

经济学·管理学博士论著

中国—东盟自由贸易区 财政制度协调研究

A Study on the Fiscal Institutions
Coordination of China-ASEAN Free Trade Area

□ 赵仁平/著



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序

经济全球化和国际区域经济一体化作为第二次世界大战以来世界经济发展进程中的重要潮流，已经并正在对世界经济产生着广泛而深远的影响。“全球性经济造成了国家的政治机构及国家的经济控制政策与必须控制的国际经济力量之间的根本性分离。全球性经济创造了一个不再是由国家经济政策主导经济力量的世界，而是一个由超越国际的地缘经济力量主导国际经济政策的世界。国际化的发展使得国家政府失去了许多传统的经济控制手段。”^①这就使得传统的国家财政理论面临挑战，从而迫切需要建立与全球性经济相适应的国际财政理论。从国际区域经济一体化形式及发展趋势来看，自由贸易区既是区域经济一体化的最初形式，又是当前区域经济一体化的集中表现。特别是20世纪90年代以来，全球规模的区域性自由贸易区正在逐步形成，不仅直接表现为由政府倡导、组织、实施的程序化和制度化的过程，而且也是政府参与区域经济合作不断协调博弈的结果。因此，区域经济一体化进程中的政府经济活动及其制度协调研究，客观上构成为国际经济不断发展的现实需要。

^① [美] 瑟罗：《资本主义的未来》，中国社会科学出版社1998年版，第123～124页。

伴随着区域经济一体化浪潮，于2002年11月正式启动的中国—东盟自由贸易区，是中国在区域经济一体化进程中组建的第一个自由贸易区，也是一个世界上人口最多、最有发展潜力和活力的由发展中国家组成的最大的自由贸易区。它不仅对中国实施自由贸易区战略具有重要意义，而且对东盟、东亚地区乃至整个世界经济发展和区域经济一体化都将产生深远的影响。到2010年1月，受益于中国—东盟自由贸易区的全面建成和正式运行，东盟已超过日本成为我国第三大贸易伙伴。与此同时，关于中国—东盟自由贸易区的研究日益丰富和发展，并从最初的介绍和评价性研究转向实证性建设和发展研究，特别是在国际经济学、国际政治学和区域经济学等学科领域的实证研究和效应分析上成果显著。但是，从国际财政的角度来看，虽然有关研究已涉及中国—东盟自由贸易区财政制度协调这一主题，但总体上还主要是对税收制度和财政政策协调的一般介绍、比较和初步探讨，缺乏对中国—东盟自由贸易区财政制度协调的全面、系统的研究和分析。适应中国—东盟自由贸易区全面经济合作的趋势和要求，赵仁平同志关于《中国—东盟自由贸易区财政制度协调研究》，在这一领域做出了有益探索和重要开拓。

本书的主要贡献，一是从国际财政的角度全面系统地构建和阐述了自由贸易区财政制度协调的基本框架——不仅深入地分析了国际税收制度协调这一重点，而且还将国际投资协定、国际援助制度和国际债务制度协调等纳入了分析视野，构成为对区域经济一体化理论和国际财政研究的拓展和实证。二是深入地研究了中国—东盟自由贸易区建设的财政制度协调——立足于自由贸易区财政制度协调的现状和问题，从国际比较和对策建议等角度进行了全面的阐述，这对于构建中国—东盟自由贸易区财政制度协调机制、有效处理区域财政利益和财政关系、推动中国—东盟自由贸易区稳定发展和促进我国自由贸易区战略的实现，具有重要的理论和现实意义。此外，云南作为我国面向东南亚和南亚开放的重要桥头堡，中国—

东盟自由贸易区的建设，客观上赋予了云南等地全新的历史机遇。作者以云南人特有的使命感，敏锐地从政府财政制度建设和协调的角度提出了融入国际区域经济一体化发展、提高对外开放水平、促进和加快我国边疆民族地区经济社会发展的相关对策，这种精神是难能可贵的。实际上，出版本书之前，作者还曾担任《东盟十国税收制度》一书的副主编，参与“中国与东盟各国税收制度比较”等课题的研究。可以说，本书是作者长期关注和研究东盟财税制度的成果，它对中国—东盟自由贸易区财政制度协调的研究是全面、系统和深入的，较好地将理论与实证统一、逻辑与历史统一。当然，本书虽然构建了自由贸易区财政制度协调的框架，但这一框架在理论分析上依然没有脱离宏观分析的脉络；同时，受制于中国—东盟自由贸易区建设的刚刚起步，对自由贸易区财政制度协调效应的实证分析还比较薄弱，这是作者在后续研究中需要进一步跟踪和解决的问题。

赵仁平同志勤奋刻苦，在攻读博士学位期间阅读了大量的财政学著作，具有扎实的经济学理论基础和系统的专业知识；同时，他勤于思考，在学术研究上有不畏艰辛的探索精神和强烈的历史使命感。学无止境，作为赵仁平的导师，我欣喜于他在新的研究领域做出的努力和探索，并希望他能一如既往，勇于开拓，不断进取，向社会奉献更多的有益成果。

叶 青

2010年3月20日

内容摘要

中国—东盟自由贸易区（China - ASEAN Free Trade Area, CAFTA）财政制度协调研究，本质上就是从国际财政的角度对区域经济一体化的财政利益和财政关系的研究，其目的在于通过对自由贸易区财政制度协调机制的构建，促进区域财政利益和财政关系的和谐，推动中国—东盟自由贸易区持续、健康、稳定地发展，实现我国自由贸易区战略。

区域经济一体化作为第二次世界大战以来世界经济发展进程中的重要潮流，已经并正在对世界经济产生着广泛而深远的影响。而从区域经济一体化形式及发展趋势来看，自由贸易区既是区域经济一体化的最初形式和内容，又是当前区域经济一体化的主导形式和表现。特别是 20 世纪 90 年代以来，以自由贸易区为目标的区域经济一体化已遍布世界所有地区，全球规模的区域性自由贸易区正在逐步实现。区域经济一体化包括自由贸易区的建设，往往表现为一种政府行为，是自始至终由政府倡导、组织、实施的程序化和制度化的过程，也是政府参与区域经济合作不断协调、博弈的结果。这就在客观上提出了研究区域经济一体化过程中的重要主体——政府——经济活动和经济行为的必要性。而对于区域经济一体化组织而言，

财政制度不仅是政府经济活动和经济行为内容的具体反映和基本规范,而且还是区域社会经济活动的基本规则和制度安排。同时,区域经济一体化进程中的政府经济活动及其财政制度研究,又在一定程度和范围上超出了传统国家财政的理论分析框架而进入了国际财政研究的视野。但在现代主权国家占据主导地位的时代,不存在也不可能存在一个超国家的全球权力机构或世界政府,国际财政主要以多国财政合作的形式而存在,国际经济活动中国家财政利益的实现和财政关系的调整首先就表现为国家间财政制度的协调。也就是说,就自由贸易区这一区域经济一体化形式而言,财政制度协调不仅构成为自由贸易区国际财政存在的基础和最重要的形式,而且还是自由贸易区建设的重要内容,并将在很大程度上影响着区域经济一体化的进程和发展。

伴随着区域经济一体化浪潮,于2002年11月正式启动的中国—东盟自由贸易区,是一个国家和一个国家联盟及自由贸易区的结合,是中国在区域经济一体化进程中组建的第一个自由贸易区,也是一个世界上人口最多、最有发展潜力和活力的由发展中国家组成的最大的自由贸易区。它不仅对中国实施自由贸易区战略实现和平崛起具有重要意义,而且对东盟、东亚地区乃至整个世界经济发展和区域经济一体化都将产生深远的影响。同时,中国—东盟自由贸易区目前正处于初创阶段,各项制度包括财政制度尚不健全、不完善,相互竞争甚至冲突的现象还十分普遍。因此,中国—东盟自由贸易区财政制度协调研究,不仅是对区域经济一体化理论和国际财政研究的拓展和实证,而且也是中国—东盟自由贸易区建设的重要内容和要求,对于推进中国—东盟自由贸易区建设进程和实现我国自由贸易区战略,以及对正在建设或拟建中的其他自由贸易区都具有重要意义。此外,中国—东盟自由贸易区的建立,客观上赋予了云南、广西等地以新的历史机遇,融入区域经济一体化发展的历史潮流、提高对外开放水平,促进和加快我国边疆、民族地区经济社会发展,构成本书最为直接的现实意义。

文献综述表明,我国国际财政研究虽然在理论体系、研究框架和分析方法上没有实现有机的融合和本质上的创新,且主要局限于国际税收研究和宏观战略分析而缺乏全面性和微观基础,但它为中国—东盟自由贸易区财政制度协调研究提供了一种视角和分析框架;同时,中国—东盟自由贸易区的研究,虽然在国际经济学框架内的研究日趋全面、深入和透彻,但在区域财政制度及政策协调这一领域,主要还是对区域税收制度及财政政策协调的一般介绍、个别比较和初步探讨,尚缺乏从国际财政的角度对自由贸易区财政制度协调进行全面、系统的分析。有鉴于此,本书主要从国际财政研究和国际经济学相结合的角度,以国际财政的国家主义和世界(区域)主义的结合为视角,视财政制度协调为中国—东盟自由贸易区建设的重要内容和内生因素,综合运用现代经济学的实证分析、规范分析、比较分析、制度分析和博弈分析等方法,通过对自由贸易区财政制度协调的理论框架构建,在借鉴欧洲联盟、北美自由贸易区和东盟等区域财政制度协调的基础上,较为全面地阐述了中国—东盟自由贸易区财政制度协调的基础、思路和对策。

具体而言,本书的主要内容如下:

导论部分在进行相关文献综述的基础上,主要阐述了本书研究的问题、选题意义、研究思路与方法、基本框架和主要内容,并概要指出了本书的主要创新与不足。中国—东盟自由贸易区财政制度协调研究,是区域经济一体化发展的必然和要求,是在国际财政视野和分析框架下的一种实证意义上的探讨,是中国—东盟自由贸易区建设内容的具体体现。因此,本书在文献综述、研究内容、研究思路及方法上都主要是从国际财政和国际经济学相结合的角度来进行的。

第一章是自由贸易区财政制度协调的理论分析。区域经济一体化作为由政府主导的组织和制度化的过程,本质地蕴涵了财政制度协调的重要性。自由贸易区作为区域经济一体化最基本和最重要的存在,其财政制度协调不仅构成国际财政存在的基础和最重要的形

式,而且还是自由贸易区建设的重要内容和内生因素,并将在很大程度上影响着区域经济一体化的进程和发展。借鉴国际财政的理论和分析方法,本章初步构建了自由贸易区财政制度协调的基本框架,具体阐述了自由贸易区财政制度协调的含义、必然性、目标、形式和机制。

第二章是中国—东盟自由贸易区的历史与现实概述。中国—东盟自由贸易区的形成,有着特殊的地理、历史、文化、经济和政治背景。了解东盟的社会经济与发展,回顾中国与东盟国家的历史关系,认识和理解中国—东盟自由贸易区从构想到现实的历程,是探索中国—东盟自由贸易区财政制度协调的背景和前提。

第三章是中国—东盟自由贸易区财政制度协调的现状分析。中国—东盟自由贸易区的建设,客观上离不开自由贸易区的财政制度协调。立足于自由贸易区财政制度协调的基本框架,本章对中国—东盟自由贸易区财政制度协调的现状进行了较为全面的梳理:既描述其协调的程度和层次,又刻画其存在的不足和问题,构成为自由贸易区财政制度有效协调最为重要的现实基础。

第四章是区域财政制度协调的国际比较与借鉴。区域财政制度协调的国际比较与借鉴,是认识和理解中国—东盟自由贸易区财政制度协调的重要窗口。欧盟是一体化程度最高的窗口,其财政制度协调最为全面、深入,因而对区域财政制度协调具有导向意义;北美自由贸易区财政制度协调是在自由贸易区这一区域经济组织形式上的借鉴;东盟财政制度协调是中国—东盟自由贸易区最为直接而重要的基础。它们都不同程度地为中国—东盟自由贸易区财政制度协调提供了有益的借鉴和参照。

第五章具体探讨了促进中国—东盟自由贸易区财政制度协调的对策和建议。促进财政制度协调推进中国—东盟自由贸易区建设,是本书的最终落脚点和归宿。立足于自由贸易区财政制度协调的理论分析、现状梳理和国际比较,本章系统地阐述了促进财政制度协调的具体原则、途径和政策建议。

总体看来，本书的主要创新之处在于：

第一，在研究思路，关注自由贸易区建设和财政制度协调的融合，视财政制度协调为自由贸易区建设的重要内容和内生因素，较为全面、系统地构建和阐述了自由贸易区财政制度协调的基本框架和意义。这不仅是对区域经济一体化理论和国际财政研究的拓展和实证，而且是促进自由贸易区建设、实现我国自由贸易区战略的必然选择，并为加强中国—东盟自由贸易区政治经济合作提供了一种新的机制和合作平台。

第二，在选题和研究内容上，中国—东盟自由贸易区财政制度协调，本质上就是从国际财政的角度对区域经济一体化的财政利益和财政关系的研究，其目的在于通过构建自由贸易区财政制度协调的机制，有效处理区域财政利益和财政关系，推动中国—东盟自由贸易区持续、健康、稳定地发展，实现我国自由贸易区战略，并为世界其他自由贸易区建设及区域经济一体化提供有益的借鉴。

第三，在对策建议上，指出促进中国—东盟自由贸易区财政制度协调，关键是要不断加强自由贸易区组织和制度化建设。制度是重要的，但制度并不总是有效的，制度协调就是促进制度建设发挥其有效性的重要方式。

关键词：中国—东盟自由贸易区；财政制度；国际财政；协调

Abstract

This study focuses on the fiscal institution coordination of China - ASEAN Free Trade Area (CAFTA), more precisely to say, it is a research on financial interests and relationships of regional economic integration from international public finance. It aims to construct a fiscal institution coordination mechanism for CAFTA. In this study, the mechanism is thought to be important for all countries in this area to make the financial interests *and relationships among them harmonious*, thus prompting the sustainable, healthy, and stable development of CAFTA. It is also important for China to implement its free trade area strategies.

Since World War II, as an important trend in the development of world economy, regional economic integration has had played a significant role both extensively and intensively. Seeing from the forms and the development process of it, free trade area was not only the initial form and content of regional economic integration, but also the main manifestation and the predominant forms of it today. Especially since 1990s, aiming at the formation of free trade area, regional economic integration has been popular all around the world, and a world-scale free trade

area has come into being gradually. Regional economic integration, including the construction of free trade area, often manifests as a kind of government action, that is, as a result of procedures and institutions advocated, organized, and implemented by government. And it is also a result of government's participation in the game-playing of regional economic integration. Thus, it is extremely necessary to study the important subject of regional economic integration, that is, government, and its economic activity. Concerning the organizing of regional economic integration, fiscal institution is not only the elements of government's activity but also the principle and institutional arrangements of its regionally social and economic activities. But, in the meantime, government's economic activities in the process of regional economic integration, and the study about the fiscal institution, to some degree, is beyond the framework of traditional theoretical analysis on fiscal institution of state. So this brings us the field of international public finance. In an era occupied by modern sovereign state, no global organization and world government of power than sovereign state exists, or possibly exists. International public finance mainly exists in the form of multi-national financial cooperation, thus kinds of fiscal institution coordination between nations reflects deliberation of nations involved in on its financial interest. All kinds of fiscal institution coordination among nations are establishments on which free trade area exists, which will deeply give an impact on the speed and process of regional economic integration.

Riding the wave of regional economic integration, initialized on Nov. 2002, China - ASEAN Free Trade Area is a complex including an alliance of nations and a free trade area. For China, this is the first free trade area it established along with other country, and it is also the biggest free trade area of biggest number of population, having extreme potentials of development, and consisting of many developing countries

in this world. It is significant not only for China to realize its free trade area strategy and grow up in peace, but also has a significant influence on the economic development of ASEAN's, even that of the world. Today, China - ASEAN Free Trade Area is just in the phase of beginning, its institutions, including the financial, is still imperfect, strong competition, or even conflicts are still common in it. Studying on finance institution coordination among countries in China - ASEAN Free Trade Area is not only important to extend and verify the theory concerning regional economic integration and international public finance, but also a demand of the construction of China - ASEAN Free Trade Area. The construction of the area is significant both for other free trade area in construction or preparing to construct. In addition, when finished, the establishment of China - ASEAN Free Trade Area will give Yunnan and Guangxi province a new historical opportunity to incorporate into the wave of regional economic integration, thus promoting level of its openness, speeding up the social and economic development of far-reaching area of our country, which directly constitutes the real meaning of the subject selected in this book.

A lot of materials shows that although researches on international finance in our country have not been made into a wholeness, respectively on the side of theoretical system, studying frame, and method of analysis, and no substantial creation as yet, and researchers limited its study mainly to international revenue and analysis of macro economy strategy, lacking wholeness and micro basis, they still provide some perspectives and frame of analysis by which the fiscal institution coordination in China - ASEAN Free Trade Area is explored. In the meantime, although China - ASEAN Free Trade Area has been more and more comprehensively, intensively, and understandably studied, besides some general introduction, individually comparing, there is still lacking deep study

from the perspective of international public economics comprehensively and systematically conducted on it. Given this fact, this study approaches China - ASEAN Free Trade Area from the combining perspective of international public finance and international economics. Taking a view combining the nationalism with cosmopolitanism (or regionalism), using methods of modern economics including empirical analysis, normative analysis, comparative analysis, systematic analysis, and game-theory, basing on the lessons of EU (European Union), NAFTA (North American Free Trade Area) and other region's coordination, through the construction of a theoretical framework for this area's fiscal institution coordination, the study aims to present a comprehensive interpretation of fiscal institution coordination in this area, including the basis, ideas and measures of its construction.

More concretely, the main contents follow as:

The introduction indicates questions of this study, illustrates significance of the selection of them, and approaches adopting on them, and points out the main merits and demerits of this study.

Chapter 1 is a theoretical analysis of the fiscal institution coordination of free trade area. As a organizing and institutionalizing process conducted by government, regional economic integration itself implies the importance of the fiscal institution coordination. As the most basic and important elements of free trade area, the fiscal institution coordination not only shapes the basis and also most important form of international finance, but consists the contents of the construction of free trade area, thus will influence regional economic integration greatly. With a reference to the theories and methods of analysis of international finance, this chapter initially constructs a tentative framework for fiscal institution coordination in free trade area, including the meanings, necessity, goals, forms and principle of its construction.

Chapter 2 gives a general description of the history of China - ASEAN Free Trade Area. The formation of the area has its particular geological, historical, cultural, economic and, political context. To learn the social and economic development of ASEAN and its past relationship with china, and to know about the proceeding of China - ASEAN Free Trade Area, from its conception to its being, is the premise to explore the fiscal institution coordination in this area.

Chapter 3 is an analysis of the status quo of the fiscal institution coordination in China - ASEAN Free Trade Area. Objectively, fiscal institution coordination is indispensable for the construction of China - ASEAN Free Trade Area. Pointing on the basic framework of fiscal institution coordination, this chapter tries to present a full view of the status quo of the fiscal institution coordination in this area, including a description of the degrees and levels of the coordination, and a delineation of its absence and the extant issues.

Chapter 4 focuses on the lessons of regional fiscal institution coordination and its international comparison. Comparing various kinds of the regional fiscal institution coordination internationally and borrowing lesson from it, is an important window to understand the fiscal institution coordination in China - ASEAN Free Trade Area. The integrating experience of regional economy of EU and that of NAFTA are good lessons and references for the construction of the mechanism of the fiscal institution coordination in CAFTA.

Chapter 5 discusses measures to promote the fiscal institution coordination in CAFTA in details, suggestions about them also made. To enhance the level of fiscal institution coordination, thus further to promote the construction of CAFTA is the ultimate goal of this study. Basing on a summary of questions existing in the fiscal institution coordination in CAFTA today, this chapter proposes systematically the concrete princi-

ples, ways and policies to promote the fiscal institution coordination.

In general, this study makes innovations in that:

1) At first, Concerning the method of study, having its focus on the construction of free trade area and the fiscal institution coordination, it constructs a basic framework for the fiscal institution coordination and illustrates its significance more comprehensively and systematically than other similar study. It also provides a new mechanism or platform for the strengthening the political and economic cooperation in CAFTA.

2) secondly, Concerning the aspects of subject and contents of this study, in essence, the study on the fiscal institution coordination in CAFTA, is a research from the perspective of international public finance on the financial interest and relationship in the process of regional economic integration, it aims to construct a mechanism for fiscal institution coordination in this free trade area, thus to coordinate regional interests and relationship more reasonable. It helps to promote the construction of CAFTA, and make its development more sustainable, healthy and stable. It is also helpful for the carrying out of the strategy of free trade area of China, and it is also a mirror for the construction of other free trade area and regional economic integration in other place.

3) finally, concerning measures and suggestions, while pointing out that the key for promoting the level of the fiscal institution coordination is to strengthen the institutional construction incessantly, it also make it apparent that institution is not always effective, and institutional coordination is an important way to promote the role played by institution.

Key Words: China - ASEAN Free Trade Area; The Fiscal Institutions; International Public Finance; Coordination