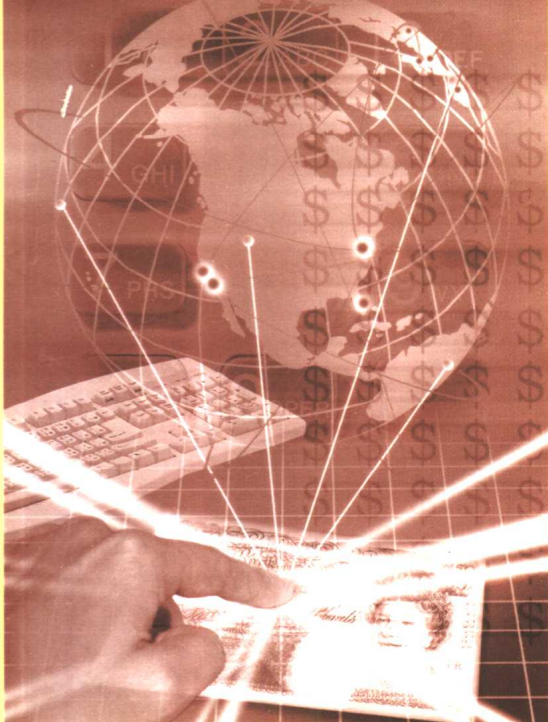


■ 戎生灵 著



财税体制改革探索



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内容提要

本书研究的是我国社会主义市场经济条件下的财税体制改革问题，全文除前言外，共分五个部分。

前言简要地论述了在我国社会主义市场经济转型中存在着许多亟待解决的矛盾与问题，从深层次上看，都与现行财税体制不适应市场经济的发展要求紧密相关。因此，本书旨在探讨如何建立适应社会主义市场经济发展要求的新的财税体制。

我国社会主义财政是以国家为主体的无偿分配关系。它具有分配、调节和监督职能。我国社会主义税收是国家凭借政治权力，依法参与国民收入的初次分配和再分配，以取得财政收入的一种形式。它具有强制性、固定性和无

偿性的特点。因此，它不仅成为国家取得稳定的财政收入的主要手段，也是国家用以调节经济活动的重要杠杆。通过财政税收工具的综合运用，可有效地促进我国社会主义市场经济的健康发展。

我国现行的财税体制几经改革，从高度集中的“统收统支”，逐步形成了在中央统一领导下的分级管理体制。特别是1978年以来，我国对财税体制进行了重大改革，有力地促进了国民经济的发展，但同时也存在不少问题。

我国现行的财税体制存在诸多弊端，财政税收也随之陷入困境。财政体制的弊端和财政的困境主要表现为：把一般社会公共财政收支与资产所有权财政收支混为一体；把经常性财政收支与建设性财政收支混为一体；把中央财政收支与地方财政收支混为一体；财政收支总量失衡、结构失调，经济活动的财政效益不佳；财政分配体制和政策设计偏差，导致财力过于分散；财权与事权相脱节，财权与财力相脱节；财政潜伏着深层隐患；在财政运行机制上，出

现了许多紊乱现象。我国现行税制也存在许多弊端：税制结构不合理；国有企业所得税偏高；企业所得税制不合理；增值税制不完善；内外企业流转税制不统一；税收征管体制太落后；税源没有建立在成长经济主体上，征税成本太高；税收调控的范围和程度不够；税收增长速度低于经济增长速度。

因此，我们应该从中国国情出发，坚持“洋为中用”，借鉴西方财税体制和政策的精华。

适应我国社会主义市场经济发展要求，财税工具和财税体制必然具有市场化的特征。当前我国应建立以分税制为基础的分级财政体制；适度提高财政收入占国内生产总值的比重和中央财政收入占全国财政收入的比重；借鉴和实行科学的转移支付制度；全面推行和完善税利分流制度；改进和规范复式预算制度；建立国有资产的经营管理体系和经营机制等，逐步形成中央与地方两级财政的自我制衡机制。在税制改革上要坚持正确的指导思想和基本原则，逐步建立起适应市场经济发展要求的，既能与

国际税收接轨，又有中国特色的，以流转税和所得税为主体，其他税种为辅的新的复合税制体系。

A digest of the article

The subject of my research is the problem on the finance and taxation system reform of the socialist market economy. It has five parts except for the preface.

The preface is talked about a series of the contradictions and problems to be solved without delaying, which exists in the transformation of the socialist market economy. From deep-seated point of view, they may be correlative with that the current finance and taxation system is not suitable for the market economy development demand. So this paper aims to discuss how to establish the new finance and taxation system which is suitable for the socialist market economy.

The socialist finance of our country plays an im-



portant role in the gratis allotments. It has the functions of allotment, regulation and supervision. The state socialist taxation depends on the political power of the country and participates in the first assignment of national income and more again on the basis of law so as to gain fiscal income, which is one of the means. It is characterized with compulsion, fixity and is costless. Therefore, it's not only a main measure to gain the stable fiscal revenue for the state, but it's also an important lever to adjust the economic activities by the nation. It would promote the healthy development of our socialist market through all means of finance and taxation.

The current fiscal and tax systems in our country have been reformed for several times. From high concentration of unified revenue and unified expenditure it formed a administration system of all the levels under the central control. Especially in 1978, the fiscal and tax system was greatly reformed. It made the great progress in our national economy.

But at the same time it remained some problems.

Nowadays, the current fiscal and tax system in our country still remains so many social abuses that the state finance and taxation is led into a predicament. They are shown as the following:

a. The public fiscal income and expenditure is mixed into the revenue and expenditure of the capital ownership.

b. The regular fiscal income and expenditure is mixed into fiscal income and expenditure of the construction.

c. The finance of the central government is mixed into the finance of the local authorities.

d. Total amount of fiscal revenue and expenditure loses its balance, and its structures are maladjusted. The fiscal efficiency of the economic activities is poor.

e. The fiscal assignment system is different from the policy's design so as to lead to disperse the fiscal power. The finance is out of the line with power. The

fiscal ownership is divorced from fiscal resources. The finance remains a deep crisis and its machine runs wrong. Meanwhile, there are lot's of weak-points in the national taxation, too. These are:

The structure of the tax regulation is not rational. The income tax of the state-owned enterprises is higher and unreasonable. The regulation of value-added tax is not perfected. The regulation of the circulation tax for foreign and domestic enterprises is not equal. The tax structure of collection is too old and tax source is not built on the key link of the growth economy. The tax cost is highest but the range and degree of tax adjustment are limited. The growth speed of tax income is lower than that of economy.

Therefore, we should insist on making foreign things to serve China in accordance with our national conditions. We would use the soul of the foreign finance and tax regulation and policy for reference.

In order to satisfy the demands of the economic

development of the socialist market. The finance and tax structure and fiscal system must be characterized with the market economy. At present, the nation needs to:

- * Establish separate central and local taxation systems on the basis of a rational division of power between central and local authorities.

- * Rise properly the fiscal income, which is higher than that of national gross product and the central revenue, which is more than that of national fiscal income.

- * Practice the scientific expenditure regulation in circulation.

- * Perfect the national division system between tax and profit.

- * Improve and conform the double budget system to the standard in all fields.

- * Set up control system of the state capital and the machine of the management to come to selfbalance-machine between central and local authorities

on two levels of the finance.

So we must adhere the correct guiding ideas and principles and establish the double taxation system which is suitable for the demands of the economic development of the market with tax transfer as a main body and other tax systems as the accessorial part. It's not only to connect with the international tax systems but it's also characterized with China.

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前 言

市场经济是迄今为止人类社会实现按比例
的分配社会劳动和配置资源的最有效的手段，
它能够促进社会生产力的飞速发展。因此，我
国经济体制改革的目标模式是建立社会主义市
场经济体制，并把社会主义市场经济体制同社
会主义基本制度结合在一起。而市场经济体制
在中国的建立和发展是一项前无古人的开创性
事业，是我国社会主义发展史上一次具有深远
意义的战略性转移，因此，必然有个循序渐进
的过程，即从长期实行的计划经济体制向市场
经济的过渡，需要有个转型过程。目前，在我
国社会主义市场经济转型中存在着许多亟待解
决的突出矛盾与问题，这些矛盾与问题，从深
层次上看，都与现行财税体制不适应市场经济
的发展要求紧密相关。因此，作为国家对国民

经济实施宏观调控的主要工具之一的财政税收，只有通过自身体制的深化改革，才能适应市场经济的蓬勃发展。

当前怎样改革我国现有的财税体制，建立适应社会主义市场经济体制发展要求的新的财税体制，是我国整体改革系统工程的主要组成部分之一。因此，我国经济理论界和实际工作者对财税体制改革十分关注，目前，迫切需要从理论和实践的结合上给予系统、深刻的剖析，以指导改革实践。这就是写作本书的基本出发点。