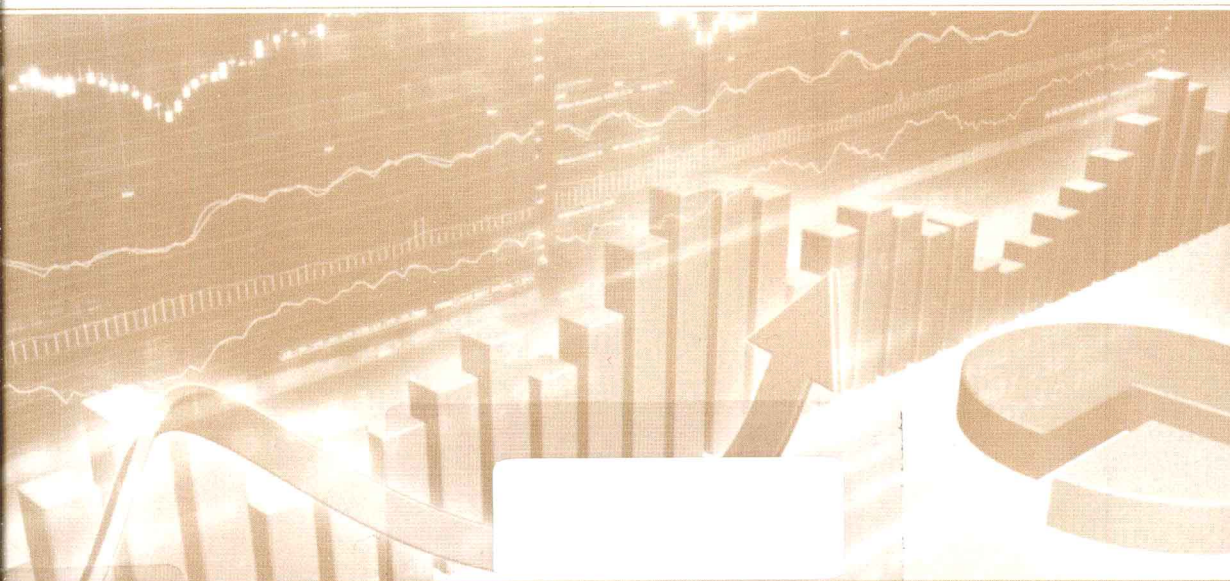




中国增值税 扩围效应研究

唐登山 著



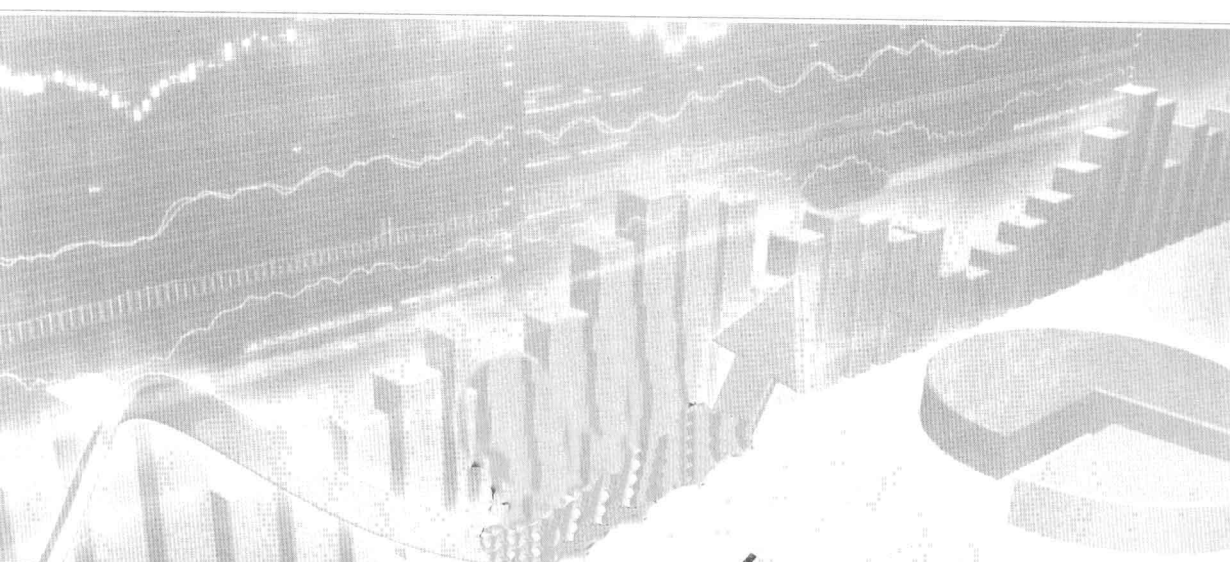
ZHONGGUO ZENGZHISHUI KUOWEI XIAOYING YANJIU

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摘要

1. 背景

中国的商品劳务一般税由增值税（Value-added Tax, VAT）和营业税（Business Tax, BT）覆盖。这可称为中国商品劳务一般税的“双轨制”。“双轨制”的存在，使得经济生活中问题层出不穷：商品劳务税的重复课税、行业税负不均、税收纵向和横向的策略性竞争。

因此，增值税“扩围”是中国政府决定改变上述不合理现状的重要举措。随之而来的是需要研究增值税“扩围”所引发的的问题。限于笔者的视野，大体上可能会对行业（或部门）、区域（至少是省级）、中央与地方财政体制、宏观税负率、就业量、资本流动、税收征管机构管理等造成影响。

2. 方法

对本问题的研究，可能会存在许多不同的技术方法，比如计量经济学方法、抽样调查法、投入产出方法。笔者最近热衷并擅长于投入产出方法，因此本书主要通过投入产出模型和技术来研究上述提及的问题。

3. 结论

通过研究，本书得出以下结论：

（1）中国缴纳增值税（VAT）的经济主体在外购课征营业税（BT）的劳务时，其已支付的 BT 大多不可抵扣；同样，缴纳 BT 的经济主体在外购课征 VAT 或 BT 的商品劳务时，其已纳税款也不可抵扣，因此中国的商品劳务税存在大量的重复课税。但重复课税在行业中如何分布？运用中国 1997 年，2000 年，2002 年，2005 年，2007 年投入产出表数据，粗略地估算出重复课税的数量程度。结果显示，由于各行业的适用流转税税种不同、中间投入结构各异，各行业重复课税的程度各异；其中尤以征 BT 的建筑业和运输仓储等行业重复课征现象相对严重。而 VAT “扩围”会大大减轻商品劳务税中的重复课税问题，为行业公平税负奠定基础。

(2) 中国增值税扩围会直接影响各行业的现有税负水平,但当前各行业的营业税相当于多高水平的增值税税负需要研究。运用中国 2002 年、2007 年投入产出表数据,粗略地推导出各行业的营业税的增值税当量。结果显示,由于各行业的资本有机构成各异,各行业的营业税的增值税当量也各异;其中,建筑业、住宿餐饮业的增值税当量明显高于征增值税行业的税负,大部分省份的金融业、房地产业的增值税当量较低。这意味着增值税“扩围”会减轻包括建筑业、住宿餐饮业等在内的流转税税负,但却会加重包括金融业、房地产业等在内的流转税税负。

(3) 当前中国增值税扩围对行业经济的影响主要表现在:实行统一的增值税税制后,原来征收 VAT 的行业税负会因为允许外购征收 BT 的税款进行抵扣,导致普遍降低其流转税税负;而原来征收 BT 的行业税收负担则有升有降。但各行业的税负变化程度有多大?运用中国(和地区)2002 年、2007 年投入产出表资料,计算出各行业税负增减变化的幅度。结果显示,建筑业、住宿餐饮业、租赁和商务服务业的税负率会大幅度下降,金融业和房地产业的税负率会相应地上升。

(4) 中国增值税(VAT)“扩围”会影响中央政府的分成收入。运用投入产出技术和投入产出表数据,构建该问题的数学模型,提出了相应的算法。结果显示,中央财政在原征 VAT 的行业中的税收份额会因为商品劳务流转税的重复课税消失而减少一定的比例;中央财政会大大增加在原征营业税(BT)的行业中的税收份额。最后,以 2007 年全国投入产出表数据为例,粗略地推导出中央政府分成的基数。

(5) 中国增值税(VAT)“扩围”会影响省级政府的分成收入。运用投入产出技术和投入产出表数据,构建该问题的数学模型,提出了相应的算法。结果显示:省级财政会大大减少在原征营业税(BT)的行业中的税收份额;省级财政在原征 VAT 的行业中的税收份额会因为商品劳务流转税的重复课税消失而减少一定的比例。最后,以 2007 年各省投入产出表数据为例,粗略地推导出省级政府分成的份额。

(6) 中国增值税(VAT)“扩围”会影响商品劳务税的宏观税负率。通过运用投入产出分析技术,构建该问题的数学模型,提出了相应的算法。最后,以 2007 年 42 部门全国运用投入产出表数据为例,粗略地推导出中国商品劳务税的宏观税负率和其改变量。结果显示,全国商品劳务税的宏观税负率会由原来的 16.9% 下降到 15.3%,而各省的数据变化有大

有小。

(7) 中国增值税 (VAT) “扩围”会影响经济总产出规模。运用投入产出技术, 构建该问题的数学模型和完全供给系数矩阵, 提出了相应的算法。最后, 以 2007 年 42 部门全国投入产出表数据为例, 粗略地推算出 VAT “扩围”影响经济总产出规模的数量界限。结果表明, VAT “扩围”在全国层面具有收缩经济总产出的效应, 部分省份则具有扩张总产出的效应。

4. 意义

通过本书的研究, 对中国的宏观税负、财政体制、宏观经济增长效应等都有值得关注的价值。因此, 本书的潜在读者应该是: 中国财政部及相关人员、地方财政 (至少是省级财政) 及相关人员、行业协会、财经理论界及相关人员。

关键词: 增值税扩围 投入产出技术 宏观税负 财政体制 宏观经济影响

Abstract

1. Background

General commodity tax in China consists of Value – added tax (VAT) and Business tax (BT), which can be called “double track system” in general commodity tax. It is this “double track system” that contributes to some inharmonious economic phenomena, such as double taxation upon commodity and service, uneven tax burden among industries, inappropriate tax competition at longitudinal level and horizontal levels.

So, it is just achievement that Chinese government has decided to put VAT forward to areas levied by Business tax at past. Consequently, problems concerned are needed researching, such as impact towards industries or sectors, impact towards regions (at least provinces), impact towards relationship among central government and provinces, impact towards macro tax burden, impact towards quantity of employment, impact towards quantity of capital flow, impact towards tax bureaus, etc., as far as the author of this book is concerned.

2. Method

There are some techniques that may settle down this project, such as econometrics, sampling survey method, input – output technique, etc. As for I am keen on input – output technique recently, input – output model and technique have been mainly used in this book to solve problems mentioned above.

3. Results

Some results can be drawn by researching thoroughly:

(1) Double taxation within commodity and service tax has universally been existed in China, for value – added tax (VAT) normal taxpayers can't usually deduct their business tax embedded in price of outside services, and business tax (BT) payers can't offset their VAT or BT involved in its commodities and

services. How much repeated tax occurred in kinds of industries? This can roughly calculated its quantitative confines by using the input and output table data of 1997, 2000, 2002, 2005 and 2007 fiscal year. The result shows different industry has been suffering from different repetitive tax, in terms of taxable category and intermediate input structure, especially in construction industry and transportation industry burdening heavily. Thus, the current expansion of VAT will greatly abate double taxation involved in tax base, which can put a prerequisite for fair competition among industries.

(2) It needs researching that how much business tax burden of all industries is equivalent to that of VAT if certain industries are levied on VAT, especially during which VAT will being expanded into all the third industries. By using input – output table of 2002, 2007 (China), business tax equivalent for VAT is deduced roughly. The result shows that different industries have different VAT equivalence due to its capital organic structure; under which construction industries and hotels and catering services ones have more turnover burden of equivalence to VAT than other ones levied by VAT; meanwhile financial industries and real estate ones have contrary characteristic. This means during expansion of VAT Levying Scope, some industries, at least including construction and hotels and catering services ones, will be levied less burden of turnover tax; while other industries, at least including financial and real estate ones, will have more turnover burden.

(3) After expansion of VAT levying scope, much changes about industrial economy will have been taken that: the first one, turnover tax burden of initially VAT – levied industries will be deducted slightly, because these industries will be offset their turnover tax involved in its commodities and services, especially embedded in services levied by business tax in the past; the second one, turnover tax burden of initially BT – levied industries may ebb and flow among industries. How much change of tax burden will have taken place in all kinds of industries? Using input – output table data of 2002 and 2007 in China and provinces, the variation range of turnover tax about all kinds of industries can be calculated roughly. The result shows that: some turnover tax burden of industries, especially construction industry, accommodation and catering industry, leasing

and business services, will be largely decreased; while other turnover tax burden of industries, especially, finance industry, estate industry, will be increased accordingly.

(4) Revenue of central government will be changed, during which VAT will being expanded into all the third industries. By using input – output table of China, the paper constructs a mathematical model for this problem and puts forward the related algorithm. The result shows that, the first one, revenue levied from initially VAT – levied industries will be decreased slightly, because double taxation upon commodities and services will be diminished within turnover taxes; the second one, revenue levied from initially BT – levied industries will be increased greatly, because BT at the past are mainly belonged to local governments. Using input – output table data of 2007 in China, the share of turnover tax belonged to central government will be calculated roughly.

(5) Revenue of provincial governments will be changed, during which VAT will being expanded into all the third industries. By using input – output table of China, the paper constructs a mathematical model for this problem and puts forward the related algorithm. The result shows that, the first one, revenue levied from initially BT – levied industries will be decreased greatly, because BT at the past are mainly belonged to local governments; the second one, revenue levied from initially VAT – levied industries will be decreased slightly, because double taxation upon commodities and services will be diminished within turnover taxes. Using input – output table data of 2007 in Provinces, the share of turnover tax belonged to provincial government will be calculated roughly.

(6) Macro – Tax burden will be changed in China, during which VAT will being expanded into all the third industries. By using input – output table of China, the paper constructs a mathematical model for this problem and puts forward the related algorithm. Then, using input – output table data of 2007 in China, the macro – Tax burden and its change upon commodities and services will be calculated roughly. The result shows that, the macro – Tax burden change in China will be decreased from 16.9% to 15.3%, while the macro – Tax burden changes in provinces are more or less differently.

(7) Gross economic output will be changed in China, during which VAT

will being expanded into all the third industries. By using input – output table of China, the paper constructs a mathematical model and perfect supply coefficient matrix for this problem and puts forward the related algorithm. Then, using input – output table data of 2007 in China, the change upon gross economic output will be calculated roughly. The result shows that, apparent shrink effect upon gross economic output will have been taken place in Chinese nation – wide, while expansion effect upon gross economic output will have been arisen in some provinces during expansion of VAT levying scope.

4. Significance

It might be significant that knowledge about macro tax burden, fiscal institution, macro economic growth during expansion of VAT levying scope in China has been discovered. And, it might be useful for some potential readers, such as Ministry of finance in China and its staff, the local public finance departments (especially provincial ones) and their staff, industrial association, financial and economic theory circle and their staff.

Key Words: Expansion of VAT Levying Scope; Input – output (IO) Technique; Macro Tax Burden; Fiscal System; Macro – economic Influence

前言

本书定名为《中国增值税扩围效应研究》。

中国政府在增值税改革的时间表上先是实行“增值税转型”，再实行“增值税扩围”。“增值税转型”解决了企业外购固定资产所包含的进项增值税抵扣与否的问题。“增值税转型”将“跨期服务”的固定资产等同于“短期服务”的存货，谓之将“生产型增值税”改变为“消费型增值税”。尽管这种改革是否真正体现了“税收中性”原则，在学术界仍然莫衷一是^①，但其减税效应是毋庸置疑的。同样，“增值税扩围”也具有“牵一发而动全身”的效应。

增值税在中国具有太大的影响力，因为中国的税制结构具有明显依赖商品劳务税的特征，尤其依赖增值税。因此，增值税的改革会强烈地刺激着财税专业研究者的神经。可以预见，“增值税扩围”会深深地影响国民经济的方方面面：企业、行业、各级政府（尤其是财税部门）、宏观税负、人员（或资本）流动……因此，回答中国“增值税扩围”效应如何，具有非常明显的重要意义。

本书主要回答三大问题：第一，改革后行业流转税税负上升还是下降？强度有多大？第二，改革后中央与省级政府间财力分配有何变化？强度有多大？第三，改革后对宏观经济总产出的冲击是“扩张型”的还是“收缩型”的？力度有多大？不同的主体会对不同的问题感兴趣，行业协会、财政部门、宏观经济政策研究部门等都会有各自的兴趣点。但作为财税专业的研究人员，应该对上述所有问题感兴趣，并能够与上述不同的主体探讨和交流意见。

选择何种角度，是研究该问题的难点。因为在浩如烟海的研究税收的

^① 参见盖地、李玉萍《论微观经济基础下增值税转型的理想选择》，《财贸经济》2005年第12期；张欣、陈烨《增值税理论探讨：为什么说生产型增值税才是中性的》，《财政研究》2009年第4期。

文献和统计数据中，“方向比努力更重要”。学科的专业化分工，使得研究所需要的资料分散在不同的专业和领域里。“天地不仁，以万物为刍狗。”“研究材料不仁，以研究者为刍狗”，打破专业的藩篱，才能找到正确的路。

投入产出法，其本身就是一个由线性方程组构建的“算”的“术”。笔者在论证过程中大量借鉴投入产出法，设计各种算法步骤，以解决相关问题。本书的重点在于“算”，故在章节安排上不超过九个章节，用以怀想中国的《九章算术》。

要想写出像唐朝诗人张若虚那样“孤篇盖全唐”的《春江花月夜》的佳作，需要作者不能为论文产量所累，但现实又太难。往往许多文献会引起作者创作的“心动”，乃至“手痒”，最后回过头来发现居然没有意义。因此，在学术生涯中，同样，需要淡定，需要“放下”。

唐登山

2012年8月于武汉珞珈山

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