

*The Evolving Complex of the Chinese Corporate Tax Credit System and Tax Law**

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Abstract

As a national initiative to enhance the trustworthiness of multiple members of society, China's social credit system (SCS) encompasses various subsystems that have developed at different speeds. The interactions of the SCS in different domains of governance are thus diversified. As the corporate tax credit system (CTCS) is comparatively the best implemented of the various sector-based credit systems, this article chooses to reduce its perspective from "SCS and law" to "the CTCS and tax law." In revealing the poor condition of tax law enforcement in China, the article depicts the background of the birth and early development of the CTCS. It then portrays the current CTCS in the context of SCS construction. In comparing the CTCS with China's tax law system, the article concludes that, on the one hand, the CTCS's establishment and operation are so dependent on development of the tax law system as to render it an extension of that system and, on the other hand, the unique non-legal design of the CTCS is able to facilitate tax administration in a way that tax law cannot achieve independently given the massive degree of corporate tax noncompliance in China.

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* This study was funded by the Fritz Thyssen Foundation under grant 10.10.2.003RE.