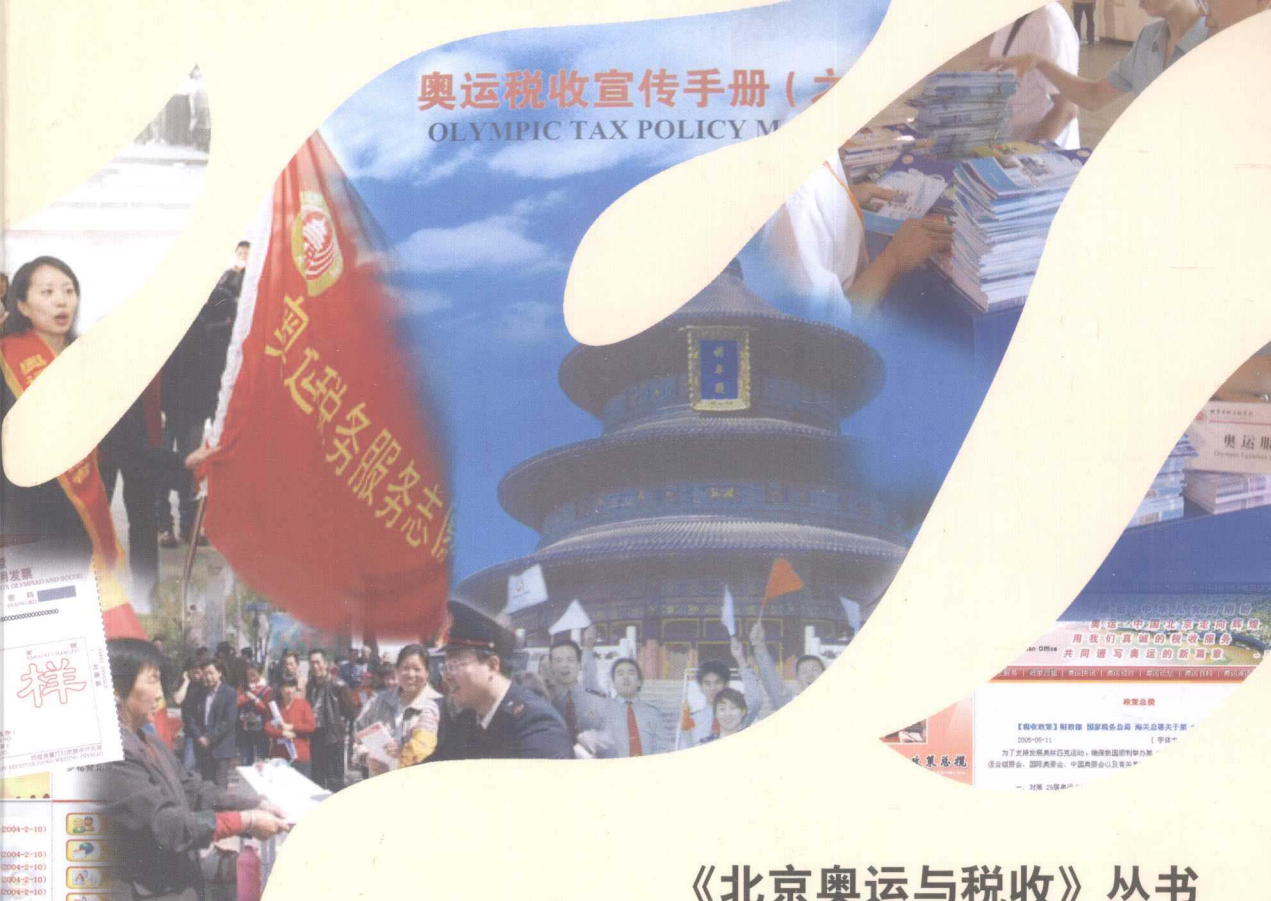


奥运税收宣传手册 (六)
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《北京奥运与税收》丛书
Beijing Olympic Games & Taxation

北京奥运与税收环境

Beijing Olympic Games & Taxation Environment

主 编 王纪平 张志勇
副主编 苏文权 王京华

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举办2008年奥运会是我国各族人民的共同心愿，是中华民族百年企盼。党中央、国务院高度重视奥运会的筹办工作，2006年10月，胡锦涛总书记考察北京奥运工程时指出，要围绕举办一届有特色、高水平奥运会的目标，切实实践绿色奥运、科技奥运、人文奥运的理念，坚持节俭办奥运、廉洁办奥运的方针，发挥社会主义制度能够集中力量办大事的优越性，切实抓好奥运会筹办工作这件大事。要切实履行我们在申办奥运会时做出的承诺，确保高质量按时完成各项建设任务，提供优质高效服务，努力提高筹办工作的国际化水平。要组织广大群众开展丰富多彩的迎奥运、讲文明、树新风活动，在全社会营造喜庆热烈的奥运会氛围，展示我国人民期盼奥运、参与奥运、奉献奥运的精神面貌。在党中央、国务院领导下，奥运会筹办工作正在朝着“有特色、高水平”的目标大步迈进。

奥运会为首都的经济发展带来了良好的机遇。2006年4月，北京市政府宣布“奥运经济”正式全面启动。据初步测算，从2006年到2008年，北京市总投资将达到1.5万亿元人民币，其中与奥运相关的投资需求超过2800亿元人民币，它将会有效地拉动北京的投资和消费需求。做好这一巨大的“奥运蛋糕”，对北京的经济社会发展具有重大意义。在北京奥运会的《主办城市合同》中，我国政府承诺，给予国际奥委会和北京

奥组委等主体一系列税收优惠政策。近几年来,在北京奥运会的筹办过程中,这些政策已经一一兑现。目前,国家体育馆、国家游泳中心等凝聚着中国人智慧和心血的奥运会各大场馆已经陆续建成,全世界的目光汇聚北京。税务部门要充分利用这一有利时机,加大税收法律法规的宣传力度,认真落实好北京奥运会的税收政策,促进首都经济社会又好又快的发展。

为给奥运会的组织者、参与者提供优质的税收服务,北京市地税局和北京市国税局联合编辑出版了《北京奥运与税收》丛书。这是一件十分有意义的工作。这套丛书视角独特,内容新颖,系统全面。

《北京奥运与税收环境》侧重知识性,围绕着“奥运营销——奥运经济发展——经济税收关系——税收促进奥运经济发展——为奥运会提供和谐税收环境”的脉络,全面介绍了历届奥运会和北京奥运会以及各国政府通过创造良好的税收环境、制定税收优惠政策支持奥运经济发展的有关情况。《北京奥运税收政策解读》侧重操作性,以问答的形式对涉及北京奥运会的相关税收政策法规进行解读,使纳税人能够全面、准确地了解有关税收政策。

这套丛书在第17个全国税收宣传月中推出,既是税务部门宣传奥运税收政策不可多得的重要资料,也是向全社会宣传税收知识、提高纳税意识的好教材。希望社会各界更多的人士能够读到这套丛书,进一步了解奥运,参与奥运;理解税收,支持税收。希望更多的税务干部能够读到这套丛书,结合深入学习贯彻党的十七大精神,以奋发有为的工作热情和争先创优的进取精神,为北京奥运营造和谐文明的税收环境,为夺取全面建设小康社会新胜利做出新的更大的贡献。

肖捷

2008年2月5日





Preface

It is the common wish and a centennial dream of Chinese people, regardless of their ethnical groups, to host the 2008 Olympic Games. The Party's Central Committee and the State Council have attached high importance to the organization of the 29th Olympic Games. In October 2006 president Hu Jintao, when making a tour around the Olympic site in Beijing, pointed out that China should organize an Olympic event of special characteristics and high qualities, implement the ideas of Green Olympics, Technology-gearred Olympic Games, and People's Olympics, stick to the principle of "a frugal and clean Olympics", taking advantage of China as a socialist country to amass all kinds of resources on a big endeavour, to make best preparation for the Games. We shall honor our commitments made when we bid for the 29th Olympic Games, and complete the projects with high qualities and in due time. We shall deliver efficient services to enhance the international influences of the preparations, and organize our people to deliver varied programs to welcome the coming Olympic Games of a new style. We shall create a warm atmosphere for the Olympic Games, and demonstrate Chinese people's long anticipation for, eager participation in and contributions to the grand event. Under the leadership of the Party's Central Committee and the State Council, all parties having a stake in preparation of the Beijing Games are heading vigorously in the direction of "a big event with high performances and special features."

The 29th Olympic Games will bring unprecedented opportunities to the economic development in the capital. In April 2006, Beijing Municipal Government announced the kick-off of Olympic Economy. According to preliminary estimations, from 2006 to 2008, total investments in Beijing amounts up to RMB1.5 trillion, including over 280 billion Yuan for Olympic-related investments. It will powerfully boost the investments and consumption demands in Beijing. Therefore, it is of great significance to Beijing's economic and social development to make the "Olympic project" a success. In the Host City Contract as signed for Beijing Olympic Games, Chinese government has committed a series of favorable taxation policies for the International Olympic

Committee (IOC) and the Beijing Organizing Committee for the Games of the XXIX Olympiad (BOCOG). In the recent years, these taxation policies have been implemented when Beijing Olympic Games are being prepared. Now, the National Indoor Stadium and National Aquatics Center, epitomizing the Chinese people's wisdom and big efforts, have been completed. The world has directed its attentions to Beijing. Thus, the taxation authorities shall take this rare-found opportunity to step up the communication of taxation laws and regulations, implement the taxation policies for Beijing Olympic Games, and promote the fast economic and social development in Beijing.

To deliver high-quality taxation services to Olympic organizer and participants, Beijing Local Taxation Bureau and Beijing state Taxation Bureau jointly published a series of books entitled Beijing Olympic Games and Taxation. The books provide unique perspectives and innovative and all-inclusive contents. The Beijing Olympic Games and Taxation Environment, one of the books to be published, develops through the line of "Olympic marketing-development of Olympic economy-economic and taxation relationship-promotion of Olympic economy through taxations-a harmonious taxation environment for the Olympic Games". It gives a detailed introduction to the past Olympic Games and preparations of Beijing Olympic Games as well as the favorable taxation environments created by governments in different hosing countries to support the Olympic economy. Another book in the series, the Beijing Olympics Taxation Policies, focuses on practical issues, and explains the tax regime favorable for sectors relating to Beijing Olympic Games in the form of Q&A, so that the taxpayers can have a full and correct understanding of Olympics-related taxation policies.

The series are to be released in the 17th Taxation Publicity Month. It is a major effort of the taxation authorities in the publicity of Olympics-related taxation policies, and will be helpful to spread the taxation knowledge and boost the tax-paying ethics. We hope that more people will read the books, so as to have a better understanding and play a more active role in the grand event, and to understand and support taxation policies. It is also our hope that more tax officials can read the books so that they will understand the spirits of the 17th CPC National Congress better in helping create a harmonious taxation environment for Beijing Olympic Games with high enthusiasm and progressiveness, and to make bigger contributions to the construction of a well-off society in an all-round way.

Xiao Jie
February 5th 2008



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In 1896, the holy flame of Olympiad was first ignited in Athens, Greece. Since then, the Olympic ideals going beyond competitive sports themselves have become the common pursuit of the mankind. Nevertheless, the Olympic sports also rely on financial resources. The 22 Olympic events until 1984 had been funded by governments. Unfortunately, the huge spending made the Olympic Games a synonym of fiscal loss. After the reported Montreal Trap and Moscow Olympic Games that incurred huge financial loss, no country was enthusiastic in hosting Olympic Games, leaving the holy flame of Olympiad swaying in the vortex between ideal and reality. The 1984 Los Angeles Olympic Games, sophisticatedly planned and operated by Peter V. Ueberroth, the father of Olympic marketing, ended the history of loss-making Olympic Games by an income of USD225 million. Since then, hosting Olympic Games has never been a daunting loss-maker.

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The evolution of Olympic marketing concept has promoted the combination of Olympic Games with businesses, not only injecting new vitality into Olympic sports but also giving an impetus to economic growth of the hosting cities. The successful

experiences of recent Olympic Games demonstrate that, in a short period, during which the preparations and the actual games take place, massive and focused investment not only effectively drives market supply and surge of consumer demand, but also fuels, directly or indirectly, the fast growth of certain industries and emerging sectors. As a result, the domino effect on development naturally kicks in and its underlying impact would last throughout the years following the conclusion of the Games. Nevertheless, the ebb to a tide rise is what a valley to a mountain peak, always coming one after another. Following the cheers and rejoice, the role that Olympiad plays in the economic development of the hosting city is more worth mulling.

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On the evening of 13th July 2001, China's dream for Olympic Games finally came true! The cheers for the successful bid of Olympic Games were heard all across China, with Beijing Municipal Government delivering the solemn promise of hosting a high-level Olympic Games with distinguishing features. With the introduction of the core message of "New Beijing & Great Olympics" and the deepening study on issues relating to Olympic Games by all walks of life, the new concept of "Olympic Economy" first proposed by China's experts were widely accepted. While people pin great expectation on 2008 Beijing Olympic Games, the focus is more shifted onto the underlying business opportunities and the bright prospects for accelerated economic growth of the Capital underpinned by the Games. How large is the Olympic market? Who will have a slice of the "Olympic Cake"? How far could the Olympic economy stretch out? We are presented with multiple unanswered questions. As the 2008 Olympic Games approaches, the answers to these questions will become increasingly clear.

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The Olympic Games and taxation, one is the quadrennially-held global sports gala and the other constitutes the financial source for public services and products. One comes as a result of civilization and the other mirrors modern civilization. One is appealing and the other makes people scratch their heads to head off... As they seem to be two totally different realms, how do they correlate to each other? However, a closer look at the ebb and flow of modern Olympiad may discover the intertwined “knot” that can’t be more complicated.

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How to forge a high-level Olympic Games with distinguishing features? With resolve and actions! It’s beyond any doubt that Beijing has granted unprecedented preferential tax treatment to the Olympic Games. Whether it is during the bidding process or the preparations ahead the Games, the extent and degree of the preferential tax treatment represent an impressive mark on the Beijing label. The favorable taxation environment is a strong appeal that will inevitably have positive impact on the success of the 2008 Beijing Games and development of Olympiad.

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A butterfly shaking its wings in Brazil may trigger a cyclone in Texas, US. This is the famous example of butterfly effects according to the Chaos Theory. As a high-profile global sports and cultural event, the huge “butterfly” of the Olympic Games is now constantly shaking its robust wings, with its effects being transmitted and amplified in various socio-economic dimensions. This will inevitably produce a huge impact on tax mix and fiscal revenue. The hosting country and city shall place high value on it and forecast the relevant effects.

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Every coin has two sides. The features at different stages of the Olympic economic development may trigger phenomena including economic volatility, post-Olympic effects, fiscal imbalance and income distribution that could not be avoided and neglected by the hosting city. In a market-based economy, the taxation makes good better, but it should above all address difficulties. As an institutional instrument that regulates resources allocation and income distribution, the taxation policies shall play a more important role in successfully hosting the Olympic Games

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With the 2008 Beijing Olympic Games around the corner, to create fair and efficient taxation environment for successfully hosting Olympic Games is the responsibility of China's government and the constant goal of taxation authorities. From preparations to successfully hosting the Games, the governments of the hosting countries had introduced "adequately considerate" policies. Nevertheless, reviewed in an objective and rational manner, these policies shall be endowed with more important mandate towards the macro goal of sustained, healthy and coordinated development of the hosting city's Olympic economy. In other words, there are still a lot of work that we could and should do.

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1896年，奥林匹克圣火第一次在希腊雅典点燃。从此，超越竞技运动本身的奥林匹克理想成了全世界人民普遍的精神追求。但是，奥林匹克运动同样离不开经济基础，在1984年之前的22届奥运会都由政府承办，糟糕的是，庞大的开支使奥运会成了亏本的代名词。经历了“蒙特利尔陷阱”和巨额亏损的莫斯科奥运会后，没有哪个国家再对承办奥运会充满兴趣，奥运圣火在理想与现实的冲突漩涡中飘摇难支。到了1984年的洛杉矶奥运会，在奥运营销之父——美国人彼得·尤伯罗斯的奇妙策划和运作下，以2.25亿美元的盈利成功结束了“亏损办奥运”的历史。从此，承办奥运会不再是“烫手的山芋”。

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奥运营销观念的转变促进了奥运与商业的结合，不仅为奥林匹克运动发展注入了新的活力，也为奥运会主办城市经济发展提供了新的动力。近几届奥运会的成功经验表明，奥运筹办、举

办的短短几年间，巨额、集中的投资不仅能够有效带动市场供给和消费需求的急剧增长，也直接或间接地推动着部分行业和新行业的快速发展，从而形成行业发展的“多米诺骨牌效应”，其影响力在奥运会结束后的数年间依然持续。然而，有涨潮就有退潮，正如有山峰就有山谷。热情的欢呼和喜悦过后，奥运会对主办城市经济发展的作用更值得我们思考。

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2001年7月13日的夜晚，中华圆梦！申奥成功的欢呼响彻了华夏大地，北京市政府向全世界做出“举办一届有特色、高水平的奥运会！”的庄严承诺。随着“新北京、新奥运”战略构想的提出和社会各界研究奥运会相关问题的不断深入，“奥运经济”这一新概念由我国的专家学者第一次提出并广为世人所接受。人们对2008年奥运会本身给予极大期待的同时，也更加关注2008年奥运会蕴涵的商机并憧憬着北京市借助奥运加速发展的美好未来。奥运市场有多大？谁能吃上“奥运蛋糕”？奥运经济发展的脚步能走多远？一个个问题摆在我们面前。随着2008年奥运会脚步的不断临近，这些问题的答案将日益清晰。

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一只蝴蝶在巴西扇动翅膀，有可能会在美国的德克萨斯引起一场龙卷风，这是混沌理论中“蝴蝶效应”的著名例证。作为一项全球性的体育和文化盛事，奥林匹克运动会这只巨大的“蝴蝶”正在不停挥动有力的翅膀，经过社会经济生活的各个层面连续传递和不断放大，必然会对税源结构和财政收入产生巨大的影响，这是主办国及主办城市必须重视和有所预见的。

一、奥运会的“利好”与“利空”

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奥运经济“一半是海水，一半是火焰”，其阶段性特点可能引起的经济波动、低谷效应、财政失衡和收入分配等问题，是主办城市不容回避和忽视的经济现象。在市场经济中，税收可以锦上添花，却更应该雪中送炭。作为一种调节资源配置和收入分配的政策工具，税收政策在顺利举办奥运会和促进奥运经济健康发展方面应该发挥更重要的作用。

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2008年奥运会已经指日可待，为成功举办奥运会创造公平、效率的税收环境是我国政府的责任，也是税务部门不懈努力追求的目标。从筹备和举办一届奥运会本身来看，政府给出的税收政策已经足够“体贴和周到”，但是客观和理性审视，就主办城市奥运经济持续、健康、协调发展的宏观目标而言，税收应该被赋予更重要的使命，换句话说，我们可以和值得做的还有很多。

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