

税收学术研究丛集

6

Academic Study of Taxation Series Book 6

# 西部大开发战略 与税收政策研究

TAX POLICY AND STRATEGY OF WEST CHINA DEVELOPMENT

中国税务学会学术研究委员会 编

Edited by Academic Commission  
of Chinese Tax Institute

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China Taxation Press




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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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1999年6月，时任国家主席的江泽民在西安向全国各族人民发出了必须不失时机地开发西部的动员令。此后不久，国务院做出实施西部大开发、协调区域经济发展的跨世纪重大决策。

2000年3月，中国税务学会决定由部分学术研究委员组成《西部大开发战略与税收政策研究》课题组，对西部开发的有关税收政策问题进行研究，为实现国家开发西部的决策，提供税收理论和税收政策的支持。截止2002年10月，调研活动暂告一段落。呈现在读者面前的《西部大开发战略与税收政策研究》这本书，就是该课题组的阶段性研究成果，殷切期望读者提出宝贵意见。

新中国成立后，在区域经济政策方面，曾有过两次重大调整。一次是上个世纪50年代的“一五”时期和六七十年代的“三线建设”时期。这个时期，国家从人力、物力、财力等方面，大力向西部倾斜，结果使国防得到加强，西部经济得到较快发展，但付出的代价比较

昂贵。另一次是上个世纪 80 年代初实施的加快发展沿海地区的时期。这个时期，国家从投资和政策方面，大力向沿海地区倾斜，结果不仅使沿海地区经济得到快速发展，而且也带动全国经济得到快速发展，使综合国力显著提高，但也使东、西部地区差距进一步拉大。两次政策调整，积累了不少经验。现在开发西部，是我国区域经济政策又一次重大调整，为了搞好这次调整，我们应该借鉴上两次政策调整的经验，特别是借鉴制定促进沿海地区发展的税收政策经验。但借鉴不是照搬。国内外形势的根本变化（比如，由计划经济体制过渡到市场经济体制；由短缺经济过渡到结构性过剩经济；由对外经济交往较少，过渡到融入经济全球化等），也不允许照搬，必须根据新形势，开发新思路。因此，课题组采取了理论研究与实际调查相结合，借鉴国内外历史经验与研究我国现实情况相结合的方法开展研究工作。两年多的调研工作，分两个阶段进行：从立题到 2001 年 10 月为第一阶段，着重就西部大开发中税收政策的基本取向，税收政策促进落后地区开发的国际经验，生态环境与税收政策，西部经济结构调整的税收政策，筹集西部开发建设资金的税收政策，配套完善财政政策等 12 个分课题进行了研究；从 2001 年 10 月到 2002 年 10 月为第二阶段，集中研究了在西部大开发中变资源优势为经济优

势的财税政策问题。2002年5月，还组成调研组赴榆林市、延安市和神华集团、长庆油田进行了10余天的实地调查。两个阶段的某些研究成果，或者通过内部渠道，及时向领导部门做了反映；或者通过报刊向公众做了宣传。本书辑录了两个阶段的研究成果，包括个人的研究成果。

《西部大开发战略与税收政策研究》课题组长是杨文利、石恩祥。在两位组长的直接领导下，先后参加本课题组调研活动的有中国社会科学院财贸经济研究所、中央财经大学、天津财经学院、中南财经政法大学、西南财经大学、西安交通大学、陕西经贸学院、中国税务学会、国家税务总局、陕西省国税局和地税局、四川省地税局、广西壮族自治区国税局、宁夏回族自治区国税局、新疆维吾尔自治区国税局、甘肃省国税局、贵州省地税局等单位的研究员、教授、专家：杜萌昆、徐守勤、汤贡亮、林文、黄比智、庞凤喜、刘植才、赵志耘、于立新、霍军、陈炯、祁彦斌、尚志龙、王静、苏军平、宋丽颖、黄凤羽、铁卫、陆寿成、肖新平、刘炜、宋晓亮、郭晋美、吴小海、蔡树春、袁泽军、林静、秦蕾、马列、刘军、潘韬、杨晓红等同志。他们都从不同角度，对这一课题的研究，做出了自己的贡献。

中国税务学会的领导对课题组的调研活动，始终给

予了极大的关心和指导；榆林、延安市委、市政府、国税局、地税局以及汉中市国税局、雅安市地税局、安康市和渭南华阴市国税局，都对课题组的工作给予了大力支持和帮助，付出了辛勤的劳动，在此一并表示衷心感谢！

**《西部大开发战略与税收政策研究》课题组**

2003 年 4 月

## Words by Editor ---

In 1999, in Xi An city, Pre-Primer Jiang Ze Ming issued the arose decree for development of West China in time to whole people of all nationalities in China. Not so long after, State Council make a decision to implement the decision on development of West China, and coordinating the differential region economy development.

2003 March, The Chinese Tax Institute (CTI) organized parts academic committee members of CTI as a research group to engaged the study of the title: "Strategy of Development of West China and Related Tax Policy", To study the tax policy related development of West China, with the purpose to give theoretical and policy support of the implement of the decision on development of West China. Until Oct. 2002, all the investigation ended temporarily. This book collecting the achievements of the investigation in this stage. We hope all the readers can give their good opinion to us.

After PRC established. We had regulated the regional economy policy twice: once in 50's, as the first "5-years economy development planning" implement period, the next was in 60-70's, at that time, to establish West China was the main task for economy. In this period, most resources including money, material, labor force were used for Western. As a result, national defense force strengthened, and economy growth

speed up, but the cost paid rather more than usual. In 80's, Government decided to speed up economy development of East China, the coastal region in China. The fruit is, not only the economy growth in East China were very quick, but also promoted the whole country's economy growth more rapid, and the comprehensive strengthen of our country strengthened. But the economic difference between East China and West China was widen more. Two times regulating regional policy gave us good experience. Now, to develop West China, regional policy will be regulated once more, For the success of regional policy regulating in this time, we'd better to learn the experience in past, especially to learn the experience of policy making for promote coast region economy. But, to learn is not to use as it is. The background both of international and our country are changed a lot (For example, from Planing Economy System changed to Marketing Economy System, from support-short economy changed to constructional supply-plus economy, from few of economy communicate with other country changed to play roll as a part of globalization economy system). We must consider such new conditions and with a new point of view to investigate such a thing. So that, the research group corporate the theory study and investigation of practice, learn the historical experience of different countries and also our country corporate with to investigation of the reality of our country. By this way, work in this two years divided into two stage: first stage, from the beginning to October, 2001, we focus on the basic tendency of tax policy suitable for development of West China, the international experience of using tax policy to promote the development in undeveloped region in foreign countries, organism's habits and tax policy, tax policy related the

regulation of economic structure in west China, tax policy and collecting financial funds using in development in western region, refine finance policy for development of west region, etc, total 12 titles were studied. The second stage were from Oct, 2001 to Oct 2002, the study was concentrated to the finance-tax polycies to promote the resources superiority in west China transfer to it's economy superiority. In May 2003, an investigation group went to Yu-lin manucipal and Yan-an manucipal, and Shen-hua ( a coal mine ), Chang-qing oil field for observation and study as long as over ten days. Some result of investigation were provided to the government leaders, or published in newspapers or magazens. This book included all the acheivements took in both stages, it also contains the article written by authors on behalf their personal position.

The leader of "Strategy of Development of West China and related tax policy" study group is Yang Wen-li, Shi En-xiang, and members attended this study works including the research fellows, professors, experts came from Finance-Trade Research Institute of Society Academic Science, Chinese Tax Institute, State General Tax Administration, State Tax Bureau and Local Tax Bureau of Shan Xi Province, Local Tax Bureau of Si Chuan Province, State Tax Bureau of Guang Xi Autonomy, State Tax Bureau of Ning Xia Autonomy, State Tax Bureau of Xin Jiang Autonomy, State Tax Bureau of Gan Su Province, Local Tax Bureau of Gui Zhou Province: Du Meng-kun, Xu Shou-qin, Tang Gong-liang, Lin Wen, Huang Bi-zhi, Pang Feng-xi, Liu Zhi-cai, Zhao Zhi-yun, Yu Li-xin, Huo Jun, Chen Jiong, Qi Yan-bin, Shang Zhi-long, Wang Jing, Su Jun-ping, Song Li-ying, Huang Feng-yu, Tie Wei, Lu Shou-cheng, Xiao



Xin-ping, Liu Wei, Song Xiao-liang, Guo Jin-mei, Wu Xiao-hai, Cai Shu-chun, Yuan Ze-jun, Lin Jing, Qin Lei, Ma Lie, Liu Jun, Pan Tao, Yang Xiao-hong. All of them gave their contribution to this work.

Learders of gave their great care and gaidence from A to Z. Yu Lin and Yan An Communist Party Committee and Government and State Tax Bureau and Local Tax Bureau, State Tax Bureau of Han Zhong City, Local Tax Bureau of Ya An, State Tax Bureau of An Kang, State Tax Bureau of Wei Nan Hua Yin gave us help also, We appreciate them very much.

**“Strategy of Development of West China and  
related tax policy” study group**

April, 2003