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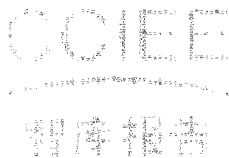
绿色财税政策

GREEN FISCAL AND TAX POLICIES

梁云凤/著



社会科学文献出版社
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序

资源环境问题是当今世界各国关注和正在探索的重大理论和实践问题。中国经济在经历改革开放 30 多年高速增长的同时，也遭遇了严重的资源环境瓶颈。要走出资源环境困境，实现可持续发展，必须进行经济发展方式的绿色化转型，发展绿色经济。绿色经济是能够实现经济社会与资源环境协调发展的经济发展模式。作为绿色经济关键领域的生态环境、资源能源、绿色技术、绿色产业等均具有公共品性和外部性，决定了绿色经济比传统经济更需要财税政策的引导调节。绿色财税政策作为引导绿色经济发展的重要杠杆，要更好地发挥引导经济转型的功能，应正确选择政策的着力点，实施与绿色经济相适应的财税政策体系。

本书是在梁云凤博士后的出站研究报告《绿色财税政策研究》的基础上经过进一步修改完善而成。梁云凤同志对财税政策研究已近 20 年。2003 年开始关注资源环境问题，近年来一直致力于运用财税手段解决资源环境问题，促进绿色经济发展的研究。作为他的博士后指导老师，我很赞许梁云凤同志的勤奋治学精神和对绿色财税政策研究的浓厚兴趣，在我们共同努力下，她用两年时间完成了 20 余万字的研究报告，并获得该领域专家的一致认可，被评为“优秀博士后研究报告”。本书即由此报告脱胎而来。

本书从宏观经济学的视角，以破解资源环境困境必须走绿色化道路为切入点，系统总结了发达国家推动绿色经济发展的经验和方法，分析归纳了我国绿色财税政策的演进过程和现行政策存在的不足和问题，依据可持续发展理论、公共财政理论、公共品理论和外部性理论，选择绿色经济的重要领域作为财税政策研究的着力点，综合考虑各领域的公共品程度、本质特点等因素，确定相应的财税政策搭配模式，提出了相应的绿色财税政策组合措施。该书的选题意义重大、研

究视角新颖、提出的对策建议具有较强的决策参考价值。

该书有以下特点和创新。

(1) 在理论上,进一步明确了绿色经济和绿色财税政策的概念、内涵及其相互关系,系统地论述了绿色财税政策在摆脱资源环境约束及发展绿色经济中的引导与激励作用,提出了绿色经济发展需要政府推动与市场拉动紧密结合的“双轮驱动”发展模式,分析研究了绿色财税政策与宏观经济调控、绿色经济与可持续发展、社会经济发展与自然生态环境等几对关系问题,阐述了绿色财税政策是在建设公共财政,推进效益型财政理念下财税政策的绿化与完善,强调了财税政策对资源环境保护和修复具有不可替代的作用。这些研究成果对不断完善我国的财税政策体系具有重要的理论意义。

(2) 在方法上,跳出了以收入、支出为主线进行财税政策研究的传统分析模式,将财税政策嵌入绿色经济运行过程之中。针对生态环境的保护与补偿、资源能源的开发与利用、绿色技术的创新与应用、绿色产业的培育与发展四个关键领域进行深入剖析,研究确定相应的财税政策组合与搭配,形成了有深度、有新意、有决策参考价值的认识和建议。这一研究方法,创新了绿色财税政策研究思路,有助于构建绿色财税政策体系的新框架。

(3) 在政策设计上,提出了一些具有针对性和前瞻性的政策建议。在资源能源的开发与利用领域,构建了以权利金为主,辅之以探矿权使用费、探矿权价款的税费政策组合,并提出“三步走”战略。在绿色技术创新与应用领域,根据绿色技术的重要性和我国与发达国家的差距以及绿色技术创新阶段和产业化阶段的不同政策需求,分别提出鼓励引智创新和风险投资的财税政策,同时辅之以刺激企业研发投入和政府采购的政策组合等,提升了财税政策的实用性和可操作性。

总之,本书思路清晰,框架合理,资料翔实,方法得当,论据充分,写作规范,具有开拓性和创新性,反映了作者多年的研究心得,是理论联系实际的结果,对该领域的政策决策者、研究者和实践者,都将有所裨益。因此,在梁云凤同志的专著《绿色财税政策》一书出版之际,写此序言,并希望梁云凤同志以本书作为绿色经济以及财税政策研究的新起点,继续努力,不断进步。

郑新立

2010年4月

Preface

Resource and environment is a major theoretical and practical issue which attracts great attention worldwide. After thirty years of high economic growth during the reforming and opening, China is experiencing severe resource and environmental bottleneck. China can only get out the resource and environment dilemma and achieve sustainable development by transforming economic development pattern and developing green economy. Green economy is an economic development model that can achieve the harmonious development of socio-economy, resources and environment. All of the key areas of green economy including ecological environment, energy and resources, green technology and green industry are featured with externality and public goods. These features suggest more fiscal and tax policies are needed for green economy than for traditional economy. Choosing right target area to implement policies that are compatible to development of green economy is therefore important to ensure green fiscal and tax policies effectively guide economic transformation.

This book is based on Liang Yunfeng's post-doctoral project titled "*Study on Green Fiscal and Tax Policies*". Dr. Liang has been working in the area of fiscal and tax policies for nearly 20 years. In 2003, she began to pay attention to the resource and environment issue. Over last few years, she has been working on how to use fiscal and tax policies tackle resource and environment problems and facilitate the development of green economy. As the supervisor of her post-doctoral research, I am very impressed by her diligence and interest in the study on green fiscal and tax policies. With our joint effort, she finished a report of over 200,000-words in two years, which is highly regarded by experts in this field and is awarded as the best post-doctoral reports.

From a macro economic perspective and assuming green pathway as essential in solving resource and environmental problems this book systematically summarizes the experiences and practices of developed countries in developing green economy, analyzes evolutionary process of green fiscal and tax policies in our country and points out problems in current policies. Following sustainable development theory, the public goods theory, the externality theory and the public finance theory, the author focuses on key fields of green economy and proposes a combination of fiscal and tax policies by taking into consideration of the degree, nature and feature of public good in each area. The

topic of this book is significant and the research methodology is novel. As a result, the policy recommendations can be useful for decision-makers .

This book has the following characteristics and innovations.

I. In terms of theoretical development, this book further clarifies the concepts, connotations and relationship between green economy and green fiscal and tax policy, and systematically discusses the role of green fiscal and tax policies in dealing with the resources and environment constraints and guiding and stimulating green economy. It proposes a “double-wheel drive” development model suggesting both pull from market and push from government are necessary to develop green economy. The author then analyzes the relationships between green fiscal and tax policies and macroeconomic regulation and control, between green economy and sustainable development, and between social and economic development and natural and ecological environment. Based on the discussion, the author suggests that green fiscal and tax policies have improved and greened existing policies under the idea of public finance and efficient finance, and their role in protecting and restoring resources and environment is irreplaceable. . These research results have important theoretical significance in improving our fiscal and tax system .

II. In terms of methodology , the author breaks through the traditional analytical framework for fiscal and taxation policy research that is dominated by revenue and expenditure , and incorporates the fiscal and tax policies into the operation of green economy. The book provides in-depth analysis on four key areas: protection and compensation of ecological environment, development and utilization of energy and resources, innovation and application of green technology, and fostering and development of green industry. Based on the analysis, the author proposes corresponding fiscal and tax policy combination as well as in-depth, innovative suggestions that can be utilized by decision-makers.. This methodology provides a new way of thinking and is helpful for constructing a new framework of green fiscal and tax policy .

III. In terms of policy design, the author proposes some pertinent and forward-looking policy proposals. In the area of development and utilization of energy and resources, the author suggests a policy combination dominated by royalty, and supplemented by users charge and fee for exploration right, and a three-step strategy is proposed . In the field of innovation and application of green technology, the author suggests fiscal and tax policies to encourage intellectual introduction, innovation and venture capital, supplemented with policy combination of firm’s research and development input and government purchase. These policy recommendations are practical and operational as they are based on importance of green technology, the difference between China and developed countries in green technology, as well as different policy requirements at different stages of industrialization. .

In conclusion, this book provides a clear way of thinking, a sensible framework, an accurate and detailed information, a suitable methodology, convincing arguments, and proper writing. Furthermore, this book reflects author's effort of combining theory and practice and is pioneering and innovative. This book will be beneficial to decision-makers, fellow researchers and practitioners in this field. I am pleased to write this preface, and sincerely hope that Dr. Liang would regard this book as a new start for further research on green economy and fiscal and tax policies.

Zheng Xinli
April, 2010

前 言

工业文明促进全球经济高速增长的同时，也导致了一系列严重的资源和环境问题的产生。随着资源短缺和环境恶化的凸显，资源环境与经济发展问题已成为全世界需要共同解决的艰巨任务，寻求有效的、切实可行的手段解决资源环境问题是世界各国共同的责任。2008年9月以来，历史罕见的国际金融危机，使世界经济遭受了20世纪大萧条以来最为严重的挑战。为应对危机，世界各国都在通过政府干预推动经济增长，如何兼顾经济刺激政策的资源环境目标，探求一条持续有效的解决经济发展与资源、能源、气候变化以及粮食安全等多重危机，创造一个社会经济与资源环境协调和可持续发展的未来，是决策者和研究人员迫切需要解答的问题。

新中国成立60年来特别是改革开放以来，我国经济社会发展取得了举世瞩目的伟大成就，但同时也遭遇了严重的资源环境危机。党的十六大以来，中央提出了科学发展观的重大战略思想和构建社会主义和谐社会的重大战略任务。在科学发展观的统领下，我们确立了以“人与人、人与自然和谐相处”为核心价值的和谐社会建设的发展目标。通过走一条科技含量高、经济效益好、资源消耗低、环境污染少、人力资源优势得到充分发挥的新型工业化道路来转变发展方式。在处理经济发展与资源环境的关系方面，国家将环境保护作为关系到人类发展文明全局的大问题来认识，提出建设生态文明的新理念，确定了建设资源节约型、环境友好型社会的奋斗目标，绿色发展路线已经确定。

本书是在我的博士后出站报告的基础上经过进一步修改完善而成。本书从宏观经济尤其是绿色经济发展的视角研究财税政策，将财税政策融入经济运行的关

键环节，从而形成引导绿色经济运行的财税政策体系，即绿色财税政策体系，这是一个研究财税政策的新体系，其逻辑主线不同于传统财税政策支出、收入的逻辑主线，而是根据支撑绿色经济发展的关键领域，确定绿色财税政策的着力点，同时根据各领域的公共品程度，选择确定相应的措施组合，从而形成绿色财税政策体系。除此之外，在设计完善绿色税收体系时，是根据产品生命周期来确定的，充分体现了绿色经济的特点和需求。财税政策体系是一个庞大而复杂的系统，政策工具组合很多，作用的途径和着力点也不相同，在不同领域选择不同的政策，这本身就是复杂的抉择过程。如何创新利用财税政策工具，作用于绿色经济发展的关键领域，从而促进绿色经济发展，是充分发挥财税政策宏观调控效应的关键。这些问题，又不能仅仅依靠我们从直觉或主观臆断得出，必须以科学和严谨的态度进行深入研究。以上是本书在财税理论方面的价值。本书的实际应用价值在于：梳理评价了新中国成立后与资源环境相关的财税政策以及相关制度，从宏观调控角度出发，提出若干有针对性和可操作性的政策建议，希望对决策者和决策部门具有参考价值。

从修改完善到出版，得到很多专家和领导的支持和帮助，包括中国国际经济交流中心、国家发展改革委、国家能源局、财政部科研所、国家信息中心等部门和单位。由于时间仓促，水平有限，书中疏漏之处在所难免，望广大同仁及读者关注并一如既往地支持我。

梁云凤

2010年4月

Foreword

While stimulating high-speed growth in global economy, industrial civilization results in a series of resource and environmental issues. Along with the shortage of resources and deterioration of environment, solving the resource and environmental issues has become a huge task all over the world; and it has become the common responsibility for all the countries to seek practical and effective solutions. Since September 2008, under severe international financial crisis, world economy has suffered from the severest challenge. To cope with the crisis, all countries adopted intervention measures to stimulate the economic growth. It is urgent for decision-makers and study fellows to answer how to keep an eye on the resources and environment objective of economic stimulus packages. How to find a sustainable solution to the multiple crisis in economic development, resources, energy, climate change and food security and create a future in which society, economy, resources and environment could develop in a harmonious and sustainable way is an urgent question for researchers to answer.

Since the founding of the People's Republic of China, especially since the reform and opening-up to the outside world, China has not only obtained great achievements in economic and social development, but also suffered from severe resource and environment crisis. In the 16th Party Congress, the Party Central Committee set forth the substantial strategic idea of the Outlook of Scientific Development and the substantial strategic task of constructing the socialist harmonious society. Under the guidance of the Outlook of Scientific Development, China establishes the objective of constructing harmonious society with the core value of "Harmonious Coexistence between human and nature, and among people". A new industrialized path with high scientific content, favorable economic benefit, low resource consumption, little environmental pollution and full utilization of human resources will be adopted to transform the development mode. China puts forward the new idea of constructing ecological civilization and establishes the objective of constructing a resource-saving and environment-friendly society. Thus, the green development route has been determined.

This book signifies a modification and improvement of my post-doctoral report—*Study on Green Fiscal and Tax Policies*. This book studies fiscal and tax policies from the perspective of macro economy, especially green economy and blends the fiscal and

tax policies into the key link of economic operation. As a result, the author sets forth the fiscal and tax policies system guiding the operation of green economy, namely, the green fiscal and tax policy system. This system is new for its logic clue is not the traditional revenue and expenditure. The author determines the working points of green fiscal and tax policies based on the key fields for supporting the development of green economy. At the same time, the author selects and determines corresponding measures combination according to the public factors of each field to form the green fiscal and tax policy system. Besides, the author designs and perfects the green tax system according to the product life cycle, so it fully reflects the characteristics and requirements of green economy. The fiscal and tax policy system is a huge and complicated one, in which there are many policy combinations and working points. To determine policies suitable to different fields is a complicated process. How to innovate fiscal and tax policy tools, affect the key fields for developing green economy and promote the development of green economy is crucial in bringing into full play the micro control effect of fiscal and tax policies. To find the solutions to the above questions, we must carry out precise scientific study. The above is about the value of this book in the theory of finance and tax. The practical value of this book is: Combing the finance and tax system and resources and environment, put forward some feasible policy advices on the view of macro-regulation.

The modification and improvement of this book is supported by many experts and leaders, including China Center for International Economic Exchanges, National Development and Reform Commission, National Energy Bureau, Scientific Research Institute under the Ministry of Finance and State Information Center. Limited by time and knowledge, there would be some omission in this book. I sincerely expect constant support from colleagues and readers.

Liang Yunfeng
April, 2010

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