

Original Paper

Research on the Reform of Consumption Tax from the Perspective of the Postponement of Collection Links

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Abstract

Against the backdrop of tax reduction and fee reduction, China proposed the reform of adjusting the collection link of consumption tax and transferring consumption tax revenue to local governments in 2019. So far, China has clarified the next direction of consumption tax reform: moving the collection link back to the wholesale or retail stage to expand local revenue sources, guide consumers to regulate their consumption behavior, and improve the consumption environment. Combining the current development status of consumption tax and the existing problems in its collection link, this paper elaborates on the necessity of postponing the collection link of consumption tax, and analyzes its feasibility—such as the support from local governments and consumer goods manufacturers. The implementation of policies related to the postponement of consumption tax collection may lead to some problems that urgently need to be solved, including increased tax costs, difficulties in tax collection and administration, and the broken balance of interests among governments, enterprises, and consumers. This paper also puts forward reasonable suggestions for the optimization of the postponement of China's consumption tax collection link from the perspective of different subjects, taking into account the balance of interests of the government, enterprises, and consumers, so as to make the consumption tax policy more perfect and reasonable, create a standardized and orderly consumption environment, and give full play to the regulatory role of consumption tax in economic life.

Keywords

Consumption Tax, Postponement of Collection Links, Tax System Reform

1. Introduction

1.1 Research Background

Consumption tax reflects national consumption guidance and is levied by many countries around the world mainly to regulate consumers' behavior and guide consumption. Following the reform of personal income tax, consumption tax has become China's third-largest tax category after value-added tax and income tax. (Gao, 2022) In addition to undertaking the function of raising fiscal revenue to ensure central fiscal income, it also plays roles in guiding consumption, alleviating income inequality, protecting resources and the environment, correcting the externalities of goods and consumption behaviors, and strengthening government macro-control.

With the full completion of China's "replacement of business tax with value-added tax (VAT)", consumption tax, as one of the means to regulate the economy, is of great significance to the development of the national economy. In recent years, with the implementation of large-scale tax reduction and fee reduction policies, adjusting the fiscal relationship between the central and local governments and establishing a local fiscal and taxation system have become urgent tasks, and the issue of whether income should be divided between the central government and local governments urgently needs to be adjusted.

1.2 Research Significance

1.2.1 Theoretical Significance

From a theoretical perspective, studying the process and trends of consumption tax reform, and clarifying the role of consumption tax in the process, can make the goals and plans of future system reforms more clear. On the basis of studying consumption tax reform, this paper further explores from the perspective of postponing the collection link, sorts out the feasibility and necessity of the postponement, points out the reasons for it, analyzes its impacts on different subjects, and puts forward reasonable suggestions for the postponement of China's consumption tax collection link. (Jin, 2022) The research on the postponement of the consumption tax collection link can provide a foundation for future decision-making and the behavioral choices of governments, producers, and consumers, help create a standardized and orderly consumption environment, and play an increasingly important role in improving China's consumption tax system.

1.2.2 Practical Significance

From a practical perspective, China currently mainly collects consumption tax at the production and sales stages, with taxpayers mainly being producers and importers. The relatively concentrated tax sources and large tax amounts are conducive to tax collection and administration to a certain extent, but problems may arise in the division of the taxation scope, and it is difficult to prevent some people from exploiting loopholes to evade taxes. In addition, collecting tax at the production stage allows local governments in production areas to obtain consumption tax borne by other regions, resulting in unfair local public services and unbalanced horizontal fiscal revenue and expenditure among regions. Consumers also find it difficult to perceive the tax burden, thus failing to adjust their consumption

behavior. By postponing the consumption tax collection link, the tax collection is attributed to the actual consumption place of taxable consumer goods, which aligns the consumption tax revenue with the local consumption level, alleviates the unfairness of local public services. This is of great significance for stabilizing the distribution pattern between the central and local governments and among regions, and mobilizing the enthusiasm of governments for consumption tax collection and administration. (Li, 2021)

2. Analysis of China's Consumption Tax Reform Practice

Since 2014, China's economy and society have developed with high quality, and the tax system has been continuously optimized and upgraded. To match China's new development stage of comprehensively building a modern socialist country and realize the modernization of tax governance, China has not stopped tax system reform, but promoted the transformation and upgrading of the tax system to build a modern tax system. During the "14th Five-Year Plan" period, the goals and tasks of China's new round of tax system reform were clearly proposed, namely deepening the reform of the tax system, improving the local tax system, improving tax functions, appropriately increasing the proportion of direct taxes, promoting the modernization of tax governance, optimizing the tax structure, and building a modern tax system.

As one of China's major tax categories, consumption tax reform is particularly important due to its flexible tax rate design and single collection link, which will directly affect the optimization of the overall tax system. The goals of China's current consumption tax reform are roughly consistent with the collection principles, which can be summarized as: restraining harmful consumption, regulating income distribution, promoting healthy consumption, and guiding correct consumption concepts—especially regulating luxurious consumption.

2.1 Restraining Harmful Consumption

China's economy has shifted from a stage of high-speed growth to a stage of high-quality development, and is comprehensively promoting the "Five-Sphere Integrated Plan", implementing the new development concept, and accelerating the construction of ecological civilization. Restraining harmful consumption, promoting sustainable, healthy, and green development, and protecting the environment are not only the collection principles of consumption tax but also meet the needs of sustainable development.^[4] Green development is a necessary condition for sustainable development. For this reason, China has adjusted the scope of consumption tax to include consumer goods that are not conducive to resource and environmental protection and harmful to health. To achieve the goal of restraining harmful consumption, we can appropriately adjust tax rates or expand the taxation scope to increase the intensity of taxation. Increasing the tax rate on harmful consumption products can effectively restrain such consumption—for example, the tax rate on Class A cigarettes in China is as high as 56%, so some consumers will reduce their consumption willingness due to the high tax rate, thereby achieving the purpose of regulating consumption and guiding green consumption.

2.2 Regulating Income Distribution and Promoting Healthy Consumption

People's health is the foundation of social civilization and progress, an important symbol of national prosperity and strength, and the most precious wealth of an individual. Therefore, the next goal of consumption tax reform is to regulate income distribution and promote healthy consumption. Under the current conditions, influenced by consumers' incorrect consumption concepts such as excessive consumption of certain goods, failure to regulate consumption behavior will endanger personal health. In recent years, the outbreak of the pandemic has seriously affected people's lifestyles and production methods, disrupting the original rhythm of life. Moreover, economic and social development has been severely hit, greatly affecting people's healthy lives. People have also begun to attach importance to their own health, pay more attention to the medical and health industry, and have a deeper understanding of health. However, some consumers still have an incorrect understanding of healthy consumption and fail to change their consumption behavior. Now is the best time to regulate income distribution and promote healthy consumption—for example, policies such as including high-fat foods in the taxation scope and levying consumption tax on health-hazardous products can guide consumers to consume healthily.

2.3 Regulating Luxurious Consumption

With China's rapid economic growth, it has entered a new period of socialist modernization drive. People's living conditions have improved, they have more disposable income, and their consumption psychology and concepts have also changed accordingly. Amid the pandemic, people's income sources have become more diversified—the rise of live streaming and goods delivery industries has even increased people's income. As people's lives get better and better, China's demand for luxury goods and high-end services has been increasing, making it a major global luxury market. Most luxurious consumption is to gain others' recognition to satisfy one's vanity. Such consumption will lead to comparisons, corrupt social customs, and cause serious waste. This is not conducive to China's sustainable development. Therefore, the next direction of consumption tax reform should also guide consumers to form correct consumption concepts and regulate luxurious consumption. Levying consumption tax on high-end consumer goods and incorporating luxurious consumption into the taxation scope has become a need for the stable and healthy operation of China's economic life. It not only helps guide residents to consume rationally, form correct consumption concepts, regulate luxurious consumption, and give full play to the regulatory function of consumption tax but also promotes social equity and increases fiscal revenue to achieve sustainable development. (Pang, & Wang, 2020)

3. Necessity and Feasibility of Postponing Consumption Tax Collection Links

3.1 Necessity of Postponing the Collection Link

3.1.1 Current Status of Consumption Tax

(1) Growing Tax Scale

Amid large-scale tax reduction and fee reduction, the scale of China's consumption tax has generally increased year by year and become increasingly stable. Compared with the past, consumption tax plays an increasingly important role in economic life. For example, China's consumption tax revenue was 607.155 billion yuan in 2010, and as shown in Table 1, it exceeded 1 trillion yuan in 2020, reaching 1202.81 billion yuan—nearly doubling in a decade. Against the background of such growth in the scale of consumption tax, China's consumption tax system needs to be further adjusted and improved to better fulfill its function of regulating income distribution.

Table 1. Overview of China's Consumption Tax (2016-2020)

Year	Domestic Consumption Tax (100 million yuan)	Central Revenue (100 million yuan)	Total Revenue (100 million yuan)	Tax in Consumption	Proportion of Central Tax (%)	Proportion of Consumption Tax in Total (%)
2016	10217.23	65669.04	130360.73	15.56%	7.84%	
2017	10225.09	75697.15	144369.87	13.51%	7.83%	
2018	10631.75	80448.07	156402.86	13.22%	6.61%	
2019	12564.44	81020.33	158000.46	15.51%	8.95%	
2020	12028.10	79644.23	154312.29	15.10%	7.79%	

Source: Compiled based on the China Statistical Data Application Support System.

(2) Stable Tax Structure

Although the scale of consumption tax has increased year by year, it has not changed the structure of consumption tax. As shown in Table 2, the proportion of tax revenue from major consumption tax items in the total consumption tax revenue has generally remained stable without significant fluctuations. Against this background, consumption plays an increasingly pivotal role in economic development and has become the mainstay of economic growth. We should further optimize the consumption structure through a series of policies and reforms to maintain the stability of the consumption tax structure.

Table 2. Proportion of Major Consumption Tax Items in Total Consumption Tax Revenue

Year	Tobacco (%)	Refined (%)	Oil (%)	Automobiles (%)	Alcohol (%)	Total (%)
2016	51.71	34.96	9.88	2.62	2.62	99.17
2017	50.94	34.64	10.14	3.20	3.20	98.92
2018	52.40	33.61	9.02	3.40	3.40	98.43

2019	50.93	34.16	9.74	3.51	98.34
2020	51.64	33.25	10.22	3.37	98.48

Source: Compiled based on the China Tax Yearbook (2017-2021).

3.1.2 Existing Problems in the Current Collection Link

(1) Unbalanced Distribution of Tax Revenue Between Regions

According to the “2020 China Tax Yearbook” and the “2019 National Domestic Consumption Tax Revenue by Region and Enterprise Type”, Yunnan Province’s consumption tax revenue reached 96.01786 billion yuan in 2019, while Tibet’s was only 0.54847 billion yuan—a difference of nearly 175 times. The unfairness caused by such inconsistencies among local governments will reduce their enthusiasm for tax collection and administration, lead to unfair public services in various regions, and affect the performance of local government functions. (Li, 2021)

(2) Invisible Tax Burden Weakens Regulatory Functions

Consumption tax is collected at the production and import stages, making the tax burden invisible. Although the tax is ultimately borne by consumers, they are not aware of the tax payment when purchasing taxable consumer goods, resulting in a consumption illusion and failure to adjust their consumption behavior—thus weakening the regulatory function of consumption tax. (Li, 2021)

(3) Unfair Horizontal Fiscal Distribution

Local governments in production and import areas monopolize consumption tax revenue, while regions that actually contribute to the tax cannot benefit from it. (Li, 2022) This widens the gap in the level of public goods provision among regions and leads to unbalanced horizontal fiscal revenue and expenditure, which is obviously unfair. The imbalanced characteristics of China’s fiscal and taxation system require increasing local government revenue sources, and the financial difficulties of local governments caused by policies such as “replacing business tax with VAT” and tax reduction and fee reduction have further increased the demand for new local fiscal revenue sources. (Zhou, B., & Wang, 2021)

(4) Difficulties in Defining the Taxation Scope and Preventing Tax Evasion

China’s current consumption tax is generally collected at the production and import stages, with taxpayers mainly being producers and importers. Although this is conducive to tax collection and administration to a certain extent, it brings difficulties in accurately defining the taxation scope and preventing tax evasion. (Dai, 2017) For example, some celebrities have recently exploited legal loopholes to evade huge amounts of taxes.

3.1.3 Alignment with International Trends

Many countries that levy consumption tax around the world determine the collection link based on the characteristics of tax items and their own collection and administration capabilities, and may collect it at the production, import, wholesale, or retail stage. However, the overall trend is to postpone the collection link to the wholesale or retail stage. Under China’s current conditions, the conditions for

reforming the postponement of the collection link have been met. Moving the consumption tax collection link to the wholesale or retail stage not only aligns with international standards and follows international reform trends but also better reflects the regulatory role of consumption tax in economic life.

3.2 Feasibility of Postponing the Collection Link

3.2.1 Support from Local Governments

Due to the lack of local mainstay taxes against the background of “replacing business tax with VAT” and tax reduction and fee reduction, local governments are facing financial difficulties, and their enthusiasm for performing their functions will be reduced. Moving the consumption tax collection link from the production or import stage to the wholesale or retail stage will make consumption tax a stable revenue source for local governments, which will boost their enthusiasm. Therefore, most local governments are supportive of the postponement of the consumption tax collection link.

3.2.2 Support from Consumer Goods Manufacturers

In China, the consumption tax collection link is mainly concentrated in the production and sales stages, which imposes a heavier tax burden on producers of taxable consumer goods and inevitably puts greater pressure on them. Collecting consumption tax at the wholesale or retail stage can greatly reduce the tax burden on taxable consumer goods, and the saved funds can be used to expand production scale, which is crucial for the long-term development of enterprises. Therefore, many producers of taxable consumer goods support the collection of consumption tax at the wholesale or retail stage. (Luo, 2020)

3.2.3 Diversified Collection and Administration Methods Driven by Technological Progress

China initially chose to collect consumption tax at the production and sales stages because of its weak economic development and limited collection and administration capabilities at that time, in order to ensure controllable collection. (Guo & Liu, 2020) With China’s rapid economic development, it has now entered the Internet era. Especially against the background of the digital economy, advanced technologies such as the Internet and cloud computing are used, driven by tax big data, to conduct more scientific tax collection and administration based on big data analysis. Tax collection and administration have become more intelligent and precise.^[12] In addition, the development of electronic payments has brought convenience to our lives and made consumption traceable. These all provide strong technical support for tax collection and administration, and the methods of tax collection and administration have become increasingly diversified.

4. Potential Impacts of Postponing Consumption Tax Collection Links

4.1 Positive Impacts

4.1.1 Balancing Regional Development and Increasing Local Revenue

Against the background of “replacing business tax with VAT” and large-scale tax reduction and fee reduction, the lack of local mainstay taxes has caused a fiscal gap for local governments. Moving the consumption tax collection link to the wholesale or retail stage will make consumption tax a local tax.

At this time, local consumption tax revenue will no longer depend on existing resources but on the local consumption capacity, directly linked to consumption capacity. (Chen & Zhu, 2018) In this way, consumption tax will become the most stable economic source for local governments, and their enthusiasm for tax collection and administration will be greatly improved. It is not only conducive to giving full play to the regulatory function of consumption tax but also can induce local governments to enhance service awareness, promote the development of the real economy, boost local commercial prosperity, reduce government intervention in the market, balance the unfairness caused by the inconsistency between production and consumption areas, and balance regional development.

4.1.2 Improving the Unfair Distribution of Tax Burden and Facilitating the Efficient Operation of the Industrial Chain

Collecting consumption tax at the production and consumption stages allows local governments in production and import areas to monopolize consumption tax revenue, while regions that actually contribute to the tax cannot benefit from it. (Chen, 2020) This will lead to varying levels of public goods provision among local governments, resulting in unbalanced horizontal fiscal revenue and expenditure and unfairness, thus weakening the regulatory function of consumption tax. Postponing the consumption tax collection link will reduce the tax burden on consumer goods producers, increase their enthusiasm, and the saved tax funds can be used for industrial structure adjustment, forming an industrial chain and realizing efficient operation, which is conducive to the long-term development of enterprises. (Shu, 2022)

4.1.3 Guiding Consumers to Regulate Their Consumption Behavior

Although the tax is seemingly borne by the production and import areas, it is ultimately borne by consumers. Postponing the consumption tax collection link alleviates the problem of invisible tax burden, making consumers more intuitively aware of the tax payment. This helps consumers form good consumption habits, regulate their consumption behavior, and create a favorable consumption and living environment.

4.2 Negative Impacts

4.2.1 Increased Collection Costs

If the collection link is moved back to the wholesale or retail stage, the number of taxpayers at these stages will inevitably be more than that of manufacturers and customs, resulting in scattered tax sources and likely increased collection costs. This is a major challenge for tax collection and administration. To this end, tax authorities have to take measures to improve the collection and administration system, which will further increase collection costs invisibly.

4.2.2 Potential Increase in Consumer Burden

With unchanged tax rates, the retail price is higher than the ex-factory price, so consumers' tax burden will increase significantly. From manufacturers to wholesalers and then to retailers, the sales volume increases at each subsequent stage, leading to higher tax amounts. The change in the collection link may mean a price increase.

4.2.3 Benefiting Leading Manufacturers

Due to consumers' high price elasticity for high-end consumer goods, a rise in terminal prices often leads to a decline in sales volume, making it difficult to pass on the price increase to consumers. Therefore, the interest distribution will be more concentrated among manufacturers and wholesalers. In terms of bargaining power, leading manufacturers will have a greater advantage in profit distribution with distributors, and the reform will benefit them more.

5. Optimization Suggestions for Postponing China's Consumption Tax Collection Links

5.1 The State Improves Corresponding Consumption Tax Policies

5.1.1 Strengthening Supervision Over the Collection Link

When collecting consumption tax at the production and sales stages, it is relatively convenient due to the concentrated tax sources and large tax amounts. However, moving the collection link to the wholesale or retail stage will increase the number of taxpayers subject to consumption tax control compared with manufacturers and customs, resulting in scattered tax sources. Inevitably, the collection and administration costs of tax authorities will increase. Therefore, the state should improve corresponding consumption tax policies and strengthen supervision over the tax collection link. (Han, 2022) For example, it can learn from VAT supervision—issuing VAT invoices can clarify each sales transaction and amount, bringing great convenience to tax supervision. In addition, advanced technologies such as the Internet and cloud computing can be used, driven by tax big data, to supervise and count consumption activities, strengthen supervision over the collection link, and reduce the possibility of tax evasion.

5.1.2 Determining the Collection Link Based on Industry Characteristics

Not all commodities are suitable for consumption tax collection at the wholesale or retail stage. The collection link should be determined based on industry characteristics, such as tax source distribution and sales methods. Commodities should be classified according to sales methods, consumption patterns, tax burden changes before and after adjustment, and the existing collection and administration capabilities to judge whether postponing the collection link is conducive to guiding consumption and achieving a good regulatory effect.

5.1.3 Implementing Differentiated Tax Rates Based on Regional Development Levels

When consumption tax is levied at the wholesale or retail stage, the revenue will be allocated to local governments. At this time, consumption tax revenue will no longer depend on existing resources but on the local consumption capacity, directly linked to the local economic development level. (Zhao, 2025) This may cause a chain reaction and further expand the economic gap between regions. In this regard, the government can implement differentiated tax rates based on the development level of various regions, adapting to local conditions to promote the balance of fiscal revenue and expenditure among regions.

5.2 Enterprise Response Measures

5.2.1 Reasonably Formulating Prices of Taxable Consumer Goods

When collecting consumption tax at the wholesale or retail stage, the tax amount is calculated as sales volume multiplied by the tax rate. Therefore, from manufacturers to retailers, through the layers of circulation of commodities, the sales volume increases at each subsequent stage, leading to higher tax amounts. This increases costs for enterprises, so they can appropriately raise the prices of consumer goods to balance profits.

5.2.2 Making Rational Use of Policies for Industrial Upgrading and Forming Industrial Chains

The postponement of the consumption tax collection link will significantly reduce the tax burden on enterprises at the front end of the tax payment chain, such as production and sales enterprises. At this time, enterprises should seize the opportunity to use the saved funds to expand production scale, carry out industrial upgrading, update equipment, form industrial chains, and enhance industry competitiveness, which is conducive to their long-term development. (Ding & Fan, 2021)

5.3 Considering Consumers' Interest Perception

The postponement of the consumption tax collection link to the wholesale or retail stage will increase consumers' tax burden, affecting their interests and thus their consumption willingness, and weakening the regulatory function of consumption. (Yang & Cheng, 2023) Therefore, it is more important to consider consumers' interest perception and introduce corresponding policies to enable governments to better serve enterprises and consumers, enterprises to better create value and ensure supply, and consumers to increase demand and drive economic growth. This will achieve a win-win situation and form a virtuous cycle among governments, enterprises, and consumers, ultimately realizing the goal of high-quality economic development in China.

6. Conclusion

China's consumption tax reform still faces many uncertainties. This paper studies consumption tax reform from the perspective of postponing the collection link. It can be predicted that the postponement of the consumption tax collection link will have some positive impacts, such as improving the business environment, balancing regional development, increasing consumption tax revenue, guiding consumers to regulate their consumption behavior, and giving full play to the regulatory function of consumption tax. However, it will also cause a series of problems, such as increased tax costs and collection difficulties, leading manufacturers benefiting more, and unbalanced regional fiscal revenue, which all bring resistance to the new round of consumption tax reform. Therefore, the state still needs to improve policies related to the postponement of the collection link and strengthen supervision over the collection link. Moreover, not all taxable consumer goods are suitable for consumption tax collection at the wholesale or retail stage—the collection link should be determined based on industry characteristics. For enterprises, they should first actively cooperate with national fiscal and taxation reforms; second, focus on their long-term development, and make rational use of policies for industrial upgrading, form

industrial chains, and enhance industry competitiveness. Consumers should also regulate their consumption behavior and form correct consumption concepts.

In general, considering the overall tax system development and fiscal system, the postponement of the consumption tax collection link needs to be carried out gradually, through pilot projects and continuous improvement, and completed in an orderly manner in phases. The postponement of the consumption tax collection link needs to combine the current collection and administration capabilities and the changes and adjustments of other tax elements to build a basic framework for the postponement and gradually improve the policies for the postponement, so as to give full play to the regulatory function of consumption tax and create a standardized and orderly consumption environment.

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