



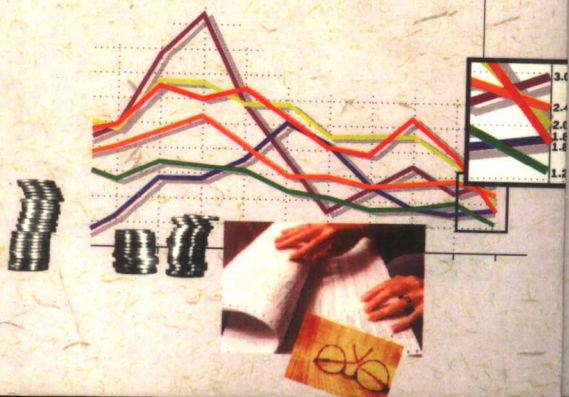
当代财经文库



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刘蓉 著

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## 《当代财经文库》总序

世界正在走向 21 世纪。在这世纪之交，人们可以看见，不可抑阻的生产力，正在带来一场人类社会各个方面的全面而深入的变化。变革的浪潮势不可挡，而科技革命充当了这场革命的先导，社会经济结构、政治体制、人们的社会关系、生活方式以及思想观念都处在不可避免的自我调整和革命变革之中。

中国正在走向 21 世纪。在“九五”和走向 2010 年的新时期，中国将实现经济体制的根本性转换，建立起社会主义市场经济体制，同时将进行增长方式的根本性转换，使国民经济转到集约型的轨道。这是一场社会主义发展过程中史无前例的历史性变革，它将极大地解放生产力，大大完善中国的社会主义制度，增强经济的活力。在改革中焕发出新鲜活力的、社会主义的中国，昂首阔步地跨入 21 世纪，这是当代的最重大的历史事件，这一事件将给整个世界的发展带来深刻影响。

我国社会主义经济的发展与改革，直接推动了财经领域学术研究的繁荣和发展。近年来，理论经济学，以及金融、财政、税收、工商管理等各个部门经济学，在马克思主义和小平同志有中国特色的社会主义理论的指引下，一方面吸收国外现代经济学研究的有益成果，一方面紧密结合中国社会经济发展和改革的实际，推出了一大批优秀的成果。这些财经领域的研究成果，推

动了我国财经科学的建设。为了推进两个根本性转换,促进我国社会主义现代化,我们需要进一步加强财经科学的研究,建立起社会主义的中国经济科学,因此,不仅需要提倡科学研究,奖励优秀学术成果,而且需要采取措施,解决学术专著出版困难的问题。西南财经大学出版社从1985年开始,以学校设立的学术专著出版补贴基金推出一批学术专著,把一些反映财经研究最新成果,有较高学术价值的著作奉献给广大读者,特别是从事财经领域科学研究的专业理论工作者和研究生,扩大了这些成果的社会影响。

从今年开始,西南财经大学出版社决定继续依托于校学术专著出版补贴基金,以《当代财经文库》的形式,每年推出一批财经学术研究专著。《当代财经文库》将以提高出版质量,多出适应时代需要的精品为主旨,同时,力求在版面设计、装帧、排版、印刷等各方面都更加规范化、统一化。

根据国家哲学社会科学研究“九五”(1996—2000)规划,社会科学研究的指导思想是:以马克思列宁主义、毛泽东思想和邓小平建设有中国特色社会主义理论为指导,坚持党的基本路线和基本方针,坚持理论联系实际、坚持重在建设,坚持“百花齐放、百家争鸣”,以建设有中国特色社会主义的重大理论问题和实践问题为主攻方向,重点加强对“九五”期间与21世纪初叶我国国民经济和社会发展以及改革开放、社会主义精神文明建设中重大问题的研究,在继续加强应用研究的同时,重视和提高基础研究。加快发展新兴边缘交叉学科研究和跨学科综合研究,进一步发展和全面繁荣哲学社会科学,更好地为经济发展和社会全面进步服务,为建设有中国特色社会主义服务。这既是财经领域社科研究的指导思想,也应该成为《当代财经文库》出版的指

导思想。

《当代财经文库》是旨在推出财经研究学术专著的一套丛书,它的特点是:(1)重视理论经济学的研究;(2)推动财经领域各部门经济学学科的理论研究和应用研究;(3)提倡有创新意义的经济学各学科交叉研究和边缘学科研究;(4)支持中青年学者的科学研究。

西南财经大学出版社推出《当代财经文库》是一件大好事,对广大读者来说,它有助于扩大视野,了解当代国内外财经科学的最新发展趋势,增强经济理论的素养和分析问题的能力。

在《文库》出版之际,谨致以最美好的祝愿。

刘诗白

1996年5月于成都

## 内容提要

税式支出作为一种特殊的经济政策手段,一直为决策者和经济学家所重视,它是宏观调控的一个重要工具。税式支出政策的正确运用,对于实现宏观经济目标和保证整个经济有一个理想的税收环境,有着举足轻重的作用。

在我国经济体制向市场经济迈进过程中,税收对经济的影响是多触角、多角度、全方位的。把税式支出与国民经济运行全过程联系起来进行考察,找到税式支出影响国民经济运行的着力点和动力机制,从而为确定税式支出政策目标、选择政策工具、完善传导机制提出一些问题,作出一些判断,并分析一些可选择的方案,是写作本书的出发点。

本书由 8 章组成:

第一章,税式支出的基本范畴和分析框架。从税式支出的内涵入手,主要论述了税式支出的形式与效果,税式支出的各个行为主体及其特征,并将税式支出置于国民经济流程中,分析税式支出在不同层面上如何影响国民经济,揭示在一定经济体制背景下税式支出政策及其运用对国民经济运行产生的实际效应。



第二章,税式支出的制度分析。通过对制度内涵的分析,提出税式支出政策是税式支出制度的载体,指出税式支出政策的作用机理在于对税式支出“量”的调控,指出制约税式支出总量的因素有政府职能、社会经济结构、财政体制、税收制度。此外还从法理和社会成本的角度对税式支出制度加以判断。

第三章,税式支出政策的优化组合与选择。运用福利经济学所提出的最优与次优理论,分析了在市场失灵和政策扭曲两种情况下对税式支出政策的选择与组合情况,并指出了我国1978年以后运用税式支出政策的成效和问题,在此基础上,提出了我国税式支出政策选择与组合的建议和意见。

第四章,税式支出与储蓄、投资。从这一章起,论述税式支出的主要作用领域。这一章分析税式支出影响储蓄、投资的作用机理,并提出了促进我国资本形成的税式支出政策的建议。

第五章,税式支出与科技进步。运用一个简单模型,分析税式支出在科技进步中的作用,并专门论述了税式支出在技术研究与开发,以及技术成果转化方面的作用。

第六章,税式支出与发展对外经济关系。税式支出影响对外经济关系的经济机能是通过国际税收协调体系和税收跨国再分配来实现的,税式支出对进出口贸易与引进外资具有重要影响。

第七章,税式支出与区域经济。区域经济发展不平衡是困扰我国经济发展的一大瓶颈。税式支出与区域经济发展具有相关性,而我国长期以来一直运用税式支出政策来对区域经济发展进行调整。这一章评析了我国区域发展差距与税式支出政策的现状和问题,提出了促进区域经济发展的税式支出政策的建议。

第八章,税式支出与可持续发展。可持续发展具有重要意义,它是中国摆脱贫穷、人口、资源和环境困境的惟一正确选择。使用税式支出促进可持续发展的理论依据在于外部性和制度失灵,采用税式支出促进可持续发展,对政府决策者而言存在利弊两难的选择。

本文在写作过程中,坚持理论联系实际,立足中国社会主义市场经济实践,尽可能地站在新的角度审视税式支出制度及政策对社会经济运行的影响。由于本文本身的性质和研究的难度所限,研究只能是初步的,探索性的。尽管如此,本文仍形成了一些基本观点和主张,择其要归纳如下:①尝试将税式支出置于国民经济流程之中,通过对税式支出各行为主体的行为方式与特征的分析,反映、揭示税式支出影响国民经济的不同层面和实际效应。②运用法学原理,对税式支出政策从法律角度加以判析。提出了税式支出制度的实质不仅包括收益主体与受益主体之间的经济利益关系,而且还包括国家与其他纳税人的关系,以及税式支出的受惠人与其他纳税人的关系。税式支出制度的作用分为理论作用和实际作用,两者之间存在着一定的距离。税式支出制度的正面作用容易受到重视,而负面作用容易为制度设计者所忽视或者容忍。③以企业作为分析对象,运用简单模型,剖析税式支出的社会成本。研究企业面对税式支出优惠待遇时的“静态”效率的变化,以及企业寻求优惠待遇的活动对资源配置的影响。例如,税式支出一方面可能会因为其界定了一个优惠的环境而起到“保护”受益者的作用,出现莱本斯泰因意义上的“X——非效率”问题;另一方面也会引起经济行为者对优惠权的追逐活动,出现“寻租”现象。④指出税式支出政

策的经济效应有:收入“自偿”效应,税负均衡效应,结构调整效应,社会公平效应。⑤分析了税式支出对储蓄、投资、科技进步、区域经济、对外经济关系、可持续发展的影响机理,并提出了一些政策主张。例如,指出现行“生产型”增值税有碍技术进步,应尽快实现增值税类型由“生产型”向“收入型”和“消费型”的转变。

## ABSTRACT

Tax Expenditure, as a special economic policy, has being paid much attention and applied by decision-makers and economists. The right ways of applying Tax Expenditure is decisive for carrying out macro-economy goals and making a deal revenue circumstance.

In the course that our country's economic system turns into market economy, revenue is influencing economy in angles, antennae, its effect is in the round. From this way, my jumping-off place of the writing is to find out the Tax Expenditure's influencing points on economy and motivating mechanism. So I will observe and study the all procedure of Tax Expenditure's working in economy system in order to find out some problems, make some judgments and analyze some choosing policies for deciding policy goals, choosing tools and consummating conducting mechanism.

This writing includes 8 chapters.

Chapter 1 is to discuss the Tax Expenditure's basic category and to construct an analyzing frame. Beginning with discussing Tax Expenditure's connotation, I mainly discuss Tax Expenditure's forms and effect, and describe the characters of Tax Expenditure's main body and its behavior. I analyze the different influence by layer upon layer on economy by connecting Tax Expenditure with flow of national economy working in order to revealing the actual function of Tax Expenditure policy on economy under a ground of certain economy system.

Chapter 2 is to discuss the Tax Expenditure system. By understanding fully Tax Expenditure's connotation, I will reveal that Tax Expenditure policy is the carrier of Tax Expenditure system. Tax Expenditure's affecting mechanism's key is to control the capacity of Tax Expenditure. To condition Tax Expenditure gross' elements are government function, society economy structure, finance system and tax system. Besides, I will analyze Tax Expenditure system from jurisprudence and social cost.

Chapter 3 is about the Tax Expenditure policies' choices and constitutes. I applying with welfare economics' best and better theory, and analyze the Tax Expenditure policies' choices and constitutes under market failure and policy distortion, and then point out the Tax Expenditure's effect and problems after 1978 in chinese. On this base, I bring forward the suggestions about

our country's Tax Expenditure policies' choices and constituting.

Chapter 4 is about Tax Expenditure, stockpile and investment. Beginning with this chapter, I will discuss the main area where Tax Expenditure influences on. In this chapter, I will analyze Tax Expenditure's working system how to influence stockpile and investment, and then bring forward the suggestions about how to accelerate the capital accumulating in our country.

Chapter 5 is about the relationship of Tax Expenditure and science and technology advancement. By applying with a simple model, I find that there are two functions where Tax Expenditure influences on science and technology advancement: one is to bring down cost, the other is to reduce risk. I discuss technically Tax Expenditure's function to technology research, exploitation and its achievement transformation.

Chapter 6 is about the Tax Expenditure's effect in developing the relationship to the outer world economy. Tax Expenditure's function on the outer world economy is carried out by the International Revenue Coordination System and Multinational Revenue Reassignment System. The effect is important to imports and exports, also is important to introducing into foreign capital.

Chapter 7 is about Tax Expenditure and regional economy.

The unbalanced development of regional economy in our country is a bottleneck problem disturbing the development of our country's economy. There is a relativity between Tax Expenditure and regional economy, and our country has being applying with Tax Expenditure policy to adjust regional economy. This chapter analyzes the distance between different regional economies and comments on Tax Expenditure plicies' current situation and problems, then bring forward the suggestions about Tax Expenditure policy how to develop regional economy.

Chapter 8 is about Tax Expenditure and persistent development. Persistent development is an important and exclusive right way for China to get rid of the difficult position of poverty, population, resource and environment. The theory is based on its externality and system malfunction. Tax Expenditure can carry out persistent development, but it makes the government in a dilemma. I bring forward the thought for Tax Expenditure how to carry out persistent development in our country.

In my writing, I persist in connecting theory with practice, and base my theory on studying the practical economic problem in Chinese market-economy. I try to survey Tax Expenditure and its influence on social economy in a new angle. Owing to the study difficulty and the character of this writing itself, my study

is only abecedarian and explorative. Even so, I still try to construct some basic thought. The thoughts can be conclude as follows: ① I attempt to put Tax Expenditure into the procedure of national economy system working, and analyze the characters of Tax Expenditure's main body and its behavior, then reveal the Tax Expenditure's different effects to national economy by layer upon layer. ② By applying with jurisprudence principle, I comment on the Tax Expenditure policy from the view point of law. I don't think the essence of Tax Expenditure only includes the main body getting benefit and the main body giving benefit, but also the relationship of the government and taxpayers, and the relationship of beneficiaries and taxpayers. Tax Expenditure system's effects are divided into the theoretical and the practical, between which there is some distance. The Tax Expenditure system's positive effect is always paid much attention, and the negative is always ignored or accepted by system-makers. ③ I apply a simple model through enterprises to the Tax Expenditure's social cost. I study changes of the static state efficiency that enterprises face to the favourable treatment of Tax Expenditure, and the effect of enterprises' activity for favourable treatment to resource allocation. Such as, on the one hand, it is impossible that the Tax Expenditure protect beneficiary defining a favourable circumstances that will come out Leibenstein's X — inefficiency; on the other hand, it will



appeal economical behaviors to run after the favourable privilege that results rent-seeking. ④ Tax Expenditure's economical benefit includes income paying for itself, the equilibrium of tax burden, structure adjustment, and social equity. ⑤I analyze the effecting mechanism of Tax Expenditure to saving, investment, science and technology advancement, regional economy, the relationship to the outer world economy, and sustained development, and then bring forward some suggestions of policy. Such as, I point out the current productive value-added tax is obstructive to technology advancement, so it is necessary to turn value-added tax from productive into consumptive.