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多级财政体制比较研究

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——发达国家的经验与我国的改革方向

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Abstract

Many discussions in modern public economics implicitly assume that public departments of any country are a kind of government entity of unitary stratification. In fact, generally, besides central government (or federal government), there always exist local governments of one or more level (or federal member governments and local governments) in most countries. Consequently, public finance of most countries is a multi-level fiscal system constituted by central public finance (or federal public finance) and local public finance (or federal members' public finance and local public finance) which are both independent to some degree and interdependent upon each other in some way. Abandoning the hypothesis of one-level government and one-level public finance, this paper makes a concrete analysis of multi-level fiscal system and its application in some main western developed countries. This question for study in the paper is not only very important theoretically, but also has significance for reference concerning the deepening of China's fiscal system reform and the perfecting of China's multi-level fiscal system as well. In the first place, this paper makes a systematic analysis of multi-level fiscal system in five main developed western countries, the United States, Canada, Germany, Britain, and Japan. Then it moves on to further the analyzing of China's public finance system reform and the construction of its multi-level fiscal system.

I

Richard A. Musgrave's summary about the three functions of public finance in modern market economy is universally approved by academic circles of economics. Why a multi-level fiscal system is needed to perform these functions in most countries? G. Stigler and some other western economists analyze the rationality of decentralized public finance system from different angles, which are manifested in the following three aspects: firstly, the decentralized fiscal system can make the provision of public products better suit the need of local residents in different areas; secondly, the decentralized fiscal system is beneficial for encouraging competitions among governments, so as to raise their working efficiency; thirdly, some public products supplied by local governments, rather than central government, have a kind of special superiority in efficiency.

Although the decentralized fiscal system has its reasonable aspects, it does not mean that a totally decentralized fiscal system is a rational disposition of system. Specifically speaking, the centralized fiscal system mainly has the following four rational aspects: firstly, central public finance can effectively supply nationwide public products or quasi-nationwide public products, such as national defense, etc.; secondly, central public finance has its unreplaceable significance in maintaining the stability of the macro-economy; thirdly, the distribution function of the public finance should also be performed by central public finance; fourthly, the centralized public finance system helps to raise the working efficiency in taxes collection and management. The rationality of the centralized and the decentralized public finance system being synthesized, the following conclusion can be easily drawn: an ideal public finance system must be a

multi-level public financial system which combines decentralization and centralization properly.

As a matter of fact, far before the formation of the above-mentioned theory—the rationality of multi-level fiscal system, most countries have already put this kind of system into practice. And in reality, due to the influences of social, political and economic factors, the concrete practices of the multi-level fiscal system in various countries are quite different. Therefore, it is affirmative that this system is not simply established according to the principle of economic rationality in different countries. Various social and economic factors help to bring about the distinctive features of multi-leveled financial system in each country.

Generally speaking, these social and economic factors mainly include the following three aspect: firstly, the chief foundation for the existence of multi-level fiscal system is the multi-level government system and the arrangements of division of administrative areas on the basis of the system; secondly, the type of a country's governmental system exerts a great influence on its multi-level public finance system. But when a concrete analysis of this influence is made, a fact must be taken into consideration that the multi-level fiscal system should not be simply classified according to the types of the governmental system, in other word, the federal system in politics should not be confused with the fiscal federalism in economics; thirdly, the development of state monopoly capitalism is a very important factor in promoting the transformation of the multi-level public finance system in the main developed western countries.

II

The division of right and responsibilities of governments between dif-

ferent levels and the expenditure structure of public finance at each level are the main content of multi - level finance system of one country. By international comparison, we can find out that there are obvious differences in the division of right and responsibility realm among the five main developed western countries, the United States, Canada, Germany, Britain and Japan. For example, the American Federal constitution stipulates the rights and responsibilities of the federal government by enumerating and cites item by item the powers that state governments can not exercise; while Canada stipulate the rights and responsibilities of provincial governments by enumeration. Another federal country, Germany, adopts a very special method in the division of rights and responsibilities of governments between different levels. The duties of multi - level governments are not divided according to the spheres of policies, but to the stipulations and implementation of policies. And most of the right and responsibility are common right and responsibility of both the federal government and the state governments. None of the three above - mentioned countries explicitly stipulates the division of right and responsibility realm of state governments (or provincial governments) and local governments in their constitutions. Thus this problem falls to the internal matters of every federal members. Britain, as a country of unitary system, has been practising the regional autonomous administrative system. But in fact, after World War II, until Labour Party with Blair as its head was in power, it is hard to begin to talk about the jurisdiction of local governments. The central government could vest local governments with certain kind of authority and could make adjustments at any time. Japan, another country of unitary system practises a regional autonomous system in the administration. Its Constitution, Regional Autonomous Law, etc. stipulate in principle the

right and responsibility of the central government and local governments. There are also obvious differences in the structure of public finance expenditure at each level among the above-mentioned countries. For example, Britain and Japan are both countries of unitary system, but there is a striking contrast in their subject structures of fiscal expenditure. The direct expenditure of British central finance makes up 70 percent of the total expenses of the national public finance; while the same ratio in Japan is only 30 percent. Obvious differences can be also found in the subject structures of financial expenditure among the three federal countries, the United States, Germany and Canada. And when we specifically talk about the functional structure of the fiscal expenditure of each country, the distinction is still very clear.

Although there are great disparities among different countries, from the variety of the highly complicated circumstances, we can still sort out some basic experience we should follow in constructing a system of fiscal federalism. Firstly, the public expenditure of every degree should be limited to the realm of market failure. Secondly, on the foundation of roughly dividing the responsibility between governments of different degrees, the principle of democratic control should be strengthened in every area of fiscal activity. Thirdly, the offering of public goods should be arranged according to the characters of different public goods.

III

As the fiscal revenue of the main developed western countries mainly comes from taxes, so how to divide the authority of taxation and the range of taxation will exert a great influence on the operation of the whole multi-level fiscal system. The authority of taxation of the American fed-

eral government is vested by the Federal constitution. The authority of taxation of each state is considered as the sovereign right held by the federal constitutional members. It is the right reserved according to the creed of reserved right. Of course, some articles of the Federal Constitution also keep this right within certain bounds. In America, the division of the range of tax collecting among governments at different levels is seldom talked about. Taxes from the same source occupy an important place in the tax revenue of the governments at three levels. Governments at each level adopt their own tax - rate to levy the tax from the same source. During a long historical period after the founding of Canada, the Canadian Federal Constitution hardly place any restrictions on the taxation authority of the Federal Government. While the provincial government could only levy direct taxes, rather than the indirect tax. After World war II, the taxation functions of the provincial governments and local governments have been strengthened and their authority of taxation have been widened, too. Taxes from the same source and non - same source exist side by side in the tax system among governments at all levels in Canada. It merits attention that the Canadian Federal Government and the provincial governments sign a tax agreement every 5 years, which plays an important role in the adjustment of tax revenue. Compared with federal countries, such as America and Canada, taxation authority in Germany is relatively centralized. The federal legislative body not only holds the sole legislative power concerning the categories of taxes solely held by the federal government, such as tariffs, but also has the prior legislative power concerning other categories of taxes that part of the revenue belongs to the federal government. Each state has certain legislative power of taxation without contradicting the federal legislative power. The division of taxation among

German governments at all levels reflects one feature—the coexistence of specially enjoying taxes and jointly sharing tax, which means the main and important categories of taxes are shared by the federal and state governments, while other categories of taxes are solely shared by governments at different levels respectively. In Britain, the division of taxation power among multi-level governments is out of the question, for the administrative power of taxation is highly centralized in the central government. Not only the sources and categories of taxation are controlled by the central government, but most of the tax revenue is allocated and employed by the central government as well. Local governments hardly have any authority of taxation and the categories of taxes levied by the local governments are completely decided by the central government. Before the year 1988, the British local governments only levied property tax on buildings of residence and non-residence, which was later revised as the poll tax and since the year 1991, the poll tax has been readjusted as the council tax. The Japan is a country practicing centralized legislative system. The central government is responsible not only for the legislation of the central tax, but also for that of the local tax. Japanese central government and local government levy national tax and local tax respectively. The legislative power of taxation of the two above-mentioned types is mainly centralized in the central government. Of course, when the local government follows some basic principles of taxation and legal procedures, it can levy some extra-law local taxes according to the actual situation in the locality.

From the discussions above, we can see that there are clear differences in the division of the authority of taxation and the range of taxation among the multi-level governments in the main developed western countries. From their specific practice, we can find the following four distinct

tive features. Firstly, all these countries attach great importance to the organic combination of centralization and decentralization on the problem of division. No matter if they are the comparatively highly decentralized countries, such as America and Canada, or the comparatively balanced country in centralization, such as Germany, or the relatively centralized countries, such as Britain and Japan, they all take the mutual co-ordination between centralization and decentralization into full consideration. Secondly, there are definite and specific stipulations in law about the division of authority of taxation, categories of taxes, tax rate and some other aspects of taxation. Thirdly, the distribution of the sources of tax inclines toward the central government (or the federal government), which means the federal (or central) tax revenue is much higher than that of governments at other levels. Fourthly, the main categories of taxes are shared between the central government (or federal government) and the local governments at higher levels, or they can be said to be the common range of taxation of both levels. The property tax is to the main category of taxes that the local governments at lower levels will levy.

IV

In the multi-level fiscal system, how to scientifically and rationally divide the authorities of governments at all levels, the authorities of taxation and the range of financial expenditure and taxation play a crucial role in effectively performing the functions of public finance at different levels. Of course, it does not mean that an effective multi-level fiscal system can be established only through this kind of division. An effective mechanism of the internal relations among the public finance at all levels should also be established. The inter-government fiscal transfer performs the

functions of the later one.

Since the Great Depression (1929 ~ 1933), and especially after World War II, the system of inter-government fiscal transfer of American multi-level governments has been perfected and it plays a more and more important role in the multi-level fiscal system. In 1993, expenditure on inter-government grants accounted for 14.4 percent of the total federal expenditure. The federal and state grants occupy a more important place in the fiscal revenue of American local governments. The proportion was continuously over 30 percent from the year 1950 to 1991, and it even exceeded 40 percent in some fiscal years. Fiscal transfer among the American multi-level governments includes three types: categorical grants, block grants and general purpose grants. Among the above three types categorical grants is the most important one, making up 90 percent of the total amount.

According to the relevant stipulations of the Canadian Federal Constitution of 1982, the parliament and the federal government should put the principle of equalization into effect concerning fiscal revenue, so as to ensure that the provincial governments can have enough fiscal resources to guarantee a reasonable and comparable public service standard on a reasonable level of tax revenue. The fiscal transfer from the Canadian federal government to its provincial and local governments can be classified into three types: general purpose transfers, established program financing, and special purpose transfers.

About 15 percent of the fiscal revenue of German state governments in 1992 came from the federal Government as grants of all kinds. In the local fiscal revenue of the same year, the proportion of grants of all kinds from the federal government and state governments reached 22 percent.

The character of the fiscal transfer system among the German multi-level governments is that it take the vertical fiscal imbalance and horizontal fiscal imbalance into consideration respectively, by which a fiscal transfer system is set up with vertical fiscal transfer and horizontal fiscal transfer coexisting in it. This system mainly includes three aspects: the sharing of tax of rise in value, the federal subsidiary grants, and the common duty grants.

As there is an obvious centralized inclination in the division of the authority of taxation and the range of taxation between the British central government and local government, the local government can not satisfy the various needs of public expenditure at all if solely depending on the fiscal resources of its own tax revenue. Thus, fiscal grants of all kinds from the central government are the main fiscal resources of the local governments. In the British fiscal transfer system, unconditional grants occupy a leading position. Besides unconditional grants, the British central government also supplies conditional grants to the local government on a certain scale. But the proportion of conditional grants to the total fiscal transfer is very low. The Japanese local tax revenue covers 1/3 of the total tax revenue, while the proportion of its local public expenditure to the total reaches as high as 2/3. In such a fiscal revenue and expenditure structure, the effective operation of the multi-level fiscal system lies in the fact that fiscal transfer on a large scale performs an important regulating function. There are three forms of fiscal transfer from the Japanese central government to the local government: local allocation tax, local transfer tax and treasury disbursements.

From the above we can see that although fiscal transfer system among the multi-level governments exists in every main developed western cou-

tries, their way of doing, forms, and the position of fiscal transfer in the multi-level fiscal system are quite different. Although the fiscal transfer system is highly complicated and with various forms in different countries, seeing through the concrete content, we can at least draw the following conclusions. Firstly, fiscal transfer among the multi-level governments on a large scale exists in all the main developed western countries; Secondly, standardization, formulization and proper flexibility are combined in the fiscal transfer system; Thirdly, each country rationally uses different types of fiscal transfer form according to their character and the objective direction of concrete policy.

V

Since the founding of the new China, the Chinese government has never stopped its course of reforming and adjusting the financial system. In the traditional planned economic system, the fiscal system implemented can be generally concluded into two patterns: *the revenue and expenditure administrated as a whole and administrating at different grade under unified leadership*. After the Third plenary Session of the Eleventh Central committee, the reform of the economic system in full and on a large scale has been in progress. The years from the end of the 1970s to 1993, is the groping period of China's setting up the multi-level fiscal system of new type. During this time, China carried out three large-scale reforms of the fiscal system. The first reform was carried out at the beginning of the reform and opening-up policy; the second one was the reform of fiscal system in 1985; and the last one was in 1988. These three significant readjustments of fiscal system provide indispensable experience for the construction of the fiscal system which should be adapted for the new econom-

ic situation and system and also provide a base for further reform.

The multi - level fiscal system in effect in China is established on the basis of the fiscal system of tax - division of 1994. Centering on the tax - division system, the fiscal system reform of 1994 strides forward solidly towards the construction of standardization, systematization and scientific of fiscal relations among the multi - level governments. The establishment of the fiscal system of tax - division has exerted indispensable positive influence on the enhancement of the fiscal strength and macro - regulation capability of the central government, and on the ensuring of the economic stability and the healthy development of the society. Of course, many irrational aspects also exist in this system. According to the reality of our own country, using the successful experience of other countries for reference so as to further reform and perfect the multi - level fiscal system still remains as an important and urgent question for study in the Chinese economic field. For the further perfection of this system, first of all, we must make readjustments of the basic conditions of system which influence the operation of the multi - level fiscal system. Specifically, the task mainly includes three aspects. Firstly, governmental functions should be transformed practically according to the basic principles of the operation of public finance in the market economy, so as to change the grievous coexistent phenomenon of *offside* and *absence* in the performance of governmental functions and fiscal activities. Secondly, to enhance the strength of People's Congress at all levels concerning the examination and approval of the fiscal budget at the same level by way of widening the coverage of the financial budgets, raising the restrictive rigidity of fiscal budget at all levels and reforming the program designing of the budget and the contents of the budget report. Thirdly, through an

overall and thorough reform of the charging system of government, perfect the tax system in effect progressively and set up a rational governmental revenue system. On the basis of all these, how to reasonably divide the jurisdiction of governments at all levels and the range of responsibility of fiscal expenditure, how to rationally divide the limits of authority of taxation and the range of taxation among governments at all levels, and how to set up a rational fiscal transfer system among governments become the three main questions for study in the course of further perfecting China's multi-levelled fiscal system.

我國經濟改革開放以來，經濟體制改革取得重大成就，但分配體制改革相對滯後，導致收入分配差距擴大，社會公平感下降。本文探討了分配體制改革的必要性、目標和原則，並對初次分配和再分配中的問題進行了分析。文章指出，應堅持效率與公平並重，健全市場化分配機制，加強對收入分配的調節，促進社會和諧與可持續發展。

绪论

现代公共经济学中的许多讨论都隐含着假定，任何一个国家的公共部门都是一个单一层次的政府实体。实际上在绝大多数国家，除中央政府（或联邦政府）以外，一般都存在着一级或多级地方政府（或联邦成员政府和地方政府）。这样，绝大多数国家的财政也都是由中央财政（或联邦财政）与地方财政（或联邦成员及地方财政）统一构成的一个既在一定的程度上相互独立，又相互依存的多级财政体系。放弃一级政府、一级财政的假定条件，具体地研究各国事实上存在的多级财政体制及其运行情况，不仅是一个具有重要理论意义的课题，而且对于进一步深化我国的财政体制改革，完善我国的多级财政体制，也是一个具有重要借鉴意义的课题。本书首先系统地分析了美国、加拿大、德国、英国、日本五个主要西方发达国家的多级财政体制，然后对我国的财政体制改革和多级财政体制建设问题进行了深入的分析。

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由于公共财政活动的实质内容就是为政府部门的各种活动筹集、提供资金支持，所以公共财政的基本职能实际上就是政府的职能。关于在市场经济中政府究竟应该承担哪些职能，人们的认识经历了一个漫长的发展过程。马斯格雷夫关于现代市场经济中公共部门（即政府部门）三种职能的总结，应该说经受住了时间考验，时至今日，仍然为绝大多数研究公共财政学的学者所接