

税收学术研究丛集

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Academic Study of Taxation Series Book 1

# 税收负担与 深化税制改革

The Tax Burden and Tax Reform Promoting

中国税务学会学术研究委员会 编

Edited by Academic Commission  
of Chinese Tax Institute

中国税务出版社

China Taxation Press

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税收负担与深化税制改革

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## **Academic Study of Taxation Series**

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## **The Tax Burden and Tax Reform Promoting**

<b>Chief Editor</b>	An Ti-fu Liang Peng	Gao Li
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## 绪 言

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《税收学术研究丛集》将分期分批推出中国税务学会学术研究委员会直接承担课题研究的最新成果。

中国税务学会学术研究委员会是学会内部的一个学术研究机构。遴选了一批富有实践经验、理论造诣较深,并且热心税收理论和政策研究的省市税务局的老局长、大学教授,并注意吸收了一些精力充沛,有较强研究能力的中青年学者、教授参加。其主要任务是:对群众性的专题调研成果有选择地提炼;二是对一些重大税收理论问题和紧迫的税收政策问题集中进行研究。学术研究委员会人数不多,但成果颇丰。特别是一批青年同志,大多承担着税收科研、教学或实务工作的重担,他们深入实际,思想活跃,精力充沛,知识新,易于接受新鲜事物,具有许多优势。学术研究委员会每年都根据经济税收发展形势的要求,确定几个重点调研课题,采取以分散活动为主、适当集中研讨的方式开展活动。由于各位成员的积极努

力,每年都产生一批理论性和实用性较高的调查报告、政策建议,得到较好评价。

为使更多的学者、专家、实际工作者能够分享中国税务学会学术研究委员会的这些研究成果,决定编辑出版《税收学术研究丛集》,推向社会。我们希冀产生一种互动效果——一方面接受社会各界的检阅,并提供一个更加广泛交流切磋的环境,使我们能够听取税务系统内外专家、学者的宝贵意见,吸收营养、丰富自己;一方面扩大影响,引起各方面都来关注、参与、支持我们的税收研究,把我国的税收理论建设、税收制度建设推上一个新的台阶。

学术研究无国界。未来的世界是个更加开放的世界,我们期望《税收学术研究丛集》也将成为税务界国际交流的一个窗口。

中国税务学会学术研究委员会

2002年5月

## Preface

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《Academic Study of Taxation Series》, it will be published year by year, will introduce the new achievements of studies which was direct responsible by the academic commissioner of China Tax Institute (Here in after response briefly CTI).

Academic Commission of CTI is an academic organ within CTI, it's members include those who were the leaders of different provinces taxation administration bureau before them retired, and some famous professors in different universities and colleges. All of them have good quality on their professional knowledge and great achievements in practice, there are also some young experts and professors with vigorous spirits and good ability for academic researches. The main task of this commission is refine those achievement which were reported by grass-roots and summarized the extracted knowledge into a high level report. They also engaged in the concentrated study focus on some most important tax theoretical and hot problems in the tax science and practice field. The number of the members of CTI are not so many, but every year we can get a fruit of achievements from them, especially those young experts, most of them are very busy on teaching and scientific research task in their position at same time, they still go on-the-spot to investigate the reality with enthusiastic spirits and giving fresh ideals based on their



full of new knowledge advantage. Every year, according to the economy development trend of our country, the academic commission give some core topic for their members, and they study such topic separately, and at the end of such studies a seminar will be taken to exchange their point of view. Base on the active efforts of all members, high level theoretical and useful in practice achievements and policy proposals were reported by them, and won highly appraise.

For benefits more and more scholars, experts, and practical workers to share those achievements work out by the academic commission of CTI, we decided to edit and publish the 〈Academic Study of Taxation Series〉to contribute to society. We hope it will be examined by the society and take a more open environment for getting more good advise from experts and scholars who worked within or out of taxation field. That will widen the field of vision of us, and attract more people to take care, to attend and to support of our studies, to push the theoretical research and the level of tax system construction of China forward to a new stage.

There is no border for scientific research by scholars in different countries, the world of future may become more wide opening for us. We hope the 〈Academic Study of Taxation Series〉shall become a new window using for the persons to communicats each other who are working in the taxation field in different countries.

**Academic Commission of China Tax Institute**

May, 2002

## 编辑说明

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《税收负担与深化税制改革》一书,是中国税务学会学术研究委员会税收政策与宏观经济调控课题组的研究成果。

自 1998 年以来,我国实施的积极财政政策取得了明显成效,这中间税收政策发挥了重要作用。这几年税收收入形势也很好,每年增收一二千亿元,为增强国家宏观调控能力,克服亚洲金融危机影响,促进改革开放起到很大作用。但也有一些专家学者担心,出现这种超常增长趋势固然有多种多样原因,但毕竟加重了企业负担,会不会对刺激投资、扩大内需、提高企业国际竞争能力带来负面影响。当前,面对经济全球化和我国加入世界贸易组织的形势,很有必要对这个问题进行深入研究。因此,根据“十五”计划的经济发展和调整目标的要求,中国税务学会学术研究委员会“税收政策与宏观经济调控”课题组,确定税负问题作为 2001 年研究的重点。与此同时,

金鑫会长还多次邀请了近 20 位知名专家教授座谈,并进行调查研究,分析税收增长原因,研究我国税收负担状况和进一步完善税制问题。课题研究最终形成了总报告《税收负担与深化税制改革研究》和专家建议《关于完善税制,适当减税,提高企业投资和竞争能力的建议》,受到了国务院和国家税务总局领导的重视,并产生了相当的社会反响。本书汇集了研究报告和建议及部分专家教授阐述个人观点的论文,论文主要内容包括:我国当前宏观经济形势与税收政策选择,宏观税负状况分析及评估,经济结构调整与税制结构调整,世界各国税制改革、税负调整动向及其借鉴,我国深化税制改革的思路,并附各方专家学者对我国当前税收负担的评估资料。

本课题的研究是在中国税务学会金鑫会长、杨崇春和王平武副会长等人的领导和支持下进行的,梁鹏和岳树民参与了本书的编辑过程,在此一并致谢!

### **《税收负担与深化税制改革》课题组**

2002 年 5 月

## Words by Editor

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This book 〈Tax Burden and Tax Reform Promoting〉 is the achievements of the studies of the research group under Academic Commission of CTI (China Tax Institute) on the topic “Tax Policy and Macro Economy Control” that had been taken in last year.

Since 1998, we have won obvious success of pro active fiscal policy implementation. The tax revenue increased 1-2 hundreds billion Yuan RMB per year which reflects the better situation possessed in the taxation region. All of this play a good role for enhancing the government's macro economy control ability, overcome the impact of the Asia fiscal crisis, promoting opening and reforming policy implement. At the same time, even we can give a lot of reason to explain such a phenomena, some experts and professors still worry about the tendency of tax dramatic increasing which is the factors to increase the tax burden of enterprises, and which may give negative influence to the target of stimulating investment and expensing domestic demand. Currently, facing the economy globalization and China had entered WTO such a new case, it is necessary to study this issue carefully. For such reason, based on the requirement of “The 10<sup>th</sup> 5years plan for economy development and adjustment”, the research group under Academic Commission of CTI on the topic “Tax Policy and Macro Economy Control” decided, tax burden study was the core task for them in 2001. Meanwhile, President of CTI, Mr.

Jin Xin sponsored a forum on this topic and invited more than twenty famous experts and professors to discuss and investigate the reason which made the tax revenue dramatic increasing, study the tax burden of enterprises in China, and how to make the tax system more perfect. In the end of this investigation activity, they had written a general report with the title: 〈A Study On the Issues of Tax Burden and Tax Reform Promoting〉 and the expert's article: 〈A Proposal on Promoting Tax System. Reducing Tax Burden in a Acceptable Degree For Increasing the Competitive Ability of Enterprises〉. Both two reports attracted the focus of leaders of States Council and SAT (State Administration of Taxation) and good echo from society. This book content the reports and proposals and some articles written by some professors reflecting their private point of views, the important issues discussed in this book including: current macro economy situation and tax policy selection, analyses and estimate of macro tax burden cases, the adjustment of economic structure and tax system structure, the tendency of tax reform and adjustment of tax burden in difference countries in the world and what lessons we can draw from, the thinking of tax reform promoting. The information about currently tax burden in our country reviewed by experts also included.

All the studies were supported by President of CTI, Mr. Jin Xin and Deputy President of CTI, Mr. Yang Chong-chun and Mr. Wang Ping-wu. The other, Mr. Liang Peng and Mr. Yue Shu-min participated the editorial work of this book, we acknowledge all of their help.

**Academic Commission of CTI**

May, 2002

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