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Taxation Administration System of China

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作 者: 宋延康 著

责任编辑: 宋晓兰

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<http://www.taxph.com>

E-mail: fxc@taxph.com

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宋延康，男，1970年5月出生，山西省平遥县人，现在山西省委组织部工作。1992年山西财经大学本科毕业，获经济学学士学位；2000年首都经贸大学硕士研究生毕业，获经济学硕士学位；2004年中央财经大学博士研究生毕业，获经济学博士学位。1992~1999年在山西省税务局、山西省地方税务局工作，具有一定的财税实践经验，并且长期从事经济理论和财税金融理论的学习与研究。曾先后独立发表了《制度的非均衡与变迁》（《中国财经信息资料》2004年第7期）、《论我国政府税收划分与税制改革》（《税收与企业》2002年第10期）、《拓宽税源 强化征管——个人所得税增长之探索》（《山西统计》2002年第10期）、《放松管制 加强监管——为我国证券业发展创造良好的制度环境》（《经济研究参考》2002年第12期）、《从金融功能观看直接融资与间接融资相互关系中的金融发展趋势》（《国际融资》2002年第12期）等多篇论文。

内 容 提 要

20 世纪 90 年代初期，我国开始了以市场为导向的经济体制改革，与此相适应的税收管理体制的理论研究和实践运行便成为一个新的领域。传统经济学理论只告诉我们市场经济体制是有效率的体制，是配置资源的有效方式，计划经济体制是无效率的，计划经济体制必须向市场经济体制转变，但究竟如何转变和过渡，则没有现成答案。传统经济学理论只告诉我们应该怎样，却没有告诉我们如何去做，它一般只进行在既定制度安排下的成本—收益分析，却很少研究制度变革过程中的经济学问题。由于存在这一缺陷，不少人认为只要选对了目标模式，改革就大功告成了。但实践证明更为重要的问题是如何改革。

目前，我国已经确立了市场化的经济体制改革的目标模式，税收管理体制的改革与变迁要围绕这一目标进行，这是人所共识的，不存在太多争议。但是，税收管理体制如何围绕这一目标进行改革，理论与实践两方面都是相对缺乏的，并且在现有研究中观点也不尽相同。所以，本书就是想通过对我国现有税收管理体制的研究成果进行归纳与概括，运用制度经济学的研究方法，对其现有模式的历史变迁、目标模式的选择以及今后的变迁路径等进行较为全面和深入的理论研究。

制度是一种公共性规则。制度具有公共品的特性。对制度的利用一般不具有排他性和竞争性，对制度的利用可以减少社会中的个体在决策时的不确定性。制度的核心内容是规则。它的主要特征之一在于其具有强制性或约束性，并主要由法律法规、组织



安排和政策来表现。维护和施行制度意味着某种外生权力或权威的存在，而国家则是这种权力的典型。

税收管理体制是一组特定的公共性规则的集合，它包括关于税收管理权限划分的规则、税收收入划分的规则以及税务机构设置的规则。税收管理权限划分规则是税收管理体制的核心内容，税收收入划分规则是税收管理体制的目的和归宿，机构设置规则是税收管理体制的载体。

任何有效制度的产生都以存在有效的制度需求和供给为前提，只有需求没有供给，制度不可能产生；相反，只有供给，没有需求的话，制度可以产生，但不一定有效率。需求—供给分析是正统经济理论的基本方法，新制度经济学有效地把需求—供给分析拓展至制度分析领域。因此，税收管理体制这一制度安排的选择及变迁可以用“需求—供给”这一经典的理论架构来进行分析。

影响税收管理体制需求的因素主要有产品和要素价格、宪法秩序、技术、市场规模、需求主体等；影响税收管理体制供给的因素主要有制度成本、宪法秩序、现有知识积累、供给主体的价值取向、现存制度安排、供给主体等。这两方面的影响因素共同构成了税收管理体制的均衡分析框架。

税收管理体制的均衡与非均衡，根本上取决于影响税收管理体制供给的因素与影响税收管理体制需求的因素之间的相互适应性。当税收管理体制的供给适应其需求，同时需求也满足于供给时，体制达到均衡。当影响税收管理体制需求与供给的一种或几种因素发生变化，而导致税收管理体制的供给不能适应其需求时，将产生体制的非均衡，当非均衡再度转为均衡时，税收管理体制完成一次变迁。

新中国税收管理体制在其变迁中有过三次较为重要且持续时间较长的制度均衡：第一次是 1954 年的均衡，第二次是 1977 年



的均衡，第三次是 1994 年的均衡。有过两次大的非均衡与变迁：第一次是由市场经济体制下的税收管理体制变迁为计划经济体制下的税收管理体制。这次变迁经历了从新中国建国初期到改革开放前的 20 多年时间。第二次是由计划经济体制下的税收管理体制变迁为市场经济体制下的税收管理体制。这次变迁走过了从 1982 年到今天的 23 个年头，并且还将继续走下去。

对中国税收管理体制进行制度研究，主要是为了了解中国税收管理体制的变迁特点，掌握中国税收管理体制的变迁规律，实现中国现行税收管理体制改革的均衡。中国税收管理体制的变迁规律表现为：一是集权式方向始终不变；二是集权的方式不断调整，集权的手段不断成熟；三是变迁的发生受到中央主要决策者的决定性影响。

实现中国现行税收管理体制改革的均衡，首先要把握实现这一改革均衡的基本方略，包括四个方面：

第一，改革的基本目标要达到均衡，即要建立一种中央集权为主、地方分权为辅的体制安排。

第二，改革目标实现的供求机制要完善，即规范税收管理体制的供给主体，完善税收管理体制的供给程序，整合与完善税收管理体制的需求主体，健全税收管理体制的需求表达机制。

第三，实现改革均衡的路径选择，即渐进式与激进式相统一的改革路径。

第四，改革目标的实现具有必然性与偶然性。

其次，要有中国现行税收管理体制改革均衡的具体构想。中国现行税收管理体制改革的均衡是什么样的，是一个很难回答的问题。应该说，谁都无法描绘出一种十分完美的、一劳永逸的体制。但是根据对中国税收管理体制变迁的均衡与非均衡分析，对中国税收管理体制变迁规律的分析与把握，以及对中国现行税收管理体制改革的均衡的总体分析，我们还是可以给出改革的均衡状



态的具体内容。这一内容包括合理调整税收管理级次、合理划分中央与地方的税收收入以及合理配置中央与地方的税收管理权限等三个层次的问题。

本书的研究工作基于前人的研究成果。本书以马克思主义为指导,运用马克思主义经济学、西方主流经济学、新制度经济学、中外财政税收等基本理论,采用三种研究方法,即整体分析与个体分析相结合的方法,实证分析与规范分析相结合的方法,历史分析与比较分析相结合的方法,深入研究我国税收管理体制的发展与变迁。

本书共有7部分。第一部分是导论。主要是提出问题,指出研究中的重点、难点、创新以及研究的理论意义与现实意义,为文章的研究方向和方法论奠定基础。第二部分是对国内外有关税收管理体制的理论进行回顾,并结合我国税收管理体制的改革实践予以评述。第三部分是对新中国税收管理体制的变迁历程进行较为详细的论述,为后面的理论分析提供历史素材。第四部分是税收管理体制的制度均衡分析。通过对税收管理体制的制度需求与供给的分析,提出税收管理体制的制度均衡框架,并对新中国成立以来税收管理体制的几次较为重要的均衡作了分析。第五部分是税收管理体制的制度非均衡与变迁分析。通过分析制度非均衡与制度变迁的条件和原因,对中国税收管理体制的非均衡与变迁以及变迁的路径进行分析。第六部分是税收管理体制的比较分析。通过着重对几个有代表性国家的税收管理体制进行分析,为我国税收管理体制的制度选择提供借鉴。第七部分是实现中国现行税收管理体制改革的均衡。在分析中国现行税收管理体制的非均衡态势的基础上,论述了实现中国现行税收管理体制改革均衡的基本方略和具体构想。

关键词: 税收管理体制 制度 制度均衡 制度变迁

Abstract

In the beginning of the 90's of the 20th century, our country established the economic reformation system focusing on the market; as a result there appeared a new realm of the research of theory and practice of adaptable taxation administration system. The traditional economics theories only tell us that the market economy system is an efficient one and an effective way of resources distribution, that the planned economy system is inefficient, and that the planned economy system must change into the market economy system, but about how to change and transfer actually, there is no ready answer. Traditional economics theories only tell us what to do, but not how to do, it generally analyses only the cost-income under a certain institutional arrangement, and hardly studies economic problems within the process of the institutional change. Because of this, many people think that the reform will finally come to completion as long as the target mode is chosen correctly. But as practice has proved, the more important problem for the market reform is how to do it.

At present, our country has already established the target mode of the reform of market economic system, around which the reform and changes of the taxation administration system should be carried on, This has been widely accepted, and there exists not too much controversy exists. But the theory and practice of how the taxation administration system reforms towards this target are relatively few, and there are different views on existing research result. So, this book intends to make a comprehens-



ive and thorough theory study for the historical change of the existing mode and choice of the future target mode and path of reform by summarizing existing research results of the tax management system and using the way of institutional economics study.

The institution is a kind of public rule and has the characteristics of the public product. Utilizing institution is not exclusive and competitive generally, and can reduce the indetermination of individuals in the society in their policy-making. The core of the institution is rules. One of its main characteristics lies in its compulsiveness or stipulations, and is mainly embodied by the law and the organization arrangement and policies. Supporting and implementing the system means the existence of a certain external power or authority, and the nation is the typical model of this kind of power.

The taxation administration system is a collection of the particular public rules, it includes the public rules of the division of the jurisdiction of the taxation administration and of the division of the revenue from tax and of setup of the taxation organization. The rules of division of the jurisdiction of the taxation administration are the key and the core contents of the taxation administration system; the rules of division of the revenue from tax are the purpose and final palace of the taxation administration system; and the rules of organization constitution are the premise and carrier of the taxation administration system.

Any effective institutional emergence should be predicated on the valid system demand and supply. The demand, without supply, is impossible for institution to produce. On the other hand, there is only supply, without the demand, the institution can be produced, but not necessarily efficient. Analysis of demand-supply is the basic method of the theories of orthodox economics. New institutional economics effectively expands the



analysis of the demand-supply to the realm of institution analysis. Therefore, the choice and changes of the institution arrangement about the taxation administration system can be made on the analysis of the classic theories of the “demand-supply” structure.

The factors affecting the demand of the taxation administration system mainly consist of the price of product and production factors, constitution order, technique, market scale, the principal part of demand etc; The factor affecting the supply of the taxation administration system mainly consist of the institutional cost, constitution order, existing knowledge accumulation, the worth mindset of the principal part of supplies, existing institution arrangements, the principal part of supply etc. The two relative factors constitute the frame of the institutional equilibrium of the taxation administration system together.

Institutional equilibrium and non-equilibrium of the taxation administration system, basically depends on the power of supply and demand from the taxation administration system. When the supply of the taxation administration system meets its demand, and the demand is satisfied with its supply at the same time, institutional equilibrium is achieved.

The change of one or more factors affecting the demand and supply of the taxation administration system will cause institutional non-equilibrium to occur, and finally the evolution of the taxation administration system will happen.

There are three important and long-lasting institutional equilibrium in evolution of taxation administration system of China: the first being the institutional equilibrium in 1954, the second being the institutional equilibrium in 1977, the third being the institutional equilibrium in 1994. There are two major institutional non-equilibrium and evolution: the first being the evolution from the taxation administration system under the market



economy system to one under the planned economy system. This evolution lasted for 20 years from initial stage of new China to ex-reform and opening to the outside world, the second changes being from the taxation administration system under the planned economy system to one under the market economy system. This evolution has lasted for 23 years from 1982 till today, and will go on.

To study the system of the Chinese taxation administration system enables us to understand characteristics of the evolution of the Chinese taxation administration system, and master the law of the evolution of the Chinese taxation administration system, and achieve the equilibrium of reform of the current Chinese taxation administration system. The laws of the evolution of the Chinese taxation administration system are as follows: first, the direction of power concentration system never has changed; second, the manner of power concentration system is always adjusting, and the means of system are more mature; third, occur of the evolution is influenced decidedly by the chief policy-maker in center government.

To achieve the equilibrium of reform of the current Chinese taxation administration system, we should grasp basic manners of accomplishing the equilibrium of reform. First, the basic target of reform should achieve equilibrium, that is, to build an arrangement with concentrating power in the center and dividing power in local as assistance.

Second, the mechanism of supply-demand of achieving reform target should be improved. This includes mainly: standardizing supply body of taxation administration system, perfecting supply procedure of taxation administration system, organizing demand body of taxation administration system, improving mechanism of the demand expresses of taxation administration system.

Third, choose the path of achieving reform equilibrium. That is the



path of unity of gradual type and radical type.

Fourth, equilibrium of reform is the unity of inevitability and contingency.

We also should have the concrete ideas of equilibrium of reform of the current Chinese taxation administration system. It is difficult to answer what the reform equilibrium of the current Chinese taxation administration system is. It's fair to say, no one can describe a perfect and never-changing system. But according to the study of equilibrium and non-equilibrium and the law of evolution and the total condition of reform equilibrium of the Chinese taxation administration system, we can present the concrete contents of equilibrium of reform. The contents are as follows: adjusting the levels of taxation administration, dividing the revenue from tax between central and local governments, and distributing the jurisdiction of the taxation administration between central and local governments.

The study of this book is based on the achievements of predecessors' research. This book makes a profound study of the development and evolution of Chinese taxation administration system, by applying Marxist economics, western main stream economics, new institutional economics, and Chinese and Western finance and taxation theory, and adopting three research methods, which are respectively the holistic and individual analysis combination, demonstrative and canonical analysis combination and historical and comparative analysis combination.

This book is composed of seven parts. The first part is an introduction, which mainly puts forward problems, and points out focal point, difficult points, innovation, theoretical and realistic significance in the research, and laying foundation for the research direction and methodology of the article. The second part looks back to the origin of the theories and literature of the domestic and international taxation administration system,



and give a comment on the reform fulfillment of our country's taxation administration system. The third part gives a more detailed exposition for the evolution process of the new Chinese taxation administration system, and provides the historical material for the theoretical analysis that follows. The fourth part is the analysis of institutional equilibrium of the taxation administration system, and puts forward the frame of the institutional equilibrium of the taxation administration system by analysis of the institutional demand and supply of the taxation administration system. It also analyses the important equilibrium role the taxation administration system has Played for several times after the founding of new China. The fifth part is the analysis of institutional non-equilibrium and evolution of the taxation administration system. Trough analysis of the conditions and reasons of the institutional non-equilibrium and evolution, it analyses the institutional non-equilibrium and evolution and evolution path of the Chinese taxation administration system. The sixth part is the comparative analysis of the taxation administration system, emphatically analysing the taxation administration system of several representative countries, and providing lessons for the institutional choice of our country's taxation administration system. The seventh part is to achieve the equilibrium of reform of the current Chinese taxation administration system. Based on the study of the status of non-equilibrium of the current Chinese taxation administration system, it dwells on the basic manner and concrete ideas of achieving the equilibrium of reform of the current Chinese taxation administration system.

Key words: The taxation administration system, Institution, Institutional equilibrium, Institutional evolution

序

改革开放以来，中国税收研究迎来了新的春天，一大批从“文化大革命”阴影中走出来的老中青学者，以饱满的工作热情，求实求是的探索精神，投身于税收研究事业，从而开创了税收研究的新局面。特别是随着社会主义有计划商品经济的建立、国有企业放权让利改革、第一步和第二步利改税制度的实施，不断地为税收研究提出了新的课题。在这样一个时代背景下，大家对税收的起源、税收的职能、税收原则、税负转嫁等基本理论问题进行了集中讨论，并初步建立了税收理论体系，基本满足了改革开放的需要。十四届三中全会确立了建设有中国特色的社会主义市场经济的治国方针，随后又在 1994 年进行了符合市场经济要求的全面的税制改革，市场经济的发展给税收研究注入了新的活力，税制优化、税收负担等问题的研究又进一步丰富了税收理论体系，社会主义市场经济的税收理论体系逐步建立起来。市场的开放性要求中国必须融入世界经济，加入 WTO 成为中国经济国际化的必然选择，WTO 规则与经济国际化又给我国的税收研究增添了新的研究内容，在遵循 WTO 规则和国际惯例的同时，也逐步推动了我国的税收理论研究和税收制度的国际化。

长期以来，大家在致力于税收基础理论、税收制度研究的同时，对税收征管理论与实践也进行了积极的探索，从“一员（专管）进厂，各税统管”到“征、管、查相分离”，再到“以纳税人申报和优化服务为基础，以计算机网络为依托，集中征收、重点稽查、强化管理”，实现了“上门征税”向“上门纳税”的根



本性改变，特别是随着《税收征管法》及其实施细则的制定和修改在极大程度上推动了税收征管研究和税收法律关系的研究。近几年，先进的企业管理理念也逐步影响到政府及公共管理系统，质量管理、目标管理、项目管理、企业资源管理、企业战略管理、企业人力资源管理及薪酬管理、流程再造、扁平化管理、内部控制等企业管理理论渗透到政府及公共管理领域，并被应用于财政税务等政府行政管理部门，呈现出税收征管研究的小小高潮，很好地推动了税收征管理论的进步和实践的有效改革。

相对于税收基础理论、税收制度和税收征管研究，以中央与地方税收权力分配为核心的税收管理体制的研究显得极为不足与薄弱。1994年分税制财政分配体制实施前，以中央集中统一为特征的财政体制，税收权力主要集中于中央政府，税收管理体制研究常常是以西方市场经济国家为研究对象，比较分析外国的税收管理体制模式。1994年的分税制改革把税收管理体制问题推到了学界的面前，成为大家研究的时代选题，一时间，似乎成为热门话题，参与的人，感兴趣的人似乎也多了起来。但尽管如此，税收管理体制的研究仍未能获得大的突破或进展。正是基于这样的历史背景和研究现状，在我的建议下，有着多年税收基层征管工作阅历的宋延康同学选择了“税收管理体制研究”作为博士论文选题并进入了学位论文写作程序。在开题报告环节，财政与公共管理学院的几位博导教授展开了集中讨论并给出指导性的修改意见，经过延康本人的努力，最后将研究的视角确定为制度研究，这才孕育出“中国税收管理体制的制度研究”这一题目。

在《中国税收管理体制的制度研究》的研究过程中，宋延康同学主要运用制度的均衡分析理论和制度非均衡与变迁理论对中国税收管理体制进行了深入的思考与探索，将税收管理体制作为制度公共品，系统地讨论了这一公共品的需求理论、供给理论和供求均衡、非均衡及其变迁理论。提出了合理调整政府层级与税



收管理级次，重新划分各级政府的事权和支出范围，合理配置中央和地方税收管理权限，合理划分中央与地方税收收入等实现制度均衡的具体构想。他独立思考的精神在论文写作中得以充分的体现，他独到的见解也已跃然纸上。

听延康同学讲，论文即将成书出版，作为导师自然为他高兴，同时我也感念共同关心、帮助延康学业成长的各位同仁，感谢我们共同拥有的中央财经大学。

王周华

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