Risk and Financial Management; Vol. 6, No. 1; 2025
ISSN 2690-9790 E-ISSN 2690-9804
https://doi.org/10.30560/rfm.v6n1p63

Research on the Introduction of Digital Tax in China Based on Tax Competition

Fuhan Liu[1]

[1] Anhui Institute of Economic and Social Development, Anhui University of Finance and Economics, China

Correspondence: Fuhan Liu, Anhui Institute of Economic and Social Development, Anhui University of Finance and Economics, China. E-mail: 2558146587@qq.com

Received: March 13, 2025 Accepted: April 19, 2025 Online Published: April 22, 2025

The research is financed by Key Projects of Humanities and Social Sciences in Colleges and Universities of Anhui Provincial Department of Education "A Research on the Tax Competition Effect of Anhui's Deep Integration into Yangtze River Delta Integration"(SK2021A0226).

Abstract

Distinguishing international tax competition from horizontal tax competition among domestic local governments, and analyzing economic development, local fiscal sustainability and digital economic industry development respectively. It is found that domestic local economic development and horizontal tax competition are conducted through top-by-top tax competition and bottom-by-bottom tax competition. Point to digital tax. Then, we discussed the necessity of levying digital tax in China from domestic and international perspectives, and judged the feasibility of levying digital tax and the setting of collection entities from the perspective of the government and the market. We believed that there was no strong need for levying digital tax for international entities for the time being, and it was necessary and initially feasible for domestic entities to levy digital tax, but long-term planning was needed. At the same time, it emphasizes the importance of the construction of supporting systems such as policy publicity, technology development, business environment, and international voice.

Keywords: tax competition, digital tax, digital economy, digital industry

1. Introduction

For a long time, the issue of tax competition has received more attention in the international taxation field. Different from traditional industrial models, the digital economy is highly mobile and concealed on a global scale due to the particularity of its virtual network carriers, and it also exacerbates the tax competition contradiction between the country of origin and the country of residence. With the deepening of the new round of fiscal and taxation system reform in China, the needs of local governments to develop the economy with high quality and raise fiscal revenue have become more urgent. The relationship between horizontal tax competition and digital tax between local governments has also surfaced.

Based on this, the research content of the rest of this paper mainly includes the following four aspects. First, literature review. Secondly, the relationship between horizontal tax competition and digital tax among local governments in China is discussed. Thirdly, the necessity and feasibility analysis of introducing digital tax in China. Finally, the conclusions and further thoughts of this paper are the construction of digital tax China plans and supporting systems to deal with tax competition between international and domestic local governments.

2. Literature Review

2.1 About Tax Competition

Tax competition is a form of expression in which the government, as the main body, participates in competition for production factors and tax sources through taxation means. From the perspective of the main body, it is divided into international tax competition and horizontal tax competition among local governments; from the perspective of types, it is divided into income category, expenditure category and management category. There are three types [1]; from the perspective of results, it is divided into bottom-by-bottom competition and top-by-top competition.

As the globalization process accelerates, international tax competition has become increasingly fierce. The reasons are as follows: First, the existence and rapid development of multinational enterprises have intensified double taxation, which has also made it complicated and difficult for countries to exercise tax jurisdiction, and the disadvantage of uneven distribution of tax benefits among countries has become more prominent. Second, in the past ten years, especially under the influence of the COVID-19 epidemic, the downward pressure on the economies of various countries around the world has generally increased, and the economic recovery process has been slow. Promoting economic development and getting rid of cyclical impacts have become important goals for the development of all countries. Third, in the context of globalization, exchanges and cooperation between countries have become more common, and the flow of production factors such as capital, technology, and talents has become more free. If a government wants to retain more resources, it has to use various means such as tax competition.

From the perspective of diversified performance appraisal, domestic local government tax collection and management have both top-by-top competition and bottom-by-bottom competition. Local governments have the characteristics of "upward competition" in both geographical and economic space. Decentralization of revenue and expenditure and fiscal autonomy have promoted the improvement of the level of local government tax competition to varying degrees and shown temporal extensibility [2]. In order to attract the inflow of productive factors such as capital, local governments will compete to use the "collection before return" of tax collection and management, the "discretion" of the tax inspection process, and the "flexible operation" of the qualification recognition of tax preferential entities to form regionally differentiated actual tax rates, thus having a siphon effect on capital in neighboring regions to enhance their own competitiveness and triggering "bottom-to-bottom competition" in tax policies [3]. Competition from the top will cause tax stickiness in which the tax burden is easy to rise but difficult to reduce, which will affect the effectiveness of tax reduction and fee reduction policies [4]; competition from the bottom will cause the actual local tax burden to be lower than the optimal level, resulting in insufficient supply of local public services [5], as well as the distortion of the local public expenditure structure, which will ultimately have a negative impact on regional economic growth [6]. Reducing the incentives for local governments to participate in "bottom-to-bottom tax competition" by improving regional economic integration and the agglomeration level of urban economies is one of the feasible options to relieve local fiscal pressure under the background of "tax cuts and fee reductions"[7]. However, some studies have also proposed that local tax competition has obvious spatial spillover effects, and it can promote regional economic growth through indirect effects and feedback effects [8]. Local government tax competition can also improve the quality of the region's export products by incentivizing the region's enterprises to increase productivity rather than introducing efficient new enterprises [9].

2.2 About Digital Taxation

With the rapid development of digital information technology, the digital economy is increasingly developed. Some digital giants represented by Google, Microsoft, Apple, etc. have business coverage around the world, which has also laid the foundation for the unbalanced distribution of tax benefits and contradictions in tax governance. In order to eliminate the impact of vicious tax competition and solve the problem of tax base erosion caused by the development of the digital economy to some countries, since 2012, the OECD has successively launched a series of documents and solutions such as the "Base Erosion and Profit Shifting"(BEPS) project and the "Double Pillar" tax plan, but no globally unified digital tax collection plan has been formed.

Currently, the definition of digital tax and digital service tax is not clear. In academic research, the phenomenon of mixing the two is very common. Digital tax can be understood as a tax levied by the state on effective profits generated by selling Internet services at home and abroad. Relevant online digital services provided by large Internet companies arising from the development of the digital economy are the main tax targets of digital tax. The first meaning of digital tax refers to e-commerce taxation, and its nature is turnover tax, which is a concept for domestic tax; the second meaning is that digital tax involves the huge profits created by transnational Internet companies and digital giants. The distribution problem between different countries and regions is income tax in nature; this also corresponds to the two types of entities in tax competition. Collecting digital service taxes has become an irreversible trend in international tax reform.

Since 2013, with the initiative of the OECD and the active follow-up of the European Union, 14 countries including Japan, India, New Zealand, France, Italy, and the United Kingdom have successively substantially levied digital service taxes. However, most countries are still vacillating between making up for the loss of a small number of tax benefits and the possible departure of resource elements caused by digital taxes. So far, China has neither unified digital tax collection with the international community, nor has it proposed a clear levy plan. Therefore, at this stage, digital tax can be understood as the taxation rules of a few countries such as the European Union on large Internet companies around the world. Although China has not yet expressed a clear intention on whether to introduce digital tax, academic discussions on digital tax remain hot. Taxation is a concentrated expression of the ability of modern countries to absorb. It not only reflects the country's intervention in economic and social activities, but also is the resource guarantee for modern countries to achieve effective governance. Modern countries view digital taxation as a solution to the loss of authority in both domestic and global governance systems. Taxation practices in the digital age have, to a certain extent, political and economic implications that transcend resource extraction [10]. Judging from the actual situation in China, the time is not yet ripe to introduce digital tax in the near future. Although it can recover certain tax losses, it will hinder the optimization of the business environment and may trigger trade retaliation [11]. At the same time, the digital tax policy will have a greater impact on Internet companies in China [12]. However, some scholars advocate that China should levy a digital service tax as soon as possible [13], proposing to collect a central digital tax as a transitional solution, continuously improve the collection system and technical means, and study and establish an inter-provincial digital tax distribution system based on the principle of place of consumption. It is an important development direction for China to deepen tax reform [14].

3. The Relationship between Horizontal Tax Competition among Local Governments and Digital Tax

The two meanings of digital tax are: one is e-commerce tax based on the nature of turnover tax; the other is the adjustment of profit distribution based on the nature of income tax. The latter is a general digital tax issue that has aroused widespread repercussions internationally. Its relationship with international tax competition has been fully discussed. Therefore, this part mainly discusses the digital tax issue based on horizontal tax competition among local governments in China, that is, the analysis of the relationship between the two and the interpretation of the mechanism. The influence paths are mainly in three aspects: economic development goals, local fiscal sustainability and digital economic industry development. See Figure 1.

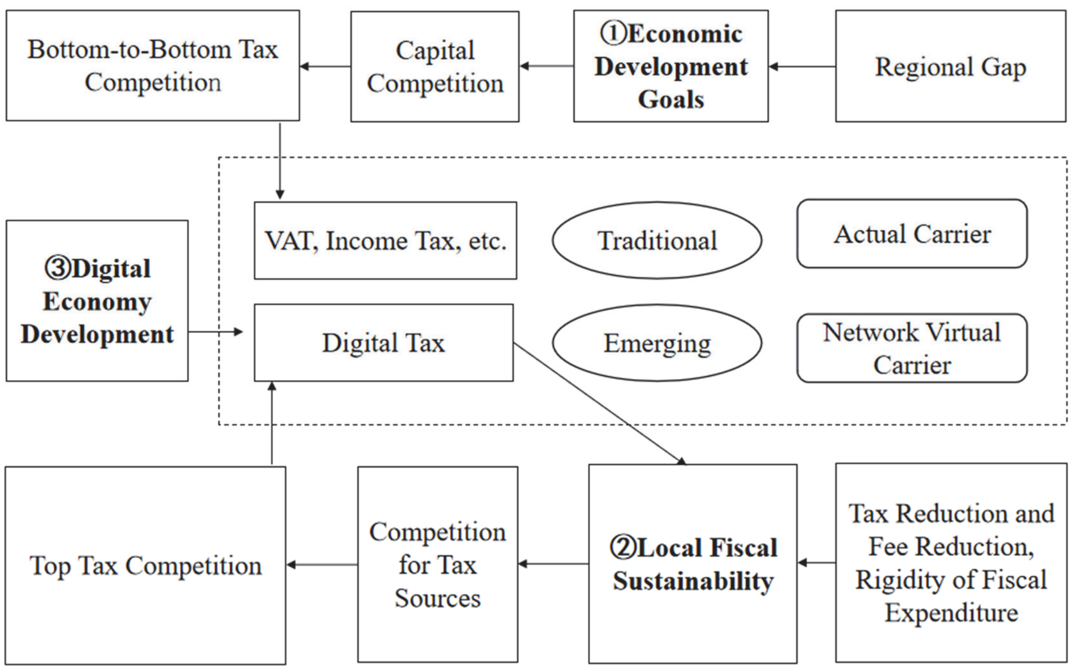

Figure 1. The relationship and mechanism between local horizontal tax competition and digital tax

3.1 Based on Economic Development Goals

As China enters a new stage of development, high-quality integrated development has become a new goal of the country's overall economic development. However, from a local perspective, the regional differences between the north, south, east, central and western regions have not been effectively reduced. The underdeveloped regions in the central and western regions continue to be in a stage where absolute accumulation of economic indicators leads to qualitative changes. There is greater room for progress in horizontal integrated development. Therefore, unlike the replicability and coexistence of factors such as technology and talent, driven by economic growth goals and induced by the "GDP-only theory", the capital factor is still the key to macro-control and resource competition for local governments at all levels. On the premise that the unified market is not fully developed, the market regulation function is insufficient. In addition to optimizing the business environment, tax competition has become the choice of regulation means for some local governments. By flexibly identifying eligible entities for tax incentives and free tax collection and management, we can attract capital and other factors to vote with our feet. In the market of "sellers"(market entities such as enterprises with capital) where "buyers"(local governments) actively strive for and actively give in, the party to which the capital belongs holds the initiative. The "bottom-down effect" of tax competition leads to instability in the flow of capital and other factors. Sex, repeated voting with the foot of capital intensifies "bottom-down competition" and the imbalance of tax sources between regions, thus falling into a "vicious cycle".

Although tax competition can promote regional economic growth to a certain extent, it is inconsistent with the overall goal of high-quality integrated development. Therefore, it is still necessary to eliminate the vicious impact of bottom-breaking tax competition. Different from traditional taxes such as value-added tax and consumption tax, digital tax (e-commerce tax in the nature of turnover tax) is generated due to the digital economy and Internet platforms and is subject to less physical restrictions in the region. The introduction of digital tax will help alleviate the bottom-up tax competition of local governments. It is worth noting that domestic e-commerce platforms are large in scale but limited in number. If the place of registration of the platform is used as the basis for judging tax jurisdiction, regional differences will be consolidated again. Therefore, in addition to strengthening tax collection and management methods and accelerating technological innovation, promoting the criterion of tax source ownership based on the location of e-commerce sellers and the actual consumption place of buyers may be a new direction for the development of domestic digital tax.

3.2 Based on the Dilemma of Local Fiscal Sustainability in China

Since the 18th National Congress of the Communist Party of China, China has continued to implement tax reduction and fee reduction policies. According to statistics, from 2019 to 2023, the annual new tax cuts and fee reductions exceeded 2 trillion yuan, more than 2.5 trillion yuan, about 1.1 trillion yuan, more than 4.2 trillion yuan, and about 2.2 trillion yuan respectively. The above-mentioned favorable policies have undoubtedly greatly enhanced the vitality of enterprises and other market entities, helped small and medium-sized enterprises overcome difficulties and promoted stable and healthy economic development. But from the perspective of local governments, tax cuts and fee reductions mean a loss of real money. At the same time, expenditures on basic public services such as social protection, elderly care, education, culture, and medical and health remain rigid. On the one hand, there are higher-level policies that imply long-term benefits, and on the other hand, there is consistent basic expenditures, leaving local governments in a dilemma. It is understood that a considerable number of county and district-level governments have been hampered in the issue of salary payment for civil servants. Based on this, central transfer payments have become an important supplement to local fiscal revenue. In 2024, the central government's budget for local transfer payments will reach 10.2 trillion yuan . In the past ten years, the scale of central transfer payments and local fiscal revenue and expenditure gaps remain high, which also reflects that local finance is in a sustainable dilemma.

Compared with tax revenue, central transfer payments require less collection and management costs from local governments, but they are more restricted by the central government's attitude and budget arrangements, requiring local governments to find alternative ways in budget struggle. The fiscal sustainability crisis caused by the widening gap in local fiscal revenue and expenditure has stimulated local governments to accelerate the raising of their own income such as taxes and fees, and tax competition has emerged. Obviously, top-by-top tax competition is even more detrimental to long-term economic development, seriously deviates from economic development goals, and may even damage tax sources. However, the dilemma of local governments 'revenue and expenditure cannot be erased, and the reform of the domestic tax system is becoming increasingly urgent. In addition to re-examining and distributing tax revenue between the central and local governments, introducing new taxes to supplement local revenue may be a new solution. The rapid development of the digital economy has posed challenges to China's traditional tax system. China should actively respond to the challenges and promote tax system innovation rather than tinkering with the traditional tax system. It is necessary to rationally understand the new tax nature of digital service tax, take advantage of the new era of technological and economic development, make full use of the advantages of the digital economy, actively plan to levy domestic digital tax, and set it as a local tax or a central-local shared tax, thereby supplementing local fiscal revenue sources and making up for their fiscal revenue and expenditure gap.

3.3 Based on the Development Trend of China's Digital Economy Industry

Against the background of economic counter-cyclical, the goals and requirements of high-quality development have put huge pressure on local governments. These pressures are bound to be reflected in the actions of local governments. First, they are to optimize the business environment and second, they are to accelerate investment promotion. In the final analysis, the carrier of economic development is industry. Bottom-to-bottom tax competition and supporting business environment can attract a large amount of capital to settle in, easy to form industrial clusters, thus generating "cluster rents", which in turn reduces the production and operation costs of enterprises, improves the level of scientific and technological innovation, feeds back on industrial development, and forms a virtuous cycle. This is generally the case for the advanced development experience of China's eastern coastal areas such as the Yangtze River Delta and Pearl River Delta.

In order to replicate development experience and promote industrial agglomeration, underdeveloped areas in the central and western regions will first start with tax competition, that is, investment promotion, find comparative advantages, expand characteristic industries or undertake industrial transfers. Through similar paths to achieve improved economic development levels, the result is that each region will achieve trade prosperity in the digital economy and e-commerce at different speeds. Digital tax relies on the development of digital technology and digital economy. Under modern information technology, data, as an emerging factor, can effectively expand scale effects. Therefore, economically developed regions often have higher requirements for the development of digital technology and digital economy, and the scale and level of digital economic development are also higher. Using large Internet companies such as e-commerce platforms, platform merchants and consumers as taxpayers, differentiated taxation policies for different regions are essentially formed based on the location of the taxpayers, which can quickly raise the corresponding income on the basis of ensuring a balanced regional taxation camera., thereby narrowing the development gap and distribution gap between regions, and even promoting horizontal fairness.

4. Analysis on the Necessity and Feasibility of Levying Digital Tax in China

According to the "Research Report on the Development of China Digital Economy", the scale of China's digital economy will reach 53.9 trillion yuan in 2023, ranking second in the world in total, and its proportion of GDP will increase to 41.5%. It has become an important engine for stabilizing growth and promoting transformation. Key areas of the digital economy are growing strongly. In 2023, the total number of domestic 5G base stations will exceed 2.3 million, accounting for more than 60% of the world; the scale of the artificial intelligence core industry will exceed 500 billion yuan, ranking second in the world in the number of enterprises; online retail sales will be approximately 15.4 trillion yuan, accounting for more than 40% of the world. Although China has not yet put forward a clear plan or intention on the issue of digital tax, such a large-scale digital economic industry is enough to force tax reform and tax collection and management adaptation transformation and iteration. It is necessary for the domestic tax system to open up new space for the digital economy in addition to corporate profit income tax.

4.1 Analysis of the Necessity of Levying Digital Tax

4.1.1 Domestic Perspective

First of all, the rapid development of the digital economy has provided the material and industrial foundation for the introduction of domestic digital taxes. Secondly, technological innovations such as digital government services can provide means to guarantee tax collection and management. Thirdly, in view of the different development levels and levels of digital industry in different regions of China, the digital tax levied on digital industry will play the basic functions of secondary distribution and adjustment in narrowing the horizontal differences between regions, alleviating the gap between rich and poor and unfair income distribution. Finally, digital tax revenue based on the shared tax or local tax attributes between the central and local governments can play a role in making up for the local fiscal revenue and expenditure gap. It is worth emphasizing that the introduction of domestic digital tax does not mean suppressing or suppressing the domestic digital industry. On the contrary, we should recognize the basic significance of digital tax as a tax, that is, it draws funds for the state apparatus to perform basic functions, and it is also the enjoyment of public services by corresponding entities. Payment for services. Therefore, it is particularly important to design, in-depth discussion and dialectical clarity of tax system elements such as taxpayers, tax rate forms, tax jurisdiction, and tax objects.

4.1.2 International Perspective

Most countries that have levied digital service taxes are trying to take the initiative in the distribution of global tax benefits brought by the digital economy on the premise that the development of their own digital economy is lagging behind, so as to make up for the actual dilemma of insufficient fiscal funds. Or is it to adopt invisible trade protectionism and strive for a period of protection for the development of the country's digital economy through the non-tariff barrier of taxation. As far as it is concerned, the trade globalization of China's large Internet companies such as Huawei, Tencent, and Alibaba is not enough to worry the world. On the contrary, technological breakthroughs have attracted malicious treatment from the United States. Therefore, the loss of benefits in China's digital tax policies in other countries is still acceptable, while the tax benefits to large foreign Internet companies have been reflected in the international tax portion of corporate income tax. Therefore, the necessity and urgency of international digital service tax for China have not yet reached the level of necessity.

4.2 Feasibility Analysis of Domestic Digital Tax Collection

The introduction of new taxes mainly involves two aspects, including tax collection entities and tax payers. The rest of this part will judge the maturity of actual conditions from the perspective of both parties collecting and collecting digital service tax in China, namely the government and the market, so as to achieve feasibility analysis.

4.2.1 From the Perspective of the China Government

First, tax classification and collection management. Obviously, the future digital service tax will still be operated by tax authorities at all levels under the leadership of the State Administration of Taxation. However, combined with China's political system and tax system, there is room for discussion between the central and local governments. This is a basic issue related to income distribution and collection and management authority. Second, institutional conditions. Whether tax elements such as taxpayers, tax objects, tax rate forms and tax calculation methods can be clearly defined is also an important test for the tax legislative department, and is also the core of whether digital tax is levied or not. Finally, technical conditions. In view of the particularity of digital tax, it relies much more on virtual Internet carriers than on entities, and it also has potential drawbacks of omissions in tax jurisdiction, which puts forward higher requirements and new challenges for China's tax collection and management conditions and technologies. In recent years, China has achieved remarkable results in fiscal digitalization and smart taxation construction. Judging from the successive introduction of advanced collection and management methods such as the electronic taxation bureau, personal income tax APP, and the fourth phase of the golden tax, China has the ability and potential to cope with digital tax collection and management, and innovation in collection and management methods and technology is imperative.

4.2.2 From the Market Perspective

On the one hand, the maturity of the digital economy market. The rapid development of the socialist market economy with China characteristics has spawned a digital economy, thus forming scale and industries. Currently, the scale of China's digital economy accounts for more than 40% of GDP. Such a large industrial scale provides a wide range of tax sources for digital tax. This is the inevitable result of the transformation and upgrading of economic development. The economic foundation determines the superstructure. When the development of the market economy reaches a certain stage, it will challenge the old system, thus giving rise to new things and new systems. As a new tax, digital tax is a product of countries around the world responding to new economic development methods, and will inevitably be absorbed and accepted by China.

On the other hand, the impact of introducing digital tax on the digital economy. As the main means for the government to raise fiscal revenue, taxation will have a certain impact on economic development, but the principle of using income from and for the people ensures the basic operation of the economy and society. Some people believe that the introduction of digital tax will have a negative impact on the development of China's digital economy and is not conducive to the further development of the digital economy and digital technology. However, the authority and seriousness of the principle of tax mandatory and tax statutory principles still need to be maintained, and the government's reasonable tax power will surely be fair. It is universally applied to any industry and industry, whether new or traditional industries. As for the guidance and encouragement mechanism of taxation for economic development, it should be reflected in fiscal subsidies, preferential tax reduction and exemption policies, and collection and management systems.

5. Conclusion and Further Thinking

The rapid development and growth of the digital economy and competition for tax sources have caused and intensified international tax competition and horizontal tax competition among domestic local governments. The non-specific regional nature of digital tax creates the possibility of alleviating horizontal tax competition, and the introduction of digital tax does not violate the current China. The strategic goal of encouraging the development of the digital economy is on the contrary a concrete manifestation of adapting to the times and the pace of economic development. In view of the fact that digital taxes have not yet been unified internationally, and China's interests have not been damaged much in international tax competition, the study believes that there is no strong need to levy digital taxes for international entities.

In the long run, it is necessary and initially feasible to levy domestic entities in China. Considering that the regulation of the digital economy under China's current standards should not be too tight, nor should it be eliminated in one stroke, we should currently maintain an advanced level of thinking about digital tax-related rules and international coordination and participation on the basis of administrative management. In the medium term, it is necessary to actively plan a timetable and steadily advance in-depth discussions and scientific demonstrations on the basis of comprehensive consideration of tax reform, digital economy maturity, collection and management methods and legislative time schedule. Launch the "China Plan" for digital tax system in a timely manner before 2030 to adapt to domestic and foreign economic development and tax reform processes.

Further, the introduction of digital tax involves various entities and requires the cooperation of many parties to take shape. Therefore, a complete series of supporting systems are needed. The first is the tax publicity and promotion plan. It is necessary to comprehensively consider the opinions of taxpayers, local governments and other parties, and formulate a publicity plan that can clearly and clearly convey the original intention of digital tax, thereby increasing social acceptance. The second is technical support. It is necessary to accelerate technology research and development and smart taxation construction, break down information islands and data chimneys, strengthen interconnection, and improve tax collection and management capabilities and scientific and technological levels. The third is the supporting tax and business environment. Creating a stable, consistent and predictable tax and business environment has always been an important support for China's transformation and upgrading to promote high-quality economic development. The fourth is to support the right to speak in international tax planning. In the international game, China should focus on improving the international competitiveness of China's digital industry, actively participate in international negotiations on the coordination of digital trade and digital economy tax rules, improve its voice, and effectively safeguard legitimate tax interests.

Acknowledgment

This work was supported by Key Projects of Humanities and Social Sciences in Colleges and Universities of Anhui Provincial Department of Education "A Research on the Tax Competition Effect of Anhui's Deep Integration into Yangtze River Delta Integration"(SK2021A0226).

References

[1] Long, Q. Y. (2023). Classification and legal regulation of local tax competition. *Study and Practice, (9)*, 75–84.

[2] Liu, Z. X., & Zhong, H. (2023). Fiscal decentralization, vertical fiscal imbalance and horizontal tax competition among local governments. *Statistics and Decision, (19)*, 147–152.

[3] Wilson, J. D. (1986). A theory of interregional tax competition. *Journal of Urban Economics, 19*(3), 296–315. https://doi.org/10.1016/0094-1190(86)90045-7

[4] Liu, J. D., Xu, W. J., & Wang, J. H. (2023). Tax race to the top and tax stickiness: A perspective based on multi-dimensional performance evaluation. *Journal of Shanghai University of Finance and Economics, 25*(5), 32–45.

[5] Zodrow, G. R., & Mieszkowski, P. (1986). Pigou, Tiebout, property taxation, and the underprovision of local public goods. *Journal of Urban Economics, 19*(3), 356–370. https://doi.org/10.1016/0094-1190(86)90048-2

[6] Lejour, A. M., & Verbon, H. A. (1997). Tax competition and redistribution in a two-country endogenous-growth model. *International Tax and Public Finance, 4*(4), 485–497. https://doi.org/10.1023/A:1008622414948

[7] Gong, F., Tao, P., & Pan, X. Y. (2021). The impact of urban agglomerations on local tax competition: Evidence from a two-regime panel spatial Durbin model. *Public Finance Research, (4)*, 17–33.

[8] Cheng, F. Y. (2021). Spatial spillover effects of local tax competition and regional economic growth in China's eight major urban agglomerations. *Finance and Economy, (8)*, 46–53.

[9] Li, C. Q., & Peng, X. (2021). The effect and path analysis of tax competition on export product quality. *Science Research Management, 42*(9), 34–43.

[10] Fang, L. M., & Meng, T. G. (2023). Beyond state capacity: A political-economic analysis of international digital tax practices. *Journal of Sichuan University (Philosophy and Social Science Edition), (5)*, 32–42, 191.

[11] Zhang, X. Q., & Zhao, X. Y. (2021). The development process, characteristics and trends of global digital tax and China's position. *Globalization, (6)*, 44–56, 135.

[12] Tian, G. J., & Dan, S. X. (2020). The impact of digital tax on China's internet enterprises and countermeasures. *Enterprise Management, (5)*, 121–123.

[13] Zhang, S. H., & Hu, Y. M. (2023). Should China postpone the implementation of digital service tax? *Fujian Tribune (The Humanities & Social Sciences Monthly), (6)*, 100–111.

[14] Wang, Y. Z., & Gao, L. (2022). The motivation, dilemma and prospects of EU's promotion of digital service tax: With implications for China's digital tax governance from the perspective of EU's fiscal decentralization dilemma. *German Studies, 37*(6), 69–82, 122–123.