



**Review and Prospect on  
China's Energy Conservation and Emission Reduction  
Fiscal and Taxation Policies during  
the 11th Five-Year Plan Period**

# **中国“十一五”节能减排 财税政策回顾与展望**

**苏 明 傅志华 等著**



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# 前 言

“十一五”以来，中国政府以科学发展观为指导，先后推出并努力实施了一系列有关推进中国经济可持续发展的经济政策，特别是在推动节能减排、促进循环经济和资源节约等低碳发展方面，政府发挥应有的引导和调控作用，陆续出台了多项财税激励政策。包括健全政府预算扶持政策，构建税收激励与约束机制，注重财税政策措施的全面性以及政策工具的系统性，逐步形成了有中国特色的全方位、多层次、诸环节的财税政策体系。这充分反映出中国政府推动节能减排工作的决心，也体现了政府自觉运用财税政策手段调控社会经济发展的能力在不断提升。

“十二五”时期，中国政府提出的节能减排目标已经明确，未来财税政策如何在促进节能减排、支持低碳发展方面更加有效地发挥应有的作用，既是新时期节能减排工作的需要，也是财政部门推动财政预算绩效评价工作、推进财政管理科学化、精细化的现实要求。在这一背景下，全面系统地回顾和总结已有的财税政策，对财税政策推动节能减排、促进低碳发展的实际效果进行科学合理的、实事求是的评估，总结成功的经验，发掘需要改进和完善的领域，并结合国际国内新形势和新要求，构建未来促进低碳发展的财税政策体系，提出具有可操作性的政策建议，具有十分重要的现实意义。

财政部财政科学研究所作为我国财经政策的重要研究咨询机构，近年来一直致力于推动节能减排事业的财税政策研

究。从2004年开始，我们着手进行“促进节能的财税政策”研究工作，围绕实现国家能源战略、提高能效、调整能源结构、节能减排等战略目标，系统地研究了财税政策应有的职能作用，提出相应的政策建议。特别是随着当时“十一五”规划首次提出关于节能减排的约束性指标，受国家有关部门的委托，在能源基金会和其他方面的资助下，我们先后承担或参与了《政府节能采购研究》、《中国可持续能源财税政策研究》、《促进工业节能的财税政策》、《鼓励节能的企业所得税政策研究》、《推进建筑节能的经济激励政策研究》、《中国促进低碳经济发展的财政政策研究》、《中国应对气候变化的财税政策》，以及《能源税研究》、《中国开征碳税研究》等项目的研究工作。在这些项目的研究中，我们着力从理论与实践相结合的角度，研究政府财税政策与节能减排工作的内在关系，研究如何建立有效的财税政策体系，以及科学选择政策目标的重点和政策措施的作用环节，以有效促进我国的节能减排事业。

从2010年年底开始，在能源基金会资助下，我们启动了《中国“十一五”节能减排财税政策回顾与展望》课题研究。2010年11月24日在财政部财政科学研究所召开了专门的研讨暨项目启动会，邀请财政部经建司、税政司，环保部政策法规司、国家发改委环资司、国家发改委能源所、环保部环境规划研究院、财政部财政科研所，以及能源基金会等单位领导和专家，就该项目研究的意义、内容框架以及调研方法等，充分听取了大家的意见和建议。进入2011年后，课题组在广泛收集资料的基础上，先后与国家发改委、财政部、国家税务总局、环境保护部等宏观决策和政策管理部门的领导、专家进行了不同形式的咨询和交流。课题组还组织在北京市、河北省保定市以及江苏、河南、内蒙古等省区实地调研，广泛了解各地贯彻落实国家节能减排财税政策的情况，以及地方政府自身在创新机

制、完善政策方面的种种努力和效果，也听取了地方政府部门对于如何进一步完善节能减排财税政策的意见与建议。比较扎实的调研工作为完成项目研究任务奠定了良好的基础。

经过近一年时间的深入研究，并充分吸收各方面专家的咨询意见，经反复修改和完善，我们形成了《中国“十一五”节能减排财税政策回顾与展望》研究报告。2012年2月3日，课题组在北京召开专门研讨会，并就已经形成的研究报告进一步征求意见。来自环保部，财政部税政司、经建司，国家发改委气候司等政府主管部门，国务院发展研究中心、中国社科院财经战略研究院、环保部环境规划院、财政部财政科研所等研究机构，以及能源基金会的专家，围绕“十一五”时期我国节能减排的财税政策问题进行了广泛而深入的研讨，特别是对研究报告中的许多具体问题提出了修改完善的建议。会后，我们根据专家意见做了进一步认真修改，部分内容和提法做了调整和完善，从而形成了最终的研究报告。

本书内容正是在最终研究报告的基础上形成的。全书共分为七部分：“十一五”时期促进节能减排的财税政策内容和效果、地方政府节能减排财税政策及效果分析、“十一五”节能减排财税政策存在的问题分析、国际低碳财税政策的最新动向及启示、中国未来进一步健全和完善财税政策体系的思路设计、“十二五”期间应重点考虑的财税政策建议及节能减排财税政策效果预测。

我们认为，“十一五”时期相继出台的财税政策，在增强节能减排能力、促进新能源开发和利用、加速淘汰落后产能、全面推进建筑节能、带动节能环保产品消费和使用、引导社会资金投入节能减排、引导地方政府加快污染防治设施的建设、大力发展森林碳汇等方面发挥了重要作用。但同时也要看到面临的问题：财政投入力度尚待加强、投入机制不够健全、财政资金多头管理尚未形成合力、政府采购政策有待完善、财政政

策通过市场化机制的激励和引导不足、部分税收政策对节能减排的调控力度不足、节能减排的税收优惠政策有待调整和完善、尚未真正构建完善的节能减排税收政策体系、管理与绩效也有待提高。

在总结有关地方节能减排财税政策成效和借鉴国际经验的基础上,我们提出了未来进一步完善节能减排财税政策的基本思路:以科学发展观为指导,紧紧围绕加快转变经济发展方式,建立健全节能减排财税制度,解决节能减排的压力与动力问题,真实反映能源资源使用和污染治理成本;坚持降低能源消耗强度、减少主要污染物排放总量、合理控制能源消费总量相结合,形成加快转变经济发展方式的倒逼机制;进一步健全和完善财税政策体系,既要加大财政资金投入,更要创新财政管理方式,注重财政绩效管理,把调整优化产业结构、大力支持节能技术的研究开发与技术创新、加强节能管理相结合,最终构建以企业为主体、政府为主导、市场有效驱动、全社会共同参与,适应社会主义市场经济要求的节能长效机制。根据上述思路,我们提出今后一个时期国家要从如下方面完善财税政策措施:一是建立财政投入新机制;二是优化财政投入结构;三是改进财政投入方式;四是加快推进资源税改革;五是适时开征环境税(碳税);六是完善促进节能减排的流转税政策;七是完善促进节能减排的所得税政策;八是完善促进节能减排的其他税费政策;九是完善绿色政府采购;十是逐步建立以结果为导向的财税政策绩效评估机制,十一是要运用财税政策促进节能减排市场化机制的建立。

课题成果形成后,得到了财政部张少春副部长的肯定和鼓励,使我们深受鼓舞。另外,在课题的研究过程中,我们还得到了许多专家和领导的支持、帮助,特别是杨朝飞总工程师、贾康所长、高培勇院长、冯飞部长、戴彦德副所长、王晓华副司长、史丹副院长、王金南研究员、倪红日研究员、葛察忠研

究员、吕文斌处长、吴海军处长、黄问航处长、黄运处长、吕芳副处长，以及能源基金会的胡敏女士等专家，给予我们许多宝贵的指导。在此，我们表示诚挚的谢意！当然，本书的文责由作者自负。

苏 明 傅志华

2012 年 3 月 15 日

# Foreword

Since the 11th Five-Year Plan period, with the scientific concept of development as guidance, the Chinese government has successively launched and made efforts to put into implementation of a series of economic policies related to promoting the sustainable development of China's economy, particularly in respect of low-carbon development to the effect of promoting energy conservation and emission reduction (ECER), enhancing circular economy and resources conservation. The government, giving due play to its guidance and control, has gradually introduced a great many fiscal and taxation incentive policies, including improving government budget support policies and building a mechanism of tax incentives and restraints. In addition, it has also attached much importance to comprehensive fiscal and taxation policy measures and systematic policy instruments. Consequently, an overall multi-layered and multi-link fiscal and taxation policy system with Chinese characteristics has been gradually formed, which on the one hand, fully reflects the determination of the Chinese government to facilitate the endeavors of energy conservation and emission reduction, and on the other, embodies its continuously improved ability of conscious employment of means of fiscal and taxation policy for regulating social and economic development.

During the 12th Five-Year Plan period, the Chinese government has its ECER objectives more clarified. It's a prerequisite for energy conservation and emission reduction task as to how to give a due play to the future fiscal and taxation policies in aspects of promoting energy conservation and emission reduction, and supporting low-carbon development more effectively; and it's

also a practical requirement for the fiscal departments to promote the performance evaluation of budget and public finance, and advance the scientific and refined fiscal management. Against such backdrop, and from the practical perspective, a comprehensive and systematic review and summarization is made on the existing fiscal and taxation policies; a scientific, rational and realistic assessment is made on the practical effects generated from fiscal and taxation policies in promoting energy conservation and emission reduction and low-carbon development so as to draw on successful experience and explore the areas that need improvement. And at the same time, combined with new situations and requirements faced at home and abroad, it's of practical significance to build the future fiscal and taxation policies for low-carbon development and put forward workable policies and recommendations.

As China's important research and consulting agency involving fiscal policies, the Research Institute for Fiscal Science under the Chinese Ministry of Finance has been committed to promoting the study into the fiscal and taxation policies for promotion of the ECER undertaking in recent years. Since 2004, we set out to engage in the research on the fiscal and taxation policies regarding energy conservation; keeping to the realization of the strategic objectives of national energy strategy, energy efficiency improvement, energy structure adjustment, ECER, etc., conduct a systematic study into the functions and roles of the fiscal and taxation policies, and put forward appropriate policy recommendations. Especially with the ECER binding targets being proposed first during the 11th Five-Year Plan, and commissioned by the national departments concerned, we have assumed or participated in the research of projects successively under the funding of the Energy Foundation and others. The projects are: *Research on Government Energy-Saving Procurement*, *Research on Fiscal and Taxation Policies of China's Sustainable Energy*, *Fiscal and Taxation Policies for Promotion of Industrial Energy Efficiency*, *Research on Corporate Income Tax Policies for Encouraging Energy Conservation*, *Research on Economic Incentive Policies for Promotion of Energy Efficiency in Buildings*, *Research on Fiscal and Taxation Policies for China to Promote Low-Carbon Economy Development*, *Fiscal and Taxation Policy for China to Response to*

*Climate Change, Research on Energy Tax, and Research on Introduction of Carbon Tax in China.* In these projects, we focus on the research on the inherent relationship between the government's fiscal and taxation policies and ECER task, on how to establish an effective fiscal and taxation policy system, as well as the scientific selection of the focus of the policy objectives and the exerted links of policy measures in point of view of both theory and practice, in order to effectively promote the ECER undertaking in China.

From the end of 2010, funded by the Energy Foundation, we launched the research on Review and Prospect on Fiscal and Taxation Policies on China's Energy Conservation and Emission Reduction for the 11th Five-Year Plan period. And a special seminar and project inauguration reference was held in the Research Institute for Fiscal Science under the Chinese Ministry of Finance on November 24th, 2010 when leaders and experts from the following units were invited to the conference and fully listened to the views and suggestions of all sides regarding the significance, content framework and research methods of the project research. The units mentioned above were represented by Economic Construction Department and Taxation Policies Department of the Chinese Ministry of Finance, Policy and Regulation Department of the Chinese Ministry of Environmental Protection, Resource Conservation and Environmental Protection Department under the National Development and Reform Commission, Energy Institute under the National Development and Reform Commission, Chinese Academy for Environmental Planning under the Chinese Ministry of Environmental Protection, Research Institute for Fiscal Science under Chinese Ministry of Finance as well as the Chinese Energy Foundation. At the entry of 2011, on the basis of collected extensive data, the research group had consultation and exchange of different forms with the leaders and experts of the National Development and Reform Commission, the Chinese Ministry of Finance, the State Administration of Taxation of China, the Chinese Ministry of Environmental Protection and other macroeconomic policy-making and policy management sectors. Additionally, the group also organized field research in Beijing, Baoding, Hebei Province, Jiangsu, Inner Mongolia and other provinces, for a broad knowledge of the implementation of the

national ECER fiscal and taxation policies by local governments as well as their efforts and effects on mechanism innovation, policy improvement, etc.; it also listened to opinions and suggestions of local authorities on how to further improve the ECER policies and taxation policies. The solid research laid a good foundation for the accomplishment of the project research task.

After nearly a year of in-depth study, and fully absorbing advices from the experts of various fields, a research report was formed, which was titled *Review and Prospect on Fiscal and Taxation Policies on China's Energy Conservation and Emission Reduction for the 11th Five-Year Plan Period* through repeated modification and improvement. On February 3, 2012, the research group held a special seminar in Beijing for further advice on the research report that had already been formed. During the seminar, the experts from government regulatory authorities (i. e., the Chinese Ministry of Environmental Protection, the Economic Construction Department and Taxation Policies Department of the Chinese Ministry of Finance, the Climate Department under the National Development and Reform Commission), research institutions (i. e., the Development Research Center of the State Council, the Institute for Finance Strategy Studies of the Chinese Academy of Social Sciences, the Chinese Academy for Environmental Planning under the Chinese Ministry of Environmental Protection, and Research Institute for Fiscal Science under the Chinese Ministry of Finance), as well as those from the Energy Foundation had extensive and in-depth discussions keeping to issues of China's ECER fiscal and taxation policies for the 11th Five-Year Plan period; particularly, they made recommendations with view to revision and improvement of many specific issues in the study. After the meeting, a research report was finalized by making modification, and also made adjustments to some contents and statements based on suggestions of the experts.

The book is just formed on the basis of the final research report. The whole book is divided into seven parts: Review on fiscal and taxation policy for promoting ECER for the 11th Five-Year Plan period; analysis on the effectiveness of the ECER fiscal and taxation policies by local governments; analysis on problems with the ECER fiscal and taxation policies for the 11th

Five-Year Plan period; new trends and enlightenments on global fiscal and taxation policies on low-carbon in recent years; ideas on establishing a sound and improved fiscal and taxation system in the future; proposals on the fiscal and taxation policies that should be emphasized during the 12th Five-Year Plan period; as well as the quantitative analysis on the effects of the ECER fiscal and taxation policies.

It's believed that the fiscal and taxation policies introduced successively during the 11th Five-Year Plan period have played an important role in the following aspects: enhancing the ECER ability; promoting development and utilization of new energy; speeding up eliminating backward production capacity; boosting energy efficiency in buildings in an all-round manner; driving the consumption and utilization of energy-saving and environment-friendly products; channeling the social funding into ECER; guiding the local governments to facilitate the construction of pollution control facilities; vigorously developing forest carbon sinks. However, the problems below shall be noted: fiscal investment yet to be strengthened; inadequate input mechanism; bull management of fiscal funds; a joint force yet to be formed; the government procurement policy to be improved; insufficiency in incentives and guide of the fiscal and taxation policies via the market mechanism; scarcity of regulation strength for part of ECER fiscal and taxation policies; ECER-related tax incentive policies needing to be adjusted and improved; having not built a truly sound ECER tax policy system; and management and performance leaving room for improvement.

On the basis of summarizing the achievements of the fiscal and taxation policies of local ECER and learning from relevant international experience, the basic ideas have been presented for further improving ECER fiscal and taxation policies. The ideas are as follows: with the scientific concept of development as guidance, and closely keeping to speeding up the transformation of economic development approaches, to establish and improve the ECER fiscal and taxation system so as to address the stress and driving force regarding ECER and reflect the energy & resources utilization and pollution control costs in a true way; to form a back-press mechanism to accelerate the transformation

of economic development mode by insisting on a combination of reducing energy consumption intensity and minimizing the emissions of major pollutants, and the reasonable control of total energy consumption. Besides, further to improve a fiscal and taxation policy system, which requires not only increasing the fiscal investment, and most importantly, innovating fiscal management approaches, focusing on the fiscal performance management, integrating adjustment and optimization of industrial structure, vigorous support of energy-saving technology research & development and technological innovation, and strengthening energy conservation management. As such, a long-term energy-saving mechanism will be ultimately built, which is adapted to the requirements of the socialist market economy. The mechanism will be government-dominated and efficiently driven by the market, with enterprises as its subjects and participated in by the whole social members. Based on the ideas above, it's proposed that in a period from now on, our country will improve the fiscal and taxation policy initiatives in the following aspects: 1) to establish a new fiscal investment mechanism; 2) to optimize the fiscal investment structure; 3) to improve the fiscal input method; 4) to accelerate the reform of the resource tax; 5) to introduce the environmental tax (carbon tax) as appropriate; 6) to improve the turnover tax policy to promote the ECER; 7) to improve the income tax policy to promote the ECER; 8) to improve other tax and fee policies to improve the ECER; 9) to improve the green government procurement; and 10) gradually to establish a result-oriented fiscal and taxation policy performance assessment mechanism. Finally, a market mechanism for the promotion of ECER is proposed to be established using the fiscal and taxation policies.

The research results received recognition and encouragement from Zhang Shaochun, the vice minister of Chinese Ministry of Finance, which gave us a tremendous lift. Furthermore, in the course of the project research, we have got the support from numbers of experts and leaders, especially chief engineer Yang Chaofei, director Jia Kang, director Gao Peiyong, Minister Feng Fei, Deputy director Dai Yande, deputy director general Wang Xiaohua, associate director Shi Dan, researchers Wang Jinnan, Ni Hongri, Ge Chazhong,

division chief Lu Wenbin, Wu Haijun, Huang Wenhong, Huang Yun, deputy division chief Lu Fang, as well as the experts represented by Hu Min from the Energy Foundation. Our sincere gratitude here goes to them for their valuable guidance. Of course, the author will be solely responsible for writing the book.

*Su Ming, Fu Zhihua*

March 15, 2012

## 内 容 提 要

### 一、“十一五”时期，密集出台的财税政策措施有力地促进了我国节能减排目标的实现

面对日趋强化的资源环境约束，中央确立了全面、协调、可持续发展的科学发展观，把促进人与自然和谐发展作为全面建设小康社会的重要目标。《国民经济和社会发展第十一个五年规划纲要》中更是明确提出了有关节能减排的约束性指标，即“十一五”期间单位国内生产总值能耗降低 20% 左右，主要污染物排放总量减少 10%。为了实现该目标，国家开始制定和实施促进节能减排的一系列政策措施。2007 年，针对节能减排的严峻形势，国务院又发布了《节能减排综合性工作方案》，其中进一步明确了节能减排的目标任务和总体要求，也提出了保障“十一五”期间节能减排目标实现的相关政策。

总体来看，我国在“十一五”期间实施的节能减排财税政策包括多个方面。一是促进节能和提高能效的财税政策。涉及促进节能技术改造、促进节能产品推广、限制能源和高耗能产品消费、促进建筑节能和淘汰落后产能等方面；二是促进新能源和可再生能源发展的财税政策。涉及促进可再生能源发展和可再生能源建筑发展方面；三是促进资源节约和循环经济发展的财税政策；四是促进污染物减排和生态环境保护的财税政策。涉及实施生态环保重点工程、污染物减排的财政政策、环境标志产品政府采购政策和生态环保项目的税收政策等。

不同于过去实施的节能减排财税政策，我国“十一五”时期的节能减排财税政策具有以下特征：一是财税政策目标明确，针对性强；二是财税政策出台多，力度大；三是财税政策手段具有创新性；四是多种财税政策手段并行，具有综合性；五是注重与行政、法律和其他经济政策的协调配合。

通过节能减排财税政策及其他相关政策的共同作用，“十一五”期

间,我国节能减排和生态环境保护工作扎实推进,控制温室气体排放取得积极成效,“十一五”规划纲要中的节能减排目标基本实现。具体来看:一是节能减排能力明显增强;二是促进了新能源的开发和利用;三是加速了落后产能的淘汰;四是全面推进了建筑节能;五是带动了节能环保产品的消费和使用,大力推动了新能源汽车的发展;六是引导增加了节能减排工作的社会资金投入;七是引导了地方政府加快污染防治设施的建设;八是大力发展了森林碳汇。

## 二、地方政府结合本地实际出台的节能减排财税政策也取得了良好的效果

“十一五”期间,各地把节能减排作为调整经济结构、转变经济发展方式、推动科学发展的重要突破口,并积极主动地落实一系列的财税政策来配合节能减排工作的实施。为了全面、客观地了解地方在节能减排工作中采取的财税政策以及政策的实施效果,本项研究选取了五个省市作为样本来进行分析。在样本的选取上,我们综合了多种情况,从不同的维度来全面反映“十一五”各地在节能减排财税政策安排上的具体举措:一是根据能源产耗情况,既选取了耗能大省:江苏、河南,又选取了产能大省:内蒙古;二是在区域地理位置上,既有东部地区:北京、江苏,又有中部地区:河北、河南,还有西部地区:内蒙古;三是按照经济发展情况,既有经济发达地区:北京、江苏,也有经济欠发达地区:河北、内蒙古等。综观各地所采取的财税政策不仅有配合产业结构调整 and 节能减排的税收优惠、减免等税收政策,还有加大政府投资支出、建立节能减排专项基金、财政补贴以及政府采购等财政政策,另外还采取了通过财政来促进市场机制完善以及合同能源管理等市场化手段。

各地的节能减排财税政策既有相同点,又有因地制宜的独特特征,各地在积极落实中央所制定的节能减排政策基础上,还紧密结合本地区具体情况进行了有效的地方政策创新,取得了良好的节能减排效果。其中:河南省通过抵免企业所得税等税收优惠政策来促进企业对节能设备的使用以及对资源的综合利用,同时还通过积极争取国家专项基金和财政补贴等方式来支持节能减排重点工程和示范项目的建设;北京市通过增值税减免等方式对以废弃资源为原料生产的产品以及提供节能服务的企业进行一定的税收优惠,并且设立专项资金用于节能重点项目的建