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竞争机理及效应研究

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Competition Mechanism and Effects



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总 序

大地回春，万物复苏，生机盎然。正值满目春意之时，选入《公共经济与公共政策齐鲁文库》第七辑的四位青年学者的著作即将付梓，怎不让人联想到南方的雨后春笋节节生长，北国的老树新芽挂满枝头？怎不令人心怀希望，憧憬未来呢？

这四本专著是山东大学公共经济学科培养的博士以学位论文为基础修改而成的。他们的共同特点是，第一，关注中国公共经济现实焦点问题，聚焦中国经济发展理论重要问题，选题很有意义。第二，分别以基础设施的经济效应和税收负担、税收竞争为研究对象，但选择的研究视角比较新颖。第三，规范分析与实证分析相结合，加之问卷调查和实地访谈，方法比较规范。宋英杰博士的《交通基础设施的经济集聚效应：基于新经济地理理论的分析》，基于新经济地理理论框架，采用线性自由企业家模型等新经济地理理论的前沿模型，结合交通基础设施特征进行理论扩展分析，得出交通基础设施经济集聚效应的长期均衡解析解，并结合空间滞后模型、空间杜宾模型、门限面板模型等实证研究方法对交通基础设施的经济集聚效应进行了研究。李婵娟博士的《我国公共基础设施投资效应研

究——基于区域差异的视角》，针对地区层面公共基础设施投资对产出、就业、私人投资等经济活动的作用机制及影响效果作了系统性研究，研究发现，我国公共基础设施投资在省际区域间存在溢出效应，全国范围的区域外公共基础设施投资溢出效应的作用远远小于本地区公共基础设施投资；公共基础设施投资效应在地区间分布并不均衡且差异较大，总体上东部地区受到公共基础设施投资的带动作用最强；公共基础设施投资水平的区域差异是引起投资效应差异的主要原因，而收入水平、公共服务环境和公共服务质量的差异是引起省际公共基础设施投资差异的重要因素。张晓雯博士的《基于经济增长和收入分配视角的中国税负研究》，针对围绕中国税负问题的议论多是局限于收入一条线索（高培勇，2011），忽视税收为公共支出筹资进而带来间接影响的问题，在税负的直接影响路径下，融合公共支出因素，在“税收——公共支出”框架下分析税负对经济增长、收入分配的影响机制和效果；并在传统经济学分析框架下，纳入行为经济学等相关理论，从税收、公共支出（产品）和个人差异等三大维度，分析税负对居民“税感”的作用路径及影响机制，并构建税负对居民“税感”影响函数，还通过山东济南、淄博两市实地调研，基于所得343户随机、问卷调查数据进行了实证分析。刘洁博士的《中国地方政府间税收竞争机理及效应研究》，力求揭示中国地方政府间税收竞争的形成存在的原因和现实背景；通过构建空间计量模型，采用实证分析的方法，对中国地方政府间税收竞争的行为策略进行检验，探讨中国地方政府间税收竞争的行为路径；从理论模型到实证检验，从对要素流动、经济增长及环境污染的影响等方面分析了中国地方政府间税收竞争效应。

2013年11月召开的中共十八届三中全会通过的《中共中央关于全面深化改革若干重大问题的决定》，勾画了我国面向2020年的全面改革蓝图。《决定》首次指出了“全面深化改革的总目标是完善和发展中国特色社会主义制度，推进国家治理体系和治理能力现代化”和“财政是国家治理的基础和重要支柱，科学的财税体制是优化资源配置、维护市场统一、促进社会公平、实现国家长治久安的制度保障”的重要论断，明确提出了预算改革、税制改革和财政体制改革的基本方向和主要内容。这预示着社会各界关心的新一轮财税改革即将拉开序幕。“改革只有进行时，没有完成时”，需要我们不断研究新知，探寻规律。

衷心感谢吕萍总编和她的团队。她们一如既往的鼎力支持和精心服务使这套文库一直顺利地如期问世。

樊丽明

2014年初春于大有庄

长期以来，政府竞争的存在都是不争的事实。一个具备一定规模的经济体，在信息等因素的约束下，很难通过单一的政府来有效提供最优的公共品，因而需要多级政府来提供。根据委托代理理论，当信息不对称时，次级政府将更容易获得一定的私人信息和相应的自由裁量空间。在这种情况下，无论是何种政体下的次级政府都将会产生各自的利益，并且相互之间为了追求辖区利益最大化展开竞争。因此，只要存在多级政府下的分权，就一定会出现地方政府间竞争。这一竞争本质上和政体无关。

政府间税收竞争作为政府间竞争的主要形式，主要指政府之间围绕税收资源展开的竞争。一般认为，政府间税收竞争最初是随财政联邦主义理论发展起来的。现代市场经济国家，无论是联邦制还是单一制国家，实行的都是财政联邦主义制度，也就是分税制的财政体制。在我国改革开放之前，实行的是“统收统支”的财政体制，地方政府是作为一个上级政府的执行机构而存在，在发展经济方面既没有动力也没有能力，在这种状况下，基本不存在税收竞争的问题。

改革开放以后，特别是与市场化改革相适应的财政分权的推进和分税制的确立，赋予地方政府一定的剩余索取权，地方政府在财政收支上享有较大的自由，逐渐形成一定的独立经济利益，使其具有一定财政自主权和资源配置权限。这种经济资源占有和支配权力不仅为其推动本地区发展提供了动力，也切实提高了地方政府在政

治上的影响力。政治上的分权与财政上的让利使地方财政利益日益凸显,而以经济增长为考量的政绩评价体制更让地方政府间竞争不断加剧。地方政府为了增强本级政府的经济实力,提高辖区福利,以税收为目的或以税收为手段围绕有形或无形的税收资源或其他资源展开了政府间竞争,由此税收竞争在我国开展开来。

我国地方政府长期作为税收竞争的主角,不仅和中央政府竞争税收收入,更常见的是和其他同级政府之间进行激烈的横向税收竞争。由于地方政府不具备设置税种和制定税率优惠政策的决策权,由此中国地方政府间的税收竞争大都是以隐性税收竞争方式展开的。现实中,地方政府为了吸引外来投资、扩大本地税基、增加地区财政收入,除了制度内的税收优惠形式还采取了各种各样的制度外税收竞争形式和优惠措施,如地方财政补贴、对纳税大户给予物质奖励、降低土地出让价格、包揽基础设施建设、提供银行贷款补贴等。还有一些地区甚至擅自扩大减免税优惠范围,自行制定税收优惠政策,放松税收征管力度,甚至以放任企业偷税、漏税、执行不规范的财政返还等形式来提高本地的税收竞争力和对经济资源的吸引力。除了税收竞争手段趋向于更加多样化,随着税收竞争的不断开展,税收竞争的范围也扩展至内资、人才、技术最终几乎所有的流动性资源都成为税收竞争的对象。而且各种财税竞争工具与手段相互融合,制度内和制度外竞争交叉出现成为地方政府提高自身竞争力的主要趋势。

税收竞争导致地方税收流失、税收秩序紊乱已经显而易见。税收竞争还导致中国区域经济社会发展的不平衡。重复建设、产业同质性严重、要素间税负扭曲以及经济歧视和资源浪费、生态环境破坏加剧等问题,不仅造成恶性竞争、资源分散,区域间的资源整合、资源优化配置更是无从谈起。

税收竞争问题已经不仅仅是经济问题,更是社会问题。税收竞争问题足以引起我们的重视和关注,尤其是中国作为发展中国家,面临向市场经济转轨,在特定的社会体制和经济体制下,考察中国税收竞争问题,尤其是以地方政府为主体的政府间的税收竞争问题

具有十分重要的研究价值和实践意义。本书在汲取国外半个世纪以来的税收竞争研究成果与实践经验的基础上,结合中国地区发展的特色,在研究中国地方政府税收竞争现状基础上对地方政府间税收竞争的机理进行了剖析,同时对税收竞争引起的效应做出了较为深入的研究和判断,对规范地方政府税收竞争秩序,形成良好的税收竞争环境具有重要意义。

基于以上分析,本书主要做了以下工作:

第一,从客观数据和实践经验两方面描述了目前我国地方政府间税收竞争的客观现状。基于经验数据的水平测度和空间相关性检验对地方政府间税收竞争的存在进行统计检验,为中国地方政府间税收竞争的存在提供了直接证据;同时对中国地方政府之间采取税收竞争的相关形式进行归纳和梳理,通过梳理我国目前地方政府间税收竞争的方式,将其划分为税收优惠、财政返还以及包括降低土地出让金、费用减免以及放松税收征管力度等在内的其他竞争方式。

第二,尝试通过对中国地方政府间的税收竞争成因分析及竞争策略的研究就其机理进行剖析。首先围绕中国地方政府间税收竞争的形成揭示其存在的成因和现实背景;然后通过构建空间计量模型,采用实证分析的方法对中国地方政府间税收竞争的行为策略进行检验,探讨中国地方政府间税收竞争的行为路径。

第三,对税收竞争效应进行了深入翔实的研究,从理论模型到实证检验,对中国地方政府间税收竞争对要素的流动、经济增长以及环境污染的影响进行全面的分析。从而对充分认识中国地方政府间税收竞争,以及税收竞争下的要素流动、经济增长与环境污染效应有一个全面的解析。

第四,根据研究结果,从中探索问题的症结所在,有效解决无序的税收竞争所引起的负面效应,为我国地方政府间税收竞争的目标模式和有效路径的设立提供借鉴和参考。

本书的创新之处主要在于:

1. 采用水平测度及空间相关性统计测算方法对我国地方政府间

税收竞争的存在性进行检验。国内不乏对税收竞争问题的研究,也有文章对其存在性进行检验,但很多学者只是简单地用宏观税负或者宏观税负与均值的差额来表示。由于宏观税负是受多种因素影响的,直接用其来代表税收竞争程度是不科学的。本书分别采用水平测度和空间相关性检验验证了地方政府间税收竞争的存在,并通过构建空间面板模型分析了地方政府在税收竞争中的竞争形式和行为策略选择,对考察其空间相邻区域税收水平对本地税负的影响更具有严谨性。

2. 加入空间加权变量,采用空间计量经济模型对税收竞争的一系列问题做出分析和检验。本书大量采用实证分析,针对税收竞争的策略问题、要素的流动效应、经济增长效应以及环境污染效应等均采用空间面板模型进行了验证。既考虑到时间趋势对地方政府间税收竞争的影响因素,同时关注空间因素对地方政府税收竞争影响,在计量方法选择上更具有科学性。同时弥补了我国在国内税收竞争领域实证研究的匮乏。

3. 本书基于“增长”和“发展”的视角分别对税收竞争经济增长效应和环境污染效应进行了研究和探索。从经济增长和环境污染两个维度来考察地方政府间的税收竞争对社会经济活动的影响,剖析中国地方政府间的税收竞争在同时面对“经济增长”和“可持续发展”两个问题时的效应。对规范地方政府的行为,平衡经济增长和环境污染两者之间的关系,引导地方政府间竞争行为的科学、有序开展具有重要意义。

ABSTRACT

For a long time, the existence of government competition is indisputable fact. To provide optimal public goods effectively will be tough for a unitary government under information constraints. According to the principle-agent theory, sub-government will get private informations and broad administrative discretion under the circumstances of asymmetric information and competition. Then sub-government is bound to compete with each other to maximum jurisdiction profitability. So as long as there are multi-level governments under Decentralized country, there would be competitions between intergovernments, and this competition has nothing to do with form of government.

Intergovernmental tax competition as the main form of intergovernmental competition mainly refers to the competition about taxation. Intergovernmental tax competition was originally developed with the theory of fiscal federalism. For any free-market country, whether it's federal state or unitary state, the fiscal system is federalism. Before China's reform and opening up, China implemented Unified collection and Allocation of Funds by the state, local government as the executing agency of the government at a higher level has neither power nor ability to develop local economy. Under this situation, there was no tax competition between local governments.

After reform and opening up, especially the foundation of fiscal de-

centralization system and tax sharing system empowered local government with the right of residue claim. Local government enjoyed greater freedom in the financial revenue and expenditure, gradually formed independent economic interests and have certain financial autonomy and allocation of resources. The right of economic resource possession and control of power not only boosted regional development but also improved their political influence. Political decentralization and fiscal incentives to local finance grewed the fiscal benefit of local government, and the performance appraisal system which based on GDP deepening the competition. Local government, in order to enhance the economic capacity and regional welfare, aiming at increase regional tax revenue or using taxation as an tool will launch the intergovernmental tax competition for the purpose of obtaining more taxation resource or economic resource.

Long term since, local governments has the center stage in tax competition. They not only compete with the central government, there is more to compete with government at the same level. The form of tax competition between local governments in china is mostly invisible for the local government does not have the right to design taxes categories and the rate of taxation. In reality, the local government in order to attract foreign investment, broadening the tax base and increase financial income has also taken various forms of outside-the-system tax competition and preferential tax policies such as local government tax rebates, material rewards to top taxpayers, decrease land leasing price, infrastructure construction, finacing and loan guerentee for enterprises. Moreover, some areas even expand the scope of tax deductions without authorization, formulate the preferential tax policies on its own and relax tax collection and management. So much so that some local government acquiescence in tax evasion to enhance the tax competitiveness to attract more economic resources. With a much wider variety methods of tax competition, the competitive landscape has expanded to capital, labor, tech-

nology and any other mobile factors. Tax competition tool integrated with method, system-in anti out using simultaneously become the main trend of intergovernmental tax competition.

Obviously, Tax competition leads to serious tax drain and tax disorder. tax competition has also led to the imbalance development of economy and society among regions. Meanwhile, higher transaction cost and industrial homogeneity, tax distortions, economic discrimination, resource waste, ecological environment destruction and so on. intergovernmental tax competition in china result in vicious competition, thinny resource spreading, making it to be impossible to integrating regional resource to optimize the resource allocation levels.

Tax competition has not just created economic issues, but also social problems. It enough to arouse our attention to tax competition. especially china, as a typical developing countries, undergoing the economic transition, research on tax competition especially the intergovernmental tax competition in china is particularly important under the current social economic system. On the Basis of available research results and practical experience, this paper combining the regional development characters researched the current situation and competition mechanism of intergovernmental tax competition in China, and then investigated the tax competition effects from diferent perspective. It is of great significance to standardize intergovernmental tax competition and form better tax competition environment.

According to above analysis, main work and study of this artical are as follows:

First of all, this paper described the objective condition of intergovernmental tax competition of China from two aspects of objective data and practical experience. Based on empirical data, Competition level measurement and spatial correlation test were made to exam the existence of intergovernmental tax competition in China, which provide the direct

evidence that intergovernmental tax competition does exist in China. After proving the existence, ways of competition adopt by local governments were explicitly analyzed and summarized, including tax incentives, financial subsidies and returns, and other forms of competition such as decrease land leasing revenue, cost reduction, relax tax collection and administration.

Secondly, this paper explored the mechanism of intergovernmental tax competition through analyzing the reason of formulation and testing competition strategy between local governments. The first step is to reveal the reason and realistic background of intergovernmental tax competition's existence in China. The second step is to explore the path of tax competition through examine the behavior strategy of local government by building spatial econometrics model.

Thirdly, this paper analyzed the effects of intergovernmental tax competition both from building theoretical model and making empirical test. This part includes the effects of intergovernmental tax competition with factor interregional mobility, effects of economy development and the effects of environment pollution. Through the whole analysis, we can make comprehensive view of intergovernmental tax competition effects of China with full recognition.

Finally, on the basis of research results above, we try to find the core of problems and present some useful solution to it, in order to eliminate these negative effects caused by unordered intergovernmental tax competition and provide reference for the establishment of effective goal and path selection of intergovernmental tax competition of China.

The article tried to do some innovation:

Firstly, the article examined the existence of intergovernmental tax competition in China using two kinds of statistical methods, that's standards test and spatial correlation test. Despite many studies about this question, but most simply use macro tax burden or the gap between

macro tax burden and their difference. It's unscientific to present the degree of tax competition between local governments for macro tax rate is affected by various factors in reality. This article examined the existence of intergovernmental tax competition in china through standards test and spatial correlation tset and explored the competition strategy of local government by buiding spatial econometrics models, all of these are more precious and scientific to exam the effect of tax rate of neighbor ares to local state.

Secondly, this artical adopted spatial economitical model analised the correlation problems generated by intergovernmental tax competition using empirical date. Based on spatial panel data model, this article examined the stretagy of intergovernmental tax competition, the effect of intereginal factor mobility, the effect of economy development and the effect of environmental pollution. This kind of research method both considered the effects of time trend and special factor is more scientific and reasonable to measure the strategy and effects of intergovernmental tax competition. Besides, this article filled up domestic empirical research in this filed.

Thirdly, this article reasreched the economy development effects and environmental effect of intergovernmental tax competition based on the perspective of growth and development. Investigating the effects of tax competiton to social economic activities from these two dimensions are more helpful to exam the effects of intergovernmental tax competition when facing with sustainable growth and development. It's of great significance to regulate the behavior of local governments, balance the relationship between economic growth and environmental pollution, and guide the tax competition behavior of local goveroment more scientifically and orderly.

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