

税收学术研究丛集

3

Academic Study of Taxation Series Book 3

# 进一步完善 增值税制度研究

THE STUDY ON IMPROVEMENT OF VALUE ADDED TAX IN DETAIL

中国税务学会学术研究委员会 编  
Edited by Academic Commission  
of Chinese Tax Institute

中国税务出版社

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

## 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**

## 编辑说明

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增值税是我国现行税制结构中的主体税种。如何使其进一步完善，无疑是关系到我国税收制度功能充分发挥的一个重要方面。中国税务学会学术委员会近几年来一直在积极关注这个问题。在 1998 年，税制改革课题组，以“完善增值税制度”为题，进行了调研活动，就增值税改制、扩围等几个重要问题，进行了研究，提出了建议。近来，由于增值税管理上出现了一些问题，从而，引起对增值税的非议颇多。我们认为，对这个问题必须作出明确的回答。因此，课题组在 2002 年从增值税管理中暴露出来的问题立题，对增值税的发展历程进行回顾，并对增值税的进一步完善进行了研究。

这个课题的调研活动，是在中国税务学会有关领导直接领导、参与下，由课题组长赵恒、董鼎荣组织、推动而展开的。年初即汇集各方意见，拟订调研提纲，作了部署。参与这次调研活动的，有本课题组的学术研究委员，还有一些专家、学者和某些税务部门的负责人，他们依据年初部署的调研提纲，对各自的选题进行了深



入细致的调研，并写出了论文或调研报告。杨崇春、王平武、张忠诚等还深入到上海、浙江一些地方进行了实地调查，取得了许多第一手材料。在此基础上于2002年5月下旬，在浙江千岛湖召开了一次全体会议，交流和研讨各项调研成果，并着重对这个课题总报告基本框架进行磋商，确定请张忠诚、王文鼎、岳树民、王宏等同志起草“关于进一步完善增值税制度的研究报告”。在起草过程中，学会领导几次参与讨论，几易其稿，然后经课题组审核定稿。“报告”从理论与实践的结合上论述了我国实行增值税是改革开放的需要，是中国从计划经济向市场经济转轨的需要，也是适应世界经济一体化发展的需要，是发展社会主义市场经济的必然选择。“报告”还具体剖析了利用增值税专用发票犯罪的原因，提出了解决问题的对策；分析了小规模纳税人征管中的问题及完善管理的意见。同时，还从政策和管理的层面对规范增值税制度提出建议。现将研究报告及分项成果汇编出版，供参阅，研究。不妥之处，请批评、指正。

本课题在调研过程中，得到了上海市国家税务局，浙江省国家税务局、地方税务局及嘉兴市国家税务局的大力支持与协助，在此一并致谢。

**《完善增值税制度》课题组**

2003年10月

## Words By Editor ---

Now, value added tax is one of main tax in China's tax system. Refine of value added tax will promote the functions of China's taxation system to play it roll in perfect. Recently years, China Tax Institute (CTI) always take care on it. 1998, the research group organized under the subject "Improvement of value added tax" made an investigation about the possibility of change value added tax from "production type" to "consumption type" and increases the taxable items, and gave their proposal about this question.

Recently, some problems appeared in the taxation administration area, which induced a lot of criticism on the value added tax implementation. So that, the research group, in 2002, reviewed value added tax from the aspect of tax administration, and studied the approaches for value added tax refinement.

The investigation worked by this research group was under the direct leading and participate of the president of CTI, and all the process were organized and promoted by the heads of research group Mr. Zhao Heng and Mr. Dong Ding-rong. At the beginning of that year, after the opinion gathered from different aspects, they drafted out an investigation outline, and arranged works. The members who attended the investigation included the members of academic research commission of CTI, some experts, scholars and some heads of state tax administration in different level. At the end of investigation, they wrote some articles or reports as basic information. Than,

Mr. Yang Chong-chun, Mr. Wang Ping-wu, Mr. Zhang Zhong-cheng and some other members went to Zhi Jiang province, Shang Hai municipal for investigation on-the-spot, and gathered a lot of firsthand material. In the end of May, 2002, a meeting was held in Qian Dak Hu Lake, included all the members of this research group, discussed the framework of general report of this topic, and trusted Mr. Zhang Zhong-cheng, Mr. Wang Wen-ding, Mr. Yue Shu-min, Mr. Wang Hong as the General Report under the title "A Report About Promote Value Add Tax Reform In Detail" writers, In the process of this report drafting, those heads of CTI, discuss the draft in time, and give their opinion for renew it, than, confirmed. This report described the necessary of value added tax implementation in China in theory and practice, it is the necessary for opening and reform policy, it is the necessary for transmission from planing economy to marketing economy, it is also the necessary for China's economy connected with the economy of the whole world. It is the inevitable way can be selected.

"Report" also analyses the reason that same person evades tax by false declaration their business amount by the way of value add tax special used invoice, and give some countermeasures. They also gave some proposal on the questions of policy and administration.

This book edited the General Report and other report wrote by the members of this group. We are welcome any opinions on this book, if it is given.

We appreciate State Tax Administrations and Local Tax Administrations of Shang Hai Municipal and Zhi Jiang province for they help us so much.

**Research Group On The Topic "Improvement  
of Value Added Tax in Detail"**

April 10, 2003

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# 关于进一步完善增值税制度的 研究报告

完善增值税制度课题组

1994年我国全面实行增值税以来，取得了显著成效。事实说明，增值税这个国际公认的好税种，在我国推行是成功的。但在执行过程中，管理上也出现了一些问题，有的问题还是比较突出的。因而，经常听到一些议论，说增值税不符合中国国情，不具备条件，搞糟了。对于这个问题，我们必须作出明确的回答。本课题试图在重新回顾增值税改革历程、客观估价增值税实施成果的基础上，着重剖析管理中出现的问题，提出完善增值税制度的意见，从而对增值税制度有个更加清晰的认识。

## 一、实行增值税制度是历史的必然选择

党的十一届三中全会以后，随着我国改革开放政策的贯彻实施，计划经济体制下的税收制度已经不适应新形势的发展需要。建国以来，我国的税制一直是以流转税为主体的。而原来的流转税“道道征税、全额课税”的机制，存在着重复征税和税负不公，既不利于企业间的平等竞争，也阻碍了专业化协作生产的发展，严重阻碍了资源的合理配置和资产的有效重组，导致经济结构不合理和效率低下，抑制了企业改革的步伐和社会化大生产的

发展。因此，税收制度必须进行改革。

流转税改革的目标就是要消除原有税制的上述弊端，避免税收对经济的扭曲，增强税收的宏观调控能力，促进国民经济的发展。改革中，在深刻总结了我国建国后税制建设正反两方面经验的基础上，反复进行了调查研究，借鉴国际上的成功做法，确定了以增值税逐步取代传统的产品税和营业税的正确方向，并于1980年和1981年选择机器制造、农业机械和手表、自行车、缝纫机三种日用产品开始了增值税的试点。试点工作取得了预期效果，得到了有关方面的积极评价。遂于1984年制定实施了《中华人民共和国增值税条例（草案）》，以法规的形式确立了增值税制，并在随后的一段时期内不断扩大增值税的课征范围。到20世纪80年代末期，除烟、酒等少数产品外的第二产业，以及商业流通领域的批发环节都已纳入了增值税的课征范围。可以说，10多年我们走过的从试点到逐步扩大推行增值税的历程，就是审慎探索我国流转税制度适应改革开放日益深化的新形势，更好地促进经济发展的历程，也是1994年实施以增值税改革为重点的全面税制改革的实践和理论准备的过程。

增值税与传统的流转税相比，主要有两个特点：一是增值税具有中性税收的特征，就是说，商品的税率一经确定，不论是全能厂生产的，还是非全能厂生产的，也不论这个商品在流通中运转的环节多，还是运转的环节少，在它们退出流通实现最终消费时，所含的税收负担都是一致的。这种增值税的课征机制解决了全额流转税的重复征税问题，对市场经济运行有较少的扭曲，有利于提高经济效率。二是增值税的税负设计是将商品流转全过程的税负汇集起来成为一个整体税负，然后分段依各自的增值额征收。在商品流转的过程中，增值额从上游到下游一般是递减的，下游的税源一部分被推向了上游。根据统计资料，增值税税收的80%以上集中在上游的采掘业和生产企业，这部分税收的偷漏比



重相对要小得多。而偷漏较严重，也最集中的环节是在商业领域，但商业领域的税收总额已被税制设计时压缩到 20% 以下，从而偷漏税额亦大大受到控制，有利于组织收入。

从 20 多年的实践看，增值税的实施解决了长期困扰我们的税收与经济发展关系的几个难题，充分证明了我国实行增值税的必要性和正确性。

其一，有效地解决了传统流转税“道道全额征税”产生的重复征税、税负不平，抑制专业化生产协作的问题，促进了社会化大生产的发展。

其二，解决了因税收因素而阻碍资源流动和资产重组的问题，促进了经济结构的合理调整，促进了统一市场体系的形成和发展。

其三，较好地解决了对出口商品实现彻底退税和进口商品的合理征税问题，促进了我国对外开放和进出口贸易迅速发展，维护了国家的权益。

其四，在市场经济结构和企业组织结构不断变化的情况下，有效地防止了税收收入流失，保证了政府收入的稳定，尤其保证了中央财政收入的稳定增长。

其五，由于增值税能对客观经济的发展变化具有较强的适应性和包容能力，使得全面推行增值税以后的流转税制基本稳定，避免了以往因经济变化而频繁调整税制对经济运行带来的负面影响。

这里要特别强调，增值税能够适应经济全球化国际税收竞争的需要。在经济全球化迅速发展和 WTO 成员国扩大的新形势下，关税屏障作用受到限制，而增值税作为国内税收则不受约束，因而成为国际税收竞争中替代关税的一个重要税种。所以近 20 年来增值税迅速在全球推行。20 世纪 50 年代只有法国一个国家实行增值税，70 年代也才有 23 个国家，80 年代不过 39 个国家，