

中国税收科研成果论文集(2003)

ZHONGGUO SHUISHOU KEYAN CHENGGUO LUNWENJI

国家·财政·经济

——中西财政理论比较研究

■ 张立球 著


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内 容 摘 要

时代的变革呼唤理论的创新。作为这种时代特征的体现,是我国财政学界持久而激烈的争论。出于对这一争论的关注,便是本研究提出的初衷。而争论的焦点,就是如何构建一个与社会主义市场经济相适应的新的财政理论体系。为着这个目的,我们实际上面临着双重选择:一是实践上如何正确处理市场经济与中国国情的关系,二是理论上如何正确处理中国财政学和西方财政学的关系。理论的创新必须服从实践的需要。发生在我国市场经济中的实践是有中国特色的社会主义,因而,我们所需要的理论,也必然是与市场经济相适应,又富有中国特色的财政理论。寻找这样一种新的理论框架,便是本研究力图实现的宗旨。

我认为,财政问题说到底是国家与经济的关系问题,财政只是将它们联系起来的桥梁和纽带。因此,财政研究必须以国家与经济的相互关系为主题,以国家—财政—经济为逻辑线索。按照这样的思路,本研究可以分为三个逻辑层次:一是国家与经济的关系,主要探讨财政是如何因国家与经济的需要而产生的,考察财政在二者关系中的地位和作用;二是国家与财政的关系,主要探讨作为财政主体的国家(政府)的构成与行为,以及财政主体为什么只能是国家(政府);三是财政与经济的关系,主要探讨财政之所以介入经济的原因,财政活动的内容、范围和方式,以及介入后对社会经济的影响等。具体篇章安排是:第1章,明确本研究的范围和主题,第2章考察西方财政学关于财政本质问题

的论述。第3、4章研究国家与经济的关系，其中，第3章是就现有文献关于国家与经济关系的论述进行理论总结，以期找到一些可资借鉴的思想共鸣，为下一步的研究奠定基础。第4章则从“分工经济”入手，运用“超边际分析”，试图构建一个能够重新解释国家与经济关系的新的理论模型。在第5章中，我们主要讨论了国家和政府的含义、构成、类型，及其与经济的结构模式。第6章则讨论政府的行为及其对财政活动的影响。第7章讨论国家与财政的关系，具体论证财政的主体只能是政府。接下来的几章（8—12）论述的是财政与经济的关系，主要回答财政活动的性质（第8章），国家（政府）介入经济的原因（第9章），以及介入后财政与经济运行的种种问题（第10～12章）。最后，第13章在对国家分配论和公共财政论作了一般性的评述之后，重点讨论我对中国财政学未来发展的构想。我对中国财政学未来发展的总的判断是：基本内核的中西融合，理论体系的中国特色。为此，我就财政基础理论提出了一个新的构想。

通过对中西财政理论比较研究，我们得出的不同于别说的主要结论是：

1. 财政是生产力发展到一定阶段，出现了公共部门和私人部门的分立之后，作为公共部门（政府）的收支活动而产生的；财政必须服从和服务于人类生存与发展的需要；财政是公私部门实现利益、资源和信息交流的中心；财政收入和支出体现的是政府的利益和财力；财政是公共部门和私人部门进行的权—利交换。（第2、3章）。

2. 理解政府（国家）的财政活动，必须进行物质利益分析。政府过程无一不是多种利益均衡的结果。因此，谋求各种利益的均衡，对政府（国家）来说，既是现实选择也是行为目标。财政是“财”与“政”的结合，财政学是一门经济的政治学。（第4章）。

3. 财政的主体只能是国家,表现在:(1)财政是国家的财政。我认为,财政的产生必须具备相互联系的四个条件:剩余产品,公共需要,阶级国家,暴力机构。由此也决定了财政是一个具有多重属性的“混合体”。(2)国家是财政的国家,因为:财政是国家的物质基础,财政是国家的经济活动,财政是国家的经济体现。(3)财政与国家共同发展,财政性质与国家性质一同变化,财政活动与国家职能一同扩张,财政规模与政府规模一同增长。(第5章)。

4. 政府介入经济的必要性,或者说,经济之所以需要财政的根本原因就在于:政府为经济的发展提供外部环境,包括国防安全、法律秩序、行政管理和社会保障等;政府为经济的发展提供必要补充,主要是承担私人企业不愿涉足的投资大、收益低、风险高的各类事业,发挥“补缺”作用;政府还对经济的发展起着制导作用,如矫正外溢性和自然垄断,熨平经济波动,调节收入分配,扶持新兴产业,保护资源与环境,促进精神文明等。简单地说,政府介入经济的必要性就在于:提供外部环境,矫正“市场失灵”,制导经济发展。(第6章)。

5. 关于国家(政府)作用的总的认识,马克思主义提出了“一般条件论”,认为国家的职责就是为社会再生产提供一般条件;而当代西方财政学提出的是“公共产品论”,认为国家的职责就是弥补市场失灵、提供公共产品。我认为,这两种观点虽然提法不同,但实际含义是一样的。如果说这两种观点有什么区别的话,只能说“一般条件”比“公共产品”的针对性、适用性更为广泛,对政府经济活动的特征概括更为准确。(第7-9章)。

6. 具体说,国家(政府)的作用就是为社会再生产提供“一般条件”或“公共产品”,包括安全(品)、秩序(品)和公益(品)三个类别。国家或政府的职能就是维护政治统治,促进经济发展,保持社会稳定,相应地,我把财政的职能概括为筹资

职能、调控职能、发展职能。(第7-9章)。

7. 财政活动的范围,或者说,政府与市场职责的划分,并没有确切的边界。因此,财政规模的大小也难以有确切的数量界限。(第7-9章)。

8. 财政活动包括收入、支出和管理三个方面。关于财政平衡,既不能说赤字一定有害,也不能说赤字一定无害,有害无害最终取决于哪种结果对经济的发展更为有利。(第7-9章)。

9. “二元财政”只是一种过渡性的财政模式,这种财政模式究竟能够存在多久,取决于国有经济在我国经济中的份量。(第7-9章)。

10. 财政调控的主要依据就是政府制导经济发展的必要性。财政调控的目标是:优化配置、公平分配、协调稳定、经济发展。(第7-9章)。

11. 公共选择论的最大贡献,就是开辟了经济学和政治学交叉研究的新领域,把政治、制度因素作为经济过程的内在变量,合理地解释了政治对经济的影响及其相互关系,从而为分析、解决“政府失灵”问题提供了新的依据和思路。公共选择论给予我们的最重要的启示就是:“市场失灵”并不意味着政府有效,由于种种原因,政府同样存在失灵的现象。(第7-9章)。

12. 国家分配论是以马克思主义的国家学说和经济理论为基础建立和发展起来的关于人类社会诸形态的财政一般理论。它是在大量的社会实践和长期的理论探索的基础上,经过众多理论工作者的反复争鸣和精心提炼,而最后臻于成熟的智慧之果。其主要内容包括:财政本质论,财政要素论,财政职能论,财政运行论,财政规律论。(第10章)。

13. 目前关于“公共财政”的争论,实际上是世界性的经济学难题在我国财政理论建设中的反映,这就是如何处理效率与公平、竞争与干预、市场失灵与政府失灵、“经济人”与“道德

人”、政府与市场的关系。在可以预见的将来，这些难题仍然是困扰经济学界、影响财政理论发展的巨大障碍。因此，关于公共财政的争论难以在短期内结束。(第10章)。

14. “公共财政”的基本内涵是：“市场财政”、“补缺财政”、“公益财政”、“法治财政”。构建公共财政基本框架也应该从这四个方面入手。(第10章)。

15. 对于中国财政学的未来发展，我的总的判断是：国家分配论是我们走向未来的历史起点和不容抹杀的理论成果；市场经济的发展必然使中西财政学从分立走向融合，形成一个有着统一内核的理论框架；由于国情不同，在我国必须按照国家分配论的基本原理，借鉴西方财政学，构建一个有中国特色的财政理论体系。简单地说，我的观点是：基本内核的中西融合，理论体系的中国特色。(第10章)。

16. 财政学依以确立为一门学科的基本内核是：财政是政府的收支及其管理活动，财政是公共部门和私人部门相互联系的纽带，财政研究的主线是社会经济的发展，财政过程是一个民主与法治的过程。(第10章)。

17. 在财政基础理论体系中，必须包括的内容是：论述国家、财政、经济如何因人类需要的发展而产生及其相互关系的“财政本质论”，考察国家职能和政府行为的“财政主体论”，分析财政与经济关系、财政的经济依据等问题的“财政经济论”，论述财政职能的界定和演变的“财政职能论”，研究财政活动内容、规模、效率、模式、体制的“财政运行论”，阐述财政之于经济运行理论的“财政调控论”，探讨财政过程的民主化和法治化问题的“财政决策论”，考察财政实践和理论动态的“财政发展论”。(第10章)。

总的来说，我的研究是一种比较研究的方法。其特点就在于：(1)以国家—财政—经济作为财政研究的结构性线索，(2)

以人的需要作为财政研究的逻辑起点，(3)以国家与经济的关系作为财政研究的主题，(4)以公共部门和私人部门作为财政研究的基本范畴，(5)以社会经济发展作为财政研究的主线，(6)以分工理论作为财政研究的理论基础，(7)以财政一般作为财政研究的对象。(第10章)。

Abstract

The changes of the times are appealing for new ideas. As properties of the times, an enduring and heated dispute has taken place in China's educational circles of public finance. Close attention proceeding from this dispute is the original intention of this research. Certainly, the points at issue are how to structure an new theoretical system of public finance fitting in with the needs of the socialist market economy. In order to achieve the goal, we are actually confronted with double choice: in terms of practice, how to properly deal with the relationship of market economy and China's actual conditions; in the aspect of theory, how to properly deal with the relationship of China's and Western public finance. Theoretical innovation should be subordinated to the practical requirements. The practices in China's market economy are socialism with Chinese characteristics, therefore, the theory of public finance that we need is necessarily such one with distinct Chinese characteristics that accommodates to the market economy. Looking for such a new theoretical frame is the aim which this research strives to realize.

Financial issues, I believe faithfully, are indeed the relations between the state and economy, and public finance is just a bridge or link between them. So, financial research should take the relationship between state and economy as its theme, and take state -

financial-economy as its logical thread. According to such a train of thought, this research can be divided into three logical gradations: the first one is the relation between state and economy, the second one is the relation between state and finance, the third one is the relation between finance and economy. Chapters in this research are arranged as follows: confines and theme are shown clearly in Chapter 1, and the views of western public finance about financial essence are investigated in Chapter 2. The relation between state and economy is discussed in Chapter 3 and 4, in which Chapter 3 reviews the theories now available. Chapter 4, starting with "economics of division of labor", is trying to build an new theoretical model, applying "infra-marginal analysis", in order to reinterpret the relation between state and economy. Chapter 5 debates mainly upon the implications, compositions, types and the like of state or government. Chapter 6 focuses on the governmental behavior and its influence on financial activities. The relationship of state and public finance is explored in Chapter 7, it is verified here that the main body of finance can only be a government. The following five chapters cover the relations between public finance and economy, mainly inquiring into the natures of financial activities (cha. 8), the reasons of national (government) intervening in economy (cha. 9), and after that all sorts of problems about public finance and economic performance (cha. 10 - 12). Finally, in Chapter 13, I focus from the angle of the changes of theory on the development of public finance of China in the future. For this, I proposed a new conception on the financial basic theory.

After the comparative study between Chinese and Western fiscal theory, we can draw conclusions which are different from other

theory, such as:

1. Public finance comes into being as activities of revenue and expenditure of the public sector, when productive forces expand to a stage, and it separates from the private sector; Public finance must be subordinated to and in the service of the need of human survival and development; Public finance is an exchange centre of interests and resources or information between public and private sector; Government revenues and expenditures embody its interest and financial capacity; Public finance is also the right interest exchange between public and private sector. (Cha. 3-4).

2. In order to understand the fiscal activities, we should analysis material benefits. Governmental process is a result of multi-interests equilibration. For this reason, seeking for an interest equilibrium, for the government or state, is the behavior objective as well as practical choice. Public finance is a combination of economics and politics, in other words, is an economic politics. (Cha. 4).

3. The subject of public finance is anyone but government or state, because: (1) Public finance is governmental public finance. I deem that public finance comes into being without four interdependent factors: surplus product, public needs, class-state, organization of violence. From this, public finance is a "mixture" possessing multiple nature. (2) State is a fiscal state because that finance is the material base of state, is the economic activities of state, is the economic embody of state. (3) Public finance develops along with state, in the same way, its nature changes, its activities are expanded, and its scale is enlarged. (Cha. 5).

4. The necessity that government gets involved in economy,

in other words, the fundamental cause that economy needs public finance, lies in that for economic development government provides external conditions, including national defense, legal order, administrative management and social security, etc; provides necessary supplements, such as public utilities which privates are unwilling to get into because of large investment, low earnings and high risk; furthermore, controls and guides economic development, for instance, rectifying externalities and natural monopoly, smoothing economic fluctuation, adjusting distribution, supporting new industries, protecting resources and environment, promoting spiritual civilization, etc. In short, the necessity that government gets involved in economy lies in providing external conditions, rectifying market failure and guiding economic development. (Cha. 6).

5. Concerning the general viewpoints about state (government), Marxism put forward "the theory of external conditions", holding that the responsibilities of state is to provide external conditions for social reproduction; while contemporary Western public finance put forward "the theory of public product", holding that the responsibilities of state is to make up market failure or to provide public products. I think, although the words used by the two theories are different, their meaning in reality is the same. If there be any difference, we can say nothing but that "external conditions" is more pertinent and applicable than "public product", its summarization about the characteristics of governmental economic activities is more accurate. (Cha. 7~9).

6. Specifically speaking, the function of state or government is to provide "external conditions" or "public products" for social reproduction, including safety product, order product and public

good. That is, the function of state or government is to maintain political rules, to promote economic development, to keep social stabilization. Consequently, I think the fiscal function is to raise funds, regulate and control economic performance and promote economic development. (Cha. 7-9).

7. The scope of fiscal activities, or the division of responsibility between government and market has no definite boundary. Hence, the fiscal scale can not have a precise quantitative criteria. (Cha. 7-9).

8. Fiscal activities cover revenue, expenditure and administration. With regard to the fiscal balance, in my opinion, financial deficit may be beneficial or destructive which is decided by its influence on economic development. (Cha. 7-9).

9. We should pay more attention to the research of government capital finance in order to enrich and develop the theory of Dual finance. Moreover, we should probe into how public finance harmonize and integrate with government capital finance, otherwise the unified state revenue and expenditure would be cut apart or divided into pieces, and produce even "the second finance". (Cha. 7-9).

10. The principal basis for fiscal regulation and control is the necessity that government guide economic development. The aims of fiscal regulation and control are optimizing allocation, distributing fairly, stabilizing society, developing production. (Cha. 7-9).

11. The greatest achievement of the theory of public choice is to have explored a new field of cross-study between economics and politics, thereby provided a new basis or idea for analyzing and overcoming "government failure". Its most important revelation is that "market failure" does not mean government effective. Owing

to all sorts of reasons, government is also failure. (Cha. 7-9).

12. The theory of state's distribution is a general theory of public finance, which is set up and developed on the state doctrine and economic theory of Marxism, including theory of financial essence, theory of financial factors, theory of financial function, theory of financial performance, theory of financial law. (Cha. 10).

13. The dispute about "public finance" at present is in fact difficult problems of worldwide economics reflected in China's educational circles of public finance, which are how to deal with the relationships of efficiency and justice, competition and intervention, market failure and government failure, "economic man" and "moral man", government and market. Those problems are still huge obstacles which hinder development of economic theory and public finance in the near future. Therefore, the dispute about "public finance" is hardly ended in the short period. (Cha. 10).

14. The basic meaning of "public finance" is "market finance", "by-finance", "public-good finance", "rule-by-law finance". Those are the starting point to structure the basic frame of "public finance". (Cha. 10).

15. My general forecast about the development tendency of China's public finance is as follows: the theory of state's distribution is the historic starting point and important theoretical achievements; Along with the development of market economy, Chinese and Western fiscal theory will certainly merge together from isolation to form a theoretical frame with unified core; Because of different national conditions, the new theoretical system of public finance with Chinese characteristics should be structured according to the fundamental rules of the theory of state's distribution and drawing

lessons from Western fiscal theory. In short, my viewpoint is: Sino-Western compromise in unified core, and Chinese characteristics in theoretical system. (Cha. 10).

16. The unified core on which public finance depends as a branch of learning is that finance is governmental activities of revenue, expenditure and administration, and the link by which public sector and private sector influence each other, the masterstroke of financial research is social and economic development, financial process is one of democracy and rule by law. (Cha. 10).

17. The basic theory of financial system consists of "theory of financial essence", "theory of financial subject", "theory of financial economy", "theory of financial function", "theory of financial performance", "theory of financial regulation and control", "theory of financial decision", and "theory of financial development". (Cha. 10).

In a word, the method of this research is one of comparative study, whose traits consist in: (1) taking state-finance-economy as the structural thread of financial research, (2) taking human needs as the logical starting point of financial research, (3) taking the relationship of state and economy as the theme of financial research, (4) taking public sector and private sector as the basic category of financial research, (5) taking the social and economic development as the masterstroke of financial research, (6) taking the theory of labor division as the theoretical foundation of financial research, (7) taking the finance in general as the object of financial research. (Cha. 10).

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