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产业结构 税收政策研究

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前 言

产业结构与经济增长密切相关,产业结构的适当转变,即资本和劳动从生产率较低的部门向生产率较高的部门的转移,可以加速经济增长。由于影响因素众多,各国在经济增长中的产业结构的演进过程各不相同,采取一定的政策措施以“矫正”产业结构的不利演进或在先行国的经验基础上加速本国产业结构的转变,成为各国政府的选择。而税收作为政府宏观调控的重要工具,在政府的产业政策中具有重要的作用。我国作为一个后起的转轨国家,与发达的工业化国家存在巨大差异。首先,由于历史、体制等因素的影响,我国当前的产业结构与市场经济条件下应有的产业结构相比存在相当程度的偏差,三次产业之间以及各产业内部的比例失调,第一产业仍滞留了过多的劳动力,效率低下;第二产业尤其是制造业内部结构很不合理,高附加值、高技术含量的产业比重不高;第三产业发展滞后,其中的信息产业等的发展水平仍较低。产业结构的这些偏差严重影响我国的经济增长,尤其是在经济全球化的今天,大大削弱了我国的国际竞争力,亟须调整;其次,作为后起国,我国力图将工业化国家长时期的产业结构演进过程浓缩在较短的时期内,以加速本国的经济增长。这些都需要在市场的力量之外,加入政府的影响,因而产业政策对于中国而言具有至关重要的意义。改革开放后,我国政府也实施了大量的产业结构政策,其中不乏税收政策,但对政策的实施效果一直缺乏深入、系统、全面的研究。因此,我国曾经实施的产业结构

税收政策的效应如何、我国正在实施的产业结构税收政策是否需要调整、如果需要调整应当进行哪些调整,都是当前亟待解决的问题。而且由于我国在政治、经济、社会等方面具有的特殊性,其与一般的市场经济国家具有相当大的差异,因而,在其他国家有效的产业结构税收政策是否适用于中国也需进行细致的分析。本书从产业结构理论和税收理论入手,研究了税收政策的一般结构效应,并以较大篇幅对中国的产业结构税收政策进行了较为系统的研究,因此,对于中国产业税收政策的调整具有一定的理论和现实意义。

在本书的写作中,作者注重了两个方面的:首先,在研究中注重将产业结构理论与税收理论进行有机的结合,在深入分析产业结构演进规律的基础上探讨税收政策的结构效益,避免了忽略产业结构研究而仅仅就税收政策论税收政策的泛泛而谈;其次,在研究中注重定量分析,采用投入产出分析法、相关分析法和比较分析法等对大量的数据进行了分析,为定性结论提供证据,较有说服力。

由于作者水平有限,不当之处请读者提出宝贵意见。

作者

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摘 要

产业结构与经济增长密切相关,产业结构的变迁会导致生产率的提高,进而促进经济增长,而经济增长又会不断加速产业结构的转变,即收入水平与产业结构之间存在一定的对应关系,这已经被众多发达国家和发展中国家的经济增长轨迹不断证明。对于后起国而言,借鉴先行国的产业演进规律,制定适当的产业结构政策,采取一定的措施以“矫正”产业结构的不利演进或加速本国产业结构的转变,不失为压缩本国产业结构演进进程,加速经济增长的良好途径。产业结构政策的手段比较宽泛,税收作为政府宏观调控的重要工具,在产业结构政策中具有重要的作用。但是,目前产业结构研究与税收政策研究存在一定程度的分离,使得对产业结构税收政策的存在依据、税收政策在产业结构政策中的定位、税收政策对产业结构演进的影响机理等的研究不够深入和细致。我国作为一个后起国家,与发达的工业化国家存在巨大差异,首先,长期的计划经济体制给我国的产业结构打上了深深的“人造”烙印,使得我国的产业结构与市场经济下“应有的”产业结构具有相当偏离,这种产业结构的扭曲已经严重影响到了我国的经济增长,急需调整;其次,作为后起国,我国力图将工业化国家长时期的产业结构演进浓缩在较短的时间内,以加速本国的经济增长。这些都需要在市场的力量之外,适当加入政府的影响,因而产业政策对于我国具有至关重要的作用。改革开放后,我国政府也实施了大量的产业政策,其中不乏税收措施,但是,对于

税收措施对我国产业结构演进的实际影响,却一直缺乏细致的系统分析。因此,将产业结构理论和税收理论进行有机结合,系统详细地研究税收手段对产业结构变迁的作用,并在深入分析我国产业结构现状的基础上总结我国的税收政策对产业结构变迁的效应,进而对我国今后的产业结构税收政策提出政策建议,成为本书关注和研究的内容。

本书的总体框架是,第一,研究产业结构税收政策的存在前提、目标、作用机制及定位;第二,分析产业结构税收政策的研究基础——产业结构的演进规律及优化;第三,从需求角度分析税收政策对产业结构的影响;第四,从供给角度分析税收政策对产业结构的影响;第五,从外资及国际贸易角度分析税收政策对产业结构的影响;第六,阐述中国产业结构税收政策的优化建议。本书认为产业结构税收政策的存在既有可能性又有必要性,但是在运用产业结构税收政策时应权衡市场失灵和政府失灵,客观地比较产业结构税收政策实施与否的收益和成本;产业结构税收政策的目标是促进产业结构的高度化和合理化,随着经济发展,作为间接干预手段的税收手段在产业结构政策中的重要性将日益提高。税收政策运用税种的设置、计税依据的确定、税率的设定、课税范围的选择及税式支出等手段,通过设置差别税负从需求途径、供给途径、外资及国际贸易途径影响产业结构的演进;我国产业结构的高度化和合理化均存在不足,应在正视自身特点的基础上促进三次产业结构及各产业内部结构的调整,并选择技术密集度和收入弹性较高、产业关联效应较强的产业作为主导产业,同时选择适当的支柱产业。我国的产业结构税收政策对于产业结构的演进具有一定的积极作用,但是,仍存在较多缺陷,本书通过大量数据对此进行了分析。对于我国产业结构税收政策的优化,首先,就优化的原则而言,应当矫正逆向调节、相对中性、注重协调、优化手段;就优化的总体取向而言,应当有助于优化需求因素、供给因素和外资及国际贸易因素。其次,就优化的具体措施而言,应当降低大口径宏观税负水平,完善现有税种和设置必要的新税种,并

完善税式支出政策。

本书在研究过程中比较注重定性分析与定量分析相结合。本书主要采用了投入产出分析法、相关分析法、比较分析法等研究方法。其中,投入产出分析法主要应用于对产业结构的分析,本书利用了我国和日本的投入产出表计算了相关产业的感应度系数、影响力系数、中间需求率、中间投入率、附加价值率、最初投入结构系数等相关指标,并据此进行了分析;相关分析法主要应用于对增值税税负与固定资产占用额之间及预算内固定资产投资与规范宏观税负之间相关关系的分析;比较分析法则散见于各处。笔者力图通过对这些方法的相互配合使用得出有说服力的比较切合实际的结论。

本书的创新之处主要体现在两个方面:首先,研究角度和研究方法的创新。一方面,本书将产业结构理论与税收理论相结合,在深入分析产业结构状况的基础上,对税收政策施加于产业结构的影响进行了全面、系统、详细的分析,避免了一些现有研究笼统的缺陷;另一方面,本书采用了定性分析与定量分析相结合的研究思路,运用了投入产出分析法、相关分析法、比较分析法等方法对相关数据进行定量分析,以为定性结论提供证据,使研究结论较有说服力,这在国内以往对产业结构税收政策的研究中是不多见的。其次,研究观点的创新。第一,税收政策对产业结构的影响机理。税收政策作为一种间接干预手段,其是通过改变某些经济因素并最终经由市场机制的作用影响产业结构的,这些经济因素就是税收政策作用于产业结构的中介。需求、供给、外资及国际贸易充当了中介的角色,税收政策通过对需求因素、供给因素、外资及国际贸易因素等的作用,从诸多方面对产业结构的演进构成了影响。第二,产业结构税收政策的存在前提。产业结构税收政策的存在既有可能性又有必要性。一方面,产业结构的演进具有较强的规律性,同时产业结构的演进轨迹具有较高的可模仿性,这使得一国政府能够明确不同经济增长阶段税收政策对产业结构的调控方向,而税收政策能够施加作用的需求、供给、外资及国际贸易等多种途径的存在又为其对产业结构的影响提

供了着力点,因而产业结构税收政策的制定和实施具备现实基础;另一方面,公共品、外部性、风险与不确定性、分配不公等市场失灵领域的存在及后起国赶超战略的实施需要又使产业结构税收政策的实施具备了必要性。第三,税收手段与政策性融资手段的比较。税收手段和政策性融资手段同为产业结构政策的间接干预手段,但其具有不同的特点。政策性融资的优点是资金运用较集中,对受益者的支持力度较大,其缺点为,资金来源有限;受益面较窄;操作成本较高;风险较大;仅限于鼓励角度。税收手段的优点为,作用面广;方式多样,运用灵活;操作成本相对较低;不存在呆账风险;不仅限于鼓励领域,亦可实施直接惩罚;部分税收手段能够规避 WTO 对补贴的限制。其不足之处为,优惠力度相对较小;部分税收优惠手段更有利于赢利企业。第四,我国三次产业的关联关系存在偏差。首先,我国农业的中间需求率过小,前向关联效应较弱。其次,我国第三产业的感应度系数过小,即第三产业对国民经济增长的敏感性较差,其他产业对第三产业的中间需求较少,第三产业在国民经济中的作用较小。第五,我国大口径宏观税负过高提高了政府消费需求比重,造成政府偏好对私人偏好的替代,影响了产业结构的正常演进。第六,我国的增值税税收负担与企业固定资产占用的关系。通过对 2002 年和 2003 年我国不同行业全部国有及规模以上非国有工业企业增值税税负(Y)与每 10 元销售收入占用固定资产净值(X)的相关分析分别得出,增值税税负与固定资产净值之间存在较密切的正相关关系。2002 年我国工业 35 个行业数据的分析结果表明,每 10 元销售收入占用的固定资产净值每增加 1%,该行业的增值税税负就增加 0.6815%,即增值税税负的固定资产净值弹性为 0.6815;2003 年我国工业 38 个行业数据的分析结果表明,增值税税负的固定资产净值弹性为 0.6594,与 2002 年数据的分析结果基本吻合。第七,我国的涉外产业税收优惠不够细化。我国目前的税收优惠是对“生产性”外商投资企业普遍实施的,而“生产性外商投资企业”的范围与我国《外商投资企业指导目录》中鼓励类产业的范围不符。第八,我国产业结构税收政策优化

的总体原则。其一,矫正逆向调节;其二,相对中性;其三,注重协调;其四,优化手段。第九,完善企业所得税中的涉外税收优惠政策。其一,降低总体优惠水平;其二,淡化区域色彩;其三,产业优惠导向应与国家产业政策相统一;其四,产业优惠细化;其五,改革涉外税式支出方式。

关键词:产业结构 税收政策 需求 供给 国际贸易

ABSTRACT

The industrial structure is closely related to the economic growth. The changes in the industrial structure will result in the improvement of the productivity, which will promote the economic growth; the economic growth in turn will accelerate the upgrading of the industrial structure. The correlation, which exists between the income and the industrial structure, has been testified by the trends of the economic growth in both the developed countries and the developing countries. For subsequent countries, in order to shorten the industrial structure evolution progress and promote the economic growth, it is important to 1) learn the evolution patterns in the leading countries; 2) establish appropriate industrial structure policy; and 3) take actions to “correct” the unfavorable progress and accelerate the upgrading of the industrial structure. As an essential tool in the macro – regulation, tax revenue plays an important role in the industrial structure policy. However, the study of the industrial structure has been separating from the study of the tax policy, which causes the lack of study in 1) the rationale of establishing the industrial structure tax policy; 2) the role of the tax policy in the industrial structure policy; and 3) the impact of the tax policy on the industrial structure evolution progress.

There is a great gap between China, a subsequent country, and other industrialized countries. First of all, the long – term planned economy insti-

tution in China makes the economy becoming “authority controlled” economy, which causes a great deviation between the current industrial structure in China and the ideal industrial structure under the market economy. The distortion is serious enough to impact the economic growth in China and the industrial structure must be re-adjusted. Secondly, in order to accelerate the economic growth, China as a subsequent country, is trying to shorten the industrial structure evolution progress that took many years to happen in other industrialized countries. All of these require the government involvement besides the marketing adjustment. Therefore, the industry policy plays an essential role in the country’s economic growth. Since the launching of the reform and open policy, Chinese government has established a large amount of industrial policy, including tax policy. However, the systematic analysis of the impact of tax policy on the industrial structure evolution progress has been insufficient. This book examines the impact of the tax policy on the changes in the industrial structure by combining the industry structure theory with the tax theory; discusses the impact of Chinese tax policy on the changes of the industrial structure based on the profound analysis of the country’s current industrial structure; and makes recommendations to the future industrial structure tax policy in China.

This book focuses on six aspects: 1) the examination of the rationale, objectives, measures and the role of the industrial structure tax policy; 2) the examination of the industrial structure evolution patterns and the optimization; 3) the analysis of the impact of the tax policy on the evolution of the industrial structure from the aspect of demand; 4) the analysis of the impact of the tax policy on the evolution of the industrial structure from the aspect of supply; 5) the analysis of the impact of the tax policy on the evolution of the industrial structure from the aspects of foreign investment and the international trade; 6) recommendations to the establishment of the industrial structure tax policy in China.

The writer believes in the possibility and necessity of establishing the industrial structure tax policies. However, while utilizing the industrial structure tax policies, the market failure and the government failure should always be considered and the profit and the cost should always be analyzed. The goal of the industrial structure tax policy is to promote the optimization and the rationalization of the industrial structure. With the development of the economy, the tax measures, which are acting as the secondary interfering mechanism, will be becoming more and more important in the industrial structure policy.

The tax policy utilizes the setting up of tax category, the determination of the basis of assessment, the calculation of the tax rate, the selection of the scope of assessment and the tax expenditure to affect the progress of the industrial structure through the way of demand, supply, foreign investment and the international trade. Both the optimization and the rationalization of the industrial structure are not satisfactory in China. Therefore, the inter-structure of the primary industry, the secondary industry and the tertiary industry should be promoted and the internal structure of each industry should be adjusted. Furthermore, the industries that have high technology intensity, high elasticity and strong industrial association should be considered as a trigger industry. The current industrial structure tax policy plays a positive role in the industrial structure evolution. However, shortcomings still exist. This paper conducts positive analysis through utilizing large amount of data.

To optimize Chinese industrial structure tax policy, first of all, in terms of the general direction, it should be done to rectify reverse regulation, to keep relative neutrality, to value harmony, and to optimize instrumentality; secondly, in terms of the detailed actions, the tax burden should be reduced, the current tax categories should be perfected and new tax categories should be added.

This book combines qualitative analysis with quantitative analysis. The

study methods used in this book include the input - output analysis, the correlation analysis, and the comparative analysis. Among these study methods, the input - output analysis is mainly used to analyze the industrial structure. Chinese and Japanese input - output tables are used to calculate related industries' sensibility of dispersion, the power of dispersion, the ratio of intermediate use, the ratio of intermediate inputs, the ration of value added, the coefficient of primary input structure, as well as other indicators. The correlation analysis is mainly used to analyze the association relation between the value added tax burden and the fixed assets and the fixed assets investment in budget and the tax burden. The comparative analysis is used to do various data analysis. The writer tried to combine different study methods to make a reliable conclusion.

The book has two main innovations. First of all, the views of the study and the study methods used are innovated: 1) the writer combines the industrial structure theory with the tax theory, systematically analyzes the impact of tax policy on the industrial structure based on the profound analysis of the current industrial structure in China. 2) The writer combines qualitative analysis with quantitative analysis; utilizes different study methods such as input - output analysis, correlation analysis and comparative analysis to provide direct evidence to make the conclusion more reliable. This is very rare in the previous studies of the industrial structure tax policy in China. Secondly, the point of views are innovated. 1) The interfering mechanism of the tax policy on the industrial structure. As a secondary interfering measure, the tax policy interferes with the industrial structure through changing some economic factors and through the impact from the market mechanism. Those economic factors are considered as the media through which the tax policy impacts on the industrial structure. Demand, supply, foreign investment and international trade play the role of the media. The tax policy impacts on the evolution of the industrial structure in many areas through acting

on the factors of demand, supply, foreign investment and international trade. 2) The rationale of the establishment of the industrial structure tax policy. There are both possibilities and necessities in the establishment of the industrial structure tax policy. On the one hand, the evolution of the industrial structure has regular patterns and the evolution progress is highly imitable. This makes possible for the government to determine how the tax policy controls the direction of the industrial structure. At the same time, the fact that the tax policy having an influence on the demand, supply, foreign investment and international trade provides the possibility for the tax policy to impact on the industrial structure. Therefore, the establishment and implementation of the industrial structure tax policy are supported by scientific facts. On the other hand, the existing of the public goods, externalities, risk and uncertainty, distribution, and the market failing as well as the implementation of the subsequent country overtaking strategy make the establishment of the industry structure tax policy necessary. 3) the comparison of the tax measures and the policy finance measures. Both the tax measures and the policy finance measures are secondary interfering measures of the industrial structure policy. However, they have different characteristics. The advantage of the policy finance is the centralization of the fund, which provides a good support to the party who gets benefits. The disadvantages include the limitation of resources, high costs and high risks and the fact that it is only used as prizes. The advantages of the tax measures include larger sphere of action, a variety of means, flexibility, low costs and bad debt risk free. It not only can be used as prizes, but also can be used as penalty. Besides, some of the tax measures can avoid subsidy limitations from WTO. The disadvantage is the limited allowance. Some of the tax allowance measures are more beneficial to corporations that make profits. 4) There is a deviation in the association relationship among the three industries. Firstly, The ratio of intermediate use in agriculture is too small and the forward asso-

ciation effect is too weak. Secondly The sensibility of dispersion of the tertiary industry is too small. To be more specifically, the tertiary industry is not sensitive enough to the national economic growth and the intermediate use from other industries to the tertiary industry is inadequate. Besides, the weight of the tertiary industry in the national economy is too small too. 5) the tax burden is too high. As a result, the government consumption ratio increases, which results in the replacement of the individual preference with the government preference. It will affect the normal evolution of the industrial structure. 6) the relationship between the tax burdens of the value added tax and the utilization of the fixed assets in China. Through the correlation analysis of the value added tax burden (Y) and the net value of fixed assets sales revenue in per 10 RMB occupiers (X) in different sectors in all state-owned and non-state-owned above designated size industrial enterprises in 2002 and 2003, conclusion has been made that the value added tax burden has a close positive correlation with the net value of fixed assets. The analysis of 35 industrial sectors in 2002 indicates that the increase of 1% in the net value of fixed assets sales revenue in per 10 RMB occupiers will cause an increase of 0.6815% in the value added tax burden in that specific industry; in other words, the net value of fixed assets elasticity of the value added tax burden was 0.6815. The analysis of 38 industrial sectors in 2003 in China indicated that the net value of fixed assets elasticity of the value added tax burden was 0.6549, which was consistent with the analysis of the data of the year 2002. 7) the industrial tax allowance in China is not detailed enough. The current tax favorable terms in China are applicable to all productive foreign funded enterprises. However, the scope of the productive foreign funded enterprises is not consistent with the praised industries in the Foreign Investment Guide. 8) The general route to optimize Chinese industry structure tax policy. firstly, to rectify reverse regulation; secondly, to keep relative neutrality; thirdly, to value harmony; fourthly, to optimize instru-

mentality. 9) to perfect the foreign investment tax allowance policy in the corporation income tax. Firstly, To lower the general preferential level. Secondly, To minimize the area differences. Thirdly, The industrial preferential rules should be consistent with the country industrial policy. Fourthly, too specify the industrial preferential policies and fifthly, to reform the tax expenditure that is related to foreign investment.

Key words: industrial structure; tax policy; demand; supply; international trade

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