posing new challenges for China's tax laws. Taking the case of personal income tax for example, some of the foreign workers in China are unable to enter China and thus do not meet the 183-day residency requirement, resulting in a change in their taxpayer status from resident to non-resident and ineligible for tax incentives such as special additional deductions for resident taxpayers [8]. Although this is a force majeure factor from a moral perspective, China currently has no laws or policies to address this issue, which is detrimental to the introduction of talent in China in the long run. At the same time, the new social environment is being used for tax avoidance. The financial services industry is one of the few industries where work can be done entirely online. During the epidemic, a large number of financial services companies used the shutdown as an excuse to suspend regular bookkeeping, invoicing, and other tax statistics. But they actually were still conducting small-scale operations online, communicating through social software and transferring funds from private accounts to conceal their income and not file tax returns. As a rule, qualified financial institutions must have their business premises to facilitate tax examination. However, the epidemic has provided financial institutions with the conditions to operate purely online and has seriously undermined the effectiveness of the tax examination mechanism.

### 3.2 Enforcement issues

During a major epidemic, the overall social order is in an abnormal state, and in this state, the social operation is in an abnormal state. The term "state of emergency" dates back to the 2004 Constitutional amendment and is derived from the word "martial law". Judging from the term, it is easy to assume that the control measures adopted in this state are extremely strict. Moreover, for some reasons, different regions have different understandings of "state of emergency" and the coordination mechanism and legislative work are not perfect, which will inevitably lead to certain restrictions on civil rights. According to Rousseau's theory of social contract, the state is formed by all citizens giving away part of their rights. In this sense, the rights of citizens and the power of the state always rise and fall.

This has had a major impact on the global economy, with investment, consumption, growth, employment and other issues interacting with each other, weakening expectations and increasing downward pressure on the economy. Due to the uncertain impact of the COVID-19 pandemic, macro policies that stimulate the economy in the short term, including tax policies, must be extended for a certain period of time to maintain the momentum of the recovery, which is commonly referred to as cross-cyclical adjustment. However, due to the implementation of expansionary monetary and fiscal policies, a series of problems such as debt risk, inflation and fiscal crisis have appeared in China to varying degrees.

According to our current legal system, the measures to combat the epidemic are as follows: Two laws: The Law of the People's Republic of China on the Prevention and Treatment of Infectious Diseases, and the Law of the People's Republic of China on Emergency Management. However, The State Council may, in accordance with the powers and procedures of the Constitution and other relevant laws and regulations, decide whether to confirm that a "special" major event declared by The State Council to be a "major public health emergency" conforms to the spirit of the legislation. Confirming the legal position of the "major epidemic" at the national level can provide more legal

basis for clarifying the rights and obligations of all parties during the major epidemic. At the same time, it can also solve the debate on whether the major epidemic is "force majeure" in judicial practice to a certain extent.

The relief mechanism of civil rights during a major epidemic is not perfect, and citizens' legal rights cannot obtain effective remedies in time after being infringed. The provisions of the current legal system on relief channels for citizens are vague and vague, and procedural provisions are lacking. The legal protection of civil rights relief during a major epidemic is weak and weak. For example, the current law only stipulates that citizens whose property is requisitioned or expropriated by the state for public interest have the right to compensation, but there is no specific provision on the specific compensation standard, compensation procedure, compensation time limit, and dispute resolution methods. Without relief, there is no right, and the unsound relief mechanism will leave room for the abuse of emergency power. Montesquieu pointed out that all those who have power are prone to abuse their power. This is an experience that has not been easy to endure. The use of power by those who have power does not stop until there is a limit[10]. This is an experience that has not been easy to endure. The use of power by those who have power does not stop until there is a limit. Improving the remedy of rights can not only effectively protect the legitimate rights of citizens, but also supervise and limit the illegal acts of the authority to abuse the power of emergency expropriation and requisition.

#### 4. Possible Reasons

There are deep-rooted reasons for the problems of China's tax system that were revealed during the epidemic. Fundamentally speaking, the foundation of China's tax law system is very weak. As the fundamental law of the country, the Constitution of the People's Republic of China contains only one article, 19 words, concerning tax legislation, and this article has not been supplemented or adjusted after the adoption of the first version of the Constitution in 1954. Compared with the constitutions of developed countries, the situation of the Chinese constitution is relatively rare. This is related to the economic structure of China at that time. Before 1978, the private economy was almost non-existent in China, and the publicly owned enterprises and agricultural cooperatives adopted more of a state apportionment than a modern taxation system. It was only after the reform and opening up that the issue of taxation was gradually taken seriously. However, due to the weakness of the theoretical basis of tax law, the relevant legislative work remained stagnant for a long time. It was only in 2018, when the new central leadership focused on tax legislation, that China completed the 12 existing tax laws in a surprise manner and initially built up a tax law system. Clearly, China's current tax system is quite immature and imperfect compared to economies of its size, and is not adequate to deal with a sudden, violent epidemic. It is precisely because of this that China relies too much on regulating tax issues through administrative orders rather than laws, resulting in a series of unstable factors.

The same is true of Chinese officials. The vigorous anti-epidemic efforts have exposed the ugly nature of some officials, but that is not the point. The ugly performances of officials in some localities and departments have seriously damaged the government's credibility.

The epidemic prevention work at the community level was in chaos. This brings us to the first key point: the performance of government power under epidemic control [11]. Because many small and micro businesses are in a state of semi-shutdown due to the COVID-19 pandemic, it is unreasonable to tax them. Moreover, the changes in tax policy do not coincide well with the changes brought about by the epidemic control measures. According to Article 3 and Article 4 of the Regulations on Emergency Response to Public Health Emergencies, emergency headquarters shall be established at The State Council and the provincial level, which shall be responsible for directing the epidemic prevention work of the whole country and the provinces and regions respectively. There is no stipulation on whether the emergency headquarters shall be established at other levels of governments. As for the restriction of public power, it is impossible to do anything that is not expressly stipulated in the law. The first problem to be explained here is that the epidemic prevention emergency

headquarters at the provincial level and below are not established according to the Regulations on public health emergencies. There is no legal basis, at least so far. According to article 4 of the emergent public health emergency regulations, government departments at the county level is a former unit to carry out the epidemic prevention work, so now all over the county government set up the emergency headquarters of illegal. In these places, prevention and control headquarters have emerged at the lowest village and community level, and various prevention and control measures have been specially introduced, including measures to restrict personnel. Compulsory wearing of masks, compulsory blocking of roads, compulsory restriction of personal freedom, mainly preventing people from going out or returning to their homes, and so-called repatriation. The author will not go into details, and the measures are beside the point. The point is that governments below the provincial level do not have the authority to take these measures, and the measures are issued in the form of circulars, not mandatory orders, but mandatory enforcement. These measures are illegal, and the actions of the local emergency command are not actionable, and the actions of the temporary command at these levels violate others rights, it is very difficult to bring an administrative lawsuit. First of all, the epidemic prevention personnel who implement these notices are temporarily convened, which is generally civil servants, public institutions, village and community staff, property personnel and temporary volunteers. The overall staff is "messy". Generally, the latter four prevention and control personnel do not understand the prevention and control measures in place, causing disputes. These disputes are often unable to find the defendant or the defendant cannot be determined, the power of the government is in a state of no supervision, which is the so-called "emergency without rule of law". Public power needs to be checked and supervised. It is just like a tiger in a cage. It escaped through epidemic prevention and control, but it also needs to be firmly tethered by laws and regulations.

Epidemic prevention and control must be carried out in accordance with laws and regulations, and we must not act recklessly. The current traffic and community closures have been lifted. However, various epidemic prevention and control headquarters still exist, wearing a red armband can enforce the law, the process has not been supervised, the behavior cannot be prosecuted, this is a little lawless. Those at or below the county level should carry out prevention and control as government staff of their original units, and have the courage to take responsibility in case of disputes. Those who refuse to accept the prevention and control can file a reconsideration or administrative lawsuit, and inform their work units and other basic information. Public power requires supervision and regulation.

## 5. Suggestions

Although the coronavirus epidemic has been effectively controlled in China and social production and people's life have basically returned to normal, the World Health Organization deduces that the long-term coexistence of human beings and the new coronavirus is inevitable. Therefore, the Chinese government should be prepared for the danger and learn from the past practice to prepare for the legal work of taxation in the epidemic. Combining the issues raised in the previous article with the current Chinese reality and international experience, this paper proposes the following suggestions for improvement.

Firstly, to stabilize the responsibilities of tax authorities in the face of such an unexpected situation as the epidemic. Secondly, make the Constitution which is more important to the country's current law. As mentioned earlier, the root cause of the legal dilemma faced by China under the epidemic lies in the long-term lag of the legislative work on tax law. On the one hand, in view of the various loopholes currently exposed, the legislature should promote the legislative process and improve the existing law. It is necessary to fix the principles and methods of responding to the epidemic and similar emergencies when some tax authorities cannot perform their duties according to normal rules, so as to avoid the situation that the tax work in special periods is unfounded. In addition to the conventional laws, the constitution as the fundamental law of the country must also be paid attention to. The Chinese Constitution only provides that "Citizens of the People's Republic of China have the

obligation to pay taxes in accordance with the law". In contrast, the U.S. Constitution contains sections 7, 8, and 9, which all deal with taxation issues and clarify the subjects, obligations, and principles of taxation. Although the constitutional principles do not directly affect the practice of taxation, they are the foundation of the law and provide the constitutionality of all other laws, which has a long-term and far-reaching impact on the legislative work. Therefore, the improvement of the Constitution should be included in the consideration of long-term legislative work.

At the specific practical level, the Chinese government has introduced a variety of preferential policies. Firstly, it's necessary to develop online filing and taxation for traditional tax filing methods that are inconvenient for closures [12]. The electronic tax reform project "Golden Tax Phase IV" will be implemented soon, strengthening tax network supervision. China should take this as an opportunity to promote the popularization of electronic bills and transition from the traditional offline tax investigation model to a standardized cloud-based tax governance model. Then the government needs to carry out "contactless" education and legal prevention work. Because the degree of taxpayers' understanding of laws and policies directly determines the effectiveness and cost of policies. In the existing experience, the "12315" mobile phone software launched by the Chinese traffic police department effectively integrates rule of law education, policy publicity, qualification assessment and punishment for illegal acts. In fact, the tax department can use new media platforms and videos, games and other ways to make it more popular. Promoting the fashion culture of young Chinese people will be more effective, and the acceptance of such publicity among young people can be effectively increased through the creation of avatars and unique IP (intellectual property rights).

When the pandemic breaks out, tax policies tend to make supporting the fight against the pandemic a priority, resulting in many temporary or acute tax incentives, even if they increase fiscal spending. However, we must also consider the post-pandemic financial implications. Similar initiatives are not uncommon around the world. PDF Circular 2022-36 issued by the IRS provides penalty relief for most individuals and businesses who are late in filing certain 2019 or 2020 tax returns. In addition, the IRS has taken additional steps to help those who have already paid the fine. In addition to assisting individuals and businesses affected by the pandemic, the move will allow the IRS to focus its resources on processing the backlog of tax returns and taxpayer letters to help restore normal operations for the 2023 tax season [13]. In China, the preferential tax policies during the epidemic are mainly reflected in two aspects. Firstly, according to the severity of the epidemic, different levels of preferential tax policies will be implemented in the epidemic area. The second is to provide special preferential policies for individuals and groups who have made outstanding contributions to the fight against the epidemic.

However, in the middle and late stages of the epidemic, the focus of tax support policies should begin to shift gradually, such as considering how to promote the recovery and development of the industries affected by the epidemic and the national economy as a whole. Perhaps the government should take targeted tax cuts to the plight of enterprises, industry and the economy as a whole to alleviate the pressure caused by the epidemic on related industries [14]. Therefore, for the countries where the epidemic occurs, the implementation of tax reduction policies is a top priority. After all, at this time, it is difficult for people to obtain the high income before the epidemic and pay the corresponding taxes.

During the epidemic period, the implementation of preferential domestic tax policies is mainly limited in its application. Because the impact of the epidemic is multifaceted, all aspects of social production and life will be affected. Therefore, different places have different preferential policies to tax. At least so far, neither taxpayers nor taxpayers have formed a relatively complete evaluation system. It is difficult for local governments to implement preferential policies in complex situations of rapid and accurate judgment. The corresponding solution is to promote the flexible application of the tax system in the event of a health emergency. Taxation itself is a macro-level social governance method, which should be universal and convenient [15]. The current preferential tax policies that need to be implemented urgently are only to solve the problems caused by the epidemic, not a long-term solution. However, in the face of similar emergencies, a relatively mature and skilled evaluation

system should be gradually formed, and used as a specific tax incentive means, which can eventually be better applied to various emergencies.

The biggest challenge is that increased fiscal spending during the pandemic will inevitably create financial pressures. If tax cuts continue after the pandemic, the country's finances will be more difficult. For China, how to recover the economy after the COVID-19 pandemic is a huge challenge, and some of the fiscal pressure needs to be absorbed by strengthening tax collection and management measures [16]. Therefore, some preferential tax policies for enterprises during the epidemic need to end immediately after the epidemic is alleviated or restored, and to a certain extent, some of them are added to make up for the country's losses during the epidemic.

## 6. Conclusion

In the context of the normalization of the global COVID-19 epidemic, how to deal with the new problems arising from the epidemic and ensure the long-term smooth operation of the taxation mechanism is a serious issue facing China. Combining China's national situation, tax law system and international practical experience, this paper discusses this issue according to three major parts including the practical problems of tax law arising from the epidemic, the causes of such problems, and feasible ways of improvement. The existing problems include low level of legal effectiveness, insufficient policy support measures, single means of tax review, and blurred boundaries of rights between administrative agencies and citizens. By analyzing the causes of the problem, this paper supposes that Chinese government should deepen tax legislation, upgrade Internet technology tools to improve efficiency, and formulate long-term fiscal policies to reduce risks. This paper hopes to provide new ideas to solve the taxation problem under the epidemic and provide references for the future direction of taxation legislation in China. Since the problems covered in the research in this paper are only the tip of the iceberg of the problems in reality, it is hoped that future research on the subject will continue to explore more dimensions of this topic and help China and other countries around the world to fight the epidemic and tide over the difficulties together in the field of taxation.

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