

# 中日转移支付 比较研究

| 景婉博 | 著

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## 前 言

转移支付制度是分税制财政体制的重要组成部分，是分税制不完善的补充途径，发挥着协调政府间财政分配关系的重要作用。我国的转移支付制度自 1995 年建立以来，框架不断健全，体系日益完善，在实现国家宏观政策目标和调节政府间财政关系等方面发挥了重要的作用。但与国外相比仍然存在不足之处，如法律建设滞后、结构体系欠优、资金分配欠科学、操作程序不规范、监督管理落后等，特别是专项转移支付存在的问题更加突出，已经引起学界和社会各界的广泛关注。如何在今后深化财税体制改革中完善我国的转移支付制度，促进政府间财力均衡和基本公共服务均等化，成为值得研究的课题。

日本和我国在地缘关系上一衣带水，政治体制均是实行单一制，财政体制均实行分税制，转移支付制度实施的背景具有相似之处，具备可以借鉴的基础。而且日本的转移支付制度已有六十年的历史，自实行以来极大地促进了日本区域间经济的均衡发展，保障了基本民生，促进了中央特定目标的实现。因此，有不少经验也值得我国借鉴。在转移支付问题研究中，单方面研究中国转移支付和日本转移支付的文章比较多，对中日转移支付制度进行系统地比较研究还是一个薄弱环节，而且比较研究是非常必要的，通过中日转移支付的比较才能发现问题并有针对性地提出解决方案。因此，本书选择了对中日转移支付进行比较研究，通过比较借鉴日本的经验教训，力图在此基础上为完善我国转移支付制度提供一些有益

建议。

中日转移支付制度比较研究的理论依据主要是公共财政理论、财政分权理论、政府间财政关系理论、比较学相关理论等。因为转移支付是公共财政体制的重要组成部分，公共财政体制是建立在公共财政理论基础上的，转移支付制度要与公共财政理论相一致。转移支付的一个重要目的是保障地方政府事权与财力、事权与财政支出相匹配，这一问题必须在财政分权理论的视野下进行分析。转移支付是分税制财政体制的重要补充，其中一个重要的职能是协调政府间财政分配关系，与政府间财政关系理论有着密切关系。

本书主要运用了比较研究法、归纳法、图表分析法、资料收集、文献分析法等研究方法。其中，运用比较研究法找出中日转移支付的可比性、可以进行比较的方面和环节，选择在中日转移支付制度背景、结构和规模、资金分配方法、效果等方面进行比较。在比较分析的基础上，运用归纳法，得出两国转移支付的异同，总结日本转移支付对我国的启示，找出我国目前转移支付体系中存在的问题，提出推进完善我国转移支付制度的思路。运用文献分析法，收集、整理文献，并通过阅读、判断，甄别资料数据的可用性，筛选出能够说明问题的资料和数据。运用图表分析法，主要对中日转移支付的结构、规模、功效进行描述和分析比较，进行动态式的研究，加强比较和分析的深度。

本书研究的主要内容和相关结论有以下几方面：

第一章，绪论。介绍本书研究的背景、意义及研究对象。在对国内外相关文献梳理和归纳总结的基础上，提出本书的研究方法、基本观点和思路、大纲及可能有的创新之处。

第二章，理论基础。研究政府间转移支付制度的前提是厘清政府间财政关系框架，理论基础也从政府间财政关系理论切入，进而由政府间财政关系理论引出转移支付制度相关理论，包括转移支付制度的界定、目标、

设计依据、类型等，除此之外，还分析了公共产品理论、外部性理论、社会公平理论、财政分权理论、政府间财政关系理论等和转移支付的关系。

第三章，研究中日转移支付制度需要从其制度背景入手，因此该章节主要围绕中日两国实施转移支付的制度背景展开比较，主要包括政治体制、财政体制等经济社会背景。从两国实施转移支付的背景分析说明选取日本转移支付作为比较对象是有一定的原因和依据的。

第四章，主要围绕中日转移支付各自的立法体系展开论述和比较。分析了日本转移支付的立法程序以及法律体系，和中国转移支付立法现状进行比较，找出两国在转移支付法制建设中的异同。

第五章，进行中日转移支付的制度背景比较分析后，进入对制度框架的整体介绍，该章分别介绍了两国转移支付制度的框架、结构，给两国转移支付制度一个大体的描绘。

第六章，本章着重对中日两国转移支付，主要围绕无条件的转移支付和有条件的转移支付的资金分配方法进行梳理，并进行详细的比较分析，试图通过对分配方法的比较找出一些异同点。

第七章，本章着重从分析中日两国转移支付的功能作用来进一步分析两国转移支付功能目标定位的异同。

第八章，通过以上几个章节对中日转移支付五个方面进行详细比较研究后，有针对性地提出我国转移支付中存在的问题。在借鉴日本经验教训基础上结合我国目前现实情况，提出未来转移支付改革的思路和意见建议。

景婉博

2015年7月

# ABSTRACT

The transfer payment system, an important part of the revenue – sharing system, is a supplement to tax distribution system and help coordinate the financial relation between central government and local government. The transfer payment system is established in 1995, which has great significance in the achievement of macro-control goal of economy. However, this system still has many defects, just like lack of legislation, imbalance of finance distribution, disorder of operation, lack of supervision, irrationality of structure and so on. Especially, the special transfer payment has significant deficiencies, which has gotten much attention. So this dissertation focuses on the solution.

From the global view, Japan which is our neighbor country, has nearly the same unitarily political system, the same revenue – sharing system, the same background of implement of transfer payment system. So it is a good model for China to learn. The history of Japan's transfer payment system which is nearly 100 years has greatly promote the balanced development of regions, achieve the protection of livelihood, reach the special goal of central government. There are many papers in the research of transfer payment system respectively in China and Japan, but no comparative study. The purpose of this dissertation is to get practiced suggestion for China based on the comparative study of two countries.

Public finance theory, the theory of financial relation among governments,

governmental function theory, financial distribution theory and comparative theory construct the theoretical basis of this dissertation. The transfer payment system is an important part of the public finance system which is based on public finance theory. So the public finance theory is the basic theory. Because the target of transfer payment system is coordination of governmental relationship and helps match the governance and expenditure responsibility of governments, the governmental relationship theory and financial distribution theory are the basic theory. The transfer payment system is obviously the function of central government, so the governmental function theory is the basic theory.

The comparative research method, the induction method, the charts analysis method, the documents analysis method are applied in this dissertation. It uses the comparative research method to compare the system background, the structure, the scale, the way of finance distribution, the effects and so on. Based on the comparison, the induction method is used to get the advantages and disadvantages of Chinese transfer payment system compared to Japan, get the problems and propose the countermeasures. The documents analysis method is applied to get useful materials and data while the charts analysis method to get the clear comparison.

The content and the conclusion of the research are as follows:

In the first chapter, the background and significance of this title are introduced. It also summarized the domestic researches and the foreign researches, introduce the structure, the research methods and the innovations and the shortages. Three targets are proposed in the third plenary session of 18th party congress. They are deepening the reform of fiscal system, reform of taxation, reform of budgetary system. Improvement of transfer payment system is an important part of reform of fiscal system. So the study of the transfer payment system is very es-



sential right now. The present researches in the comparison of transfer payment system between China and Japan are very rare, so this dissertation has great significance and add the comparative researches.

In the second chapter, based on study of public finance theory, the theory of financial relation among governments, governmental function theory, financial distribution theory and comparative theory, this dissertation defines the relative concepts of the transfer payment system. Those theories are explained in detail and the relationships between the theories and the transfer payment system are analyzed.

In the third chapter, the comparison of political system and the fiscal system which are the background of the transfer payment system are analyzed. The political systems of these two countries are both unitary and they both have tax distribution system and concentrate the financial resources. The above is the reason why choose the Japan as the reference not the western countries.

The fourth chapter is the comparison of legislation. In this chapter, the legislative procedure, the relative law and the presence of legislation of transfer payment system are analyzed. Through the analysis, the legislative level is high, the legislation is powerful and the legal system is perfect in Japan. So, in China, the legal construction of transfer payment system is still needed to strengthen.

In the fifth chapter of comparison of system structure, firstly introduce the structure of transfer payment system of both countries and on the above base, the differences are obtained. Japan's transfer payment system is divided into three parts: "regional tax", "the treasury payment", "local transfer tax". The "regional tax" in Japan corresponds to the general transfer payment in China which has the greatest proportion. "the treasury payment" corresponds to the special transfer payment, which takes up lower proportion. "local transfer tax" corre-

sponds to tax return, which accounts for the lowest proportion. In China, the transfer payment system is divided into four parts: the general transfer payment, the special transfer payment, the tax return and the system subsidy. The special transfer payment used to take the greatest proportion. In recent years, the situation changed and the proportion of general transfer payment has raised. The proportion of general transfer payment and the proportion of special transfer payment are nearly the same. Japan and China have the same defect which means the transfer payment system of both countries is mainly longitudinal, lack of horizontal transfer payment. However, Japan's "regional tax" helps balance of financial resources and equalization of public services. In China, the special transfer payment taking the largest part is not fine. The payment methods in Japan are different from the payment in China, which means the payment in Japan is tax expenditure and the payment in China is in money.

In the sixth chapter of comparison of money distribution, mainly introduce the comparison of unconditional transfer payments, conditional transfer payments and tax return. From the conclusion, both Japan and China use the "factor method" and "formula method" which are reasonable. But, it is different in the choice of weighting factors. In the money distribution of special transfer payments, these two countries both apply "project method" which is common defect. But when the Japanese government uses "project method", it also uses "formula method" as supplement. In China, the supplement is missed. In the money distribution of tax return, in Japan, it is "ratio method" while it is "base method" in China.

In the seventh chapter, it mainly compares the function of transfer payments which contains the purpose of macro - control, adjustment of financial resource distribution, promotion of equivalence of public services and coordination of re-

gions. In the conclusion, Japan's transfer payments help promote adjustment of financial resource distribution, promotion of equivalence of public services and coordination of regions well while transfer payments in China helps achievement of government purpose well. China should pay attention to the other three functions.

In the eighth chapter, it is suggestion. Firstly, the legislation should be promoted; secondly, adjust the purpose of the transfer payment, put equivalence of public service in the first place; improve the structure of transfer payment system, clear up the special transfer payments, lower its proportion. Raise the proportion of general transfer payments and cancel tax return. Furtherly ameliorate the money distribution of transfer payment system, especially the special transfer payment, making it forward to "factor method" and "formula method".

Jing Wanbo

July 2015

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