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# 资源税研究

王 萌 / 著

ZIYUANSUI YANJIU



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# 摘 要

资源是人类社会赖以生存和发展的物质基础，是一个国家和民族的宝贵财富。我国是一个资源短缺与资源浪费严重并存的国家，自经济转轨 30 年以来，几乎经历了发达国家上百年来发生的所有资源环境问题，环境污染积重难返，资源危机剑拔弩张。环境问题，本质上是由于自然资源利用方式不当、效率低下、废物堆弃等导致的，也就是说，环境问题实质上是资源问题。资源环境问题，表面上反映的是人与自然的关系的，实质上体现了人与人之间的经济关系与社会机制。一国的社会经济发达的程度与该国占有、开发利用、使用或消费资源的程度和方式密切相关。在现有的对环境和资源税收政策的研究中，研究环境征税的比较多，主要是对排污税的研究，研究资源保护的税收政策比较少，资源税的理论构建和机制探讨远远滞后于实践需要。资源税是我国资源税费制度的主体，资源税应该在保护环境、引导资源合理使用方面发挥重要作用，我国的资源税改革已经超出了税制优化本身的意义，背后隐含着关系经济社会发展的重大战略内涵。因此，本文写作的意义在于系统研究资源税的相关理论，在对资源税进行定位的前提下，深入分析资源税的作用机理，尝试为我国资源税的改革提供经济学的学理依据。

本书主要采用历史分析、国际比较、回归分析、交叉研究等研究方法,使用微观经济学、环境经济学、公共经济学、福利经济学、生态伦理学、法学和财政学等诸多理论基础,对我国资源税的定位、作用机理、问题、效应、成因、改革的对策与建议 and 配套措施进行分析和探讨,实现规范研究与实证研究相结合,理论研究与政策分析相结合,定性分析与定量分析的有机结合。

全书共七章,除导论外分为四个部分。第一部分是理论研究,第二部分是实证分析,第三部分是国外经验借鉴,第四部分为对策建议。

在理论部分,本书以资源开采的外部性为研究的逻辑起点。自然资源的开采由于不断改变和破坏矿区周围的自然环境,而广泛、直接地影响生态系统平衡,因此具有很强的外部性。外部性是导致自然资源配置存在市场失灵的主要原因之一。由于外部性的存在,扭曲经济行为、导致私人产出过度,整个社会资源配置不能达到帕累托最优状态。外部性所导致的市场失灵必须借助市场以外的力量来解决,庇古提出需要政府采取措施把社会成本加入到企业的生产成本中,使外部成本内在化,税收可以使经济返回到最优状态。

为了准确定位资源税,本研究采用比较的方法,将资源税与资源租和资源费征收所依据的权利、其征收的类型、内容和特点一一进行了对比,又将资源税和环境税做了比较,庇古税是资源税的理论基础,资源税具有庇古税意义但又不同于庇古税,是一种生态环境和财政收入双赢的税种。

在资源税定位于保护资源、减少外部性的前提下,本书对资源税的作用机理进行了系统、详尽的论证和分析。应用微观经济学的基础理论,阐述了无谓损失在资源税中具有环境收益的含义。无谓损失的大小主要是取决于供需弹性,而供需弹性由收入效应、替代效应和时间因素所决定。作为一项针对具体资源产业而设的税种,

资源税在保护资源上具有独特的、不可替代的作用。征收资源税会同时产生收入效应和替代效应，就收入效应而言，只要是以资源为课税对象的税种都会产生收入效应，比如企业所得税、增值税和消费税。由于可支配收入的减少，收入效应同时使资源品和非资源品的消费量减少。而资源税是在资源开采环节唯一产生替代作用的税种。资源税促使资源品的价格相对升高，从而促使资源、资本、技术对资源产生替代。替代作用同时发生于资源的供给方和需求方，使双方的行为逐渐向政策所期望的方向收敛。供需曲线弹性增加，环境收益增大。

本研究力求从理论创新的角度，抽象出影响资源税发挥替代作用的具体因素，为政府制定政策引导资源需求管理提供指导和依据。资源税税制要素的设计成为替代是否有效发生的关键环节，决定因素主要有四个：征税目的、税负、税率形式、征税范围。征税目的是替代发生的前提；税负是替代发生的保障；税率形式是替代传递的途径；征税范围是替代发生的范围。在这四个因素中，本书着重分析了税负的构成，因为资源税的税负直接关系政府（资源所有权人）预期的资源开采外部成本内在化的实现程度和纳税人（矿业权人）经济负担的量度，替代程度和税率的高低有很大关系。

实证部分透析了我国资源税政策的现状和效应，肯定了资源税在取得财政收入和调节资源配置上起到一定的作用。本书对大量的数据进行分类、加工和整理，并使用经济计量学的方法，针对理论模型对我国资源税的现状进行了验证，总结出资源税存在的主要问题有：资源租、费、税的混淆；资源税缺乏良税所应有的弹性；资源税率偏低；资源税的征收范围过于狭窄。通过以上分析，得出结论，现行资源税制不利于资源实现有效替代，资源税保护资源的作用无从发挥。

由于资源税不能发挥应有的作用，产生了严重的后果。一是私

人成本减少，引发企业短期行为，造成了资源的生产、销售和使用的浪费问题；二是社会成本增加，污染严重、矿难频发、贫富差距加大、加剧了社会矛盾。所以资源税功能缺失引致了资源问题、环境问题和社会经济问题。本书进一步讨论造成资源税现状的成因分析，主要包括确定资源价格理论的不合理性、基于经济发展水平对资源作用认识得局限性、资源税制度制定的历史背景的限制。

国外经验借鉴介绍了资源保护先行国家的基本经验，主要分析了与我国国土面积和资源状况具有可比性的俄罗斯、美国和加拿大的资源税制度，从中对我国的资源税制度进行了借鉴，也再一次验证了理论模型。

本书的最后一部分在论证了资源税改革可行性的基础上，提出了资源税改革的总体思路：扩大征税范围、改革计征方式、提高税负水平、统筹税费关系。并提出资源税改革的时间策略，资源税是通过改变纳税人行为的改变达到其征税目的，因而资源税比其他税种有更大的可预测性。国家应该在调整资源税前预先告之企业，使企业可以选择可行的方法减少资源税的交纳。

任何一个税种的改革都不是孤立进行的，需要多种制度措施的协调配套。资源税的配套措施分为三个层面：一是资源的价格配套改革，要实现资源完全价值，必须分两步走：其一是资源税费制度改革，其二是资源租的改革，籍以理顺资源的收益分配关系，使与资源开发相关的各利益主体都能获得合理补偿；二是其他税种的配套措施，主要是企业所得税、增值税、营业税、排污税等；三是其他环境制度，资源税只能通过经济利益调节来间接影响经济行为，因此也需要关注经济手段之外的其他渠道，例如政府行政手段、信息披露制度等在环境保护和资源合理利用方面的作用。

# Abstract

The resources are the physical basis on which the human being rely to exist and develop, are the precious wealth of a country and nation. China is the country whose resources are scarcity and wasted severely, it lived through almost the environmental problems caused by resources which happened in developing countries in hundreds of years since the economic transition. The environmental pollution cannot be resolved; resource crisis is on the verge of breaking out. Environmental problems are resource problems in the nature, because of the inappropriate exploited methods, low efficiency and accumulated wasted. Seemingly the resource environmental problems, it is the relationships between human being and natural world, it is the economic relationships and social mechanism between human beings actually. It is the close relationships between the extent of social economy development and the extent and the methods of owning, exploiting, using or consuming in one country. In the existence researches on tax policies to the environment and resources, it is much more researches on taxation to environment, especially the researches on effluent charge, and it is fewer researches



on tax policies of environmental protection. The theoretical construction and mechanism discussion are lagged the practical requirements. Resources tax is the main system of resources charges in China; it ought to exert important functions for resource tax on the aspects of environmental protection, appropriate usage and so on. The reforms to Chinese resource tax have surpassed the initial meaning of optimize tax system, which implicate the significant sense concerned on economic and social development. Thus, the realistic meaning of this paper lies in the systemic research on the relevant theories of the resource tax, deep analysis on the effective mechanism of resource tax and providing economic theories support to the reforms on resource tax.

The research methods in the paper are historical analysis, international comparison, regression analysis, cross-over study etc. The paper analyses and discusses the orientation, effective mechanism, problems, efficiencies, reasons, reforming countermeasures and suggestions, supplementary measures on the theoretical basis of micro economics, environmental economics, welfare economics, ecological ethics, the science of law, public finance and so on. And the paper realizes the normative analysis and empirical analysis, theoretical research and policy analysis, quantitative analysis and qualitative analysis systemically.

The paper is divided into seven chapters, which are divided into four parts besides introduction. The first part is the theoretical researches, the second part is the empirical analysis, the third part is the experience of abroad, and the last part is the countermeasures and supplementary measures.

In the theoretical part, the paper begins with the externality of resources exploiting. There is very strong externality during the course of

resources exploiting because the exploits change and damage the natural environment around the mineral areas, and affect the ecological balance broadly and directly. The externality is one of the main reasons to result in the market failure during the course of natural resources allocation. The parrot efficiency is unavailable because of the externality, which distorts the economic behaviors, excessive output of private sectors. However the market failure should be improved by the other strength except market, Pigou proposed to interiorize the exterior costs by adding the social costs to the production costs, which can return the economy to the optimal status. Pigovian tax is theoretical basis of resource taxes. In order to orientate resource tax, the paper makes the comparison of tax power, taxable items and characters between resource taxes and resource rent, resource charge one by one, and make a comparison between Pigovian tax and resource. Resources have the meaning of Pigovian tax but different from Pigovian tax, it is a win-win tax of ecological environment and state revenue.

The paper proofs and analyzes the effective mechanism of resource tax systematically and in detail under the premise of the resources protection and externalities diminish. The paper also states the significance related to environmental benefits of deadweight loss in resource tax. The degree of deadweight loss is decided by the supply-demand elasticity, however the supply-demand elasticity is decided by the factors of revenue efficiency, substitution efficiency and time. The effects of resource tax to protect resources are unique and non-substitutable. It will result in revenue efficiency and substitution efficiency when the resource tax is charged, as far as the revenue efficiency is concerned, it will be created when the resources are taxed, such as income tax, value added tax

and consumption tax. The consumed quantities are decreased of resource goods and non-resource goods because the revenue efficiency decreases the disposal income. Resource tax is the only tax which has the substitution efficiency on the exploiting chain. There are replacement of resources, capital and techniques when the prices of resources are increased relatively because of resource tax. The substitution efficiency works on resources suppliers and demanders simultaneously, which make the behaviors of suppliers and demanders convergence to the direction of policies expects. The environment benefits increase when the supply-demand curves are elastic.

The paper will supply the guidelines and foundations for the policies stipulated to guide demand management of resources from the viewpoint of theories renovation and abstract the concrete factors which make resource tax exert substitution efficiency. The key to the effects of substitution efficiency is the elements of tax system, and the critical factors are four: tax purposes, tax burden, tax rates and tax scopes. And the tax purposes are the premise to the substitution efficiency, tax burden is the guarantee to the substitution efficiency, tax rates are the way to pass on substitutions, and tax scopes are the ranges of substitutions. To these four factors, the paper emphasizes the constitution of tax burden, for the tax burden of resource tax directly concerned with the extent of interiorization of exploited and external costs of the owner, and directly concerned with the degree of economic burdens of taxpayers; there are close relationships between substitutable degree and level of tax rates.

The situations and efficiencies of policies of resource tax in China will be dialyzed in the part of empirical analysis, which confirms the effects in the collection of fiscal revenue and adjustment on resources al-

location. There are lots of data in this paper, which are classified, processed and settled. The methods of measure economics are put to use to verify the resource tax status, on which the problems will be mainly summarized as confusion of resource tax, rent and charge; vacancy of elasticity to a merit tax; low tax rate and narrow ranges of collection scopes. Based on the above analysis, the paper points out that it isn't benefit the substitution efficiency of the resources to current resource tax system, the effect to protect resources of resource tax cannot exert.

There are serious consequences of vacancy of effective functions. First, there are wasting problems of resources produce, sell and use for the short-term behaviors of taxpayers to decrease private costs; second, there are problems on the increases of social costs, heavy pollution, mining accidents, and increases of gap of wealth, social contradictions. The paper also discusses the causes of formation of resource tax, unsuitable prices of resources, nonsense of resource protection and omission of change of governmental functions.

The part of experiences introduces the general experiences on policies guidelines in countries that protect resources in early decades. The abroad experiences especially the U. S. A. are used for referenced from four aspects of tax purposes, tax rates, tax bases and taxable scopes; the theoretical module is verified one more time.

At last part, the reforming thoughts are brought forward on the basis to discuss the practicability of resource tax reform. The main thoughts are to broaden taxable scopes, reform chargeable methods enhance tax burden and coordinate relationships between tax and fee. Except that, the paper proposes to the timing strategies of resource tax reform, because resource tax get its tax purposes to change taxpayers' behaviors,

and the predictabilities is much easier than the other taxes reforms. The government should notice the taxpayer ahead of resource tax adjustments, which would make taxpayers choose workable ways to decrease its tax liabilities.

It is not independent to any tax reform, it need kinds of supplementary ways. There are three lays on the supplementary reforms of resource tax: first is the price reform of resources, which is divided into two steps, thus the reforms of resource tax & fee and resource rent, and the distribution of resource benefits will be straightened out; second is supplementary measures of the other taxes, mainly are the income tax, value added tax, business tax and effluent tax etc..., the third is the other environmental systems, resource tax can only affect economic behaviors via adjustments of economic benefits, thus the other ways besides economic ways should be pay much attentions, such as administrative ways, information disclosure systems and so on.

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# 导 论

## 一、选题背景与意义

资源是人类社会赖以生存和发展的物质基础，是一个国家和民族的宝贵财富。一切物质的和精神的财富或产品，都是人类运用自然资源通过劳动创造出来的，正如威廉·配第所说：“土地是财富之母，劳动是财富之父”。作为社会生产的源头，资源的开采、分配、使用对社会生产、消费、交换和分配各个领域均产生巨大影响，从而直接关系到生态安全 and 经济安全。迄今为止，几乎人类所有的战争均与资源的争夺和占有密切相关。我国是一个资源短缺与资源浪费严重并存的国家，许多宝贵的自然资源已经面临着枯竭的危险，同时自经济转轨 30 年以来，几乎经历了发达国家上百年发生的所有环境问题，解决资源与环境问题刻不容缓。

### （一）选题背景

19 世纪 70 年代以来崛起的生态经济学，是要在新的高度上特别是从热力学定律的角度重建经济系统与生态系统的关系。生态学和经济学交叉产生了一门崭新的学科，生态经济学认识到经济系统是生态系统的亚系统，并且进一步认识到生态系统基本上是封闭的（只有能源的进出），而经济系统是在物质、能源输入和污染排放



方面均依赖于生态系统的开放系统。经济系统是生态系统的子系统，它的发展不可能超越母系统的规模而发展，必须与其外部生态系统进行能量和物质的交换，经济发展与自然、环境、资源等社会诸要素之间存在着普遍的共生关系，经济系统不可能独立于生态系统而自行发展，而是形成一个“社会——经济——自然”的相互依存、共生的复合生态系统，如图1所示。

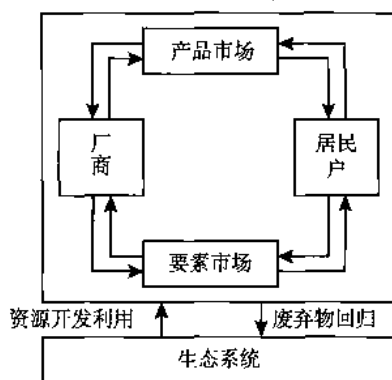


图1 经济—环境系统

资料来源：刘学敏：《从环境问题看市场的双重作用》，载《经济学动态》2009年第5期。

在经济发展过程中，环境与资源两大因素与人类的关系越来越密切，就像《我们共同的未来》一书中所写到的那样：“生态与经济从来没有像现在这样互相紧密地联系在一个互为因果的网络之中。”

### 1. 我国人均资源较为贫乏。

全世界国土面积超过700万 $\text{km}^2$ 的大国，依其土地面积大小排列分别是俄罗斯、加拿大、中国、美国、巴西、澳大利亚，分布于欧洲、北美、亚洲、南美和大洋洲。在这6个国家中，我国国土面