

税收学术研究丛集

5

Academic Study of Taxation Series Book 5

税收政策 与宏观经济调控

TAX POLICY AND MACROECONOMIC CONTROL

中国税务学会学术研究委员会 编

Edited by Academic Commission
of Chinese Tax Institute

22



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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

《税收政策与宏观经济调控》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 2002 年的研究成果。

自 1998 年我国实施积极财政政策以来,本课题组从不同角度研究了税收政策与宏观经济调控问题,先后出版了《税收负担研究》(中国财经出版社,1999 年)、《当前中国税收政策研究》(中国财经出版社,2001 年)、《税收负担与深化税制改革》(中国税务出版社,2002 年)等著作。本书是对上述问题研究的深化与继续。书中对近几年我国税收超常增长和减税问题,当前世界减税趋势、特点及对我国的启示进行了深入分析;对运用税收政策促进经济结构的调整,包括促进国有经济布局的调整、促进高新技术产业的发展和促进产业组织结构的调整等方面进行有益的探讨。书中提出的一些观点,在社会上有广泛的影响,对理论研究和实际工作有参考价值。本书汇集

了研究报告和有关专家学者的论文。

本课题组负责人为安体富、高莉。成员有：樊丽明、尤克介、阮宜胜、梁朋、岳树民、张斌。

《税收政策与宏观经济调控》课题组

2003年10月

Words by Editor

The book, *Tax policy and macroeconomic control* is the accomplishment achieved by the research team on the issue of the taxation and macroeconomic regulation of academic committee of China Tax Institute.

The research team has studied the question of tax policy and macroeconomic regulation from different aspects since the proactive fiscal policy was brought into effect in 1998. The team has published several books: *the Study of Tax Burden* (China Financial and Economic Publishing, 1999), *the Study of China's Current Tax Policy* (China Financial and Economic Publishing, 2001), *the Tax Burden and the Deepening of the Tax Reform* (China Taxation Publishing, 2002). This Book continues and deepens the research, of the issues mentioned above. In this book deeply analyzed are the issues of China's extraordinary increase in tax revenue in recent years, the present global trend and characteristics of tax relief as well as the significance to China. In addition, the issue of facilitating economic restructuring by the use of tax policy is significantly explored, including facilitating the readjustment of the distribution of state-owned economy, facilitating the development of hi-tech industry and the readjustment of industrial organization structures, etc. Some of the views in the Book have wide influence in society and may be valuable references to both theoretical research and prac-

tice. This Book consists of research reports and papers of experts and scholars concerned.

Mr. Antifu and Mrs. Gaoli took charge of the research, and Fanliming, Youkejie, Ruanyisheng, Liangpeng, Yueshumin, Zhangbin also took part in the work.

Tax policy and macroeconomic control'research group

October, 2003

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