

MINISTRY OF EDUCATION OF THE REPUBLIC OF BELARUS

STATE EDUCATIONAL INSTITUTION

"SCHOOL OF BUSINESS OF BELARUSIAN STATE UNIVERSITY"

Chair of Innovative Management

Yao Boren

**STUDY ON CHINESE TAX SYSTEM AND ITS DEVELOPMENT**

Master`s thesis

specialty 1-26 80 04 "Management"  
(profile "Financial Management")

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Admitted to Master`s thesis defense on  
" \_\_\_\_ " \_\_\_\_\_ 2021  
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## GENERAL CHARACTERISTICS OF THE WORK

Master's thesis on the topic: STUDY ON CHINESE TAX SYSTEM AND ITS DEVELOPMENT

57 pages, 8 figures, 4 tables, 24 sources, 4 apps.

Keywords: TAX, TAX SYSTEM, TAX STRUCTURE, TAX THEORY, TAX PRINCIPLES, CONSTITUTIVE ELEMENTS, CHINESE TAX, TAX REFORM, ADVANTAGES & DISADVANTAGES, COMPARISON

**The object of the research:** Chinese tax system

**The subject of the research:** composition, characteristics and reform measures of Chinese tax system.

**The main goal of the research:** to put forward feasible suggestions for the further reform of the Chinese tax system.

To achieve the above-stated goal, the following objectives have been developed:

introducing the basic theory of taxation;

described the current tax system in China;

analyzed the factors that affect taxation;

based on the successful experience of the tax system of other countries in the world and the actual situation of China, this paper puts forward some suggestions for Chinese tax reform.

**Research methods:**

literature research method, comparative analysis method, graphical method.

**Realm of the possible practical application:** the proposed solutions can be used for reference by relevant Chinese government departments to further improve the Chinese tax system.

The author of this paper confirms that the calculation and analysis materials presented herein are correct and objectively reflect the state of the process under study and that all theories, methodological provisions, and concepts are available for the author's reference.