

# 中國財政熱點問題研究

The Research on Hot Issues of Finance in China

徐利/著

 中國財政經濟出版社

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# 序

这是一本集理论与实践于一体的财政学专著。书中对宏观税负、政府财政收入规模、国民收入分配制度改革等经济热点问题的阐述，对财政政策效应评价及财税改革模拟分析等财政难点问题的剖析，独辟蹊径，颇有见地。这与本书作者多年来在实际工作部门工作有关。

近年来，我始终围绕一个问题进行思考，这个问题是：中国当前正处于双重转型阶段。双重转型是指，一方面，从农业社会向工业社会转变；另一方面，从社会主义计划经济体制向社会主义市场经济体制转变，这两种转型重叠在一起了。两种转型同样重要，同样决定着中国的命运。因此，现阶段中国改革方案的设计和宏观经济政策的制定都必须从有利于双重转型的实现这一实际情况出发。财政问题也应该如此。像宏观税负、政府财政收入规模、国民收入分配制度的改革，以及中央与地方的分税制度等等，既要考虑到农业社会过渡到工业社会的需要，也要考虑到计划体制过渡到市场体制的要求。没有广阔的视野，没有通盘设计的思路是难以促进双重转型的。作为一个财政学研究者，必须有战略眼光，才能在这个领域内有所突破，有所建树。本书引导我们对财经领域一些广为流传的学术观点重新进行思考。作者这种直面现实的勇气和潜心钻研的态度，值得钦佩。

当前，我国正处于稳健发展和深化政治经济体制改革的关键阶段。正因为我们面临的是双重转型的任务，所以另一个问题很自然地摆在我们面前，这就是：发展和改革究竟哪一项应该放在首位？根据 1979 年以来 30 多年的中国发展和改革的经验，不难得出如下的论断：改革计划经济体制无疑应放在首位。换言之，应当是改革探路、改革开路。1979~1982 年几年间，如果不是农业承包制改革，农村经济会有这么快发展么？如果不进行产权界定和投资主体多元化的改革，企业能这样顺利地发展么？进入新世纪后，如果没有集体林权制度改革，林区能出现这么大的变化么？

那么，如何进一步完善政策，推进改革？是简单地搬用国外的做法，还是对国内外情况进行深入的研究，以科学的方法进行国际比较？是淹没在纷繁复杂的经济现象



之中，还是抛却表象，揭示事物发展的规律与实质？这是一个至关重要的问题。这是因为，双重转型的重叠是迄今为止世界历史上空前的，没有任何先例可援。中国的国情就是如此。任何改革，任何宏观经济政策的制定，都必须根据中国的国情。所以，一个研究者，以理论指导实践，并从实践中不断升华理论，使之本土化，既需要有扎实的经济学功底、敏锐的视角、广阔的视野、严谨的治学态度，更需要有丰富的实践经验，了解国情。希望国内实际工作部门人员有更多的研究成果涌现，为推动我国的改革与发展作出积极贡献。

李以亭

2012年4月12日

## Forward

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This is a book on public finance. In this book, you will find theories and practices closely meshed to give an insightful and inspiring presentation of topics that have come to the fore: macro tax burden, the size of government fiscal revenue, the reform of national income distribution system, the evaluation of the effectiveness of financial policy and the simulated analysis of taxation reform. All the academic achievements are attributable to the author's years of practical work.

In recent years, I have been working on one subject: China's transitions. I think China is going through two transitions concurrently, from an agricultural nation to an industrialized one and from a socialist planned economy to a market one. As China's future is defined by these two overarching transitions, the design of reform and the formulation of China's macroeconomic policies at current stage must serve the transitions well. This is also true for public finance. The implications of the two transitions have to be factored when it comes to issues such as macro tax burden, the size of government fiscal revenue, the reform of national income distribution system, and the revenue-sharing mechanism between the national and sub-national governments. China cannot make the two transitions without a wider and a more encompassing strategy. Given this context, a researcher must have a strategic vision if he wants to establish himself in this field. The book sets us rethinking some of the commonly held views in the financial world, and I applaud the author's boldness to take the subjects by the horns and his determined will to delve deeper for truth.

At present, China finds itself at a critical juncture where it needs to both sustain its development and deepen political and economic reforms. The ongoing transitions also thrust a question in front of us: which one comes first, development or reform? Given what China has come through over the past 30 years, the answer is almost self-evident: reforming the planned economy must come first. Put it differently, the road of reform

must be taken in the first place. This argument is borne out by an abundance of examples. The rural economy wouldn't have taken off from 1979 to 1982 had it not been for the contract responsibility system; businesses would never have grown as robustly had it not been for the clarification of property rights and diversification of investments; the forest region wouldn't have been revived had it not been for the collective forest tenure reform.

Then, how to better policies and further reforms? To blindly copy the foreign practices, or to find a way that suits us best after laborious comparative studies? To be overwhelmed by the complexities of economic events at the surface, or to scratch beneath, delve deep and dig up the truth? To be or not to be, this is a question, for two transitions occurring concurrently is truly unprecedented in the world history. This is the peculiar circumstance China finds itself in, a circumstance on which the design of any reform or any macroeconomic policy must be based. Hence, if a researcher is to integrate theories and practices, and localize the theories in the process, he needs not only a solid groundwork in economics, keen insight, broad vision, rigorous scholarship, but more importantly, the practical experience and the knowledge of China's peculiarities. As I close the foreword, I am looking forward to more research findings and their contributions to China's reform and development.



April 12, 2012



# 前言

任何一项研究工作，都要有一个理论支点，以便分析解剖实践中纷繁复杂、千变万化的事物。如果我们用一个社会现象来解释或者直接与另一个现象进行简单对比，就容易陷入某种误区，得不出令人信服的结论。原因很简单，现象毕竟不是事物的本质，他们有可能是小概率事件，好比早上一出门遇上了大猩猩，不具有典型性和代表性；即便这种现象在同一个时期、同一个地方反复发生，也有可能只是表象相同而已，起因或许并不相同。比如，同是感冒，从中医角度讲，有热症和寒症之分；从西医角度看，有细菌性感染和病毒性感染之分。因此，治疗方法也应当有所不同，否则，不但不能缓解症状，反而可能会加重病情。

当前，政府财政收入规模的国际比较研究已陷入高低之争的僵局。提起政府财政收入规模的上升，公众视之为洪水猛兽，心惶之，目怒之，棒喝之，大有以规模高低论“英雄”之势。不对财政收入结构进行分析，而只对总量进行国际比较，永远都不会找到解决问题的正确方法；同样地，如果不认真思索引起政府财政收入规模变动的根本原因就妄下结论，走入高低之争的死胡同则是一个必然。

解决政府财政收入规模这一问题的理论基点在于明晰各国政府财政收入统计制度，明了一国政府财政收入的经济构成情况，在此基础上，找到影响政府财政收入规模的主要因素，从而揭开政府财政收入规模的面纱。如此一来，与政府财政收入规模相关的一系列问题便迎刃而解。比如，长期以来，理论界和社会公众将政府财政统计层面的“政府财政收入规模”和国民收入核算层面的“财政收入”这两个概念混为一谈，导致了国民收入分配领域诸多言论有待商榷。“国富民穷”等热点问题的真相是什么？财政收入增速与居民收入增速不一致的原因在哪里？财政收入规模的增长一定会导致企业收入和居民收入下降吗？科学认识政府财政收入规模，有助于帮助我们找到这些问题的答案。

政府财政收入规模这项研究成果，是我在进行政府财政收入制度国际比较研究时的意外收获。财政收入统计制度比较研究是我10多年来从事财政理论与实践工作最难的一项之一，做得很苦，也很累，是“5+2”、“白+黑”、“两点一线”工作模式的

典型代表。元旦放假期间，我伏案疾书，一气呵成“科学认识政府财政收入规模”一文。掩卷深思，我颇有些感慨，做学问来不得半点马虎，要扎扎实实，深入研究，理清问题的来龙去脉，透过现象找寻本质，舍弃枝枝蔓蔓，丝丝入扣进行推理、分析、比较、判断，而不是简单地拿来，人云亦云。

财政是“庶政之母”，彰显了财政管理的重要性；财政“取之于民，用之于民”的特性，诠释了财政的公共性、民主性和法治性。近年来，以促进发展方式转变为主线，以经济结构调整为中心，以关注民生为出发点和立足点的财政管理工作在不断深化，财政的公共性和民主性在不断加强，财政的透明度也在不断提高。与此同时，财政管理成效也已引起社会公众的高度关注，财政管理和决策的前瞻性、科学性和可行性还有待进一步提升。这里，不得不说的是，由于对财政管理基本概念的认识和理解上的偏差，社会公众所持有的部分观点可能还不尽准确。当前，我国经济社会处于转型期，体制改革也正在深化，如果一些看似正确但缺乏理论支撑的观点长期得不到纠正，其结果无疑会扭曲改革路径，贻误改革时机，干扰改革方向，延缓改革进程，最终与改革目标渐行渐远，与改革初衷背道而驰。

这本小册子由我近年来业余时间所作的研究成果汇集而成，既有对政府财政收入规模、宏观税负、财政宏观调控、促进扩大内需的财税政策、房地产市场宏观调控等热点问题的探讨，也有对财政政策效应评价、财税改革模拟分析等学术前沿问题的思考，还有促进经济结构调整、完善国民收入分配制度、加强财政管理与改革等方面的调研报告和感悟。书中将理论之精华用于对实践的分析，汇实践之硕果于理论的升华；以实证研究弥补定性分析之不足，集两者之优势筑就科学思维之基石；典型案例分析使模型不再晦涩难懂，感性认识的增强使理性光芒得以绽放；纪实是真实的再现、视觉的冲击，感悟是心灵的碰撞、思想的交锋。总之，理论与实践、文字与数字、感性与理性的交织与融合，成就了思想的盛宴；历史与现状、国内与国外、成效与不足的对比与反思，描绘着发展的蓝图。

为便于理解，我将这些文章进行了归纳和整理，为每篇撰写了引言，勾勒了创作背景，分析了理论基点，介绍了研究主旨，交流了研究心得，力争深入浅出、提纲挈领；为每篇文章撰写了按语，点明了研究思路，阐释了研究方法，分析了研究视角，指出了问题的核心和关键，务求简洁明了、直入主题。这样，有助于帮助读者提高阅读效率，在短时间内把握上述财经热点、难点问题的实质，并形成相对完整的价值判断。

我或许没有过人的才华，只是作为一名公职人员要尽自己的本分和天职，以科学、客观、理性、公正的态度进行思考，远离喧哗和浮躁，以沉稳的职业观来探求事物的真相，以真心和真情服务社会、回报社会。同时，近年来，我所从事的宏观经济形势预测分析及重大财经专题研究工作为我提供了一个很好的平台，这或许是我得天

独厚的优势。这些创作和研究心得，我愿意和大家分享，使之公共化，以节省研究成本，少走弯路。同时，也希望借此机会让社会公众更多地了解财政工作，摒弃错误的观点，形成正确的舆论导向。

海不择细流，故能成其大；山不拒细壤，方能就其高。在繁华的都市里独守内心的那份宁静，心无旁骛，在这片净土里播种、灌溉、耕耘、收获。在流下汗水、付出辛劳、经历不同观点砥砺和交锋之后，在任由思想火花碰撞与激发、饱受研究思路不清、问题把握不准的痛苦与煎熬之后，每一次千呼万唤始出来的研究成果都会让我欣喜和感动。扎实的理论基础，严谨的治学态度，缜密的逻辑推理，敏锐的研究视角，科学的研究方法，无一不是成就高质量研究报告的基本要素。

感谢越来越多的领导、老师和朋友对我成长的关心、鼓励、支持与帮助！因为你们的期待，我的研究领域不断拓宽，研究成果渐递增多。同时，我也要感谢正在阅读此书的朋友们，愿我国经济社会发展中多一些关注财经热点问题的同仁。从政府角度说，多一些向民问政、向民问计；从公众角度讲，多一些参政、多一些议政。此乃国之兴事！

为保持原创作品的风格，同时也因本人学识的粗浅和认知上的偏颇，书中难免有不当之处，还请各位方家不吝赐教！

作 者  
2012 年 4 月



## Preface

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A theoretical anchor is required for the practical research of any convoluted issue. When explaining one phenomenon by the use of another or directly comparing one phenomenon with another, we may easily get misguided and fail to draw any convincing conclusions. The reasons thereof are quite straightforward. Phenomena are far from the essence of issues; rather, some are small probability events which are as rare as bumping into a gorilla when you go outside. Those events are, therefore, neither typical nor representative; Even as a phenomenon repeatedly takes place in one place within a certain period, the causes behind it may vary greatly despite the seemingly identical manifestations. It's analogous to catching a cold: in traditional Chinese medicine, the cold is usually the result of internal "heat" or "chill"; while in western medicine, the cold is often attributable to bacterial infection or viral infection. Accordingly, the therapeutic methods should vary for the different causes of cold, otherwise the disease can only get worse.

Recently, the global comparative research on government fiscal revenue has run into a deadlock. The ballooning of government fiscal revenue is a source of public concern, fear and anger, and the debate on revenue growth has reached fever pitch. In this context, highlighting the comparison of aggregate revenue with other countries while overlooking the analysis of our revenue composition will get us nowhere; likewise, if we do not explore the fundamental reasons behind the changes in the size of government fiscal revenue but just make rash conclusions, it's inevitable that we will end up being stuck in another debate deadlock.

The theoretical anchor for analyzing the size of government fiscal revenue lies in a solid knowledge base on each country's statistical system for government fiscal revenue and its economic composition, a base that sheds light on the underlying forces affecting the revenue. In this way, a series of questions related to the government fiscal revenue can be readily answered. For example, the theorists and the general public have long failed to distinguish the "size of government fiscal revenue" in Government

Finance Statistics from the “government revenue” in National Accounts, giving rise to much contention on national income distribution. What accounts for such hot issues as “rich country with poor people”? Why does the growth rate of fiscal revenue keep outpacing that of residents’ income? Will the expansion of fiscal revenue necessarily lead to the decrease of enterprise income and resident income? Correct understanding of the size of government fiscal revenue facilitate us to get to the bottom of these questions.

This research is the byproduct of my research efforts on the global comparative study of government revenue system. For me, research on government finance statistics is a herculean task, the most challenging one in my 20 years of professional life, demanding enormous attention and devotion 24/7. During the New Year Holiday, I set about committing my research findings to papers and finished at a stretch *The Scientific Understanding of the Size of Government Fiscal Revenue*. As I look at my newborn brainchild, a thousand thoughts flooded my mind: in scaling academic heights, perfunctory and halfhearted attitude will get you nowhere; only with rigorous, dedicated and consistent scholarship can you see through the surface and get at truth.

Public finance is the “mother of all affairs”, which demonstrates the importance of public finance management; public finance is “from the people and for the people”, which explains the publicity, democracy and indicates that it should be governed by law. Recent years have seen increasing efforts to enhance the transparency of public finance management and align the management to the pressing needs of shifting growth pattern, restructuring the economy and promoting the wellbeing of people. While at the same time, the effectiveness of public finance management is concentrating minds, as the foresight, soundness and feasibility of the management and decision-making still need to be improved. Here, it must be noted that parts of the public views are wrong due to the misinterpretations of some basic concepts of public finance management. At present, China’s economy and society is in transition and the institutional reform still underway. At this juncture, if some specious views continue to go uncorrected, they might lead us astray, threatening to delay, obstruct and even derail the reform process.

This booklet is a collection of my research findings I have done in my spare time over recent years. It covers subjects as diverse as government fiscal revenue size, macro tax burden, fiscal macro control, fiscal policies for expanding domestic demand and macro control in real estate market. In this book, you can also find my views on such topics at the academic forefront as the evaluation of the effectiveness of fiscal

policy and the simulated analysis of fiscal reform; and I hope my reports on the economic restructuring, national income distribution, and the public finance management and reform can offer you food for thought. Scientific way of thinking runs deep throughout the book as theory and practice are closely meshed, reinforcing one another in every research; case studies get the truth home faster through the power of reason and illustration; and the documentary touch makes for an inspiring reading experience. In a nutshell, this book promises to set you on an informative and rewarding journey.

To make the book reader-friendly, I organized the articles by categories, each article is preceded with an introduction in which the writing background, the theoretical anchor, the research purport and findings are outlined; each article is appended with notes in which the research ideas, perspectives and approaches are clarified in a succinct yet penetrating way. I hope this arrangement can help you read with greater efficiency, get down to the heart of the hot topics and come to rational judgment.

I am not blessed with talents and gifts, and, in writing this book, I am simply following my calling and fulfilling my role as a civil servant: seeking truth and serving the public through professional, objective, rational and impartial research efforts. What I have done in the macroeconomic forecast and analysis over the years proves to be a great help as this book comes into being. With a view to saving other researchers from unnecessary efforts, I'd like to share with you and publicize my findings and thoughts. But more importantly, I wish this book would set the public opinion in a correct direction towards greater understanding of public finance .

When the going gets tough, I always draw inspiration from the line: "The sea refuses no small stream; and the mountain no tiny dust." Amid the hustle and bustle of metropolis, I strive to tend the garden of my soul and manage to find peace of mind there. I have done battle throughout my research, from time to time getting confused, frazzled and even distressed, but all the trial and tribulation are worth it when the pain turns into immense joy at the newly discovered research result. Meanwhile, I believe that no topnotch report would be possible without solid theoretical groundwork, rigorous probing, watertight reasoning, keen insight and correct approach.

I am grateful for my superiors, mentors and friends for being so supportive and helpful. Your expectations keep me going further and faster! At the same time, I also want to appreciate those who are reading this book, and look forward to your ongoing



# 中国财政热点问题研究

The Research on Hot Issues of Finance in China

interest in the financial development in China as it sprints forward. I believe if China is to continue its success story, its government must be open and receptive to people's voice, and its people must have greater sense of political participation and citizenship.

Finally, I'd like to remind you that nothing is perfect in this world, so is this book. Since it still has room for improvement, any advice and suggestions are welcome and appreciated.



March 2012

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