



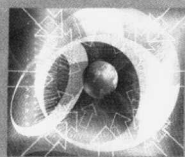
Theory
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税收负担 的四次分配论

——兼论市场经济税收改革的理论基础

■ 朱庆民 著

济南出版社



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前 言

1994年,为适应市场经济发展的需要,中国开始实施分税制,这是中国税收发展史上的一件大事。经过几年的实施,分税制已成为建立正常市场经济秩序的法律规范,充分体现了平等竞争的精神,使税负分配更加公平,税收的宏观调控作用更加明显,促进了市场经济的发展与整个社会的进步。在分税制实施过程中,税收理论界的许多专家、学者与各级税务部门积极借鉴市场经济发达国家的先进经验,结合中国实际,进行深入细致的调查论证与改革探索,在税收法律体系建设、税收制度体系建设、税收调控体系建设、税收组织体系建设以及税收征管机制建设等方面推出了一大批有价值的研究成果,对正确推动中国市场经济税收改革发挥了重要的作用。但从另一方面看,在税收改革过程中,许多地方没有很好地解决税收改革理论滞后于实践的问题,从而走了一些弯路,增加了税收改革成本。随着中国市场经济的发展和税收改革的深化,完善税收改革相关理论,确保税收改革正确推进显得越来越重要,基于此,我尝试写作了《税收负担的四次分配论——兼论市场经济税收改革的理论基础》一书。

本书共分为6章,各章节在保持紧密联系的基础上自成体系。第1章为《导言》,主要内容包括:对市场经济的认识,市场调控工具对市场经济的效应,“税收负担的四次分配论”的引入;第2章为《税收负担的初次分配与宏观税负》,主要内容包括:宏观税负相关问题,宏观税负、税收规模与经济增长,中外市场经济国家宏观税负、税收规模与经济增长的实证分析,促进经济良性增长的宏观税收政策选择;第3章为《税收负担的二次分配与税制结构》,主要内容包括:中观税负与税制模式,税收结构相关问题,中观及微观税负合理分配与税种协调的相关理论,中国税制改革的相关问题;第4章为《税收负担的三次分配与税种协调》,主要内容包括:微观税负解析,税率解析,统一税率与非统一税率的理论解析,各税类中相关税种的协调;第5章为《税收负担的四次分配与税收征管运行机制》,主要内容包括:市场经济税收征管相关解析,构建高效化税收征管运行机制的若干理论问题,中国当前税收征管运行机制的低效表现及成因,构建高效化税收征管运行机制的主要内容;第6章为《中国市场经济的发展与税收政策分析》,主要内容包括:中国市场经济发展的回顾及取得的辉煌成就,中国市场经济改革及发展展望与税收政策分析。

写作本书期间,我的领导、同事、家人给予我极大的支持和帮助,山东省国际税收研究会的王淑增同志为本书翻译了目录,济南出版社的赵志坚同志为本书的出版做了大量的工作,在此

一并表示衷心的感谢！本书的写作还参阅了有关论著，获益匪浅，对它们的作者和编者表示谢意！

本书从 2000 年冬季开始写作，到 2002 年 8 月完稿，历时近 2 年，正值我国税收改革的繁忙时期，改革情况处在较大的变化之中，本书只是我个人对市场经济税收改革的一些不成熟的看法，不妥之处，敬请读者批评指正。

作 者

2002 年 8 月

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