

A Review of China Tax Research*

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Abstract

We conduct a comprehensive review of China tax research published in both English and Chinese journals since 1990. To provide an appropriate context for our review, we summarise the key institutional features of China's tax system. We find that China offers many interesting institutional features that have not been fully exploited in past tax research. Our review suggests that China tax research is still a relatively neglected field, although the field has been growing in the past few years. We identify several promising new directions for future China tax research.

Keywords: Taxation, China

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I. Introduction

The objective of this study is to conduct a comprehensive review of tax research on Chinese firms. We cover all reputable Chinese and English journals in the fields of accounting, finance, economics, and management. Our review covers the time period 1990 to 2019. We start from 1990 because this was the inaugural year of China's modern capital markets.

Taking stock of existing China tax research is important because China is already the world's number two economy and its many economic decisions have direct and indirect effects on other countries and territories. Taxation has always been an important policy tool used by the central government and local governments in China to stimulate the economy and encourage desired firm behaviour (Musgrave and Peacock, 1958). Taxation is also an important factor that corporate management considers in their strategic decisions. Hence, assessing the impact of taxation on Chinese firm behaviour is an important question not only to China but also to the entire world.

As we show below, China tax research is still at an early stage. While there is a large literature on US firms' tax reporting behaviour, the lessons and knowledge obtained from the US tax research may not apply to China due to the significant differences in China's national tax system noted below.⁴ In addition, tax planning and enforcement are likely to depend on the conditions of a country's social, economic, legal, and political environments. Considering the fundamental differences and diversity of China's institutional environments across different regions, the same tax rules do not necessarily work in the same way in China as they do in other countries with different institutional environments.

We start with an overview of China's tax system. We highlight a few key institutional facts that could have a significant impact on firm behaviour. First, value-added tax (VAT) has always been the largest contributor to China's annual tax revenue, representing 36% of total tax revenue in 2018. In contrast, corporate income tax, ranked second, represented only 21% of total annual tax revenue in 2018. The third largest contributor to China's annual tax revenue is corporate business tax, which represented approximately 8% of annual tax revenue before the conversion of corporate business tax into VAT in 2016. Individual income tax constituted only 8% of China's annual tax revenue in 2018.

Second, Chinese firms are generally not allowed to file consolidated tax returns, which is different from in the United States. As a result, one naturally expects Chinese firms to behave differently in tax planning and compliance than firms from the United States, where consolidated federal income tax filing is permitted.

Third, in China, both the central government and local governments are involved in collecting various taxes from business entities. There are significant cross-sectional and time-series variations in the division of responsibilities for tax collection between the central

⁴ We acknowledge that there is also tax research in other countries (e.g. OECD countries), but we focus on the US tax research as a benchmark in this review.

government and local governments. In addition, there have been significant changes over time with regard to the sharing of the collected tax revenue between the central government and local governments. As the central government and local governments face different policy priorities and incentives (see Chow *et al.*, 2020), the aforementioned differences in tax collection and sharing are expected to profoundly impact Chinese firms' tax planning behaviour.

Fourth, due to the confidentiality of firms' tax returns, the existing English tax literature primarily relies on publicly listed firms' tax footnote disclosures to gain a limited understanding of individual firms' tax planning strategies. Unfortunately, due to the differences in China's financial reporting and disclosure rules relative to say US GAAP, the available disclosure of corporate income taxes for most Chinese firms listed on the domestic stock exchanges is quite limited. For example, the effective tax rate reconciliation table commonly used in the US tax literature was not mandated for publicly listed Chinese firms on the two domestic stock exchanges prior to 2014. The Shanghai and Shenzhen stock exchanges only started to require publicly listed Chinese firms to use a common reporting format to report such information in their annual report in 2014. In addition, a firm's VAT is not required to be separately disclosed in the income statement, even though business tax and add-on are required to be separately disclosed in the income statement. The limited disclosure of a firm's various tax payments could be one impediment to China tax research.

Consistent with Hanlon and Heitzman's (2010) review of US tax research, we take a firm-centric approach to organise our review. Following this approach, we divide our review into three categories: (i) tax research that examines the determinants of Chinese firms' tax burden; (ii) tax research that examines the consequences of various tax policies for Chinese firms' behaviour; and (iii) a miscellaneous category for papers that cannot easily be fitted into the previous two categories.

We draw the following major conclusions from our comprehensive review. First, most China tax research is published in Chinese language journals. We identify a total of 370 China tax papers published by both Chinese and English journals over the period 1990 to 2019, but only 9.4% of those papers are published in English language journals.

Second, the majority of the English tax papers are published in second-tier journals. Interestingly, 74.29% of the English papers are published in accounting journals. This finding is surprising given the interdisciplinary nature of tax research. This finding also suggests that tax researchers in the accounting field have made the most significant contribution to the English language journals. In contrast, the majority (53.43%) of the tax papers in the Chinese language journals are published in journals in the economics field.

Third, 91.43% of the tax research published in the English language journals uses the archival research method. On the other hand, only 42.46% of the tax research published in the Chinese language journals uses the archival research method; 53.71% of the tax research in

the Chinese language journals uses the analytical method, including both modelling (31.2%) and normative methods (22.51%).

Fourth, there is an uneven distribution of the published papers across the major tax types. Among the English papers, 66.67% examine issues related to corporate income tax, whereas only 4 (11.11%) cover VAT and none cover business tax, even though these two taxes are ranked first and third, respectively, in terms of contribution to annual tax revenue. The Chinese papers are more evenly distributed, with 24.51% covering corporate income tax and 10.14% covering VAT, but only 2.54% of the Chinese papers are on business tax.

The published tax papers cover a healthy mix of different research topics. With regard to the English papers, we focus on research topics on corporate income tax because close to 70% of these papers are about that tax. Most of the English papers examine the determinants and consequences of corporate income tax. Regarding determinants, the existing studies have examined various internal factors (e.g. political connections, internal control, internal organisational structure, and the characteristics of a firm's business model) as well as external factors (e.g. ownership structure, auditors, tax reforms, and tax enforcement). With regard to the consequences of corporate income tax on corporate behaviour, the existing English papers have covered the following topics: financing, investment location choice, operating decisions (e.g. transfer pricing), and earnings management.

There is more diversity in the research topics covered by the Chinese language papers. With regard to corporate income tax, the Chinese papers have examined various internal factors (e.g. political connections, internal control quality, employee size, and growth) and external factors (e.g. peer firms' effective tax rates, ownership structure, tax enforcement intensity, degree of local government official corruption, local government's fiscal condition, among others). In terms of the consequences of corporate income tax, the Chinese papers have considered the following aspects: financing, investment, operations, accounting performance, financial reporting, and asset pricing. However, no studies have examined the effect of corporate income tax on distribution policy. A sizeable percentage (30.77%) of the Chinese papers fall into the "other" category. These papers cover two major types of issues: accounting for corporate income tax and tax administration and tax system.

Many of the Chinese tax papers also examine issues related to VAT. Among these studies, 51.22% examine the consequences of VAT on corporate decisions, including investment, operating performance, financing, and asset pricing. Among the Chinese papers on VAT, 36.59% are classified as "other", suggesting that many VAT-related studies are more related to tax policy design and administration rather than corporate tax planning.

Our review identifies several potential avenues for future research. We discuss these possible future research directions in the conclusion section.

The rest of the paper is organised as follows: Section II provides the relevant institutional background of China's tax system; section III provides a broad statistical analysis of China

tax research across various dimensions; section IV summarises the key findings from the extant China tax research; and section V concludes the paper and presents our suggestions for future research.

II. Institutional Background

This section provides an overview of China's tax system. Such an overview is necessary in order to better interpret and extend the existing Chinese tax literature. Compared with the US federal tax system, China's tax system has several important distinctions that are important for tax researchers. Most published China tax papers focus on one or two specific aspects of China's tax system. As a result, many readers may not have a full picture of the complexities of the system.⁵

2.1 Major Tax Types

Figure 1 shows the contributions of China's major types of taxes to China's overall annual tax revenue. Due to data limitations, Figure 1 covers the period 1996 to 2018. The major tax types in 1996 included VAT (42%), business tax (17%), corporate income tax (13%), individual income tax (3%), and a miscellaneous category covering a variety of taxes, including consumption tax levied on luxury goods, duties, and so on.⁶ Due to a tax reform, China completed the conversion of business tax into VAT in 2016, and as a result, the share of VAT increased from 29% in 2016 to 36% in 2017.

Compared with the United States, the distribution of tax revenue across the different tax types is different in China. For example, for a randomly picked year, namely 2015, VAT and business tax contributed 32% and 14%, respectively, to China's total tax revenue, while corporate income tax represented 20% of total tax revenue. In contrast, for the same year, corporate income tax constituted only 11% of total US federal tax revenue, whereas individual income tax and payroll tax, which is shared equally between employees and employers, respectively made up 47% and 33% of total federal tax revenue (<https://www.cbo.gov/about/products/budget-economic-data#2>).⁷ Hence, income taxes play a prominent role in the US federal tax system, whereas VAT plays a dominant role in China's tax system.

In the following sections, we will provide an overview of China's top three types of taxes: VAT, business tax, and corporate income tax. We organise the discussion of each tax type according to the following broad questions: (i) which companies are subject to the tax? (ii)

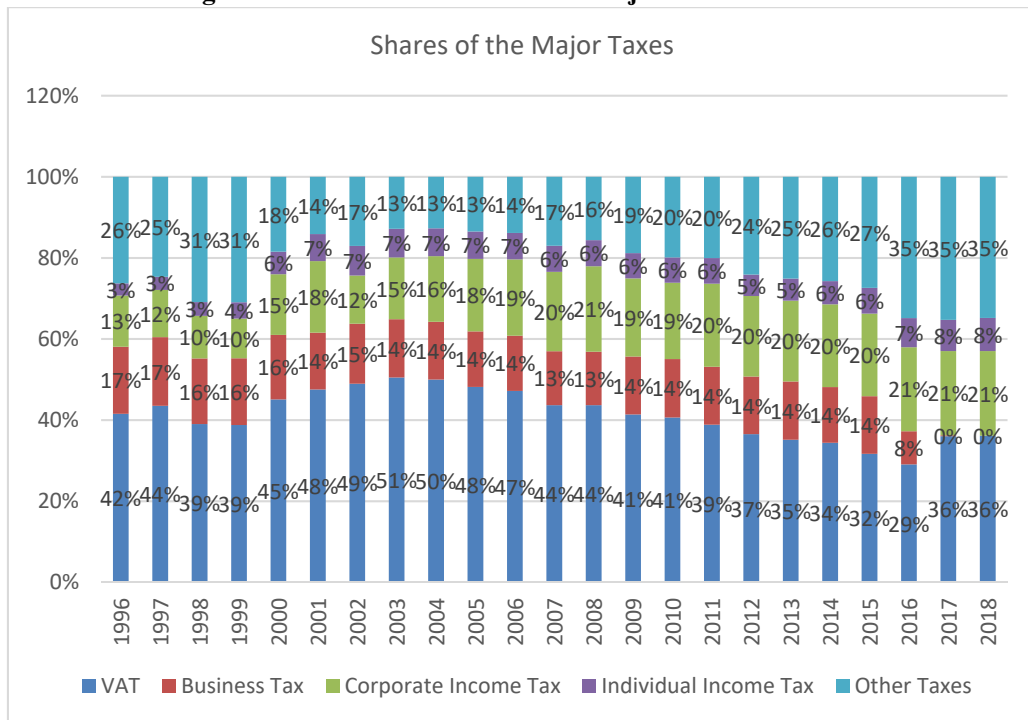
⁵ The following discussions are partially based on the *China Taxation Yearbook* and a Chinese book on China's fiscal system reform by Yang (2018). We refer interested readers to this book for more detailed discussions of China's fiscal system and related reforms.

⁶ The definitions of corporate and individual income taxes are self-explanatory. VAT is a consumption tax placed on a product whenever value is added at each stage of the supply chain, from production to the point of sale. Business tax is levied on entities or individuals that provide labour services or sell intangible assets or real estate assets.

⁷ We have ignored sales tax, a state tax in the United States, in this comparison.

what are the statutory tax rates? (iii) how is the tax collected and shared between local and central governments? and (iv) what information is required to be disclosed in the annual reports of publicly listed firms?

Figure 1 Distribution of China’s Major Taxes 1996–2018



Source: *China Taxation Yearbook*

2.2 VAT

VAT has a long history in China’s tax system (see Yang, 2018). Before the formal introduction of VAT in China around 1984, China imposed a turnover tax called the industrial and commercial tax (工商税) on sales of products. China gradually transited from product tax to VAT over the period 1984 to 1993. The passing of the Provisional Regulation on VAT (增值税暂行条例) in December 1993 officially completed the transition from product tax to VAT and VAT became China’s main tax. However, during this period, VAT focused on manufacturing companies (生产型增值税). Starting from 2004, China expanded the scope of VAT by moving from manufacturing-oriented VAT to consumption-oriented VAT. This transition ended in 2008 with the revision of the Provisional Regulation on VAT.

Table 1 shows the VAT tax rates for different types of products and services. The VAT tax rates are different for different categories of products and services. The highest VAT rate is 17% and the lowest is 6%. In addition, there has been a downward trend in the VAT tax rates over time due to the Chinese government deepening the reform of VAT to lower the tax

revenue of market participants (http://www.gov.cn/xinwen/2018-03/28/content_5278110.htm).

Table 1 VAT Tax Rates for Different Types of Products and Services

Tax Item	Prior to May 2016	May 2016–April 2018	May 2018–March 2019	After April 2019
Selling goods or providing processing, repairing services, and importing goods	17%	17%	16%	13%
Agricultural products and books	13%	13%	10%	9%
Sales of transportation services, etc. ¹		11%	10%	9%
Land use rights, real estate				
Sales of general service, ² transfer of intangible assets		6%	6%	6%

1. Selling transportation, postal, basic telecommunication, construction, or immovable leasing services; selling real estate; transferring land use rights

2. Selling value-added telecommunication services, financial services, modern services (excluding tangible movable property and immovable leasing service), and life services; transferring intangible assets (excluding land use rights)

Sources: This table was compiled by the authors from various public sources.

China has two different types of taxes: national taxes (国税) and local taxes (地税). Hence, there are two different types of tax collectors: the State Taxation Administration (国家税务总局) for the collection of national taxes and local taxation administrations (地方税务局) for the collection of local taxes. The State Taxation Administration is directly under the supervision of the central government, while local taxation administrations are under local government supervision. As the central government and local governments usually have different priorities and incentives, the incentives of the two types of tax collectors are also expected to be different from each other (see Chow *et al.* (2020) for a detailed discussion).

VAT is a national tax, and therefore the collection of VAT has been the responsibility of the State Taxation Administration since 1993. However, except for the VAT collected by the Customs, the tax revenue collected from VAT was shared between the central government and the local government on the basis of a 75:25 ratio prior to 2016. The sharing ratio was changed to 50:50 in 2016 due to the reform of business tax.

While VAT represents the largest component of China's tax system, there is limited information on VAT from publicly listed Chinese firms. As VAT is a tax excluded in the price of goods/services (价外税), it is not recognised as a part of a firm's expenditure and hence is not reflected in the income statement. However, VAT is reflected in the balance sheet as part of the overall taxes payable and also in the cash flow statement as part of the "various taxes paid by the firm" in the cash flows from operations. However, VAT-related cash flow is typically not separately disclosed in firms' annual reports, which creates a significant

challenge for VAT-related tax research.⁸

2.3 Business Tax

Like VAT, business tax also resulted from China's 1984 reform of industrial and commercial tax. As noted above, business tax focuses on labour services and sales of intangible assets or real estate assets by entities or individuals. It is computed on the basis of sales revenue. Table 2 shows China's business tax rates for different types of transactions, which range from 3% to 20%.

Table 2 Business Tax Rates for Different Types of Transactions

Tax Item	Contents	Tax Rate
Transportation	Land, water, air, and pipeline transportation; loading and unloading services	3%
Construction	Construction, installation, repair, decoration, and other engineering operations	3%
Post and telecommunications		3%
Culture and sports		3%
Entertainment	The business of operating song-performance venues, dance halls, karaoke song and dance halls, music cafés, billiard halls, golf courses, bowling alleys, and amusement parks	5%–20%
Finance and insurance business		5%
Services	Agency, hotel, catering, tourism, warehousing, leasing, advertising, and other services	5%
Transfer of intangible assets	Transfer of land use rights, patent rights, non-patent technology, trademark rights, copyrights, and goodwill	5%
Sales of real estate	Sale of buildings and other land attachments	5%

Sources: This table was compiled by the authors from various public sources.

Starting from 2012, China launched the experiment of converting business tax into VAT. By May 2016, all industries in all provinces were required to implement this conversion.

China's 1994 tax reform had designated business tax as a local tax, and hence the collection of business tax had been the responsibility of local taxation administrations. After business tax, a local tax, was merged into VAT, a national tax, in 2016, the VAT sharing formula between the central government and a local government changed from 75:25 to 50:50 to reflect the conversion of business tax. In addition, to win the support of local governments for the conversion of business tax into VAT, the central government guaranteed that a local government's total tax revenue from the combined business tax and VAT after the tax reform would not fall below the tax revenue received from the two types of taxes in the base year

⁸ Economists usually estimate VAT for individual companies using indirect methods (e.g. Guan and Pan, 2011; Fan and Peng, 2017).

2014.⁹

According to the Chinese accounting standards, prior to the conversion of business tax into VAT, the amount of business tax was included in a firm's expense account and had to be disclosed separately in the income statement as part of the category "business tax and add-on".

2.4 Corporate Income Tax

As an independent tax type, China's corporate income tax started in 1950 when the Provisional Regulation on Industrial and Commercial Sector Taxation (工商业税暂行条例) was enacted. Compared with the US federal income tax system, a fundamental difference of China's corporate income tax system is that consolidated corporate income tax returns are not allowed for holding companies with subsidiaries, except for a few special cases permitted by the tax authority.¹⁰ Instead, each individual legal entity is required to file its own tax return in the firm's domicile province. In addition, prior to 2008, the inter-corporate dividend payments from a wholly or partially owned domestic subsidiary (investee) to the domestic parent holding company (investor) were subject to additional corporate income tax if the investor's corporate tax rate was greater than the investee's corporate tax rate (<https://www.shui5.cn/article/98/22124.html>). Since the 2008 tax reform, such inter-corporate dividend payments have been tax free if the holding period of such investment is at least one year.¹¹ On the other hand, capital gains realised by one firm (investor) from selling its ownership in another firm (investee) are taxable at the investor's regular corporate tax rate.

Table 3 shows the evolution of China's statutory corporate income tax rates for different types of businesses since 1980. Reflecting China's communist history and the evolution of China's economic reforms, the statutory corporate income tax rates have varied significantly across different types of businesses and over time. Prior to China's 1994 tax reform that unified the tax rates for domestic businesses, domestic businesses faced higher statutory corporate tax rates than wholly owned foreign enterprises. For example, the maximum tax rate for large state-owned enterprises (SOEs) was 55%, while the maximum tax rate for privately owned domestic enterprises was 60%. In contrast, eligible foreign enterprises enjoyed a lower tax rate of 33% prior to 1994. The 2008 tax reform further unified the tax rates to a common rate of 25% for domestic enterprises and foreign enterprises.¹² To spur the development of China's economy and high-tech industry, however, firms domiciled in special

⁹ See Circular of the State Council on Printing and Issuing the Transition Program for Adjusting the Division of Central and Local Value-Added Tax Income After Comprehensively Promoting the Pilot Program for Replacing Business Tax with Value-Added Tax issued on 30 April 2016. According to one anonymous government official, the tax revenue sharing could be also affected by other discretionary factors, and hence the exact sharing ratio is unknown to the public.

¹⁰ The list of such special cases is not publicly disclosed.

¹¹ US corporate entities are allowed a dividend received deduction for such inter-corporate dividends ranging from 50% (if ownership is less than 20%) to 100% (if ownership is over 80%).

¹² The companies that previously enjoyed lower tax rates were allowed a phase-in period of five years.

economic zones and high-tech firms can continue to enjoy the preferential tax rate of 15%.

Table 3 Evolution of China's Statutory Corporate Income Tax Rates for Different Types of Businesses

Type of Enterprise	1980–1983	1983–1994	1994–2008	2008–2012	After 2012
Wholly foreign-owned enterprises	33% (2-year exemptions and 3-year halves)	33% (2-year exemptions and 3-year halves)	33% (2-year exemptions and 3-year halves)	25% (2-year exemptions and 3-year halves)	25% (2-year exemptions and 3-year halves)
Enterprises in special economic zones	15%	15%	15%	15%	15%
Designated economic zones	24%	24%	24%	25%	25%
Large state-owned enterprises		55% plus profit adjustment tax	33%	25%	25%
State-owned enterprises that are small or in specific industries		Excess progressive tax of 7% to 44% plus profit adjustment tax	33%	25%	25%
Collective enterprises		10–55%	33%	25%	25%
Non-state-owned enterprises		7–60%	33%	25%	25%
Small and micro enterprises			27%, 18%	20%	20%
High-tech enterprises			15%	15%	15%
Enterprises enjoying the preferential tax rate of 15% prior to 2008 (including foreign-funded enterprises, domestic-funded, but not high-tech or special economic zone, enterprises)				2008: 18% 2009: 20% 2010: 22% 2011: 24% 2012: 25%	25%

Sources: This table was compiled by the authors from various public sources.

The collection of China's corporate income tax is quite complex and varies over time. Table 4 provides a summary of the tax collection authority for different types of businesses over time. Prior to the merger of the State Taxation Administration and local taxation administration in 2018, corporate income tax was collected by either the State Taxation Administration or the local taxation administration, depending on the firm type and year of incorporation.

Table 4 Corporate Income Tax Collection Authority for Different Types of Businesses

Company Type	Tax Attribution	Tax Collection Agency
Prior to 2002		
Central government-owned enterprises	Central finance	State Taxation Administration
Local government-owned enterprises, collective enterprises, and private enterprises	Local finance	Local Taxation Administration
Foreign companies	Shared between central finance (30%) and local finance (3%)	State Taxation Administration
2002–2009		
Railway transport, state postal service, four major state-owned banks, three policy banks, offshore oil and gas companies, China National Petroleum Corporation, China Petrochemical Corporation	Central finance	State Taxation Administration
Most central government-owned enterprises	Shared between central finance and local finance	State Taxation Administration
Existing local government-owned enterprises and private enterprises	Shared between central finance and local finance	Local Taxation Administration
Foreign companies	Shared between central finance and local finance	State Taxation Administration
Newly established enterprises	Shared between central finance and local finance	State Taxation Administration
2009–2018		
Railway transport, state postal service, four major state-owned banks, three policy banks, offshore oil and gas companies, China National Petroleum Corporation, China Petrochemical Corporation	Central finance	State Taxation Administration
Most central state-owned enterprises established prior to 2002	Shared between central finance and local finance	State Taxation Administration
Local state-owned enterprises and private enterprises established prior to 2002	Shared between central finance and local finance	Local Taxation Administration
Foreign companies	Shared between central finance and local finance	State Taxation Administration
Enterprises established during the period 2002 to 2009	Shared between central finance and local finance	State Taxation Administration
Enterprises established after 2009 (pay VAT)	Shared between central finance and local finance	State Taxation Administration
Enterprises established after 2009 (pay business tax)	Shared between central finance and local finance	Local Taxation Administration
2018–now: Combination of State Taxation Administration and Local Taxation Administration		
Railway transport, state postal service, four major state-owned banks, three policy banks, offshore oil and gas companies, China National Petroleum Corporation, China Petrochemical Corporation	Central finance	State Taxation Administration
Other companies	Shared between central finance and local finance	State Taxation Administration

Sources: This table was compiled by the authors from various public sources.

Table 5 Chinese Accounting Regulations on Accounting for Corporate Income Tax

Year	Accounting	Accounting method of corporate income tax	Tax law	Nature of corporate income tax	Differences between financial accounting and tax accounting
Prior to 1992	Industry Accounting system		No separate tax accounting	Profit distribution	None
Year 1992	Corporate Accounting Standards, Corporate Finance General Rules	Tax payable method	No separate tax accounting	Profit distribution	None
Year 1994	Corporate Accounting Standards, Corporate Finance General Rules	Tax payable method	Corporate Income Tax Law	Expense	None
1998–2001	Corporate Accounting System, Corporate Accounting Standards, Corporate Finance General Rules	Tax payable method	Corporate Income Tax Law	Expense	Increase due to accounting standards that allow provision and reversal for impairment, but corporate income tax expense in Income Sheet equals tax payable
2006	Corporate Accounting Standards, Corporate Finance General Rules	Balance sheet liability method	Corporate Income Tax Law	Expense	Income tax expense in Income Statement does not equal tax payable; deferred tax appears; income tax expense equals the sum of tax payable and deferred tax
2007	Corporate Accounting Standards, Corporate Finance General Rules	Balance sheet liability method	Corporate Income Tax Law	Expense	Companies can voluntarily disclose the effective tax rate reconciliation from accounting profits to taxable income
2014	Corporate Accounting Standards, Corporate Finance General Rules	Balance sheet liability method	Corporate Income Tax Law	Expense	Shanghai and Shenzhen securities exchanges provide a disclosure format for the effective tax rate reconciliation

Sources: This table was compiled by the authors from various public sources.

Table 4 shows the evolution of corporate income tax revenue sharing between the central government and the local governments. Prior to 2002, the corporate income tax revenue collected from central government controlled firms (central SOEs) belonged to the central government, while the corporate income tax revenue collected from local government controlled firms and privately owned firms belonged to local government. The corporate income tax revenue collected from foreign controlled enterprises (33%) was shared between the central government and local governments in the proportion of 30%:3%. The 2002 tax reform significantly changed the balance of power between the central government and local governments by forcing most of the corporate income tax revenue to be shared between the two levels of government. The only exceptions are the following sectors and companies whose corporate income taxes still belong to the central government only: railway transport, state postal service, four major state-owned banks, three policy banks, the China National Petroleum Corporation, and the China Petrochemical Corporation. The sharing formula between the central government and a local government was 50:50 in 2002 and 60:40 after 2002, based on the increment of corporate income tax revenue in a year relative to the local government's tax revenue in 2001, the base year. For example, assume that a local government's corporate income tax revenue was \$100 in 2001 and \$120 in 2002: The corporate income tax revenue belonging to the local government would be \$110 ($\100 in base year + $(120 - 100) * 50\%$).¹³ To win the support of local governments for the 2002 tax reform, the sharing formula was designed in such a way that a local government's tax revenue after the 2002 reform would not be less than the tax revenue it collected in the base year of 2001.

Publicly listed Chinese firms listed on the two domestic stock exchanges are required to disclose relevant information on their corporate income tax payment. Table 5 summarises the relevant disclosure requirements over time. Prior to 2006, publicly listed Chinese firms were only required to use the tax payable method (i.e. the current tax only) to report their corporate income tax expense in the income statement. From 2006 onwards, publicly listed Chinese firms have been required to use the balance sheet liability method (i.e. both the current tax and deferred tax) to report their corporate income tax expense in the income statement. Starting from 2007, publicly listed Chinese firms have been required to provide a reconciliation of the book income and taxable income in their annual report, but due to lack of enforcement and explicit regulatory requirements, the quality of compliance with the rule varies significantly across firms. It was not until 2014 that the Shanghai Stock Exchange and the Shenzhen Stock Exchange started to require listed firms to use a common reporting format to disclose their book-tax reconciliation.

2.5 Information Technologies in Tax Enforcement

The Chinese tax authority has made significant investment in adopting information

¹³ See http://www.gov.cn/gongbao/content/2002/content_61880.htm.

technologies in tax law enforcement. More specifically, the State Taxation Administration implemented three phases of an ambitious Golden Tax Project (GTP) to modernise the tax enforcement systems. GTP-Phase One was launched in 1994 and targeted VAT evasion by using computers to automatically identify potential tax evasion problems from the VAT invoices that were manually entered into the computer system. Phase One contained two systems: VAT cross-checking and VAT anti-counterfeiting tax control. The first phase covered 50 institutions as an internal trial experiment. Due to significant errors in manual data entry, GTP-Phase One was eventually discontinued.

Launched in August 2000, GTP-Phase Two continued to target VAT tax evasion. An important feature of the second phase was the integration of four previously stand-alone information systems—invoicing, authentication, cross-checking, and investigation support—across the entire country and making the entire system online. Phase Two also integrated China Custom's VAT payment data into the national system. By integrating the data across different systems and across the whole country via an online platform, GTP-Phase Two should have significantly reduced the information asymmetry among the tax enforcement departments across the country.

The State Taxation Administration launched GTP-Phase Three in 2012 as a trial and then expanded the programme to the entire country in 2016. GTP-Phase Three has been the tax collection and supervision system in China since 2016. It merged the databases of the central and local tax administrations in 2019 following the combination of the two administrations in 2018. One key difference of GTP-Phase Three is the expansion of the national information system to all taxes and all tax administration offices across China. Similar to GTP-Phase Two, the third phase covered all aspects of the tax enforcement, including collection operations, administration, external information, and decision support.

III. A Statistical Analysis of the Chinese Tax Literature

Our review covers all published papers on China tax research in both English and Chinese language journals since 1990, the year which marked the beginning of China's modern financial markets. Our cut-off date is 31 December 2019. Table 6 presents the list of the journals included in this review covering the following fields: accounting, finance, economics, and management. This list is based on the A/B journal lists of a few representative Chinese universities, including Beijing University, Hong Kong Polytechnic University, Shanghai University of Finance and Economics, and Wuhan University. As tax research is not a major focus of English language journals in management, we include only *Management Science* for the field of management.

For the English papers, we first used the keywords “China” or “Chinese” to identify all the papers about China and then used the keyword “tax” to narrow down the China tax papers. For the Chinese papers, we used the keyword “税” (tax) to identify the initial list of Chinese

tax papers. We read each paper to identify the final list of relevant tax papers. Our screening procedures resulted in a total of 34 China tax papers published in the English journals and 335 China tax papers in the Chinese journals over the 30-year period from 1990 to 2019. As a comparison, we identified close to 500 China non-tax papers in the same time period published by the same English journals listed in Table 6, excluding *China Accounting and Finance Review*, which is almost exclusively dedicated to China research. These numbers suggest that China tax research is still at an early stage, especially for the English journals.

Table 6 List of English and Chinese Journals Included in this Review

Panel A: A/B Level English Language Journal List	
Accounting	
A level	B level
Journal of Accounting Research	Accounting Horizons
Contemporary Accounting Research	Accounting, Organizations and Society
Journal of Accounting and Economics	Auditing: A Journal of Practice and Theory
Review of Accounting Studies	Journal of Accounting and Public Policy
The Accounting Review	Journal of Accounting, Auditing and Finance
	Journal of Business Finance and Accounting
	Journal of International Accounting Research
	Journal of Management Accounting Research
	Journal of the American Taxation Association
	Management Accounting Research
	China Accounting and Finance Review
Finance	
A level	B level
Journal of Finance	Financial Management
Journal of Financial Economics	Journal of Banking and Finance
Journal of Financial and Quantitative Analysis	Journal of Corporate Finance
Review of Financial Studies	Journal of Empirical Finance
Journal of Business	Journal of Financial Intermediation
Management	
A level	B level
Management Science	
Economics	
A level	B level
American Economic Review	Journal of Public Economics
Econometrica	Journal of Public Economic Theory
Journal of Economic Theory	
Journal of Law & Economics	
Journal of Political Economy	
Quarterly Journal of Economics	
RAND Journal of Economics	

Panel B: A/B level Chinese Language Journal List**Accounting**

A level	B level
	会计研究 (Accounting Research) 审计研究 (Auditing Research) 中国会计与财务研究 (China Accounting and Finance Review) 中国会计评论 (China Accounting Review)

Finance

A level	B level
	金融研究 (Journal of Financial Research)

Management

A level	B level
管理世界 (Management World)	南开管理评论 (Nankai Business Review) 管理科学学报 (Journal of Management Sciences in China)

Economics

A level	B level
经济研究 (Economic Research Journal)	经济学 (季刊) (China Economic Quarterly) 中国工业经济 (China Industrial Economics) 世界经济 (World Economy)

Sources: The A/B journal list is based on the A/B level journal lists of Wuhan University, Shanghai University of Finance and Economics, Beijing University, and The Hong Kong Polytechnic University with two modifications. First, we drop the *Journal of Finance and Economics* (Chinese language) because this B-level journal appears only on the list of Shanghai University of Finance and Economics and is published by that institution. Second, we add *China Accounting Review* because this journal and its annual conference are influential among Chinese accounting researchers. As regards English language journals in the area of management, we only keep *Management Science* because tax is not a main topic in management journals.

It is clear that most Chinese tax papers are published in the Chinese journals. Figure 2 also shows the time series distribution of the English journal papers and Chinese journal papers, respectively. It is encouraging to note that both the number of English journal papers and the number of Chinese journal papers have increased significantly in the last few years.

Table 7 shows the distribution of the published papers by research field. With regard to the English papers, 73.53% are published in the accounting journals, suggesting that accounting researchers have made a substantial contribution to the tax literature in the English journals. In contrast, 53.43% of the Chinese journal tax papers are published in the economics journals. Only 11.04% of the Chinese journal tax papers are published in the Chinese accounting journals, the same proportion as in the Chinese finance journals. Interestingly, 24.48% of the tax papers are published in the Chinese management journals. Since *Economic Research Journal* (经济研究) in the economics field and *Management World* (管理世界) in the management field are regarded as A-level journals in the accounting field, we suspect that the proportion of Chinese language tax papers published in (a) economics journals and (b)

management journals is partially due to the contribution of accounting scholars.

Figure 2 Yearly Distribution of English Journal Papers and Chinese Journal Papers

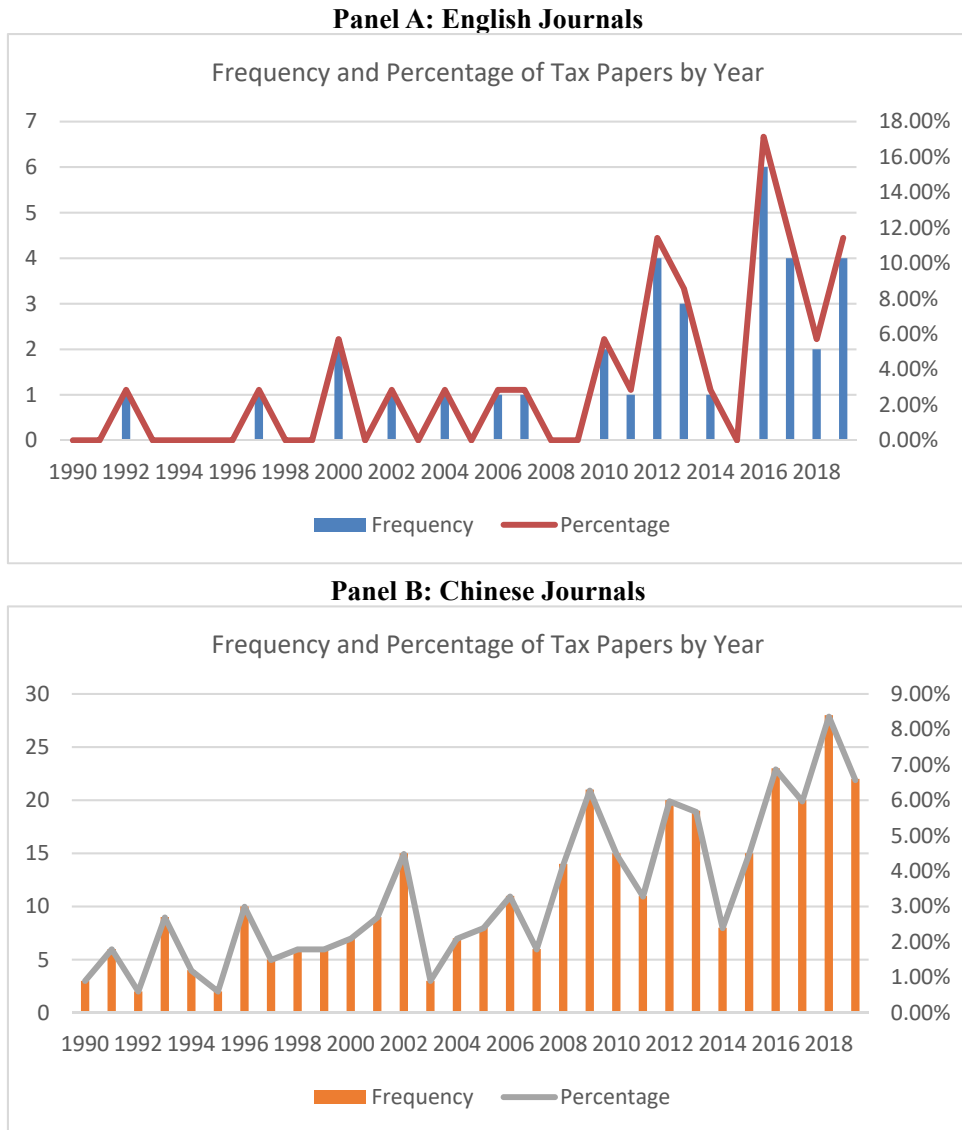


Table 7 Distribution of the Published Papers by Research Field

Panel A: English Journals		
Area	Frequency	Percentage
Accounting	25	73.53%
Economics	5	14.71%
Finance	4	11.76%
Management	0	0.00%
Total	34	100%

Panel B: Chinese Journals		
Area	Frequency	Percentage
Accounting	37	11.04%
Economics	179	53.43%
Finance	37	11.04%
Management	82	24.48%
Total	335	100%

Table 8 shows the distribution of the published papers by research method. Regarding the English journals, 91.18% of the published English papers used the archival research method. This finding is not too surprising given the dominance of the archival research method in global business research. As regards the Chinese journals, only 42.46% of the papers used the archival research method; 53.71% of the Chinese journal papers used the analytical method, including modelling (31.20%) and normative (22.51%) methods.

Table 8 Distribution of the Published Papers by Research Method

Panel A: English Journals					
Methodology	Frequency	Percentage	Sub-methodology	Frequency	Percentage
Analytical	3	8.82%	Model	2	5.88%
			Normative	1	2.94%
Archival	31	91.18%			
Other	0	0.00%			
Questionnaire	0	0.00%			
Case study	0	0.00%			
Other	0	0.00%			
Total	34	100.00%			
Panel B: Chinese Journals					
Methodology	Frequency	Percentage	Sub-methodology	Frequency	Percentage
Analytical	210	53.71%	Model	122	31.20%
			Normative	88	22.51%
Archival	166	42.46%			
Other	2	0.51%			
Questionnaire	3	0.77%			
Case study	1	0.26%			
Other	9	2.30%			
Total	391	100.00%			

Note: There are 55 papers using both analytical and archival methods and one paper using both questionnaire and analytical methods, so the total frequency is 391 instead of 335.

Table 9 shows the distribution of the types of taxes examined in the published papers. Regarding the English journal papers, 68.57% of the papers examine corporate income tax, but only 11.43% examine VAT, the largest component of China's tax system. While corporate income tax is also the most popular tax topic (24.51%) in the Chinese journal publications, there are also many studies that examine other types of tax, including VAT (10.14%), comprehensive tax (14.93%), and other (17.75%). There are small percentages of papers on

individual income taxes in both the English language (5.71%) and Chinese language (5.35%) journals.

Table 9 Distribution of the Types of Taxes Examined in the Published Papers

Tax	Panel A: English Journals		Panel B: Chinese Journals	
	Frequency	Percentage	Frequency	Percentage
Agricultural tax	0	0.00%	7	1.97%
Business tax	0	0.00%	9	2.54%
Carbon tax	0	0.00%	10	2.82%
Commodity tax	1	2.86%	0	0.00%
Comprehensive	1	2.86%	53	14.93%
Consumption tax	0	0.00%	7	1.97%
Corporate income tax	24	68.57%	87	24.51%
Customs tax	1	2.86%	11	3.10%
Environmental tax	0	0.00%	11	3.10%
Export tax rebate	0	0.00%	7	1.97%
Fuel tax	0	0.00%	2	0.56%
Insurance commodity tax	0	0.00%	1	0.28%
Mint tax	0	0.00%	11	3.10%
Individual income tax	2	5.71%	19	5.35%
Property tax	0	0.00%	13	3.66%
Social insurance tax	0	0.00%	2	0.56%
Stamp duty	0	0.00%	1	0.28%
Sulphur tax	0	0.00%	1	0.28%
Tobacco tax	0	0.00%	1	0.28%
Tobin tax	1	2.86%	2	0.56%
Value-added tax	4	11.43%	36	10.14%
Vehicle acquisition tax	0	0.00%	1	0.28%
Other	1	2.86%	63	17.75%
Total	35	100.00%	355	100.00%

Note: There is one English journal paper that discusses both custom tax and value-added tax. The total frequency for English journals is 35 instead of 34. As regards the Chinese language journals, one paper discusses consumption tax and fuel tax; two papers discuss corporate income tax and individual income tax; one paper discusses environmental tax and individual income tax; two papers discuss value-added tax and business tax; one paper discusses value-added tax and comprehensive tax issues; three papers discuss value-added tax, consumption tax, and business tax; and three papers discuss value-added tax and corporate income tax. Therefore, the total frequency for Chinese language journals is 355 instead of 335.

IV. Key Findings from the Chinese Tax Literature

This section provides a more detailed discussion of the findings from the Chinese tax literature since 1990. At the outset we wish to note that we take each paper's findings as given. In other words, we do not provide a detailed critique of each paper's hypothesis development, research design, and interpretation of empirical results. Such an in-depth review is beyond the scope of this study. In addition, we do not provide a summary of each paper in this review. Instead, we synthesise each stream of literature by identifying the conceptual constructs behind each paper's key explanatory variables and dependent variables. We classify all the

China tax papers into a theoretical framework in tables 10 and 11. The online appendix provides detailed information on the classification of each paper covered in this review. In addition, we summarise each paper's research question, key independent variables and dependent variables, sample, and key findings. In the following review discussions, we will focus on the conceptual constructs rather than specific empirical proxies for each category of the conceptual framework. We refer interested readers to the online appendix for a detailed description of the specific proxies used by the covered papers.

Table 10 Distribution of the Published English Papers Per Our Conceptual Framework

Panel A: Corporate Income Tax														
Level 1			Level 2			Level 3			Level 4					
Item	Freq.	Percent.	Item	Freq.	Percent.	Item	Freq.	Percent.	Item	Freq.	Percent.			
Determinants	15	60.00%	I	5	20.00%	Strategy/Business Model	1	4.00%						
						Organisation Structure	1	4.00%						
						Learning & Growth	3	12.00%	Employee competence	2	8.00%			
									Internal governance	1	4.00%			
									Information system/Technology	0	0.00%			
						E	10	40.00%	Peers/Competitors	0	0.00%			
			Supply Chain	0	0.00%									
			Capital Providers	5	20.00%									
			Auditor	1	4.00%									
			Government	4	16.00%									
			Community	0	0.00%									
			Macro Environment	0	0.00%									
			Consequences	8	32.00%				Financing Activities	3	12.00%			
									Investment	1	4.00%			
									Operating Decisions	1	4.00%			
						Accounting Performance	0	0.00%						
						Financial Reporting	3	12.00%						
						Distribution Policy	0	0.00%						
						Asset Pricing	0	0.00%						
Other	2	8.00%				Accounting Treatment	0	0.00%						
						Macro Consequences	0	0.00%						
						Tax Administration and Tax system	2	8.00%						
Total	25	1				Total	25	1						

Note: There is one paper which investigates both determinants and consequences, so the total number is 25 instead of 24.

Panel B: Value-Added Tax											
Level 1			Level 2			Level 3			Level 4		
Item	Freq.	Percent.	Item	Freq.	Percent.	Item	Freq.	Percent.	Item	Freq.	Percent.
Determinants	1	25.00%	I	0	0.00%	Strategy/Business Model	0	0.00%			
						Organisation Structure	0	0.00%			
						Learning & Growth	0	0.00%	Employee Competence	0	0.00%
									Internal Governance	0	0.00%
									Information system/Technology	0	0.00%
						E	1	25.00%	Peers/Competitors	0	0.00%
									Supply Chain	0	0.00%
			Capital Providers	0	0.00%						
			Auditor	0	0.00%						
			Government	1	25.00%						
			Community	0	0.00%						
			Macro Environment	0	0.00%						
			Consequences	2	50.00%				Financing Activities	0	0.00%
						Investment	0	0.00%			
						Operating Decisions	1	25.00%			
						Accounting Performance	0	0.00%			
						Financial Reporting	0	0.00%			
						Distribution Policy	0	0.00%			
						Asset Pricing	1	25.00%			
Other	1	25.00%				Accounting Treatment	0	0.00%			
						Macro Consequences	0	0.00%			
						Tax Administration and Tax system	1	25.00%			
Total	4					Total	4	1			

As the China tax literature primarily focuses on corporate income tax and VAT (see Table 9), we limit our discussion in this section to these two types of taxes. We adopt the perspective of a corporate tax planner in the organisation of our discussion by focusing on the determinants and consequences of corporate taxation. We put papers that cannot fit into these two categories (e.g. papers that focus on the tax administration) into a third miscellaneous category labelled “other”. Tables 10 and 11 provide a summary of the English and Chinese language China tax papers, respectively, using the above classification framework.

We divide the determinants into two types: internal vs. external determinants. The internal determinants are divided into two types on the basis of the framework of the balanced

					Asset Pricing	5	5.49%			
Other	28	30.77%			Accounting Treatment	10	10.99%			
					Macro Consequences	4	4.40%			
					Tax Administration and Tax system	14	15.38%			
Total	91	100%			Total	91	100%			

Note: There are three papers which investigate both determinants and consequences and one paper that discusses two consequences of corporate income tax, FR & AP. So the total number is 91 instead of 87.

Panel B: Value-Added Tax

Level 1			Level 2			Level 3			Level 4		
Item	Freq.	Percent.	Item	Freq.	Percent.	Item	Freq.	Percent.	Item	Freq.	Percent.
Determinants	5	12.20%	I	0	0.00%	Strategy/Business Model	0	0.00%			
						Organisation Structure	0	0.00%			
						Learning & Growth	0	0.00%	Employee Competence	0	0.00%
									Internal Governance	0	0.00%
						Information system/ Technology	0	0.00%			
			E	5	12.20%	Peers/Competitors	0	0.00%			
						Supply Chain	0	0.00%			
						Capital Providers	2	4.88%			
						Auditor	0	0.00%			
						Government	3	7.32%			
Community	0	0.00%									
			Macro Environment	0	0.00%						
Consequences	21	51.22%				Financing Activities	3	7.32%			
						Investment	8	19.51%			
						Operating Decisions	3	7.32%			
						Accounting Performance	5	12.20%			
						Financial Reporting	0	0.00%			
						Distribution Policy	0	0.00%			
						Asset Pricing	2	4.88%			
Other	15	36.59%				Accounting Treatment	2	4.88%			
						Macro Consequences	9	21.95%			
						Tax Administration and Tax System	4	9.76%			
Total	41	100%				Total	41	100%			

Note: There are two papers that discuss the consequences of VAT on investment and operating performance; one paper that discusses the consequences of VAT on investment, operating decisions, and the determinants of VAT; and one paper that discusses both the determinants and consequences of VAT, so the total number is 41 instead of 36.

4.1 Corporate Income Tax

4.1.1 English papers

We first discuss the English papers on corporate income tax. As shown in Panel A of Table 10, 25 English papers examine issues related to corporate income tax; 60% (15) of these papers examine determinants of corporate income taxation and 32% (8) examine the consequences of corporate income taxation. Two papers belong to the “other” category.

We discuss the determinants first. The existing literature has examined four of the five categories of internal determinants. What is missing is the role of a firm’s information technologies in affecting corporate income tax revenue. This result is surprising given the widespread adoption of information technologies by corporations and the importance of information technologies to corporate planning. One potential reason for this lack of research is that data on individual firms’ information technologies are proprietary and hence may not be readily accessible by academic researchers.

With regard to the external determinants of corporate income tax burden, most papers in the existing literature focus on two categories: capital providers and government agencies. There is one paper on the role of external auditors on corporate income tax reporting. There are no papers on the other four external determinants (i.e. peers/competitors, supply chain, community, and macro environment).

With regard to the consequences of corporate income tax policies, there is at least one paper covering each of the following categories of consequences: financing, investment, operations, and financial reporting. There are no papers that examine the other three categories of consequences: distribution policy, asset pricing, and firm performance. Given China’s distinctive institutional and regulatory environments and corporate ownership structure (i.e. SOEs vs. non-SOEs), one would naturally expect the impact of corporate income tax on those latter consequence variables to be different in China as compared to other countries, and therefore the English literature could consider exploring these important issues in future research.

There are only two papers in the “others” category. These papers examine the Chinese tax authority’s tax enforcement behaviour. There are no papers on the accounting for corporate income tax or macro consequences. As noted in section II, China’s accounting regulation on corporate income tax went through several different regimes. Hence, it is surprising that no study has exploited such exogenous variations in the accounting regulation to address interesting research questions.

4.1.2 Chinese papers

Panel A of Table 11 shows the distribution of the 91 Chinese language papers on corporate income tax. There is significant overlap in the research topics between the Chinese papers and the English papers. In terms of determinants, a significant percentage of papers in

both the English and Chinese literatures examine “capital provider” and “government”. In terms of consequences, a significant percentage of papers in both the English and Chinese literatures examine “financing activities” and “financial reporting”. Similar to the English literature, the following research areas are under-researched in the Chinese literature: (i) determinants: the effects of information system/technology, supply chain, and auditors; (ii) consequences: the impact of corporate taxation on corporate distribution policy.

However, there are also several important differences between the English and Chinese literatures. First, as expected, there are more Chinese papers than English papers (91 vs. 25). Second, the Chinese papers fill some of the missing holes in the conceptual framework. Specifically, there is at least one Chinese paper that examines peers/competitors and macro environment as determinants and distribution policy, asset pricing, and firm performance as consequences. In addition, there are multiple papers in the “other category” that examine issues related to accounting for income tax and the macro consequences of corporate income tax.

4.2 VAT

There are only four published VAT papers in the English literature (see Panel B of Table 10), while there are 41 such papers in the Chinese literature (see Panel B of Table 11). Hence, we combine our review for the English and Chinese literatures as a whole. Compared with the English and Chinese literatures on corporate income tax, the combined English and Chinese literatures on VAT have fewer papers on the determinants of VAT. Instead, there is a significant percentage of VAT papers in both the “consequences” and “other” categories.

Among the very few papers on the determinants of VAT, no study examines the effects of internal determinants on VAT. Six papers examine the external determinants of VAT, but the majority (4/6) examine the role of the government (including VAT tax rates and VAT tax reforms) on firms’ tax burden.

With regard to the consequences of VAT, we find that almost all papers examine the effects of China’s VAT reforms in different time periods (see section 2 for the institutional details) on various corporate outcomes, including financing, investment, operations, overall accounting performance, and stock prices. There are no papers on the consequences of VAT on financial reporting and dividend policy. This omission seems surprising considering the fact that VAT also affects a firm’s cash flows.

There are also a significant number of papers (15) in the “other” category. About half of these papers are not empirical but instead discuss various conceptual issues about VAT. The remaining papers deal with the macro consequences of VAT. The papers in this category are typically the focus of public finance researchers.

V. Conclusion and Suggestions for Future Research

We perform a comprehensive review of China tax research since 1990, covering the major English and Chinese journals recognised by mainland Chinese universities. To provide the appropriate context for our review, we also discuss the institutional background of China's tax system. There are a few concluding remarks we can draw from our review. First, China offers a rich setting to examine many potentially interesting questions related to tax. In particular, we wish to highlight the following key features:¹⁴ (i) there are several different types of major corporate taxes; (ii) consolidated tax filing is not allowed for most firms; (iii) there are two major types of ownership structure in China: state controlled firms vs. privately controlled firms; (iv) both the central government and local governments, who often have different incentives, are involved in collecting the various taxes from business entities. Some published papers have already exploited some of these institutional features (e.g. ownership structure). Second, our review suggests that many specific areas of China tax research are still under-explored. Hence, there appears to be promising low-hanging fruits available for future researchers to pick up.

It is always difficult to predict the future. Nevertheless, our comprehensive review suggests several promising directions for future research. First, there is an underinvestment in research on non-corporate income taxes such as VAT. This deficiency is especially severe in the English literature. Considering the fact that VAT constitutes the largest share of China's tax revenue, it is important to examine how VAT affects corporate tax planning and other corporate decisions.

Second, most existing Chinese tax research has ignored the fact that China does not allow consolidated corporate tax returns (a noticeable exception is Shevlin *et al.* (2012)). Considering the large disparity of corporate income tax rates across provinces and firms, we expect the firms belonging to the same parent group should have a strong incentive to shift income among the members of the group in order to minimise the group's total tax liabilities. We still do not have sufficient understanding of the magnitude of such income shifting and its impact on other aspects of the group's decisions.

Third, many tax studies still treat the Chinese government as a homogeneous entity. However, as noted above, both the tax collection and tax revenue sharing between the central government and local governments exhibit significant cross-sectional and time-series variations. As a result, the determinants and consequences of corporate taxes could also exhibit significant cross-sectional and time-series variations for an individual firm domiciled in a specific location. This issue will become more complicated when the firm itself is an SOE and therefore the controlling owner of the firm, a government entity, is both a shareholder and a tax collector.

Fourth, a glaring omission of the existing tax literature is the effect of information and

¹⁴ We do not claim that these institutional features are unique to China. Hence, the findings from China tax research are also potentially informative to other countries.

communication technologies (ICTs) on corporate income tax planning and tax enforcement. Over the past decade, China has been a leader in adopting advanced ICTs in corporate management. The Chinese tax authority has also invested significantly in the use of technologies in tax enforcement. Hence, it is interesting to examine how the adoption of such technologies by both firms and tax regulators is shaping Chinese firms' corporate tax planning and compliance.

Fifth, the impact of supply chains and peers on corporate tax planning is absent in the English literature on China tax research. While the Chinese tax literature has a few studies on peer effects, the economic challenge of identifying peer effects remains unresolved (Manski, 1993). In the past decade, the literature in economics, accounting, and finance has started to recognise the importance of peer effects in many corporate decisions (e.g. Serpa and Krishnan, 2018). In this sense, it seems a fruitful avenue for future research to examine peer effects in Chinese firms' corporate tax planning and compliance.

Finally, most existing tax studies in the China tax research use commonly available tax burden measures such as the effective tax rate (ETR) or book-tax difference. Unfortunately, these standard corporate tax burden measures are inadequate for two reasons. First, corporate income tax is only one part of the corporate tax burden. Second, due to weak institutional environments, there is alleged rampant evasion of taxes by many Chinese firms. Existing research in both China and the United States suggests that the common tax burden measures, such as ETR, may not capture tax evasion (e.g. Schwab *et al.*, 2018; Chow *et al.*, 2020). As a result, there is an urgent need for future Chinese tax researchers to develop better and more comprehensive corporate tax burden and tax evasion measures.

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