

税收学术研究丛集

4

Academic Study of Taxation Series Book 4

加入 WTO 与税收对策

WTO ENTRY AND OUR COUNTERMEASURES

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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WTO Entry and our countermeasures

Chief Editor	Qian Cheng	Sun Zhi-wei
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绪 言

《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组织。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

Preface

〈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

编辑说明

加入 WTO 是一件对中国经济与社会发展都有深刻影响的大事，对税收工作也不例外。为了应对入世后的新局面，入世前夕的 2000 年，中国税务学会学术研究委员会将“进入 WTO 对税收的影响”列为研究课题。本着“把情况弄清楚，把问题拎出来，对主要问题有个说法”的要求，对加入 WTO 后对关税与工商税收的税源的影响，国民待遇原则如何理解及其与税收政策的关系，税收政策需作哪些调整等方面的问题，作了初步的研究，为入世后的继续研究奠定了良好的基础。

2001 年中国加入 WTO，这是十几年马拉松式的谈判之后的结果。新情况、新问题不断涌现出来，课题组继续对“加入 WTO 与税收对策”这个专题进一步做了针对性的研究。在广泛深入调查研究的基础上提出“研究报告”，试图回答有关税收政策、税收制度、税收征管等对策问题。第一、WTO 的基本规则对我国税收有哪些方面的制约？哪些规定需要调整？哪些不受影响，可以保留，无须进行调整。第二、我国加入 WTO 后，如何

利用世贸组织有关条款及过渡条款，在国际间税收竞争势必加剧的条件下，采取适当的税收政策措施以保护本国产业，鼓励出口。第三、适应加入 WTO 的新形势，深化税制改革，进一步优化税制结构，调整税负水平，完善和改革主要税种，制定合理的税收优惠政策，以有利于资金引入，技术引入，人才引入。第四、关于税收管理的研究。入世后，要求加快依法治税过程，提升税收征管水平，提高税务干部素质，以尽快适应入世后的工作局面，处理好可能出现的新的涉外税收纠纷。此外，海峡两岸前后入世，对两岸经贸关系会产生什么影响，在坚持“一国两制”原则与适应经济全球化趋势的大背景下，如何处理两岸间税收关系问题，以促进两岸经贸交流，对这个问题也进行了初步研究。这本书是包括课题组综合研究的总报告和参加者的部分报告研究成果。汇编成册，以飨读者。

《加入 WTO 与税收对策》课题组

2003 年 10 月

Words By Editor ---

WTO entry has great influence on Chinese economy and society development, it is just same for taxation. For facing the new conditions after China entered WTO, The topic “The influence of WTO entry on taxation” is scheduled to study by The Academic Commission of China Tax Institute (CTI) in 2000. The targets are: to make clear what new events will be happened? How many questions there are? Give an answer for those main questions. It means what is the Influence of WTO entrance on tax sources and taxation of custom taxes and business taxes. How to understand the essential of nationality treatment principal and the relationship with China’s tax policy, is there need to regulate our tax policy to suitable this principal? etc. The basic study was made.

After a negotiation as long as a Malathon race, China entered WTO finally in 2001. New cases and new situation coming just as overflow, we continue to study under and other title: “WTO Entry and our countermeasures”. Based widely investigation, a general report are formed, try to give answers about some questions, such as tax policy, tax system, tax administration, etc.

1. What principles of WTO will restricted China’s taxation? Rules, how many need to regulate? And how many can be kept in it’s origin state?

2. How to protect domestic industries and encourage in a vigorous competition environment after China WTO entry to use those rules and

transfer rules ruled by WTO?

3. For promoting investment, technology and professional human resources from overseas enter into China, and to fit for WTO conditions, underline the need of tax system reform and refine the construction of tax system, regulating the level of tax burden, make the tax performance more reasonable and perfect.

4. Study tax administration how to fit for environment after WTO entry, including such aspects: restrict management tax by law, more perfect works in tax administration, training cadres in taxation authorities for better professional quality.

5. After WTO entry of both side of Taiwan Straits, the relationship of business, and related taxation should bring any changes? And how to treat such problems based on insisting "one China, two political system" principal, meanwhile increases the volume of business of both side. A primary achievement was reached.

This book edited general report and reports of members of Academic Commission of CTI and same other authors.

**Research Group of "WTO Entry
and our countermeasures"**

April 10, 2003

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