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中国涉农税制研究

——基于现行税制的分析

朱润喜 / 著

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前言

本书是在我的博士学位论文的基础上略作修改写成的。

肇始于2000年的农村税费改革，是我国在农村地区进行的一场深刻的社会变革，是我国为解决“三农”问题所采取的一项重大战略举措。这次改革，取消了336亿元的农业税赋，取消了700多亿元的“三提五统”和农村教育集资等，取消了各种不合理收费；同时，改革了过去缺乏实效的惠农方式，出台了新的涉农税费优惠政策。这次改革使我国农村迎来了新一轮巨变，并从此开启了我国统筹城乡发展的新时代。

农村税费改革是我国希冀打破城乡二元结构所选择的突破口。而农村，是我参加工作之前生活的地方。参加工作后，我虽然离开了农村，但直至今日，其仍然是我经常走访的地方。对农村的眷注，使我始终以饱满的热情关注着这次改革。

农村税费改革无疑为我国解决“三农”问题开辟了道路，为我国全面建设小康社会注入了强大的生命力。正因为如此，其赢得了广大农民群众的衷心拥护，赢得了社会各界的一致赞誉，也才被誉继土地革命、土地承包制后

的第三次农村革命。与所有讴歌这次改革的国人一样，我也由衷赞美这一变革！

然而，不可否认的是，尽管经过这次农村税费改革，我国已开始彻底打破城乡二元制度，初步确立起更加注重公平的分配机制，并向工业反哺农业迈出重要一步，但到目前为止，农村税费改革仍主要还是在对农民直接、显性征收的税费上做文章，而没有真正彻底打破城乡分割的二元税制，更没有建立起促进农民收入持续增长的税收长效机制。

改革伊始，我便以冷静、客观的态度审视着这一巨变，以尽可能缜密、深邃的洞察力思考着这一变迁，以期在对我国现行涉农税制及其变革进行深刻、系统分析的基础上，提出进一步改革现行涉农税制进而逐步建立统筹城乡协调发展的税收制度体系的政策建议。本书即是努力的结果。

本书的内容主要包括以下几个方面：一是新中国成立以来我国涉农税制的变迁。二是我国现行涉农税制的特征、效应和形成原因。三是我国继续深化涉农税制改革的必要性、重要性和应遵循的目标与原则。四是我国继续深化涉农税制改革的基本方向、具体构想和需要进行的配套改革。本书力图构建一个研究中国涉农税收制度的整体框架。本书着重论证了我国现行涉农税制的形成机理、现行涉农税制的缺陷、国际社会涉农税制演变的基本规律和我国实施城乡统一税制的制度设计等问题。

本书只是我研究涉农税制问题的一个阶段性成果。对我国解决“三农”问题的深切关注和一个学者应具有的职责。

责与使命将促使我继续深化对这一问题的研究。本书基本保留了我的博士学位论文的全貌。但令我深感欣慰的是，随着我国全面建设小康社会伟大进程的推进，我在书中所提出的一些政策、建议正在被党中央、国务院和有关部门所采纳，这无疑增添了我更进一步研究这一问题的信心与勇气。

本书对我国现行涉农税制进行的探索以及最终形成的结论，纯属学术领域的探讨，书中的观点除注明者外，也仅代表个人拙见。由于所学的知识 and 自身能力所限，书中一些观点难免有失偏颇，同时也必然存在这样或那样的缺失，在此，敬请读者给予批评指正。

朱润喜

2009年3月

Abstract

The reform of rural taxes and administrative charges started from 2000 in China has decreased the burden of farmers, held back "the three kinds of arbitrariness" in rural areas and had positive effects on farmers' income in some aspects. However the objectives of the reform have not been attained. By far we have mainly reformed the direct taxes levied on farmers. But the Dual Taxes System which separates town from countryside has not been broken completely, and the long-term tax mechanism has not been set up to promote the continuous increase of farmers' income up to now.

An important reason why these problems haven't been solved effectively is that current reform of rural taxes and administrative charges has not been carried on with an eye to the whole countryside tax system. In order to deepen the reform of countryside tax system and broke the "dual tax system" completely, a new system should be established with an eye to the whole countryside tax system and the diversity and concealment of farmers' burden should be understood comprehensively, which could standardize the distribution between government and farmers and promote the development of town and countryside simultaneously.

It is a hot topic studied in the field of finance and agriculture how to consummate the current tax system related to agriculture or set up a new one. Although these researches have analyzed the problems of current tax

system related to agriculture and its negative effects, revealed some problems in the ongoing reform of rural taxes and administrative charges and put forward some basic countermeasures to consummate the current tax system related to agriculture, the current researches are far from the ultimate objectives of reform of rural taxes and administrative charges. It is the just reason why I do this research.

It is of great theoretical and practical significance to study tax system related to agriculture in China. First, it can help to push forward the countryside tax reform continuously and lighten the farmers' burden. Secondly, it can help to ensure the food supplies of China and set up a long-term mechanism to increase the income of farmers. Thirdly, it can help to plan the development of urban and rural areas as a whole and build the harmonious society. Fourthly, it can help to enrich and consummate our tax theory and promote the integration of tax systems between China and other countries. Finally, it can help to change function of government and develop Chinese Communist Party's theory about the strategies of countryside governance.

This paper mainly utilizes normative and positive research, logical analysis and historical analysis and comparison and institution analysis. Furthermore, I also do some field survey.

The main contents of this paper are as follows:

After entering the new century, a profound reform of tax system has taken place in China, the core of which is the reform of rural taxes and administrative charges. So-called current tax system related to agriculture is the reformed tax system. It canceled the taxes and other fees specifically or mainly levied on farmers such as agriculture tax, the "three deductions and five plans" policies, "two kinds of labors" (village compulsory labor and accumulative labor), raised funds for countryside education and etc. It is more beneficial to the countryside. It has made

material progress in unifying the rural and urban taxes and made the tax system more normative and transparent. Most taxes in current tax system are imposed on the “agriculture, peasants and rural areas”, some of which are levied directly on them and others are indirectly. Compared with the tax system related to agriculture in most countries in the world, the current tax system related to agriculture in China has the following characteristics: (1) Part of the current taxes are not or not completely levied on the “agriculture, peasants and rural areas”; (2) It levies dual taxes on the “agriculture, peasants and rural areas”, which include both explicit taxes and implicit taxes; (3) The tax burden on “agriculture, peasants and rural areas” is relatively heavy.

Compared to the tax system related to agriculture in 2006 and before, the current one undoubtedly has many positive effects. From the macro aspect, it has broken the dual tax system, established a preliminary allocation mechanism which pays more attention to the fairness, taken an essential step for the industry to support the agriculture, and enhanced nation and rural notions of hundreds of millions of farmers. From the perspective of tax system itself, it has greatly lightened the burdens of farmers, helped to impel the adjustment of industrial structure of countryside, helped to reduce the tax cost, and has taken a detectable step to increase the standardization and transparency of tax system. However, according to the requirements of building the Well-off Society completely in our country and the science of tax system itself, there are still many problems in the current tax system related to agriculture. Firstly, it still has obvious tendency to restrain the development of agriculture, has given tax preference to the taxpayers who should not be given, and the tax preference policies are not perfectly fair to every parties in the macro aspect; Secondly, in the micro aspect, some taxes have obviously restrain the development of agriculture, some taxes have

severe deficiencies in keeping fair competition, making an overall arrangement of the development of both the rural and urban areas and promoting the sustainable development of economy, some taxes have poor ability to adjust the income distribution, have clearly restrained the development of agriculture and have gone against the democratization of management, and some taxes have several limitations mentioned above.

The formation of our current tax system is related to the history as a large agricultural country, the Dual Taxes System put into practice for a long time and the implementation of unsymmetrical finance system. It is also related to the partial reform of our tax system and the difficulty to unify rural and urban tax administration. Therefore, we should further the reform of current tax system related to agriculture to meet the goals that the trap which the poor are poor forever can be got rid of, the strategic objective that the town and the countryside developed at the same time can be realized, the agriculture develops in the trend of integration of the world economy and the social fairness can come true and be kept.

To further the reform of the tax system related to agriculture, we must not only base upon the reality of our country and learn lessons from the past, but also open our eyes to the whole world to absorb international experiences. In terms of the basic rule of tax systems related to agriculture of international community and the practical circumstances in our country, the reform of the current tax system related to agriculture should be helpful to achieve the following two objectives: one is to standardize the relationship of distribution between government and farmers; the other is to promote the integrated development of urban and rural economy. Based on these two objectives, the following principles should be followed to reform the current tax system related to agriculture: (1) efficiency and justice; (2) covering, promoting and benefiting the agriculture, rural areas and farmers; (3) depending on conditions; (4) simplifying the tax system;

(5) integration of stability and forward looking; (6) impelling forward positively.

The practice of taxes related to agriculture of international community has proved that the main direction of evolution of tax system related to agriculture lies in achieving the unification of rural tax system and urban industry and commerce tax system. According to our country's practice, it is very indispensable, significant and feasible to unify the rural and urban tax systems.

Nowadays, we have already had the conditions of strategies, ideas, economy, taxation and systems to implement the unified tax system in rural and urban areas. In order to reform current tax system related to agriculture and gradually unify the rural and urban tax systems, some items of the current taxation should be consummated and some new items of taxation should be imposed. The emphasis of consummating the current tax systems is to reasonably reform the current value-added tax, consumption tax, real estate tax, and resources tax. At the same time, new items of taxation should be imposed. Based on reality, it is the first imperative to impose social security tax and environmental tax as soon as possible. At present, it is feasible to levy the two in our country.

Some important aspects interrelated to the reform of tax system related to agriculture must be changed correspondingly. The main supporting measures to be improved: (1) Coordinating the supply of public goods in rural and urban areas; (2) Establishing perfect subsidy system for agriculture; (3) Building up a rational price system of agricultural and industrial products and means of production; (4) Standardizing function of government and intergovernmental relations; (5) promoting the transfer of rural surplus labor force effectively.

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导 论

选题背景与研究意义

（一）选题背景

2002年，党的十六大把解决“三农”问题列为全面建设小康社会的重大任务。2003年，胡锦涛总书记提出要“把解决好农业、农村和农民问题作为全党工作的重中之重”。2004年，温家宝总理指出，“解决农业、农村和农民问题，是我们全部工作的重中之重”。2005年，温家宝总理再次重申“解决农业、农村和农民问题，仍然是全部工作的重中之重”。

作为化解“三农”问题的重要对策，2000年启动的以改革农业税为主要载体的农村税费改革，一定程度上减轻了农民负担，遏制了农村中的“三乱”，并对农民的增收产生了积极的影响。但是，农村税费改革的任务还远远没有完成。因为，截至目前，农村税费改革充其量只是部分地解决了“破”的问题，而其更为核心的问题——“立”的问题远没有解决。也就是说，农村税费改革至今，只是或主要是在对农民直接征收的税费上做“文章”，而没有彻底打破城乡分割的“二元税制”，更没有建立起促进农民收入持续增长的税收长效机制。

之所以如此，在很大程度上，是由于目前的农村税费改革没有着眼于整个涉农税制。因此，我国要想进一步深化农村税费改革，彻底打破城乡“二元税制”，建立统筹城乡发展的税收制度，就必须立足于整个涉农税制，全面认识农民负担的多重性与隐蔽性，在从根本上规范国家与农民之间的分配关系的基础上，依照城乡互动、工农互促的发展思路，创建新的涉农税制。

如何进一步完善涉农税制或创建新的涉农税制，是目前我国财税界与涉农部门广泛研究的热门课题。现有的研究成果，虽然不同程度地剖析了我国现行涉农税制存在的问题及其负面影响，揭示了正在进行的农村税费改革所暴露出的一些问题，提出了进一步完善我国涉农税制应采取的基本对策，但总的来看，现有研究还是停留在初步的框架设计阶段。现有研究的一个显著特征，是解释性的研究、策略性的研究居多，而从完善整个税制、统筹城乡协调发展的角度进行的研究明显不够。特别是，几乎所有的研究者都认为，我国应通过对农业生产活动、农民收入及农村土地等实行与工商业经济活动、城镇居民收入及城镇土地一样的税收制度，以逐步实现城乡税制的统一。但对农产品征收增值税、对农业生产经营所得征收所得税、对农村的财产征收财产税等具体应怎样实施，现有研究却很少，或只是做了粗略的研究。同时，几乎所有的研究者也都认为应给“三农”尽可能多的税收优惠，但对“三农”的税收优惠具体到每个税种应怎样去安排，现有研究同样明显不足。总之，现有研究距离农村税费改革的终极目标抑或统筹城乡发展对涉农税收制度的要求尚有很大的差距。正是基于这样的背景，笔者将中国涉农税制研究作为本书选题。

(二) 研究意义

在我国目前的现实背景下，研究涉农税制具有重要的现实意义和理论意义，主要是：

1. 有助于继续推进农村税费改革，切实减轻农民负担。农村税费改革的主要目的之一，是为了减轻农民负担。经过近几年的努力，农民负担确实有所减轻，但离从根本上减轻农民负担尚有很大的差距。而只有继续推进农村税费改革，切实改变不合理的国民收入分配格局，构建起新的涉农税制体系，这一目标才有望实现。原因是，农民负担过重的问题主要源于我国长期实行的城市偏向的国民收入分配政策，而其最集中的体现，便是我国至今仍然存在的城乡二元税制制度。由于城乡二元税制在本质上是计划经济体制下剥削农业、农村、农民去支持工业化和城市发展的一种战略，因此，可以肯定地说，任何在维持现行分配政策和税收制度的前提下的农村税费改革都不可能从根本上减轻农民负担。换言之，只有用全新的、科学、公正、合理的涉农税制取代现行涉农税制，才能为农村的发展提供相对宽松的税制环境，才能从根本上解决现行税制对农业增效、农民增收和农村发展的抑制作用，也才能为切实减轻农民负担提供坚实的制度保障。

2. 有助于保障我国粮食安全，构建促进农民增收的长效机制。粮食安全是人类社会存在和发展的最基本物质条件，不仅直接关系到国计民生的安危，也影响到世界的和平与安定。因此，粮食安全历来是世界各国普遍关注的问题。在我国，由于人口增加、耕地减少、城市化进程加快、人民生活水平提高等都是一种不可逆转的趋势，因而我国粮食需求将呈刚性增长，粮食供求关系将是偏紧的。但我国粮食问题从总体上又只能主要靠自己解决，依赖他人是不行的。因此，对我国来讲，确保粮食安全无疑是一项长期的战略任务。由于粮食问题与农民的种粮积极性直接相关，因而解决粮食问题的关键之一是要保护好农民的种粮积极性。理论与实践表明，解决这一问题，一方面是靠科学技术的进步，努力降低农业的要素投入成本；另一方面，是政府运用“看得见的手”，帮助农民获得合意的收益。发达国家在这方面的普遍做法是，一方面对农业和农民实行轻税或免税政策；另一方