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● 李岩 著

一费改税 问题研究



中国税务出版社

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李 岩，1961年9月生，黑龙江海伦人，管理学博士，研究员，哈尔滨商业大学硕士研究生导师，享受国务院特殊津贴，黑龙江省第十、十一次社会科学优秀科研成果评奖委员会评委。现任黑龙江省国税局办公室主任，哈尔滨市国税局党组成员、副局长挂职锻炼。著有《税制改革比较》《税收文化导论》等。发表学术论文30多篇。

编 者 的 话

税收之于经济，之于社会，其关系与作用，是中国实行社会主义市场经济后面临的新课题，有许多亟待研究的题目。税收经济文库采取开放形式，系列出版该领域，在研究内容、角度和方法方面首开先例，有一定创新性，并有一定深度的论著。不求放之四海，但成一家之言。祈望学界师友惠赐大著。

总编辑 孟繁华

摘 要

“费改税”问题是我国经济理论界和政府关注的一个重要问题。随着几年来“费改税”问题研究，已经取得了一些成果，但能够具体运用到经济建设实践中的成果还很少。原因是：“费改税”的研究没有纳入到我国正在进行的建立公共财政体系建设和财政体制改革的研究中；税费关系理论研究没有与公共行政、公共管理联系起来；“费改税”没有从历史发展的角度和我国的文化渊源上深入研究。因此，我国的“费改税”研究就应重点解决实践应用问题。

对此，笔者通过运用系统分析、历史分析、比较分析和实证分析等研究方法，从我国的“费改税”研究现状出发，从税与费的基本理论的研究切入，从我国的现行财政体系分析入手，深入探索公共财政体系框架内的税费关系，并进一步研究我国税费的历史沿革、现状和西方市场经济国家的税费格局，考察我国的税费文化，在此基础上，提出了我国“费改税”的思路和内容以及我国林业“费改税”的具体设想。

作者认为，公共收费与税收都是公共收入的有效形式，在存在方式的规范性与强制性上具有相同点，但在各自的实施主体、凭借权力、征收目的、形式特征、使用方向等方面存在着差别，有各自的适用领域和不同的经济效应。“费改税”与我国的财政体制、公共财政体系和政府收入形式息息相关，与市场经济体制要求相适应，是建立公共财政体制，是理顺税费关系的基础。我国目前存在的各种收费项目繁多，收费数量较大，收费审批权限和使用情况混乱，破坏了国民收入分配秩序和分配格局，扭曲了

政府分配行为与分配关系。世界一些主要市场经济国家的政府非税收入也包括收费项目，具体包括规费和使用费。在政府的预算收入中，税收收入是政府预算收入的主要来源，政府非税收入（包括收费、基金和国有企业利润等）在整个预算收入中所占比重不大，处于次要地位，并且税费管理一般实行法制管理、预算管理。我国的税收制度，是根据一定历史时期的政治经济形势制定的，是为党和国家一定历史时期政治经济任务服务的。建国以来，随着政治经济形势及党和国家政治经济任务的发展变化，我国的税收制度经历了六次大的税制调整和改革，新的税制改革即将开始，为“费改税”提供了难得机遇。从这个意义上讲，我国“费改税”的真正内涵是进行税费改革，理顺税费关系，规范政府收入机制，实现税费归位；其实质是规范政府收入机制，理顺税费关系。

本书通过对我国林业“费改税”问题的研究，提出了按照林业产业特征和税费理论的要求，并与国家林业产业宏观政策和林业体制改革紧密结合。对于生态公益林的生产，由公共部门经营，对其不但不征收税费，而且其生产费用由国家用环境保护税等税收筹集来的财政资金补偿，由所有的社会成员共同负担；对于生态公益林的更新采伐，则要征收环境保护税，统筹用于全国生态公益林的再生产。对于商品经营林生产的无形的生态效益，国家要用环境保护税等税收筹集来的财政资金以财政补贴的形式来补偿其具有的正的外部效应，其生产费用具有私人边际效用部分耗费，如果由公共部门提供，应采取收取使用费来补偿。对于商品经营林生产的有形森林资源物质产品，国家要征收环境保护税矫正林业采伐带来的负的外部效应，统筹用于全国商品经营林生产带来的无形的生态效益产生的正的外部效应部分的财政补贴。

ABSTRACT

The problem of “fee & charge change into taxation” is emphasized in the field of economic theory and government. With the further study of this problem, some achievement has been made. However, few results have been used into the practice of economic construction. The reasons are following: the study of “fee & charge change into taxation” has not been included into the study of establishing the public financial system; the theoretical study of the relationship between fee and taxation is not related to the public administration and public management; the problem of “fee & charge change into taxation” has not been sufficiently studied from the view of historical development and the cultural history of our country.

With regard to these problems, the author adopts many study methods to research the problem of “fee & charge change into taxation” in our country, such as the systemic analysis method, historical analysis method, comparison analysis method, demonstration analysis method, etc. The paper studies the basic theory of taxation and fee & charge, analyzes the present financial system of our county, researches the relationship between taxation and fee & charge in the frame of the public financial system, reviews the history and the present situation of our county's taxation and fee & charge, and analyzes taxation and fee & charge of market economy in western countries. At last, based on the above analysis, this paper proposed the direction and contents of the reform of fee & charge changing into taxation in our country and puts forward the concrete design of this problem in the forestry industry of our country.

The author insists both taxation and fee & charge are the effective form of the government income. They have similarities in the aspects of regulation and enforcement. But their owners, practice authority, collecting purpose, characteristics of form, applying direction are different. So they have respective appliance field and different economic effects. The reform of fee & charge changing into taxation has close relationship with the public financial system and the government income form. It must be compatible with market economy system. It is the foundation of establishing the public finance system and making the relationship between taxation and fee & charge clear thoroughly. In the present, there exist all kinds of problems in our country, such as too many fee items, big quantity of fee and the disorder of regulating and using them. These problems destroy the distribution proportion of the national income and deform the government's distribution conduct and relationship. The non-tax income of the main market economy countries in the world also includes all kinds of fee. In the governments' budget, the income of tax is the main source of government budget income and non-income (including fee, fund and state-owned enterprise profits, etc) doesn't play an important role. The fee and taxation management carries out law management and budget management. Our country taxation regulations are established by political and economic situation in different historical period, which serves the party and state political and economic tasks in different historical period. Since the establishment of the PRC, with the development and the change of political and economic situation and relative tasks, the tax regulation in our country has undergone 6 big reforms. The new taxation regulations reform is beginning, which provides historical chance for the reform of fee & charge changing into taxation. In this sense, the

real meaning of our country's "fee & charge change into taxation" lies in conducting the reform of fee & charge changing into taxation, making the relationship between taxation and fee & charge clear, regulating the government income system, putting taxation and fee & charge into their own field. The key is to regulate government income system and making the relationship between taxation and fee & charge clear.

Through the study of fee & charge changing into taxation, this article puts forward that according to the character of forestry industry and the theory of taxation and fee & charge it should be combined with the macro-policy of state forestry industry and the reform of forestry industry policy. The public department should manage the production of ecological common weal forest. The production costs will be compensated by the financial capitals such as environmental protection taxation collected by the country and all social members all those who share it. For the relopping of the forest, environmental protection taxation should be collected to regenerate the national commonweal forest. For the invisible ecological effect of commodity forest, the country should compensate its positive aspect with the financial capital collected in the form of environmental protection taxation by means of financial subsidies. If production cost includes the part that individuals consume and which is provided by the public department, this part should be compensated by the using expense. For the visible forest source production from commodity forest, the country should collect environmental protection taxation to remedy the negative outside effect caused by the lopping of forest. The financial subsidies of the national commodity forest from the positive outside effect of invisible ecological effect should be used systematically according to a national plan.

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