

THE ORIGIN AND DEVELOPMENT OF CHINA'S WATER RESOURCES TAX ---BASED ON THE RESEARCH OF FOREIGN TAXATION EXPERIENCE

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ABSTRACT

With global warming and the deterioration of the ecological environment, water resources are becoming increasingly scarce, and all countries are constantly paying attention to the protection of water resources. In the comprehensive reform of resource taxes in recent years, water resources should be included in the scope of taxation. However, due to the constraints of national conditions, the water resources tax has not been included in the "team" of resource tax collection. In 2016, China's Ministry of Finance and the State Administration of Taxation jointly issued the "Interim Measures for the Pilot Project of Water Resources Tax Reform." The state aims to collect water Resource tax to ease the excessive waste of water resources and promote the balance of supply and demand of water resources. Based on the experience of the collection of foreign water resources tax, this paper finds that China has obstacles in the collection of water resources tax, which can help to establish the basic framework of water resource tax collection in line with China's national conditions and implements recommendations.

Keywords: Water Resources; Water Resources Tax; Taxation Experience.