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序

卜祥来同志的博士学位论文《经济发展中的税收政策》经初步修改即将由经济科学出版社出版。当本书即将付梓之时，作者邀我写一个序。作为他的指导教师，没有理由推却，但又不知写些什么为好。要说的话无非三点，就以此代序吧。

第一，首先对此书的出版表示由衷的祝贺。近几年来，一批税收论著相继出版，既展示了我国许多年轻学者在税收领域的研究才能，又丰富和繁荣了社会主义市场经济条件下的税收理论。当我翻阅这一批新书时，不禁为“桐花万里丹山路，雏凤清于老凤声”的情景赞叹不已。的确，对即将告别讲台的我来说，这是最大的快慰。

第二，关于本书我要说的是，卜祥来同志的这个研究成果是有较高学术价值和实践价值的。研究税收问题有各种不同的角度。可以专门就某一个税种来研究，如所得课税、商品课税、财产课税等。也可以就税收的某一个理论问题来研究，如税收的公平与效率问题、税收的负担及其转嫁问题、税收效应问题、税收的结构优化问题等等。这样研究可能问题比较单一，并有既有的路子可循。卜祥来同志选择的是另一种路子，即以经济发展中带有普遍性的问题作为目标，然后提出相应的税收政策。对卜祥来同志选定的这个研究方向我是积极鼓励的。因为这种研究几乎要涉猎经济发展的方方面面，特别是中国在经济转轨时期的许多特殊问题，这需要有广泛扎实的经济理论基础，对年轻学者攀登学术高峰来说这是一条必由之路。卜祥来同志面对这些问题知难而

进，令人钦佩。现在摆在读者面前的这部著作作为研究成果与他的辛勤付出应该说是相称的。这种研究路子也可以算是别具一格吧。

按惯例作为序还应该对本书内容的优缺点作一番更具体的评价。我想既然书已经出版了，这种评价还是留给读者自己去作为好。鲁迅在《读书杂谈》一文中曾经奉劝读者不要轻易相信书评，而是要“自己思索，自己做主”。对于本书我想也应该如此。

第三，借此机会，我想就如何学习与借鉴西方的税收理论问题谈一点题外的话。近年来，我国税收理论繁荣的一个重要原因应该说与积极地借鉴西方税收理论有一定关系。从市场经济的共性来看，经过长期发展的西方税收理论与实践在许多方面可以和应该借鉴，这是无疑的。但是借鉴与盲目照搬不同。所谓借鉴是一个科学地分析比较和取舍的过程。即吸取其科学有用的东西，摒弃其不科学和不符合我国国情的东西，然后以我为主加以改造发展，成为自己的东西。要建立有中国特色社会主义的税收理论体系，只能走这一条道路。为此，我认为首先要对西方流行的税收理论做一番解剖分析工作，也可以叫作比较税收理论研究。如果说近年来对比较税制研究所取得的成果是比较丰硕的，那么对于前者来说应该说还是近于空白。应该看到，西方的税收理论有科学、先进的方面，但也有不科学、局限性的一面。对于后者更应该以科学的态度加以分析。

在西方的税收理论中最混沌不清的问题是税收和价格的关系。之所以如此，我认为就在于缺乏科学的价值理论。在西方经济学中流行的只是马歇尔的供求均衡价格论。但是用均衡价格论来说明税收问题既不科学又脱离实际。这种理论最根本的缺陷在于不承认商品的内在价值，从而不承认税收作为价值体是商品价格的必要组成部分，而把所有的商品课税都看成是商品价格之外的附加，是打进生产者与消费者之间的一个“楔子”。以此来说明税负转嫁等问题，难免矛盾百出，不能自圆其说。以至于连诺

贝尔奖金获得者萨缪尔森都认为税负转嫁是经济学中最棘手、最说不清的问题。均衡价格论是以供求弹性来说明价格水平的决定以及税负转嫁的程度的。但是需求弹性是以消费者个人主观感受为基础的，因人因收入水平而异，实际上是无法量化的。尽管这种理论有严密的曲线图解的包装，但由于前提的不科学，其结果只能是脱离实际的纸上作业。如果我们换一个角度用马克思主义的科学的劳动价值论来说明税负转嫁问题，则结论是很清楚的。即含税的商品价格如果符合商品的价值或其转化形态——生产价格，则表明这部分税收是劳动者创造的价值，是劳动者对国家的直接贡献。作为消费者只是按等价交换原则购买商品，并没有额外的税收负担。只有当含税的商品价格背离该商品的价值或其转化形态——生产价格时，背离部分才存在转嫁问题。而这种背离状况是完全可以加以科学量度的。还应该看到，税负转嫁理论不是纯学术问题，它关系到国家的重大税收政策。例如，出口商品的出口退税问题就是如此。按西方的价格理论，商品课税是作为价格附加由消费者负担。既然出口商品的消费者不在国内，那么，已经征收的商品税在出口时理所当然的就要全部退税。但如果以科学的劳动价值论来分析问题结论就并非如此。如前所说，如果出口商品的含税价格符合其价值或其转化形态——生产价格，税收的价值表现为劳动者的贡献，与消费者无关，那么在理论上也就不存在出口商品必然要全部退税的问题。至于实践上如何援用出口退税的国际惯例，则完全可以根据实际需要权衡利弊有条件、有选择地进行。只有这样，在发展对外贸易中才能处于更主动的地位。

类似的问题还不少。如，由于流行的西方经济学是以个人主义的价值观为出发点来分析问题的，因此对税收效率的分析往往只注重微观方面，以微观主体的利益得失作为衡量效率的标准，而忽略效率的宏观方面。例如，对税收的“超额负担”的分析就是如此。按均衡价格论，认为选择性的商品课税是在市场价格之

外强加给消费者的，是对消费者决策行为的干扰，因而就是效率损失，就是税收的超额负担。翻遍西方税收理论的各种著作，看不到税收“额外收益”的概念。如果我们换一个角度从宏观方面来分析问题，不难理解，税收干预如果得当，有利于优化资源配置，则可以取得税收以外的收益，即更高层次的宏观效率。因此，在我们的税收理论中与税收的额外损失相对应的是应该确立税收的额外收益这个概念。在对待效率问题上应该强调宏观标准。

此外，在西方税收理论中滥用数学的现象十分普遍，也应引起重视。美国有人认为“经济学为什么还不是一门科学”的一个重要原因就是经济学中缺乏数学。这种谬论导致了数学在经济学中的滥用。美国的布拉特在一篇论文中就这个问题作了精辟的评析。他说：“不是把数学运用于现实的经济问题，相反，是把高度精确、复杂的数学运用于一种完全是虚构的理想世界。”正是这种滥用数学之风对经济学界的统治，使许多经济学家满足于在计算机上作纯数学的推导，而不去研究现实中复杂的经济变量。我认为我们在借鉴西方税收理论时对滥用数学的现象应该引以为戒，不要盲目模仿，更不能视为时尚。

上面的一些问题仅仅是在教学中初步感觉到的，没有进行深入研究。在这里只是作为例子提出来，希望能引起人们的重视，并得到同行专家和读者的评正。

中国人民大学财政金融系 侯梦蟾

1999年2月20日

Abstract

This book is divided into eight chapters, which studies systematically the promotibility and adaptability of the tax policy in China's economic development.

The first chapter is the introduction of the book, which analyses the basic concepts and defines the main clue of the study.

The basic concept of this book is tax policy. Tax policy is that the government structures the tax rates, through the measures of levying or not levying taxes, levying more or less taxes, conducting tax relief and tax drawbacks or levying additional taxes, to accomplish the intermediary objectives with the organization of the fiscal revenue, the promotion of the economic growth, the optimization of the resource allocation, the regulation of the allocation of revenue, the ensurance of the economic stability and the advancement of the policy of opening up as the main contents, and then, to achieve the two ultimate objectives: efficiency and impartiality. The connection and differences of tax policy and general principles of taxation and tax structure are these: tax policy is more concrete than the general principles of taxation, it is the tax principle that has been "diluted"; Tax structure is the legal form of expressing the contents of tax policy, it is the carrier of tax policy.

The main clue of the study is the accomplishment and coordination of efficiency and impartiality. In the market economy, the original concept

of efficiency is to allocate resources automatically and effectively through the market mechanism, yet the reasonable understanding of this concept in reality is that the amount achieved is greater than that people lost. During the course that market mechanism plays the role of efficiency, unfair allocation of revenue will be hard to avoid, and this will interfere the operation of the efficiency mechanism in return. Moreover, the ineffectiveness of the market exists obviously, such as the supply of public products and quasi – public products and the elimination of external non – economy. Having observed the history and reality of the coordination of efficiency and impartiality, it is found that for China, in the stage of economic take – off, efficiency should be highlighted and impartiality should be taken into account. Tax policy should implement and reflect this main clue in a considerably long period from now on.

The second chapter of the book is tax policy of organizing fiscal revenue. The organization of fiscal revenue is the most basic conduction procedure and intermediary objective of tax policy. It is discussed in the following two aspects: the determination and the fulfillment of the total amount of the macro tax burdens.

Referring to the international convention, and combining with the specific situation of China, it is appropriate for the government to arrange 20% to 30% of GDP to ensure the exertion of the state function. Start using the principle of determining revenue through the expenditures, and according to the logical order of “ascertaining standardized government function – arranging the fiscal expenses – organizing the fiscal revenue” to define the macro tax burdens of China. Tax is the main method, but not the only method for the organization of the fiscal revenue, the profits turned over to the state by the state-owned enterprises and the income of the issuance of the national debts are the two important complimentary channels. According to the degree of the interdependence of the debts and

the current status of the economic results of the state – owned enterprises, it is reasonable to make the above mentioned two methods contribute 20% to public finance. So, tax should shoulder 80% of the total fiscal expenditure, that is, the macro tax burdens of China should be defined to occupy 20% to 24% of GDP.

China's macro tax burdens should be made sure through multiple tax system with the commodity tax as the main content, since commodity tax has the function of organizing revenue, which is beyond comparison to the other kinds of tax. The comparatively suitable pattern is decided by the level of economic development of China in the current status. The design of the commodity tax rate should select the combination of the flat tax rate and differential rate, namely, at the basis of selecting basically uniformed added value tax rate to select consumption tax rate which has differences, thus to make it shoulder the important mission of "highlighting efficiency and taking into account impartiality".

The third chapter is the tax policy of promoting the economic growth. The core of economic development is economic growth, the tax policy based upon the promotion of economic growth is the requirement of the objective of highlighting efficiency. This chapter analyses the denotative influence that the tax policy has on the economic growth, the cutting point of the influence includes labor supply, saving, investment, technology advancement and risk shouldering.

The influence of tax policy on labor supply mainly analyses the influence of individual income tax on individual labor supply with the labor time increased or deducted, the influences of specific income tax, proportional income tax and graduated income tax on the labor supply are more comprehensive. To inspect only in the aspect of efficiency, specific income tax is better than proportional income tax, and proportional income is better than graduated income tax, but to inspect comprehensively in the

aspect of highlighting efficiency and taking into account impartiality, it is appropriate to adopt comparatively low level graduated tax. The conclusion made after practical analysis is that the graduated income tax only has slight encouraging bearing on labor supply. In China, labor is supplied unlimitedly, it has stronger encouraging influence in the compound bearing of encouragement and regulation.

The influence of tax on savings mainly analyses the mobilizational influence of the folk savings which includes family savings and enterprise savings. The influence of tax on family savings is: commodity tax is beneficial to savings, whereas income tax is not beneficial to savings; estate tax and gift tax are beneficial to the accomplishment of the impartiality objective, yet it is not beneficial to savings; Property tax restrains people from saving; Social security tax not only reduces the revenue of saving, but also weakens the intention of savings. The current tax structure with the commodity tax as the main part is an important factor in promoting the growth of savings in China. As to the influence of tax on enterprise savings, compared with using income tax as the main part, using commodity tax as the main part reduces the problem of overtax for the enterprises, this is advantageous for the enterprises to enlarge their restrained profits, that is, increase the enterprises' savings.

The influence of tax on investment, mainly analyses the influence on the financing structure of the enterprises, because it is the channel of transferring savings into capital. Theorem Modilei Ali – Muller told us: under the condition where there was no tax, the net capital flow between enterprise and individual was decided by the actual flow, totally not decided by the financing structure of the enterprise. After the introduction of tax structure by Loeoph E. Stiglitz, enterprise profits and individual income were levied tax, the interests paid were deducted, levying tax on capital gains influences the capital net flow between enterprises and indi-

viduals, and then influences the selection of credit extending tactics. China should influence the credit extending tactics through improving the tax structure, such as levying capital gains tax which is lower than individual income tax, and overcoming the double taxation on the interests paid and income earned.

The influence of tax on the technology improvement includes the influence on research and development activities and the influence on human capital investment. Tax structure should encourage the research and development activities through the preferential measures of permitting listing expenditures before tax and tax deduction by investment. The encouragement of the current tax structure has a lot of room for improvement. The investment of tax on human capital still in the position of lacking reconciliation, since the individual income tax touches upon only narrow range and shallow depth, the special stipulations of allowing the deduction of human capital investment before tax may be permitted in the future.

The influence of tax on risk shouldering should be in line with the principle of encouraging and protecting risk activities, levying capital gains tax which is lower than general income tax on the individual risk capital, permitting the losses occurred in the risk investment to compensate in the risk income, or in the security income. As to the time of compensation, it can be either deferred or advanced.

The fourth chapter is the tax policy of optimizing the industrial structure. This chapter mainly probes into the tax structure that promotes the connotative economic development from the point of view of the stock adjustment and majorized coalition, together with chapter five, they formed the main contents of optimizing the resource allocation.

The problems of rationalization and advancement of the industrial structure are the major problems in the economic development. Generally speaking, the optimization process of the industrial structure cannot be

completely natural only depends on the market mechanism, it needs the government to adjust in accordance with the industrial policy. The current status of China's industrial structure is that agriculture is in the weakest link of the national economy, the internal structure of industry develops super-stably, with the expression of discoordination in the energy industry and processing industry, detained development of the tertiary industry, and the identicalness of the regional industrial structure. To ensure the implementation of the industrial policy, various instruments, including tax are needed, and the powerful function of interest move of tax determines that it plays an important role in the ensurance of the carry out of the industrial policy. The realization of the effect of tax is through the setting up of the taxes, the adjustment of tax rates and the arrangement of preferential measures.

Aimed at the current relationship of allocation among the state, agriculture and peasants, the price scissors between industrial and agricultural products should be further reduced, and the non - tax items should be abolished gradually, to strive for depending the tax measures on coordinating the relationship among the state, the enterprises and the peasants, as well as on going on implimenting low tax policy.

Facing the arduous task of regulating the internal structure of industry, consumption tax should be used to encourage the short line, and restrain the long line; The preferential measures of enterprise income tax (such as accelerated depreciation, tax deduction and investment credit) should be fully understood, so as to accelerate the adjustment of the industrial structure and the pace of upgrading; In order to ensure investment being in conformity with the requirement of the adjustment of the industrial structure and optimization, the collection and management of adjustment tax oriented to the fixed assets investment should be intensified.

The comprehensive expression of the main task of the internal struc-

ture of industry is that the state - owned enterprises, especially large and middle sized state-owned enterprises lack of vitality, and their benefits are not very good. The tax reform in 1994 has already set about cooperating vigorously with the central task of the national economic task for enlivening the large and middle sized state - owned enterprises through unifying the tax structure and lowering the tax burdens.

In order to promote the development of the tertiary industry vigorously and healthily, added value tax should be spreaded and the preferential measures of income tax should be used for encouragement.

Aimed at the severe problem of the similarity of the regional industry, tax policy should be in conformity with the unification of the national tax policy, and the differences in the policies of professional preferences, to change the unfair practice of the current regional slant rapidly, and to encourage each province to develop its dominant industry which suits its local conditions, thus to form the national structure of effectively using resources and mutually sharing each other's superiority.

The fifth chapter is the continuously developed tax policy. Tax policy has accomplished something in the rational use of natural resources, the protection of the ecological environment, and the ensurance of the sustained development of the national economy.

Natural resources refer to all of the natural forces that are beneficial to human beings, including all of the natural resources of land, water, forest, seas, mineral products, grass land and energy. During the course of developing and using the natural resources, there're two ways for protecting the exhaustion of resources, one is technological method, the other is economic method. Tax policy belongs to the later one.

The practicable measure for solving the problem of excessive development and the use of natural resources is that under the prerequisite of intensifying the state ownership, to impliment the system of authorizing

the right of use or licences. The state can choose the tax policy, price regulation, monopolizational purchasing, and participation in business operation to ensure the integrity of the right of ownership. Price should be decided by market; The monopolizational purchasing is against the requirement of efficiency and the rules for fair competition; The participation in business operation will inevitably encounter the executive interference. After comparison, tax policy is a good measure.

Resource tax, property tax, enterprise income tax and resource added value tax have different influences in degree and direction on resource exhaustion: specific resource tax is more beneficial to the lowering of resource exhaustion rate than ad valorem resource tax; Levying property tax on mineral reserves will weaken the enthusiasm for protecting the mineral resources; Generally speaking, enterprise income tax will not affect the resource exhaustion rate; Levying resource added value tax, which is lower than enterprise income tax and property tax, can not only assure the mineral reserve extraction right to gain an ideal natural added benefits, but also detain the resource extraction process. It is evident that specific resource tax and resource added value tax should be chosen for levying tax on resources.

Facing the problem of excessive benefits in the resource excavation industry, it is natural for the state to make all of the absolute land rent and differential land rent be nationalized through levying resource tax; Using specific discrimination tax can adjust the differential benefits properly, so that the existence of difference between bitterness and happiness is avoided.

The current resource tax structure includes resource tax, use tax of town land, tax on land occupation and land value increment tax. The problem existed are: the range of resource tax levied still needs to be enlarged; The effects of tax on land occupation and use tax of town land are

far from enough, due to their low tax rates; The successful practice of land value increment tax should be used for reference, to study the problem of levying tax on the benefits occurred in the transference of resource extration right, or to levy land value increment tax specially, or to bring it into the levying range of land value increment tax.

The external non - economic nature of the environmental pollution may reverse the effective allocation of resources, and thus, depart from the objective of efficiency. Among the environmental protection measures which are available, there are moral advice, direct control, indirect control, government investment and striving for international aid. While moral advices are weak after all; The universally used go to law method means that environmental pollution is criminal offense, even if pollution is eliminated, it will be in the cost of affecting the economic development; Striving for international aid is all in all limited. So, the main choices of environmental protection are direct control and indirect control. Although direct control is used extensively, the malpractice of low efficiency is being recognized by economists little by little, and indirect control is preferred.

Levying discharge tax, providing subsidies, issuing pollution licences and collecting cash deposits are all indirect control. Compared with providing subsidies, levying discharge tax will reduce but not increase the net profits of the enterprise; prevent but not encourage resources flowing into enterprises that have been polluted severely; It is not necessary to determine the datum point of pollution, it only needs to define the expenses of tax for the amount of unit discharge; Moreover, an attached financial income can be obtained. Compared with levying discharge tax, issuing licences has the probability for inflation, as well as the speculation of illegal purchasing and selling. Compared with levying discharge tax, collecting cash deposits is very inconvenient, and is limit-