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苏筱华 1955年10月出生，汉族，江西永新人，中国人民大学财政金融学院财政学专业毕业，经济学博士，财政部财政科学研究所经济学硕士，税务师。长期从事税收政策业务和理论研究工作，曾参与我国《外商投资企业和外国企业所得税法》及其实施细则的起草和修订工作。发表论文、译文40余篇，其中《资本弱化的负面影响、各国对策及启示》、《论税收管辖权的冲突与协调》、《科学合理划分税权，促进经济社会全面发展》、《流转税与政府宏观经济管理》、《关于增值税政策的几个问题》、《关于深化消费税制改革的探讨》、《关于统一我国企业所得税制的若干问题》分别获得国家税务总局和中国税务学会、中国国际税收研究会颁发的一、二、三等奖。

序

我与筱华的交往，可以追溯至上个世纪 80 年代。那时，我在天津财经学院执教，他在江西省税务局供职。每年的中国国际税收理论研讨会和涉外税收工作会议，便是我们见面交流的机会。作为一个财经教学研究领域的学者，从他那里，我学到了不少来自于税收实践领域的知识和经验；从他身上，我也看到了中国税务官员探索、求知的热切愿望和为税收事业服务献身的高度责任感。

2001 年，他在海南省国家税务局总会计师的任上报考中国人民大学。我曾同他预先约定，我们要以朋友加师生的关系模式完成他的博士学业。然而，已过不惑之年的他，丝毫未见有别于其他学生的任何特殊之处。如果说有所不同，倒是他的更加勤奋和更加踏实。而且，在校园里，一呆就是实打实的三年。

读者面前的这本《中国流转税制研究》，是筱华在他的博士学位论文的基础上修订而成的，也是筱华为期三年的博士学业的结晶。身兼朋友和指导教师两种角色，我在此最想写下的意见，是关于这本著作的选题。

攻读博士学位过程中的一个关键环节，就是学位论文的选题。对于筱华的学位论文选题，我们曾有过比较深入的讨论。鉴于他所拥有的多年税收工作经历，选题显然应当在他的实践基础上、从他源自于实践的感悟中去寻求。可以着眼于整个税制体系建设，将税收融入于经济社会发展进程之中做宏观层面的研究；也可以聚焦于某个税类或某一税种，就某个税类或某一税种的特殊问题做微观层面的分析；还可以将上述的问题结合在一起，在税制体



系建设和单一税类或税种的相互联系中做宏观层面的交叉考察。筱华最终做出的选择是，以中国现实的流转税为主题，在宏微观彼此交融、理论与实践相互联系的进程中，做全面而系统的研究。

在当前中国的税制体系中，流转税的重要性是不言而喻的。作为第一大税种，通过流转税取得的收入占据了全国税收收入的半壁江山。可以说，在很大程度上，对于流转税自身的运行机制以及它同诸方面经济变量的相互作用机制的解剖，其难度，几乎无异于对整个税制体系的解剖。对于流转税税制改革方向及其方案的勾画，其工作量，几乎相当于对整个税制体系的改革方向及其方案的勾画。所以，筱华实际上选择的是一块最难啃的骨头。

翻阅这本著作，我们可以看到，它涉猎的范围之宽广、研究的线索之复杂、得出的结论之深刻，确有令人耳目一新之感。在其中，不仅有流转税同政治体制、流转税同经济生活、流转税同社会生活之间相互关系的揭示，而且有流转税同税制模式选择之间关系以及税制模式选择同中国国情、宏观税收政策之间关系的讨论；不仅有诸如流转税税负水平、流转税弹性系数、流转税税权、流转税征收管理等一系列热点问题的分析，而且有有关流转税的政治功能、经济功能、社会功能、税制功能等一系列棘手问题的考察；不仅包括有建构在流转税理论与实践结合层面而提出的改革话题，而且融入了基于流转税的国内外视野而勾画的改革蓝图，等等。也就是说，举凡流转税所涉及或所能涉及的方方面面因素或问题，在筱华的这本著作中，几乎都涵盖到了。所以，它的确称得上是一本系统研究中国流转税问题的成功之作。

正是出于上述的缘由，我很乐于把这本著作推荐给广大的同行和读者朋友。

2007年6月20日于北京

摘 要

流转税制作为涵盖我国商品生产、批发、零售及服务领域的一种间接税机制，虽然在组织财政收入，调节收入分配，优化经济结构，促进经济增长方面的功能尤为显著；但在税制理论、税种结构、税收政策以及征收管理等方面，仍存在不少亟待解决的问题，这种状况显然与市场经济的发展和经济全球化的要求不相适应。因此，加强对我国流转税制理论与实践的研究，并针对存在的问题，提出进一步改革和完善现行流转税制的对策和方案，不仅有利于税制建设，而且还将对政治、经济和社会的稳定与发展，产生积极影响。

基于上述认识，本文从政治、经济、社会和税制功能的角度，对我国流转税制的理论与实践问题，进行了较为全面、系统、深入的研究，并得出以下基本结论：

1. 政治对流转税产生的影响，集中表现在中央与地方政府为争取流转税税权及收入分配的博弈上，且已出现以地方政府不当政治干预为主要标志的非规范化趋势。如果任由这种趋势长期存在和发展下去，则极有可能削弱中央统一的政治意志，并损害正在建立和完善的市场经济秩序和法制环境。因此，应站在维护国家政治稳定和促进经济与社会协调发展的高度，进一步改革和完善政治经济体制，理顺中央与地方之间的税收分配关系，并采取断然措施，纠正某些地方政府的制度外博弈偏好。此外，流转税在受到政治影响和制约的同时，又反过来对政治有促进或阻碍作用，如果政府对流转税进行政治干预的程度或分寸把握不当，



势必在中央与地方以及各种利益集团之间产生新的矛盾，并可能带来与良好愿望相悖的不良结局。基于此，流转税与政治之间既有相辅相成的一面，又有相互矛盾的一面，两者之间的关系并非此消彼长，比较复杂，宜慎重把握和处理。

2. 流转税与经济的关系，实质上就是政府行为与资源配置的关系，且具体表现在三个方面：一是从宏观上看，由于市场对资源配置的失灵，产生了社会对政府提供公共产品和服务的需求，而政府要提供公共产品和服务，就必须介入资源的配置；二是从中观上看，流转税作为地方财政收入的主要来源，诱发了地方政府寻租的积极性，即政府运用流转税优惠等竞争手段，对资源配置进行人为的干预，以期用较低的中观税负水平吸引各方面投资，进而占有较大的资源配置份额，从总体上提高本地区就业和 GDP 及财政收入的增长速度；三是从微观上看，流转税作为私人部门产品价格的组成部分，不论其以价内税或价外税的形式出现，对生产者而言，将视同增加了生产销售成本，对消费者而言，将视同增加了消费代价。因此，不同税率产品的生产和消费，会分别受到生产者利润水平或消费者收入水平的制约。

3. 流转税与社会的关系，实质上表现为流转税与生产关系之间的关系，且包括三个方面的重要内容：一是流转税与财产权利的关系由法律确定，并应受到法律的保护，每个社会成员都应该通过平等竞争，即依靠诚实劳动和合法交易来获得相应的财产权利；二是流转税与社会财富分配的关系，同样遵循着市场经济规则，且存在着一种政府与公众之间的有偿交换关系，但这种交换关系，并不像其他商品交换关系那样，其价格完全是由市场供需关系决定的，恰恰相反，它是由政府提出，并经一定的法律程序加以确认，且通过参与 GDP 初次分配的形式来具体体现的；三是流转税与人们的身份及地位的关系，是一种权力和义务平等的关系，即政府在通过集体行为授予或确认个人财产权利的同



时,必须建立个人行为必须遵守的法律和道德规范,且不论以何种财产权利关系为特征的个人行为,都必须受控于集体行为。此外,由于个人或企业理性追求与社会道德和法制之间的矛盾与约束关系的存在,要十分重视社会道德水准和法制程度对流转税立法、司法和执法的影响,特别是在流转税制的设计过程中,既要借鉴国际经验,且具有一定的前瞻性;又不能脱离国情,过于理想化。

4. 税制模式的选择离不开本国国情,我国在对税制模式做出评估与选择时,宜从四个方面入手:一是要有较为确定的政府税收收入规模预期,即税制模式的选择必须基于一定的政府税收收入规模,而政府税收收入规模预期,又必须与经济增长预期保持同步,并在此前提下,对现行税种的收入规模和结构进行较为全面、客观、科学的分析和评估;二是要有较为确定的政府政策目标,即税制模式的选择必须与政府的政策目标保持一致,而政府的政策目标,又要综合考虑政府收入规模、经济政策目标,效率与公平等多种因素;三是要有较为宽泛、稳定的纳税人群体,即税制模式的选择和税种的设置,必须考虑纳税人及社会不同阶层和群体的承受能力,并在纳税人和负税人之间进行公平、合理的布局;四是要有较为低廉的税收成本,即税制模式的选择必须坚持税收成本节约的原则,而税收成本节约则意味着税制要统一、透明和简便,并同时要考虑公民的纳税意识、社会的法制程度,以及税务机关的管理水平和纳税人的会计核算能力等。基于此,在相当长的历史时期,继续选择以流转税为主体或以流转税和所得税为双主体的税制模式,是符合我国国情的正确选择。

5. 我国现行流转税制运行状况良好,且宏观税负较为适度,对投资、消费、出口和技术进步产生了积极的促进作用。但是,不同区域间的中观税负水平差距较大,这里,既有地理位置和经济结构问题,又有地方保护主义和长官意志的干扰。此外,微观



税负总的来说也是适度的,且低于理论税负水平,尤其是不存在企业增值税税负过重的问题,企业经济效益较差的主要原因,不在于增值税挤占了企业的利润,而主要在于企业管理费用及损失率过高,以及不同程度地受到了各种行政事业性预算外收费和体制外乱收费的影响,因此,在增值税制改革中,仍宜保持目前的增值税微观税负水平。

6. 加强流转税征收管理,是一项长期、艰巨和复杂的系统工程,它基于一定的治税理念和制度条件,涵盖着税收征管模式、税务组织结构和相关制度的设计与选择等重要课题。其中,就我国税务机关的治税理念而言,它虽然不能像西方国家那样,在社会法制度比较完备,且公民纳税意识比较强的基础上,基本上实现从强制执行到优质服务的根本性转变,并从理论和实践上,基于边际效用学说,将政府活动完全纳入市场交易的视角,同时在公共产品和服务领域引入收入、成本和价格的概念,但在价值取向上,已开始进行了有益的探讨,且上述概念的引入,既有利于节约税收成本,减少政府公共支出,降低国民税收负担;又有利于优化税收征管模式,提高税务机关的行政效率,同时还有利于增强纳税人及社会各界的纳税意识和监督意识,提高全社会的税收“法治”和“德治”水平。而就征管模式的优化而论,应重视外部环境的影响和税务管理信息化的要求,着手考虑税务组织的重构和税收业务流程的再造等问题,并针对信息不对称和政府及民间的非规范行为,进一步建立和完善电子诚信查询系统和“人机结合”的控制机制。

7. 我国流转税制经 1994 年的改革和创新后,从总体上说更趋于统一、规范和公平,但仍存在一些影响经济和社会发展的深层次问题,亟待通过改革的深化,予以通盘考虑和解决。其中,增值税制改革的焦点,主要集中在扩大征收范围和转型两个方面,且应从实际出发,并结合税种结构和应税项目调整,逐步进



行。具体建议是，近期宜首先考虑将部分与制造业紧密相关的营业税应税项目列入增值税的征收范围，但从中长期看，则宜将营业税应税项目中的转让无形资产和销售不动产收入并入增值税的征收范围，且营业税的应税项目仅保留金融保险业、文化娱乐业和服务业。而对于增值税制转型问题，应遵循既要鼓励投资和技术进步，又要确实保证财政收入稳定增长的原则，并通过实证分析，来选择可行的方案。具体而言：一是在近期内全面实行消费型增值税制的条件还不具备，时机也尚未成熟，因此，宜采用过渡性的办法，实行有限制的收入型增值税。二是消费税制的改革重点，在于简并和规范，即简并具有调节相同特殊消费行为的税种或应税项目，如将燃油税并入消费税，并将消费税应税项目中的摩托车和小汽车并入车辆购置税，同时取消对某些属于大众消费品或存在重复征税的消费税应税项目，如汽车轮胎等。三是营业税制的改革，应与增值税扩围相配套，也分两步走，即：第一步仅将交通运输业、建筑业和邮电通信业调出营业税的征税范围，并入增值税；第二步再将与制造业紧密相关的转让无形资产和销售不动产，以及将服务业中的代理业、仓储业、租赁业、广告业从营业税征税范围中调出，并入增值税。与此同时，还应对中央与地方政府之间的税收管理权限及税收收入分配关系，进行相应的调整和规范。

ABSTRACT

As regarded as a kind of indirect taxes, turnover taxes cover the fields of industrial production and wholesale and retail and service, and have performed a positive impact on raising revenue, adjusting income distribution, optimizing economic structure and stipulating economic growth. But there still exists some urgent problems to be solved in theories of tax systems, structures of taxes, tax polices and administration. The situation mentioned above is obviously not adapted to the demands of market economy and economic globalization. Therefore, enhancing the research in theories and practice related to turnover taxes and making out countermeasures or plans in allusion to existing problems are not only favorable to the construction of tax systems, but also have a positive effect on political, economic and social stability and development.

According to the above cognition, the dissertation has, from a political and economic and social and institutional point of view, systematically explored the theories and practice related to turnover taxes, and come into following conclusions.

1. The political influence on turnover taxes is being concentrated in the game of pursuing the jurisdiction of turnover taxes and the allocation of revenue between the central and local governments, and the irregular trend caused by improper interference of local governments have been emerged. If letting the things run their course, it is possible



to weaken the unified political volition of the central government and damage the market order and the social legality. Therefore, it is necessary, by standing on the attitude of maintaining political stability and coordinating economic and social development, to further reform and improve the political and economic systems and sort out the relations of revenue distribution between the central and local governments, and to adopt resolute measures to rectify the partiality of some local governments for playing the game by escaping the legal systems. In addition, turnover taxes have certain positive or negative effects on politics while being affected or constrained by politics. If the government cannot appropriately control the political interference on turnover taxes, new contradictions between the central and local governments or among different interests groups will be emerged, and this may lead to a harmful result unexpected. In short, turnover taxes and politics not only complement each other, but also conflict each other, and the relation between the two are not as one falls, another rises, but relatively complicated, and should be carefully handled.

2. The relation between turnover taxes and economy can be essentially described as the relation between the governmental action and resource allocation, and the specifics are shown as follows: first, from a macro point of view, the demand for public goods and services has resulted from market failures, so, the government is responsible to supply public goods and services, and must get involved in allocating resources; second, from a regional point of view, as a main source of local revenue, turnover taxes have brought out initiatives of local governments in rent seeking, this means that some local governments manipulate such competitive measures as tax relieves to deliberately interfere the allocation of resources, to attract investment from



different sources at a lower level of regional tax burden, to further acquire a larger share of resources, and to accelerate the growth of regional economy and local governments' revenue; third, from a micro point of view, as a component of the price of private product, turnover taxes will be considered either by producers as an increment of cost in production and sales or by consumers as a cost of consumption, no matter it is included in the price or labeled out of the price. Accordingly, either the profit level of producers or the income level of consumers will restrain the production and consumption of products at different tax rates.

3. The relation between turnover taxes and society can be substantially represented by the relation between turnover taxes and production, and three important aspects are shown as follows: first, the relation between turnover taxes and property right is confirmed and protected by the law, each member of the society should acquire relevant property right through equal competition, honest working, and legal transaction; second, the relation between turnover taxes and social wealth distribution should also follow the rules of market economy, and there is a relation of compensatory exchange between the government and the public, but this relation does not resemble those of exchanging commodities in which the prices are absolutely decided by market supply and demand and, on the contrary, it is raised by the government, approved by the legal procedures, and realized by the participation of initial distribution of GDP; third, the relation between turnover taxes and the people's status can be describe as the relation of equality between rights and liabilities, this means that the government must establish legal and moral norms for individual behavior through collective actions while confirming property rights to individuals, and



individual behavior with any kind of feature of property right should be controlled by collective actions. In addition, due to the existence of the restrained relation between the rational pursuit of individuals or enterprises and the social moral or legality, the government should pay much attention to the level of social moral and legality which influences the legislation, jurisdiction and execution of turnover taxes, and it is very important to use the experiences of foreign countries for reference as well as to anticipate what will happen in the foreseeable future, and it is also important to comply with the national conditions as well as to avoid excessive idealization, especially in the process of designing the turnover tax system.

4. The choice of tax systems should not divorce from national conditions, and the ways of evaluating and adopting tax systems are shown as follows: first, it is necessary to have a relatively confirmed expectation of the government revenue, this means that the choice of tax systems should base upon a certain scale of government revenue, and the expectation of the scale of the government revenue should keep pace with that of economic growth and, on the premise mentioned above, it is also necessary to analyze and evaluate the scale or structure of taxes in force from an inclusive, objective, and scientific point of view; second, it is important to have a certain defined targets of the government policies, this means that the choice of tax systems should be identical with the targets of the government policies, and such factors as the scale of the government revenue, the aim of the economic policy, and the efficiency and fairness should be comprehensively taken into consideration while stipulating the targets of the government policies; third, it is essential to have a broad and stable group of taxpayers, this means that the choice of tax systems or the establishment



of taxes should base on the ability of taxpayers and different social strata or groups, and reasonably distribute tax burden between taxpayers and bearers; fourth, it is imperative to have a lower cost of taxation, this means that the choice of tax systems should insist on the principle of lower cost of taxation, and this principle suggests that tax systems be unified, transparent and simplified, and that the consciousness of paying taxes, the level of social legality, the efficiency of tax administration, and the accounting capability of taxpayers be taken into consideration. Hence, it is a correct decision, by complying with national conditions, to keep on selecting turnover taxes as the main body of tax systems or on choosing turnover taxes and income taxes as the main bodies of tax systems during a long historical period.

5. The turnover tax system in force have been operated in a good state, and the macro tax burden is appropriate and produces a positive impact on investment, consumption, exportation, and technical progress, but the regional tax burden is largely varied among different regions due to the problems of geographical location or economic structure or the interference of local protectionism or official volition. And the micro tax burden is appropriate as a whole and lower than the theoretical tax burden, so, the problem of excessive burden of the value added tax is obviously not existed, the main reason for economic inefficiency of enterprises is that the ratio of management expenditure and loss is too high and the profit is affected by the illegal fees of administration outside the budgets or systems, but not that the value added tax reduces the profit of enterprises. Consequently, It is suggested that the level of micro burden of the value added tax be maintained while further reforming the value added tax system.

6. To strengthen the collection and administration of turnover

taxes is a long and hard and complicated task. It bases on certain concepts of tax administration and institutional conditions, covers the mode of tax collection and administration, the structure of tax organization, and the design or option of relevant systems. And in terms of the administrative concept of tax authorities in our country, though it does not look like some western countries in which there is a relatively higher level of social legality and consciousness of paying taxes, and the concept of forcible execution has basically been changed into qualified services, and the governmental activities have, from theories to practice, completely been brought into the scope of market transaction in accordance with the theory of marginal utility and, meanwhile, the concepts of income, cost and price have been introduced into the field of public goods and services, it starts a useful research in the orientation of the value, and the introduced concepts mentioned above are favorable not only to reduce the cost of taxation and cut public outlays of the government and relieve tax burden of nationals, but also to optimize the mode of tax collection and administration and enhance the executive efficiency of the tax authorities, and it is very helpful to increase the public consciousness of paying taxes in different social circles, and to raise the level of moral and nomocracy of the whole society. In terms of optimizing the mode of tax collection and administration, it is essential to attach importance to external effect and the demand for computerizing tax administration, to consider such problems as reorganization of tax authorities and reengineering of tax operations, and to further establish the electronic investigation system of honesty and reputation and the mechanism of control combining computers with staffs in allusion to asymmetric information and nonstandard actions of the government or the people.