

2012

中国税收季度报告 三

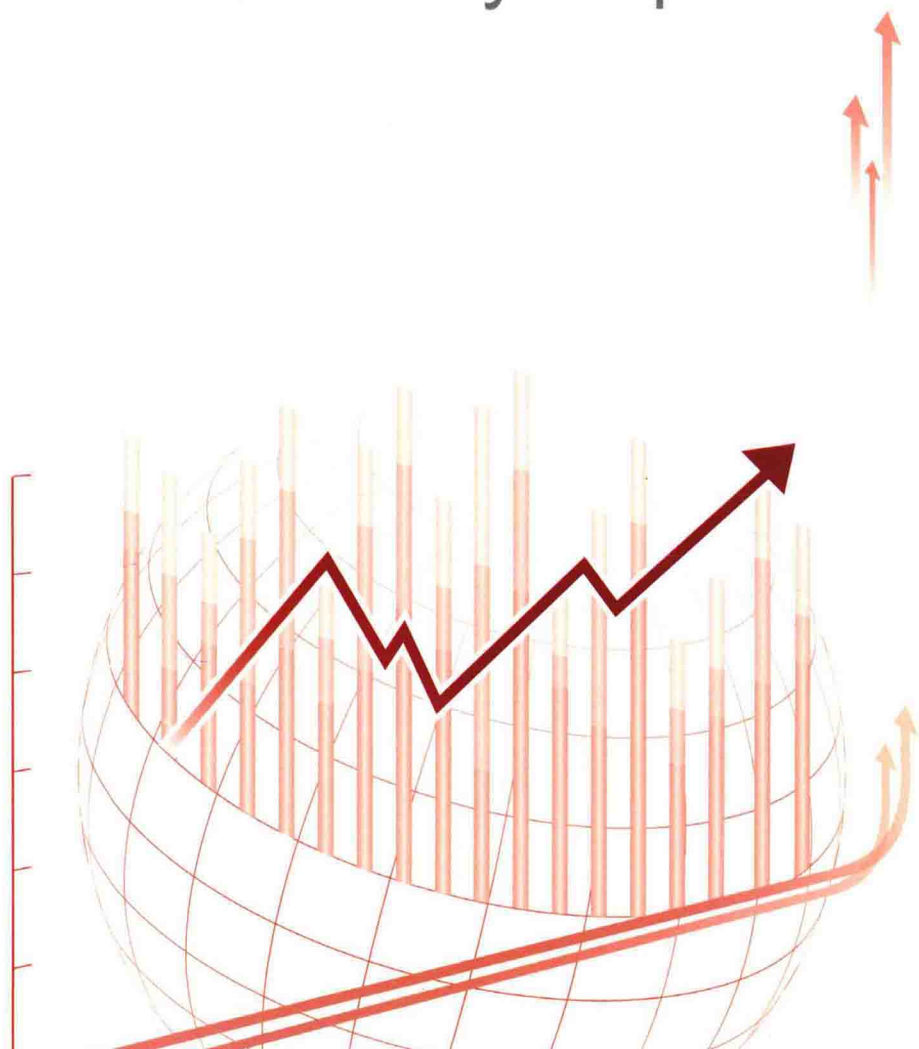
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国家税务总局 编

China
Taxation
Quarterly Report

中国税务出版社



2012

中国税收季度报告

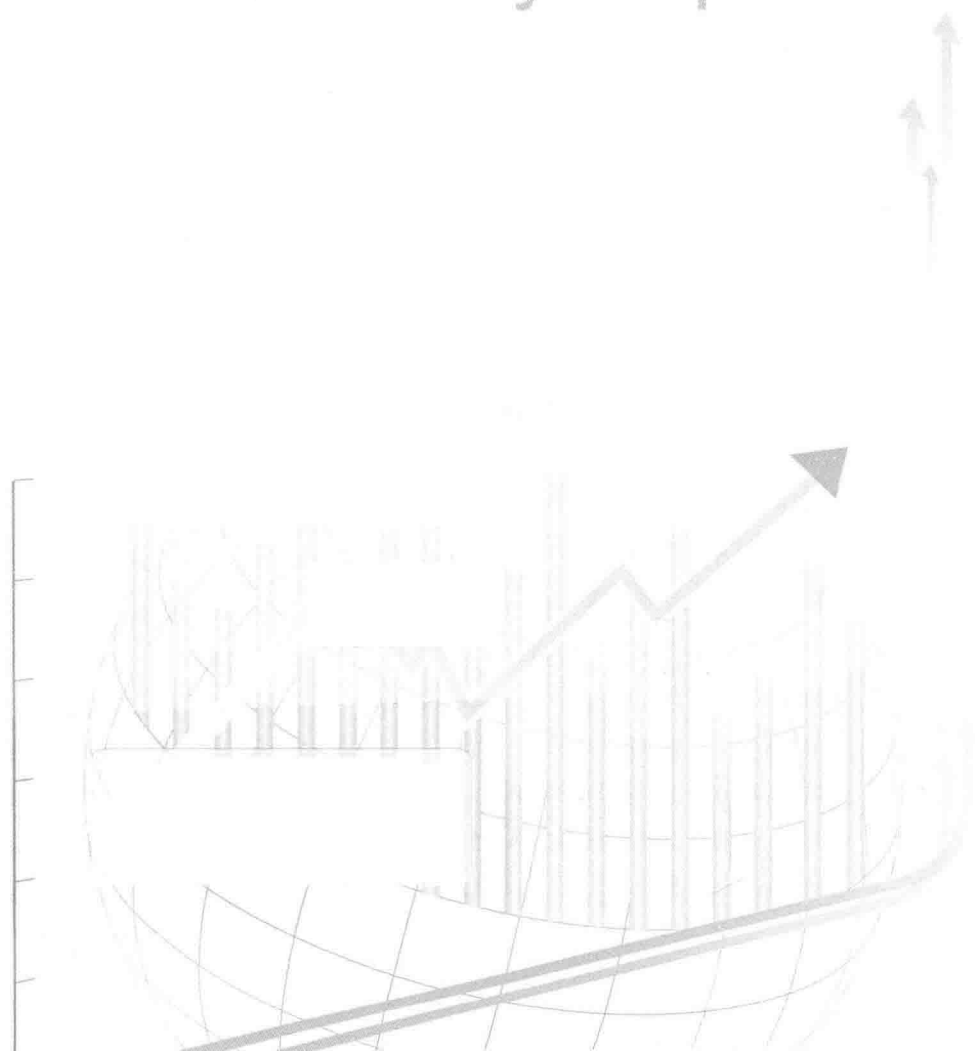
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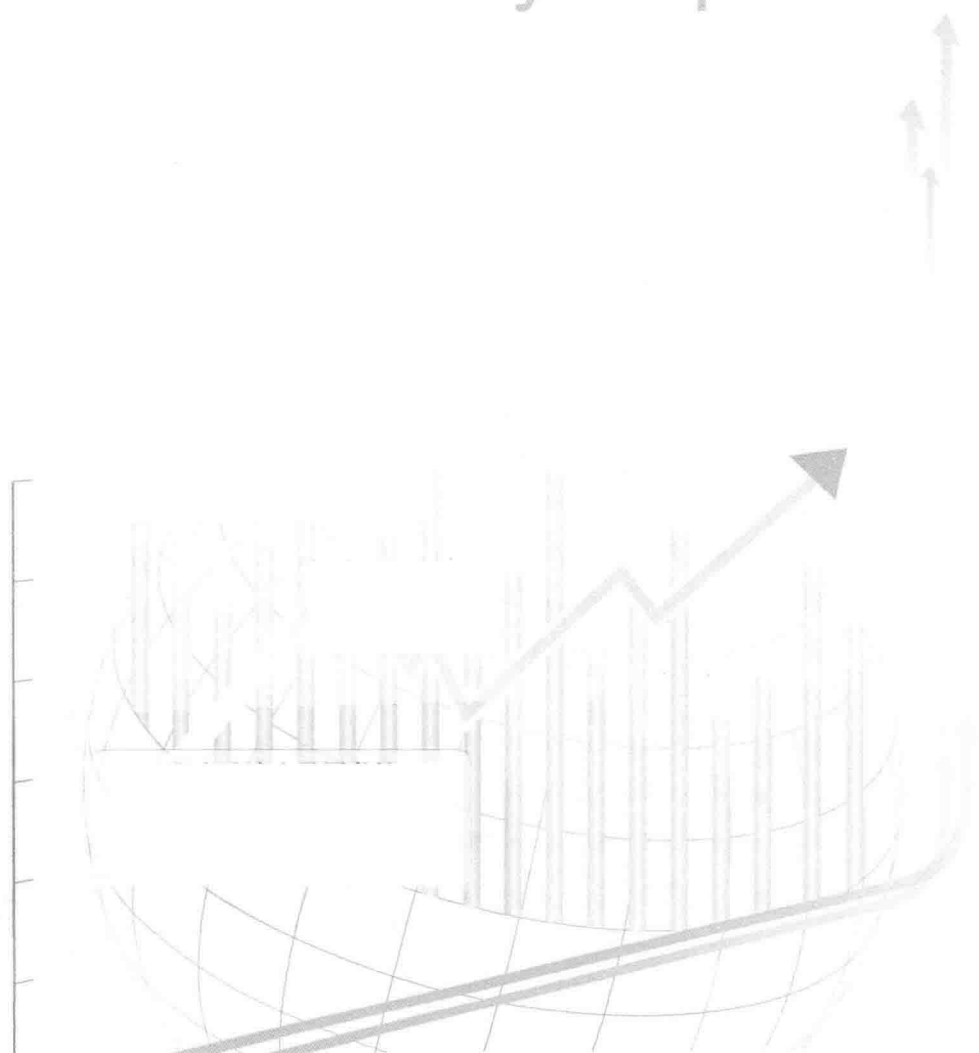
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继续推进增值税制度改革 完善有利于结构调整的税收制度

国家税务总局局长 肖捷

Promoting the Reformation of VAT Systems and Completing the Tax Systems
in Favor of the Adjustments of Structure

增值税是我国第一大税种。今年1月1日开始在上海市交通运输业和部分现代服务业进行的营业税改征增值税试点，是继2009年全面实施增值税转型改革后，我国税制改革进程中的又一个标志性事件。税收是调节经济运行、促进结构调整的重要手段。营业税改征增值税是推动经济结构调整、促进发展转型的一项重大改革，也是结构性减税的重要内容。实施这项改革，有利于消除重复征税，增强服务业竞争能力，促进社会专业化分工，推动三次产业融合；有利于降低企业税收负担，扶持小微企业发展，带动扩大就业；有利于推动结构调整，促进科技创新，增强经济发展的内生动力。这项改革涉及面广，利益调整复杂，需要在扎实做好试点工作的同时，加强调查研究，认真总结经验，及时跟踪评估，完善政策措施，确保改革顺利进行。

一、增值税制度亟待向广度覆盖

现阶段解决增值税改革的广度问题尤为紧迫。由于对劳务、不动产和无形资产征收营业税，增值税的抵扣链条不完整，转型后的增值税制度在消除重复征税、促进产业分工方面的优势仍然难以充分发挥，急需在覆盖广度上取得突破。

增值税的理论构想是上世纪初由美国耶鲁大学亚当斯教授和德国实业家西门子博士提出。1954年，法国首先将增值税制度付诸实践，目前已有170多个国家和地区实行。一项税收制度能够很快在世界得到普及，表明其具有独特的制度优势。增值税的核心特征是抵扣机制，即以货物和劳务的增加值为税基，在计算应纳税额时，可以抵扣用于生产投入的外购货物和劳务所负担的增值税款。这一制度安排，与传统的以货物和劳务价值全额为税基的销售税相比，能够有效地避免重复征税。纳税人总体税负不会因生产经营过程中分工和协作环节的增多而叠加，是更适应社会生产分工不断细化的货物和劳务类税种，其最初的理论构想者将该税种赞为“改良的所得税”。

根据纳税人外购固定资产抵扣程度的不同，增值税可归为3种类型。一是生产型增值税，税基为销售收入减去外购货物和劳务支出，不扣除外购固定资产价值，在统计口径上相当于国民生产总值。二是收入型增值税，税基是在生产型增值税基础上，可以扣除当期固定资产折旧，相当于国民生产净值。三是消费型增值税，税基为销售收入减去外购货物和劳务支出，并扣除外购固定资产价值，相当于对国民收入中用于消费性支出的部分征税。这3种类型增值税，扣除程度依次呈

阶梯式递增，税基则呈阶梯式递减，二者此长彼消。举个例子，假设某一纳税人当期实现销售额100万元，外购货物和劳务投入40万元，外购固定资产投入30万元，固定资产折旧5万元（均为不含增值税价格），在生产型增值税制下，其可扣除金额为40万元，税基为60万元；在收入型增值税制下，可扣除金额为45万元，税基为55万元；在消费型增值税制下，可扣除金额为70万元，税基为30万元。

我国是在1994年进行的财税体制重大改革中，将增值税制度全面引入货物和加工修理修配劳务领域。增值税由此成为第一大税种，不仅在筹集财政收入方面发挥了不可替代的作用，而且有力地推动了货物生产流通领域专业化分工的发展。同时，增值税的出口退税制度也为出口货物以不含税价格参与国际竞争创造了有利条件。随着增值税制度的建立，我国以加工制造业为代表的第二产业得到了快速发展，并逐步成为全球制造业大国。据统计，1994年至2010年，我国工业增加值由19481亿元增加至160867亿元，按不变价计算增长4.4倍；出口货物总额由10422亿元增加至107023亿元，增长9.3倍。

受当时一些条件制约，1994年基于经济体制转轨背景建立的中国增值税制度，与其他大多数国家实行的增值税相比，在改革的深度和广度上尚未完全到位。在深度上，主要是增值税进项税额抵扣不彻底，固定资产没有纳入抵扣范围，对投资仍然重复征税，在税制类型上还属于生产型增值税，不利于鼓励企业设备投资和技术进步。在广度上，主要是增值税覆盖不全面，征税对象限于货物和加工修理修配劳务，对其他劳务、不动产、无形资产则实行营业税制度。根据相关数据测算，目前增值税覆盖了国民经济60%多的领域，其余由营业税覆盖。这种增值税与营业税并存的税制格局，不仅对服务业内部的专业化分工

造成了重复征税，也导致制造业纳税人外购劳务所负担的营业税和服务业纳税人外购货物所负担的增值税，均得不到抵扣，各产业之间深化分工协作存在税制安排上的障碍。

2009年，以应对国际金融危机为契机，为解决增值税改革的深度问题，在部分地区先行先试的基础上，我国全面实施了增值税转型改革，将机器设备类固定资产纳入进项税额的抵扣范围，在推动增值税由生产型向消费型转变方面，迈出了重要一步。据统计，2009年至2011年因实施增值税转型改革，累计减少税收收入5000多亿元，明显减轻了企业税收负担。

与解决改革的深度问题相比，现阶段解决改革的广度问题更为紧迫。由于对劳务、不动产和无形资产征收营业税，增值税的抵扣链条不完整，转型后的增值税制度在消除重复征税、促进产业分工方面的优势仍然难以充分发挥。当前，我国经济正处于转型发展的攻坚时期，必须抓住机遇在一些重点领域和关键环节取得突破，加快完善有利于转方式、调结构的体制机制和政策环境。税收是政府影响资源配置的重要手段，增值税是与货物和劳务生产流通关系密切的税种，不失时机地将增值税制度引入服务业领域，消除营业税重复征税的弊端，不仅是完善税收制度的必然选择，也是促进现代服务业发展、推动第二和第三产业融合、培育经济增长新动力的迫切需要。

相对于1994年而言，目前实施营业税改征增值税的条件已经基本成熟。经过多年实践，增值税的制度优势已经得到社会认同，营业税的弊端广遭诟病。增值税立法也提上日程，对改革形成了有力推动。国际上对服务业征收增值税越来越普遍，可以为我国实施这项改革提供有益借鉴。随着税收专业化和信息化管理水平的不断提升，增值税的征收效率明显提高，为实施营业税改征