

税 收 经 济 文 库

● 卢仁法 等著

# 中国税收调控

○ 原理 · 目标 · 实践 ○

中国税务出版社

# 中国税收调控

——原理·目标·实践

卢仁法 等著

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## 前 言

中国共产党第十四次全国代表大会提出了在中国建立社会主义市场经济体制的目标,以此为标志,中国经历了十几年的改革开放,社会主义现代化建设已进入了一个新的发展阶段。发展社会主义市场经济是中国一项崭新的事业,需要我们立足中国实际,借鉴国际经验,锐意开拓进取,走出一条前人没有走过的道路。

社会主义市场经济既不同于传统的计划经济,也不同于目前西方资本主义国家的市场经济,更不同于早期资本主义市场经济。我们所要建立的社会主义市场经济体制,是要在以公有制为主体的生产资料所有制基础上,使市场在国家宏观调控下对资源配置起基础性作用。因此,加强宏观调控是保持中国经济持续、快速、健康发展的迫切要求。几年来,中国政府采取的宏观经济调控措施已初见成效,但是如何形成一个高效有力的、各种手段有机配合的、对经济运行状况反映比较灵敏的宏观调控体系,仍是经济理论工作者和实际工作者面临的一项重要课题。

税收是国家进行宏观调控的重要手段之一。它几乎覆盖经济活动的全部领域,贯穿商品(或劳务)生产、交换、分配、消费的整个过程,直接参与国民收入的初次分配和再分配,干预经济主体的收入水平,在配置经济资

源、调节社会供求、稳定经济波动、调整产业结构、公平社会分配、缩小地区差别等方面都可以发挥独特的作用。比较起来,税收调控具有规范性、广泛性、可控性、非短期性等特点,其作用为其他经济调控手段所无法取代。需要说明的是,社会主义市场经济条件下的税收调控与过去传统计划经济条件下的税收调控是有着内涵上的区别的。我们现在所提出并要大力实践的税收调控是在坚持新时期治税思想(“法治、公平、文明、效率”)基础上的税收调控,它是以依法治税为前提,以实现经济效率和社会公平为目标的,是与随意变通税法、乱开减免税口子相对立的。

按照建立社会主义市场经济体制对税收制度的要求,中国 1994 年的税制改革完善了税收制度,强化了税收征管,严格了税收减免,大幅度增加了财政收入,取得了很大的成功。与此同时,税收调控也有了较大的改观,调控形式更加规范,调控布局更趋合理,调控能力有较大增强,调控体系也逐步得以建立,收到了良好的成效。但是面对经济生活中存在的诸多问题,税收调控的力量还显得比较薄弱;面对改革和发展过程中出现的新情况,税收调控还有许多不适应的地方。所以,我们必须认真研究、切实把握税收调控的规律,努力探索税收调控的有效形式,建立起完善、协调的税收调控体系,使税收工作更好地为经济发展服务,为实现中国共产党十四届五中全会提出的“两个根本转变”(即由传统计划经济体制向社会主义市场经济体制的转变,由粗放型经济增长方式向集约型经济增长方式的转变)服务。

《中国税收调控——原理·目标·实践》是作为中国国际税收研究会1996年的一项重点课题的研究成果而编辑成书的，它由卢仁法同志总纂、定稿，各位执笔人在大家共同讨论的基础上分工写作：《绪论》王道树，第1章朱广俊，第2章朱广俊、靳东升，第3、8、9章龚辉文，第4、5、6、10章王陆进，第7、11章靳东升，第12章靳东升、王道树。

中国税务出版社王志宏、孟繁华、黄琳等同志对本书的出版给予了大力的支持，我们在此谨表衷心的感谢；对其他关心和支持我们这项课题研究工作的同志也一并致以谢忱。

税收调控问题是一个重要的理论和实践问题，需要大家作更多、更深入的研究和探索。本书只是抛砖引玉，错漏之处，祈望各位同行和广大读者批评指正。

卢仁法

1996年9月

## *Abstract*

To establish a comparatively complete theoretical system for the regulation of taxation, the author tries to discuss its principle in a general approach first and then analyze its goal, and finally probe into its practices from an abstract to concrete and from a general to specific approach. The book has four parts.

Part I, "General Introduction", expounds the fact that regulation and control of taxation is an action that regulates and controls social economic development so as to realize the national socio-economic goal in a given period, bring the economic function of taxation into full play, adjust the material benefits of the economic object under a legal framework and influence its economic activities. It also indicates that taxation is an important means for the government to intensify macro-economic control and ensure the attainment of the socio-economic goal. It further raises the idea of organically combining neutrality of taxation. with regulation and control of taxation through a dialectical analysis of their relations.

Part II, "The General Principle for Taxation Regulation" that covers Chapter 1, 2 and 3, is the part that deals with basic theory. Chapter 1, "The General Theories for Taxation Regulation", further defines the meaning of regulation and control of taxation, and makes a comparative analysis between the function of taxation in finance and economic regulation and control, discusses the object and the basic goal of regulation and control of taxation and analyzes its functions and characteristics. Chapter 2, "The Forms for the Realization of Taxation Regulation", first discusses the intension and manifestation of regulation and control of taxation in a general way and then focuses on the forms of regulation and control of taxation system and taxation category, key factors of taxation (including base, rate and amount of taxation), and its function and characteristics.

Chapter 3, "The Factors That Influence Taxation Regulation", maintains that those factors that may influence the function of regulation and control of taxation should be classified into the internal and the external ones. The external factors are level of market growth, inflation, economic integration, political factors, etc., and the internal factors include tax burden transfer, tax administration ability, administrative costs, consciousness of tax payment and tax collection obligations and etc.. It then discusses the limitations in taxation regulation and control before finally pointing to the importance of coordination between regulation of taxation with other regulatory means.

Part III "The objectives of Taxation Regulation" that covers the Fourth Chapter through the Ninth Chapter discusses a number of concrete objectives in taxation regulation and control.

The Fourth Chapter "Taxation Regulation and Economic Growth" discusses all the factors that may make tax burden affect economic growth and makes a practical study in this respect. It maintains that the rational tax burden that may stimulate economic growth should be appropriately low tax under the prerequisite of satisfying the need of the government for its operations. It finally discusses the relations between taxation regulation and industrial optimization and the role of turnover taxes, income tax and fixed assets investment regulatory tax for the adjustment of the industrial structure.

The Fifth Chapter "Taxation Regulation and Social Justice" holds that the fair distribution of income in China should be relative terms. It analyzes the taxation regulation mechanism for the realization of fair distribution of income and discusses separately the role of turnover tax, income tax (the individual income tax in particular), property tax and social security tax for the regulation of distribution of income and touches in a laconic way upon the Western idea of negative income tax. It gives a special attention to the relations between coordinated economic development and tax regulation, analyzes the transitional characteristics of re-



gional preferential tax policies and the role of resources tax in this respect in particular. Based on the theory of development pole, it discusses the authority of the major cities to levy tax.

The Sixth Chapter "Taxation Regulation and Price Stability" maintains that China as a developing country has to adopt an anti-inflation strategy that aims to gradually cut the inflation rate under the condition that appropriate economic growth is maintained. It discusses in a concrete way the role of taxation in maintaining economic stability and systematically analyzes the inherent stabilizing mechanism of taxes. Based on the particular reasons for the formation of inflation in China, it puts forth a taxation regulatory anti-inflation strategy for it in its economic development.

The Seventh Chapter "Taxation Regulation and International Economy" discusses the relations between taxation regulation and international economy with special attention to its impact on international trade and investment. It deals with the factors that affect the regulation of international taxation and coordination in this respect. The Eighth Chapter "Taxation Regulation and Environmental Protection", after giving full scope to its view on sustainable development, recounts the main content of environmental taxation, i. e. , the "green tax", and environmental taxation in some countries. Based on China's environmental problems, it makes some policy proposals concerning its environmental taxation.

The Ninth Chapter "Taxation Regulation and Scientific and Technical Development" discusses the role of taxation regulation in developing science and technology and the excessive use of preferential taxation policies. It enumerates a number of taxation regulation measures in helping training scientific personnel, developing basic and applied research, promoting the application of new scientific and technological results and new products, the introduction of advanced technical equipment and the export of Chinese technology. On the basis of the analysis of China's cur-

rent tax policies concerning science and technology, it makes a number of proposals for the improvement of these policies.

Part IV "Taxation Regulation Practice", covering Chapter 10 through Chapter 12, tries to apply theories and ideas discussed in the previous chapters to Chinese practice. The 10th Chapter "China's Historical Experience and Lessons in Taxation Regulation Since 1949" reviews the course of development of China's tax system since 1949 and its practice in different historical stages and sums up historical experience and lessons. It maintains that China takes the initiative in reforming its taxation system at due historical time; that China has persisted in Marxism-Leninism while absorbing foreign experience; that a comprehensive compound taxation system is established; that tax and profits are diverted in different channels; that taxation authority is appropriately centralized.

The 11th Chapter "Taxation Regulation in the Current Tax System" gives an account of the current tax system in China and makes an analysis of the system as a whole and the role of each tax in taxation regulation and control and comes to the conclusion that the role of taxation regulation is fairly greater than in the past. It also discusses the weaknesses in China's tax system in taxation regulation and control. This serves as the basis for the improvement of China's taxation regulation and control system. The 12th Chapter "Proposals Aimed to Improve China's Taxation Regulation System" maintains that as China is in a period of transition in restructuring, taxation regulation and control is of special significance. It sets forth the general ideas and basic measures concerning the perfection of the taxation regulation and control system in a period of transition and offers a number of constructive ideas concerning the promotion of economic growth, social economic justice, control of inflation, promotion of the open policy, coordination of regional economic development, protection of the environment, improvement of the external environment for taxation regulation and control.

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