

## Original Paper

# Legal Issues Concerning the Entity Responsible for Collecting Marine Area Usage Fees

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### Abstract

*The legal positioning and delineation of responsibilities for the entity collecting marine area usage fees are central to safeguarding national marine resource revenues. Following the implementation of Document No. 19 of the Ministry of Finance [2021], the collection and management duties for marine area usage fees were transferred to tax authorities. However, three major legal issues persist: the separation of collection authority from the right to apply for court-enforced execution; a disconnect in the legal standing between regulatory norms and policy documents; and inconsistent adjudication standards in judicial review. Through analysis of typical cases and legislative empirical evidence, this study proposes three key countermeasures: establishing a “unified authority + collaborative empowerment” mechanism; improving the “legislative revision + policy coordination” system; and creating a “unified rules + judicial coordination + grassroots enforcement + legal oversight” safeguard mechanism. These measures provide a legal basis for refining the collection entity system.*

### Keywords

*Marine Area Usage Fees, Collection, Non-Tax Revenue, Administrative Penalties*

## 1. Introduction

Marine area usage fees, as the economic manifestation of state ownership over maritime territories, serve both as a key lever for regulating marine resource allocation and as a vital funding source for marine ecological conservation and the development of a maritime power. The legal status of the entities responsible for collecting these fees directly impacts the security of state-owned assets and the effectiveness of marine governance. In practical terms, China’s marine gross domestic product reached 10.5438 trillion yuan in 2024, accounting for 7.8% of the nation’s total GDP (Jiang, Y. J., 2025). This robust growth underscores the immense value of marine resources. However, the scale of marine use fee collection has failed to keep pace. Following the establishment of the new “marine approval, tax

collection” mechanism under Document No. 19 of the Ministry of Finance [2021], a surge in delinquent cases occurred due to delayed legal coordination. Currently, academic research on the intersection of administrative power allocation and the rule of law in marine resource management remains largely unexplored. The ambiguous legal status of collection entities and unclear delineation of responsibilities not only prevent the full collection of marine area usage fees, hindering support for public welfare projects like marine area remediation and restoration, but also indirectly constrain the sustained and healthy development of the marine economy. Therefore, this research holds dual value in both theoretical advancement and practical solutions. It not only lays a solid theoretical foundation for subsequent related studies but also provides concrete guidance for the rule-of-law-based management of marine resources.

## 2. Research Hypotheses

This study proposes a core hypothesis: by clarifying the legal status and delineating the authority and responsibility boundaries of the collection entity, improving the legal norms and policy coordination system, and unifying judicial review standards, it is possible to effectively resolve the current issues of misaligned responsibilities, legal conflicts, and inconsistent judicial practices in the collection of maritime use fees. Specifically: 1. At the legislative level, clarifying the tax authorities’ legal status as the integrated entity responsible for both collection and enforcement applications, while establishing a collaborative mechanism between tax and maritime departments, would fill the enforcement coordination gap. Simultaneously revising higher-level laws such as the Maritime Area Use Management Law and enacting a unified Non-Tax Revenue Collection and Management Law to refine policy implementation rules can resolve conflicts between legal and policy hierarchies. Issuing specialized judicial interpretations by the Supreme People’s Court to establish a coordination mechanism between judicial and administrative bodies can achieve uniform adjudication standards for similar cases. Ultimately, these approaches would enhance the efficiency of marine area usage fee collection, curb the loss of state-owned assets, improve the operational mechanisms of administrative power and the legal framework for marine resources, and provide institutional safeguards for building a maritime power.

## 3. Research Design

This study follows a core logic of “identifying problems—analyzing root causes—proposing solutions.” First, through policy document review and case analysis, it systematically deconstructs the three major challenges faced by entities responsible for collecting maritime use fees: separation of powers and responsibilities, legal conflicts, and inconsistent judicial interpretations. Second, it delves into the institutional roots of these issues from three dimensions: legislative lag, deficiencies in authority allocation, and regulatory gaps. Finally, integrating the administrative law principle of “alignment of authority and responsibility” with the requirements for reforming the non-tax revenue

collection and management system, it constructs a three-dimensional solution framework encompassing “legislative refinement, mechanism coordination, and judicial standardization,” thereby forming a research trajectory that bridges theory and practice.

#### **4. Empirical Analysis**

##### *4.1 Legal Issues in the Entities Responsible for Collecting Marine Area Usage Fees*

The collection of maritime area usage fees faces issues such as the separation of collection authority and enforcement authority, gaps in the effectiveness of laws and policies, and inconsistent judicial adjudication standards. Following the 2021 transfer of collection duties to tax authorities under Document No. 19 of the Ministry of Finance, delays in revising higher-level laws like the Maritime Areas Use Administration Law created an enforcement vacuum: tax authorities “collect but struggle to enforce,” while marine departments “enforce but cannot collect.” For instance, a Dalian enterprise’s delinquency case took three years to resolve due to jurisdictional misalignment. Simultaneously, conflicts between higher-level laws and policies, as well as between special and general laws, have led to chaotic enforcement models across 31 coastal provinces. The lack of practical implementation rules for policies caused a refund case in Shenzhen to stall for nearly a year. In judicial review, courts exhibit significant divergence in adjudicating issues such as the eligibility of enforcement applicants, resulting in three types of rulings: supporting the maritime authorities, supporting the tax authorities, or dismissing both parties’ applications. Furthermore, maritime courts and local courts apply legal logic differently, severely undermining legal consistency and judicial credibility.

##### *4.1.1 Separation of the Collection Authority of the Collecting Entity from the Right to Apply For Court-Ordered Enforcement*

The 2021 Finance Comprehensive Document [2021] No. 19 fully transferred the responsibility for collecting maritime use fees to tax authorities, marking China’s entry into a new phase of “tax-led unified collection” for non-tax revenue management. This reform aimed to address regulatory failures caused by the natural resources department’s “self-collection and self-management” model, enhancing efficiency and reducing rent-seeking opportunities through the tax authorities’ professional collection and management. However, due to the delayed revision of higher-level laws such as the Maritime Areas Use Administration Law of the People’s Republic of China, a structural mismatch has emerged between the allocation of collection authority and the authority to apply for court-enforced execution. This has created an enforcement vacuum where “those with collection authority lack the right to apply for enforcement, while those with enforcement application rights lack collection functions.” The currently enacted Administrative Compulsory Law of the People’s Republic of China does not specify the enforcement entity, which, while allowing flexibility in enforcement, also risks triggering unnecessary disputes (Wang, Q. B., & Gao, C. H., 2022).

In practice, the conflict between the two entities' functions is most evident in the enforcement application process: tax authorities face "collection without enforcement." While tax authorities possess collection authority under policy to conduct fee assessments and written payment reminders, they lack legal authorization to apply for court enforcement. Article 40 of the Tax Collection and Administration Law of the People's Republic of China explicitly limits tax authorities' enforcement powers to "taxes, late payment penalties, and fines," excluding maritime area usage fees as non-tax revenues. Meanwhile, the Maritime Area Usage Administration Law of the People's Republic of China contains no provisions granting tax authorities the right to apply for enforcement. This leaves tax authorities "powerless" when confronting delinquent payments. For instance, in a case involving a Dalian Changhai County aquaculture enterprise owing 4 million yuan in maritime area usage fees, tax authorities completed three written payment reminders but could not submit an enforcement application. Consequently, the entire case cycle lasted three years (Changhai County People's Court of Liaoning Province, 2022), far exceeding normal administrative enforcement timelines.

Marine authorities face "enforcement without collection." Although marine departments retain tacit enforcement authority in some regions due to Article 48 of the Maritime Area Use Administration Law of the People's Republic of China ("canceling certificates and reclaiming maritime areas"), they have lost core collection data support following the transfer of tax collection responsibilities. Furthermore, this separation of functions causes efficiency losses in the "enforcement assistance" process.

#### 4.1.2 Disconnect in Legal Norms and Policy Document Effectiveness

Significant conflicts exist in the configuration of enforcement entities among the higher-level Law on the Administration of the Use of Maritime Areas of the People's Republic of China, the general Administrative Compulsory Law of the People's Republic of China, and the departmental policy document Cai Zong [2021] No. 19. This creates a dual dilemma of "disconnect between legal provisions and reform practices, and contradictions between special laws and general laws," trapping local enforcement in a "dilemma of choice." It also increases the burden of litigation for parties involved, reduces enforcement efficiency, and causes unnecessary consumption of judicial resources. From a regulatory framework perspective, the conflict manifests primarily at three levels.

**Conflict in the Effectiveness of Higher-Level Laws and Policies.** Article 33 of the Maritime Area Use Administration Law of the People's Republic of China explicitly states that "the maritime area use fee shall be collected by the administrative department in charge of maritime area use." Article 48 assigns the enforcement authority to "cancel maritime area use right certificates and reclaim maritime areas" to "the people's government that issued the certificates," without mentioning the status of tax authorities as the competent entity. Meanwhile, Document Cai Zong [2021] No. 19, as a departmental normative document, merely transfers collection duties to tax authorities based on the State Council's non-tax revenue reform directives without concurrently addressing the legal authorization for "how enforcement authority should be transferred." Pursuant to Article 91 of the Legislation Law of the People's Republic of China, which stipulates that "departmental regulations shall not exceed the

boundaries of legal authorization,” the authority adjustments in Document Cai Zong [2021] No. 19, lacking support from higher-level laws, are frequently challenged for legality during judicial review.

**Conflict between Special and General Laws.** As a special law governing marine resource management, Article 48 of the Law of the People’s Republic of China on the Administration of the Use of Maritime Areas implicitly reflects the legislative intent of “maritime departments retaining associated enforcement authority.” Conversely, Article 53 of the Administrative Compulsory Law of the People’s Republic of China, as a general law, explicitly states that “administrative organs without compulsory enforcement authority shall apply to the court for enforcement.” This conflict in legal application has led to divergent enforcement practices across regions: Among China’s 31 coastal provinces, 22 (e.g., Hainan, Guangxi) continue using the outdated “oceanic department enforcement application” model; 7 (e.g., Guangdong, Shandong) have adopted the new “tax department application + oceanic department assistance” approach; and 2 (e.g., Qinghai, Ningxia) have suspended enforcement procedures due to the conflict.

**Disconnect between policy and practice.** Circular No. 19 [2021] of the Ministry of Finance and the Ministry of Finance only stipulates the “transfer of collection responsibilities” without detailing operational rules such as “determination of arrears, application materials for enforcement, and interdepartmental collaboration procedures.” This has resulted in lengthy local exploration efforts. For instance, Shenzhen Port Group secured approval for a 1.62 million yuan reduction in sea area usage fees under the policy. However, when applying for a refund to the Yantian District Tax Bureau, the reduction/refund involved approvals from multiple central and local departments—a scenario not covered by tax authorities’ responsibility for refunding erroneous or overpaid taxes. With no precedents and a multi-tiered, multi-departmental, multi-step application process, the case stalled for nearly a year. Ultimately, the Shenzhen Municipal Taxation Bureau spearheaded the development of the Operational Guidelines for Refunding Marine Area Usage Fees to complete the refund (State Taxation Administration Yantian District Tax Bureau of Shenzhen City, 2024), exposing the policy’s flaw of “emphasizing principles over details.”

#### 4.1.3 Inconsistent Judicial Review Standards

When reviewing applications for compulsory enforcement of maritime area usage fees, courts lack uniform adjudication rules, leading to significant divergences on core issues such as “eligibility of enforcement applicants” and “resolution of conflicts between laws and policies.” This has resulted in three contradictory types of rulings: “supporting the maritime department,” “supporting the tax department,” and “dismissing both parties’ applications,” severely undermining legal consistency and judicial credibility.

Some courts strictly adhere to the “legal supremacy” principle, citing Article 48 of the Maritime Areas Use Administration Law of the People’s Republic of China to support the maritime authorities’ standing. Others emphasize “reform practice,” relying on Circular No. 19 [2021] of the Ministry of Finance to support the tax authorities. Still other courts adopt a “double-negative” stance, dismissing

both parties' applications on grounds of "unclear subject qualification." Regarding the order of application between the special law (Law on the Administration of the Use of Maritime Areas) and the general law (Administrative Compulsory Law of the People's Republic of China), judicial reasoning diverges. Maritime courts, due to their specialized jurisdiction over maritime cases, tend to prioritize the Law on the Administration of the Use of Maritime Areas, while local courts focus more on general rules governing the allocation of administrative authority. The Hainan case recognized the traditional legal standing of marine authorities (Danzhou Municipal Bureau of Natural Resources and Planning et al., 2022), whereas the Dalian Municipal People's Government's policy interpretation of the Work Plan for Collecting Overdue Maritime Area Usage Fees in Changhai County maintained that the application for maritime area usage fees should still be borne by the competent marine administrative authorities. Inconsistent adjudication standards in similar cases undermine legal uniformity.

#### *4.2 Analysis of Legal Issues in the Entity Responsible for Collecting Marine Area Usage Fees*

Following the transfer of marine area usage fee collection responsibilities to tax authorities, numerous legal and enforcement challenges have emerged. First, the lengthy revision cycle of the Marine Area Usage Management Law lags far behind the reform pace outlined in Document No. 19 of the Ministry of Finance and the General Administration of Taxation (2021), failing to explicitly designate tax authorities as the enforcement entity. This results in a situation where they "have the name of collection but lack the substance of enforcement." Second, the law has not been amended to align with the reforms, allowing maritime departments to continue enforcing outdated regulations. As a departmental document, Document No. 19 carries less legal weight than the law and cannot override the legal constraints on enforcement authority allocation. This creates a stalemate where "tax authorities lack coercive enforcement powers for collection, while maritime departments have authorization but lack data." Third, the absence of rules defining the enforcement authority, the disputed interpretation of "the authority issuing the collection decision," and the lack of regulations on transferring non-tax revenue enforcement applications have led to inconsistent judicial discretion. Courts have rendered contradictory rulings in similar cases, hindering the implementation of reforms.

##### *4.2.1 Legal Failure to Simultaneously Clarify Tax Authorities' Enforcement Status*

Following the transfer of tax administration responsibilities, while tax authorities have become the statutory entities responsible for collecting maritime use fees, the law has not concurrently granted them the authority to apply for court-ordered enforcement. This has resulted in a disconnect between "collection authority and enforcement application rights." The root cause of this issue lies in the "mismatch between the pace of reform and legislative procedures" and "legal design flaws in the allocation of powers."

On one hand, the legislative revision cycle cannot meet the timeliness requirements of reforms. As a law enacted by the Standing Committee of the National People's Congress, the revision of the Law on the Administration of the Use of Maritime Areas must undergo statutory procedures including "proposal—first reading—second reading—vote—promulgation," typically taking 2 to 3 years.

Meanwhile, Document Cai Zong [2021] No. 19, as a reform task deployed by the State Council, requires pilot programs to be launched within six months in seven provinces (autonomous regions and municipalities) including Hebei and Inner Mongolia, with full implementation within one year. The pace of legislative revision lags far behind the reform's advancement. This "policy-first, law-follows" model has resulted in the tax authorities' enforcement application authority long lacking support from higher-level laws. Liu Wenhua noted in his study "Research on Administrative Agencies with Compulsory Enforcement Powers" that "the allocation of administrative compulsory enforcement powers must be explicitly authorized by law; no policy document may transfer or create such powers without legislative procedures" (Liu, W. H., 2021). Circular No. 19 of 2021 can only adjust collection procedures and cannot override legal provisions reserving enforcement authority.

On the other hand, the law failed to anticipate the need for seamless integration of responsibilities under the "separation of collection and enforcement powers." When the "Law of the People's Republic of China on the Administration of the Use of Maritime Areas" was enacted, it adopted the traditional model of "self-collection and self-enforcement by maritime authorities," failing to distinguish between the attributes of "collection authority" (determining fee amounts and demand payment) and "enforcement application authority" (initiating judicial procedures). It simply granted both types of authority to the same entity. When transferring collection authority under Document No. 19 of 2021, the Ministry of Finance failed to concurrently promote legal amendments to restructure authority allocation. This has resulted in tax authorities possessing "the title of collection but lacking the substance of enforcement." For instance, the Law of the People's Republic of China on the Administration of the Use of Maritime Areas neither added provisions explicitly authorizing "tax authorities to apply for compulsory enforcement based on collection decisions" nor removed the reference linking the maritime department to enforcement authority in Article 48. This has trapped local law enforcement and judicial review in a predicament where "old laws remain in effect while new laws have yet to be enacted."

#### 4.2.2 Higher-level Laws Remain Unrevised Despite Reforms, and Policy Effectiveness Is Limited

As a special law governing maritime resource management, the Maritime Areas Use Administration Law of the People's Republic of China was not revised concurrently with the non-tax revenue collection reform, retaining the outdated provision that "maritime departments lead enforcement." Meanwhile, Document No. 19 of the Ministry of Finance (Cai Zong [2021] No. 19), being a departmental normative document with lower legal authority than statutes, cannot override the rigid constraints imposed by law on the allocation of enforcement powers. The combination of these factors creates a systemic conflict between "legal provisions and reform practices." First, the "legal residue" in the higher-level law hinders reform implementation. Articles 33 and 48 of the Maritime Areas Use Administration Law of the People's Republic of China continue to grant collection and enforcement authority to marine departments, excluding tax authorities from primary responsibility. As a special law, this statute is often prioritized in judicial review under the principle of "special laws taking precedence

over general laws,” rendering the reform provisions of Cai Zong [2021] No. 19 difficult to fully implement. Second, the limited efficacy of departmental policies cannot resolve substantive authority issues. Document Cai Zong [2021] No. 19 holds the legal status of a “departmental normative document.” Pursuant to Article 13 of the Administrative Compulsory Law of the People’s Republic of China, which stipulates that “administrative compulsory enforcement shall be established by law,” it lacks the authority to create or transfer compulsory enforcement powers. It can only regulate procedural matters within the collection process (e.g., payment channels, invoice usage). In practice, although the document mandates tax authorities to collect “arrears from previous years,” their inability to initiate enforcement applications leaves them “only able to urge payment, not enforce collection.” Meanwhile, marine authorities possess enforcement application rights but lack collection data to proceed, creating a “deadlock.”

#### 4.2.3 Lack of Unified Rules for Determining Enforcement Entities

Neither laws nor policies clearly define the core rule for “determining the enforcement applicant after the transfer of collection responsibilities.” This absence of a unified standard forces courts to exercise discretionary judgment on a case-by-case basis during review. The root cause lies in the failure to codify post-reform authority boundaries through established rules. Specifically, this rule gap manifests in two core areas: Ambiguity in identifying the administrative agency responsible for issuing decisions: Article 155 of the Supreme People’s Court’s Interpretation on the Application of the Administrative Procedure Law of the People’s Republic of China requires that “the administrative agency applying for enforcement must be the agency that made the administrative act.” However, after the transfer of collection and management responsibilities, the definition of the “agency making the collection decision” is disputed: The maritime authorities, however, contend that pursuant to Article 48 of the Maritime Areas Use Administration Law of the People’s Republic of China, the “decision to pay within a specified time limit” must still be issued by them, and the right to apply for enforcement should not be transferred.

The rules governing the transfer of enforcement application rights for non-tax revenues are absent. The Administrative Compulsory Law of the People’s Republic of China has not added provisions addressing the “transfer of non-tax revenue collection and management responsibilities,” leaving unresolved issues such as whether enforcement application rights transfer concurrently with collection rights and whether local governments can adjust enforcement entities through administrative coordination. For instance, in a tax enforcement case filed by a tax authority in Aksu, Xinjiang, the court dismissed the application on the grounds that “non-tax revenue is not subject to tax enforcement rules,” adhering to the logic of “who collects, who enforces.” Conversely, in a case in Danzhou, Hainan, the court granted enforcement based on the rationale that “the maritime department has legal authorization,” applying the standard of “whoever has the authorization enforces.” This regulatory gap grants excessive judicial discretion, leading to conflicting rulings in similar cases.



#### *4.3 Solutions and Recommendations for Legal Issues Regarding the Entity Responsible for Collecting Marine Area Usage Fees*

To overcome challenges in collecting maritime use fees, efforts must focus on three areas: authority and responsibility, rule of law, and safeguards. Regarding authority and responsibility, legislation should establish the tax authorities as the core collectors, granting them the right to levy, verify fees, and apply for enforcement. Natural resources departments should assist by building a national data platform for collection and management to enable full-process oversight. Regarding the rule of law, efforts should be made to enact the Non-Tax Revenue Collection and Management Law and update the Maritime Area Use Management Law. Collaborative norms should be elevated to local regulations, with differentiated verification and payment standards and a 30-day refund deadline clearly stipulated. For safeguards, judicial interpretations should define enforcement entities and establish a four-department consultation mechanism. An enforcement team should be formed, supported by technological oversight, with procuratorial organs leading supervision and implementing a 15-day case filing review procedure to ensure lawful and efficient collection.

##### *4.3.1 Establishing a “Unified Authority + Collaborative Empowerment” Mechanism*

Clearly designate tax authorities as the statutory entity for both collection and enforcement applications, eliminating the institutional root cause of “separation of powers.” Enhanced research is needed to precisely coordinate the relationship between the maritime administrative authorities and the Maritime Areas Use Administration Law of the People’s Republic of China with other departments and relevant laws through legislation and regulatory development, thereby preventing power struggles and redundant management (Zhu, F., 2021).

##### *4.3.1.1 Legislation to Clarify Tax Authorities’ Status as Enforcement Applicants*

Revise Article 48 of the “Law of the People’s Republic of China on the Administration of the Use of Maritime Areas” to add: Following the transfer of maritime area usage fee collection responsibilities to tax authorities, tax authorities shall serve as the entity issuing administrative decisions. Pursuant to Article 53 of the “Administrative Compulsory Law of the People’s Republic of China” and relevant provisions of the “Non-Tax Revenue Collection and Management Law” (proposed), they shall exercise collection authority, fee determination authority, and the right to apply for court-enforced execution. The natural resources department (marine authority) shall be responsible for assisting in the cancellation of certificates, the recovery of maritime use rights, and the provision of information to facilitate enforcement, such as the location of maritime facilities and the status of use rights mortgages, thereby fulfilling its duties as the owner of state-owned natural resource assets. Simultaneously, the law incorporates derivative provisions explicitly referencing the procedures for “enforcement of monetary claims” under the Tax Collection and Administration Law of the People’s Republic of China. This approach maintains the integrity of the fiscal legal system while reducing legislative costs, aligning with the core requirement of “systematizing rules” for non-tax revenue governance (Lyu, N. N., & Pan, L., 2024).

A dedicated provision is added to the Administrative Compulsory Law of the People's Republic of China: "Following the transfer of non-tax revenue collection responsibilities, the authority to apply for court-enforced execution shall be concurrently transferred to the receiving department along with the collection authority. When tax authorities apply for enforcement regarding cases of non-payment of maritime area usage fees, they need not obtain separate legal authorization; they may initiate procedures based solely on the collection decision document and fee assessment materials." This measure complies with the statutory requirement for administrative enforcement authority, which must be explicitly granted by law and cannot be transferred or created through policy documents.

#### 4.3.1.2 Establishing a Cross-Departmental Collaborative Enforcement System to Align with the Natural Resources Management Framework

Drawing on the logic of authority and responsibility allocation in the "tax department implementation model" for non-tax revenues (Shi, Z. W., & Xue, H. T., 2023), and aligning with the management system reform requirement that "matters of the same category should in principle be coordinated by a single department" for natural resources, the Measures for Collaborative Collection of Sea Area Usage Fees were formulated. These measures clarify the core boundaries of authority and responsibility between tax departments and natural resources departments (marine authorities): Tax authorities uniformly exercise collection authority, payment reminder authority, and the right to apply for compulsory collection, responsible for core processes including fee amount determination, collection and deposit, and investigation of violations; Natural resources departments (marine authorities) retain management functions including maritime use approvals, title confirmation, and purpose supervision, while assuming auxiliary enforcement obligations. These include: - Forwarding title confirmation data and maritime use status change information within 3 working days; - Completing maritime use right cancellations within 10 working days after court rulings take effect. This establishes a collaborative mechanism featuring "separation of collection and supervision with clear, coordinated responsibilities." Leveraging the unified natural resources survey and monitoring system, the initiative integrates title confirmation data from marine authorities, collection data from tax departments, and treasury deposit data to establish a nationwide "Marine Area Usage Fee Collection and Management Information Sharing Platform." This platform incorporates a risk warning module that automatically triggers alerts for overdue payments, abnormal fees, or illegal maritime use—drawing on non-tax revenue risk management mechanisms and dynamic natural resources monitoring tools—to achieve a closed-loop management process: "fee source monitoring → risk identification— Targeted Collection — Usage Supervision." Implement a self-declaration system for payers, clarifying their responsibility for the authenticity and completeness of declared information. Establish a joint verification mechanism between tax and natural resources departments, shifting the focus of supervision to post-event verification. This aligns with the trend of streamlining administration, delegating power, and improving services, as well as the requirements for comprehensive natural resources supervision.

#### 4.3.2 Improving the “Legislative Revision + Policy Coordination” System

Currently, most non-tax revenue collection regulations in China remain at the level of departmental normative documents or local regulations. To strengthen the hierarchical effectiveness of policies, elevate the “Measures for the Collection of Sea Area Usage Fees” and “Implementation Rules” to local government regulations. Clarify the legal responsibilities for cross-departmental collaboration and establish disciplinary measures—such as public censure and performance point deductions—for departments that fail to submit data on time or refuse to fulfill assistance obligations. This addresses the shortcomings of departmental normative documents in terms of legal efficacy.

##### 4.3.2.1 Establishing a Hierarchically Structured Legal Framework to Align with Natural Resource Governance

Following the widely held view that “the legitimacy of non-tax revenues requires legal implementation” (Xu, D. Q., 2013), promote the enactment of a unified national Non-Tax Revenue Collection and Management Law. Incorporate maritime area usage fees into this law to clarify the definition of non-tax revenues, collection principles, responsibilities of competent authorities, and oversight mechanisms. This addresses the current “insufficient authority” stemming from reliance on administrative regulations. Simultaneously revise the Maritime Areas Use Administration Law of the People’s Republic of China to remove outdated provisions stating “the maritime department is responsible for collection.” Clarify that “Maritime Areas Use Fees shall be collected in accordance with the Non-Tax Revenue Collection and Management Law, with tax authorities designated as the statutory collection entities,” thereby achieving alignment between higher-level laws and specialized legislation.

Advance comprehensive legislation in the natural resources sector. Future integrated natural resources laws should establish common management rules for revenues from the paid use of natural resources, including maritime use fees. This will standardize foundational issues such as collection entities, assessment criteria, and distribution mechanisms, resolving the current lack of coordination caused by fragmented legislation. The NPC Standing Committee should clarify the relationship between the Maritime Areas Use Administration Law of the People’s Republic of China, the Non-Tax Revenue Collection and Management Law, and the Natural Resources Law (proposed): For core matters involving collection authority qualifications and power allocation, the general provisions of the Non-Tax Revenue Collection and Management Law and the Natural Resources Law shall take precedence. For special matters concerning the characteristics of maritime use and ownership management, the special provisions of the Maritime Areas Use Administration Law of the People’s Republic of China shall apply, resolving the dilemma of conflicts between special laws and general laws.

##### 4.3.2.2 Refine Policy Implementation Rules and Cost Constraints to Implement the Paid-Use System

Drawing on Canada’s Fiscal Management Act principles of “charges not exceeding costs” and “Classified Determination Standards,” and in line with the requirements of the natural resource asset

paid-use system reform, the “Detailed Rules for the Collection of Maritime Area Usage Fees” were formulated. These rules clarify three core principles: First, classified determination standards: market value is used for commercial maritime use, actual service costs for public welfare maritime use, and preferential rates for ecological protection maritime use, reflecting the principle of “equal emphasis on protection and development.” Second, standardized refund procedures distinguish between erroneous payments, policy exemptions, and other scenarios, specifying a 30-day timeline and required documentation for the “tax preliminary review—finance re-examination—treasury refund” process. Third, a cost accounting mechanism mandates that tax authorities, in collaboration with finance and natural resources departments, periodically calculate collection costs, strictly prohibiting charges exceeding actual costs to ensure the rationality of levies and the realization of owner’s rights. Integrate all revenues and expenditures from the paid use of maritime areas into budget management, implementing a “separate revenue and expenditure” system to ensure funds are exclusively allocated to marine ecological conservation and restoration, maritime resource management, and other designated areas, aligning with state-owned natural resource asset revenue management requirements.

#### 4.3.3 Establish a “Unified Rules + Judicial Coordination + Grassroots Enforcement + Legal Supervision” Safeguard Mechanism

Issue a special judicial interpretation on the collection of maritime use fees and establish a four-party joint conference mechanism. Strengthen grassroots comprehensive law enforcement and technical support. Construct a specialized legal supervision mechanism led by procuratorial organs, clarifying their responsibilities and procedural coordination, and establish relevant information sharing mechanisms.

##### 4.3.3.1 Issue Special Judicial Interpretation to Clarify Recognition Rules and Bridge Judicial and Administrative Functions

The Supreme People’s Court should supplement the Interpretation of the Administrative Procedure Law with the following provision: “Criteria for determining the applicant’s standing in enforcement proceedings for maritime area usage fees: For collection decisions made after the transfer of tax administration, the tax authorities shall be the applicant, as they are the statutory entity exercising state-owned resource revenue rights. For historical arrears cases prior to the transfer of tax administration, the natural resources department (the original collection entity) shall be the applicant; cases not resolved by the deadline shall be transferred to the tax authorities. The natural resources department shall only assist in enforcement and shall not act as an independent applicant, ensuring the unity of state ownership, revenue rights, and enforcement authority.”

Establish a four-party joint conference mechanism involving courts, tax authorities, natural resources departments, and finance departments. Quarterly reports shall cover adjudication updates, collection progress, and collaborative challenges. For emerging disputes such as cross-regional maritime arrears and installment payment enforcement, jointly develop resolution plans to achieve seamless integration between judicial adjudication standards and administrative enforcement regulations. When courts issue

enforcement rulings, they shall concurrently send “Assistance Enforcement Notices” to natural resources and finance departments, specifying assistance requirements, deadlines, and legal liabilities to ensure efficient procedural coordination. Finance departments shall support judicial enforcement through budget oversight and fund management, forming a coordinated supervision chain of “judicial adjudication – administrative enforcement – budgetary constraints.”

#### 4.3.3.2 Strengthening Grassroots Law Enforcement and Technical Support to Address Governance Weaknesses

In line with the requirement to “enhance grassroots law enforcement and supervision capabilities” in natural resources, establish integrated law enforcement teams covering tax, natural resources (marine), and other sectors. Equip these teams with specialized personnel, clarify enforcement responsibilities, and strengthen support from modern technologies like satellite remote sensing and big data to achieve full-chain, intelligent oversight of marine use fee collection and maritime activities. Leveraging the supervision information system based on the “single map” for territorial spatial planning, integrate marine land use fee collection data with information on marine land use rights confirmation, land use control, and ecological protection. This enables coordinated management across “fee source supervision—marine land use control—ecological protection,” addressing issues of insufficient grassroots enforcement capacity and low supervision efficiency.

#### 4.3.3.3 Establishing a Specialized Legal Supervision Mechanism Centered on Legal Accountability

Legal supervision, corresponding to political oversight, is a supervisory approach fundamentally centered on legal accountability (Men, Z. J., 2022). A specialized legal supervision mechanism for marine area usage fee collection will be established, clarifying the supervisory responsibilities of procuratorial organs: First, supervising the legality of tax authorities’ collection actions, focusing on verifying whether collection standards are lawful, whether payment reminder procedures are standardized, and whether applications for compulsory enforcement meet statutory conditions, thereby preventing violations such as “illegal collection” or “excessive collection” that infringe upon payers’ rights or national interests; Second, supervising the assistance execution actions of natural resources departments, ensuring timely submission of maritime usage data and lawful fulfillment of maritime usage rights cancelation obligations. For inaction or delayed action, issue procuratorial recommendations to urge rectification. Third, supervising the adjudication activities of judicial organs. For inconsistent adjudication standards or erroneous application of law in maritime usage fee enforcement cases, file appeals or issue procuratorial recommendations in accordance with the law to promote uniform judicial adjudication standards.

Clarify procedural coordination for legal supervision: Upon discovering illegal activities in the collection process, procuratorates shall initiate case review within 15 working days. For cases requiring administrative liability, procuratorial recommendations shall be issued to relevant competent authorities; for suspected official crimes, cases shall be transferred to supervisory authorities for handling; for cases causing significant loss of state assets, public interest litigation may be initiated to

hold responsible parties liable for compensation. Simultaneously, establish an information-sharing mechanism among procuratorial, tax, and natural resources authorities. Procuratorial organs may access real-time data on marine use fee collection and management, as well as marine use approval, to ensure precise and efficient oversight while adhering to the requirement that “legal supervision must be based on procedural division of powers.”

## 5. Conclusion

The legal positioning and delineation of responsibilities for entities collecting maritime use fees serve as the institutional vehicle for realizing state ownership of marine resources and represent a crucial manifestation of the “building a maritime power” strategy at the legal level. By analyzing the legal issues faced by collection entities after the transfer of maritime use fee collection duties and their underlying causes, this study proposes a series of targeted recommendations. Research indicates that optimizing the legal framework for the collection entity of maritime use fees is not only an inevitable requirement of non-tax revenue collection system reform but also the institutional foundation for safeguarding state ownership of maritime areas and ensuring a balance between marine ecological protection and development. Future efforts should further explore the boundaries of authority and responsibility between tax authorities and marine departments in specific implementation procedures, as well as differentiated enforcement regulations for different types of maritime areas, to provide more refined legal safeguards for the sustainable utilization of maritime resources.

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