我国税收风险研究

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内容简介

　　1997 年东南亚金融危机爆发之后，人们开始研究我国的金融风险问题。由于这一时期我国财政收入占 GDP 的比重不断走低，从 1978 年的 31.2%下降到了最低 1996 年的 9.71%。1997 年尽管此比重有所回升，但也只有 10.43%。这样财政风险问题也开始进入人们的研究视野。随着对财政风险问题研究的深入，人们逐渐把财政风险细化为税收风险、国债风险、预算赤字风险、财政融资风险、社会保障风险、财政政策风险等子系统。然而，税收风险的这一概念刚一提出，就有不少学者提出异议：对于政府来说，税收是政府依托国家政权取得财政收入的一种形式，具有强制性、无偿性、固定性三个特性，因此不能将"风险"和"税收"联系起来，并否认"税收风险"问题的存在。

　　事实上，税收风险是客观存在的，尽管其尚未完全为人们所认识。从某种意义上讲，税收风险的危害性并不亚于金融风险。当一国的税收风险累积到一定程度时，将引发该国经济、政治的全面危机，甚至危及政权的存在。

　　本论文以税收风险为题，概述税收风险的涵义，分析国家税收风险的形成机理，创立税收风险的评估体系与预警机制，评析我国税收风险现状，并提出防范与控制税收风险的政策建议，力图对我国税收风险问题进行较为系统的研究。

　　本论文首先对税收风险的涵义进行了论述，并对"税收风险"与"税务风险"这两个概念进行了区分。税收风险是指税收在实现其职能过程中，由于经济环境和纳税环境的不确定性，以及财税制度本身的缺陷，导致全部或部分税收指标出现恶化，使政府财政汲取能力和税款使用效率下降，造成政府财政活动预期与财政活动结果不一致的可能性。税收风险一般是相对政府来说的，属于公共风险范畴；而税务风险一般是相对个人和企业来说的，是指由于政府税收政策的变动以及纳税人经营行为的不当可能导致纳税金额或纳税成本增加而形成的风险，属于私人风险范畴。税收风险具有从属性、积累性、潜伏性和隐蔽性等特征。

　　接着，本论文对税收风险的成因进行了分析。文章认为，税收风险的形成是多种因素长期共同作用的结果，这里面既有财税制度内部的因素，也有制度外的因

素,既有经济内的因素,也有经济外的因素。税收风险的第一个诱因是税收流失。税收流失是税收风险的直接原因和主要内容,因为它直接削弱税收收入汲取能力,税收风险的其他成因都会或多或少地通过税收流失体现出来。征税与纳税是一个矛盾的两个方面,纳税人的偷逃税行为会导致税收流失,诱发税收风险,如果仅仅把税收流失的影响因素全部归于纳税人,或者仅从纳税人角度来分析研究税收流失,显然是有失偏颇和不够全面的。事实上,从征税人角度来看,税收征管机构及官员的行为不当也会造成税收大量流失,引发税收风险。税收风险的第二个诱因是税款的低效率使用。在税收收入汲取能力既定的情况下,税收收入的使用直接或间接地影响国民的经济行为,影响未来税基的变化,进而影响未来政府收入的实现与汲取,因此,税款低效率使用,也会导致税收风险程度提高。此外,制度也是造成税收流失引发税收风险的重要因素。

在分析税收风险形成机理的基础上,本论文尝试着建立了一套风险评价体系,并提出了税收运行的三个区域,即:税收安全(所谓绿灯区)、税收风险(所谓黄灯区)和税收危机(所谓红灯区),且认为这三个区域是量变引起质变、依次继起的关系。评价税收运行状况必须通过一套指标体系来进行。根据科学性、综合性、灵敏性、代表性、数据的可获得性、非重复性和适应性等原则,以及维托·坦兹提出的关于发展中国家税收制度的质量特征和我国特殊的文化、制度背景,公民的法律意识、道德水平等实际情况,选择如下一些指标作为我国税收风险评价指标体系框架:税收流失规模指标、宏观税负指标、集中性指标、分散性指标、税基侵蚀指标、征收时滞指标、从量性指标、客观性指标、执行性指标、征收成本指标、遵从成本指标、公共部门的效率机制指标、税收收入使用效率指标等。

根据所设计的税收风险的评价体系,结合我国近些年税收运行的状况,本论文对我国的税收风险状况进行基本的评价,认为我国税收在收入汲取和收入使用方面都存在一定程度的风险,主要体现在:税收流失严重;大口径宏观税负水平偏高,已经超出了经济的承受能力,可能会进一步导致税基缩小,给税收收入汲取能力带来风险;税制的集中性指标和从量性指标基本达标,但税制的分散度较大;税基侵蚀较为严重;拖欠时滞较具普遍性;税基存在一定程度的非客观性;税收征收成本以及纳税人遵从成本都比较高;公共部门运行效率偏低,税款使用效率不高等等。

最后,本论文对税收风险的防范与控制提出以下对策建议:从税收制度入手,按照税制优化理论加快税制改革,优化税制,优化税收征管体系;精简政府机构,优化财政支出结构,提高税款使用效率;从税收环境入手,通过市场经济体制改革,推行国家法制建设,净化经济、社会环境等途径,给国民创造一个符合社会公平、兼顾效率的税收经济环境等等。

【关键词】税收风险　税收流失　税制运行　风险评价　风险防范与控制

Abstract

The problem of financial risks in China is paid more attention after the financial crisis in Southeast Asia. The ratio of financial revenue in GDP in this period decreased continuously from 1978′s 31.2% to 1996's 9.71%, it's only 10.43% in 1997 even though the ratio has gone up. In this situation, the issue of financial crisis has become one of the focuses of the study. With in−depth study of the problem of the financial risk, the financial risk was gradually subdivided into tax risk, national debt risk, budget deficit risk, fiscal financing risk, social security risk, fiscal policy risk, and so on. However, many researchers took exception to the conception of tax risk when it was put forward firstly. They thought that the taxation which has features of compulsiveness, gratuitousness and fixity is a form of government revenue based on the state power, so researchers considered that there is no link between "risk" and "taxation" and denied the existence of "tax risk".

In fact, the tax risk exists objectively, even though it has not yet been recognized completely. In a sense, the harmfulness of tax risk is not inferior to that of financial risk. The tax risk would lead to the overall economic and political crisis, even endanger the state power when it accumulates to some degree.
This thesis emphatically studied the problem of tax risk by analyzing its formation mechanism in China, establishing its evaluation system and warning mechanism, commenting its current situation in China and putting forward policy suggestions to avoid and control the tax risk.

Firstly, this thesis defined the tax risk and distinguished "tax risk" from "tax payment risk". Tax risk is a possibility that government revenue cannot meet requirements in implementing its function, which result from uncertainty of economic and tax environment, defects of taxation system, deterioration of total or partial taxation indexes, decline of taxation credit level and decrease of capacity for collecting government funds and taxation usage efficiency. Tax payment risk is one of a risk that taxpayer's tax liability or tax −paying cost maybe increase because of tax policy'

adjustment or tax payer's management behavior misconduct. Tax risk is one of public risks from the government position, but tax payment risk is one of private risks from the individual and enterprise position. Tax risk has characteristics of subordination, accumulation, latency, concealment and so on.

Continuously, this thesis analyzed the tax risk' formation mechanism. In this thesis, the formation of tax risk comes from the common action of many factors, in which there are both inner factors and outer ones of taxation system, as well as both inner factors and outer ones of economic system. The tax risk's first inducement is tax losing. Tax losing is the direct cause and main contents of tax risk which could weaken the capacity for collecting taxation revenue. The others causes of tax risk can be showed more or less by tax losing. Tax levy and tax payment are two respects of a contradiction. On the one hand, Taxpayer's tax evasion leads to tax losing that would evoke tax risk. On the other hand, the misfeasance of tax collection and management institutions and its officials also cause huge tax losing. It's unfair and incomplete if the influencing factors of tax losing attributed to taxpayer. The tax risk's second inducement is low efficiency in the use of tax revenue. When the ability of tax derives is fixed, the use of tax revenue can influent the behavior of the national economy directly or indirectly, effect the tax base in the future. Furthermore, it will have an impact on government revenue's realization and derive. So, low efficiency in the use of tax revenue would increase the tax risk's degree. In addition, system is also an important factor of tax losing which cause tax risk.

Based on the analysis of tax risk's formation mechanism, this thesis attempts to establish a set of risk evaluation system. This paper presented that tax system operation have three regions, that is, tax security (so-called green light district), tax risk (so-called yellow light district) and tax crisis (so-called red light district). The three regions' relationship is quantitative change causing qualitative changes and succession order. Appraising the tax system operation status should recur to a set of risk evaluation system. According to the principles of science, comprehensiveness, sensitivity, representativeness, data procurability, non-repeatability, adaptability, as well as quality characteristics of developing countries' tax system put forward by Vito Tanzi and China's special cultural, system background, citizen´s legal consciousness, moral level, and so on, this thesis selects the following indexes as risk evaluation index system framework, that is, tax losing scale index, macro tax burden index, concentration index, dispersion index, tax base erosion index, collection lags index, specificity index, objective index, enforcement index, cost-of-collection index, compliance cost index, efficiency of public department index, efficiency of using

revenue index, and so on.

According to tax risk evaluation system, based on China's tax system operation status in recent years, this thesis evaluated tax risk state, and pointed out the revenue of draw and use exist risks to some degree. It mainly manifested in tax losing heavily, big caliber macro−tax burden level being too high that it exceed the economic capacity and it maybe result in tax base reduce, concentration index and specificity index reaching the standard basically, but tax system had higher dispersion, tax base being eroded seriously, collection lags having universality, tax base having non−objectivity, tax collection cost and taxpayer compliance cost having high cost, public sector operation efficiency being relatively low, efficiency of using revenue being not high, and so on.

Finally, this thesis put forward the following countermeasures and suggestions to prevent and control the tax risks. Starting with tax system and according to the taxation system of optimization theory, China should quicken the reformation of tax institution, improve the tax system, optimize the tax levy system, simplify government organizations, optimize the fiscal expenditure structure, and improve efficiency of using revenue. Beginning with tax environment, China should create an economic environment which accords with social justice and efficiency for national people by market economy system reform, carry out the construction of state legal system, purify the economic and social environment, and so on.

【Key words】Tax Risk Tax losing   Tax System Operation   Risk Assessment Risk Prevention and Control

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1　导论

1.1　论文研究对象

税收是国家凭借政权力量,参与国民收入分配和再分配,无偿地征收实物或货币,以取得财政收入的一种工具。[①] 它具有强制性、无偿性、固定性三个特征。因此,在人们的意识中,国家是不存在税收风险问题的,甚至否认"税收风险"这一概念的提法。然而,在我国税制运行中,存在着大量的税收流失,税收增长与经济增长不协调,税制结构不尽合理,政府收入不规范,以及税款使用效率不高等多方面的风险。对此,我们必须给予足够的重视,构建防范和化解税收风险的长效机制。本论文以税收风险为题,分析国家税收风险的形成机理,建立税收风险的评估体系与预警机制,评析我国税收风险现状,并提出防范与控制税收风险的政策建议,力图对税收风险问题进行较为系统的研究。

1.2　选题的理论意义和实践意义

1.2.1　理论意义

税收风险是税收在实现其职能过程中,由于经济环境和纳税环境的不确定性,财税制度本身的缺陷,以及政策、管理方面的失误,导致全部或部分税收指标出现恶化,使政府财政汲取能力和税款使用效率下降,造成税收职能执行预期与税收职能执行结果不一致的可能性,是财政风险的重要方面。税收风险源于整个税收过程,包括纳税、征税和用税过程。税收风险的存在直接影响到财政收入的数量和质

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① 参见张卓元主编《政治经济学大辞典》,经济科学出版社,1998 年第 1 版。

量,进而影响政府整个财政活动的质量,这种风险或是单独地,或是与支出风险一道共同地给政府平衡财政收支的努力带来额外的困难。更为常见的是,在这两种风险共同作用下政府财政赤字会持续扩大,进而扩大国债规模,并诱发其他类型的财政风险。因此,税收风险的防范与化解有助于财政风险的防范与化解,税收风险理论是财政风险理论的一个重要补充。

1.2.2 实践意义

税收风险的存在必然会给社会经济活动和政府经济活动带来直接的影响。首先,税收风险会使财政信息扭曲,误导政府作出一系列错误的经济决策,在微观层面上扭曲企业和个人的经济行为,在宏观层面上弱化财政政策的导向作用;其次,在政府收入机制尚不健全的情况下,税收风险会进一步削弱政府的财政汲取能力,诱发政府部门不断扩大行政性收费以弥补支出不足的冲动,导致政府收入行为的不规范;最后,税收风险会扭曲市场正常的资源配置功能,加剧社会收入分配的不平等。另外,税收风险的存在本身就会诱导国民从事避税、逃税、偷税、骗税等活动,达到减轻税收负担的目的,这不仅会造成国民之间的税负不公,反过来还会扩大税收风险。当一国的税收风险累积到一定程度时,将引发该国经济、政治的全面危机,甚至危及政权的存在。

因此,研究税收风险问题是十分必要的。通过系统研究税收风险问题,建立一套税收风险程度评价体系,将有助于化解财政风险,规范政府收入行为,改进税务工作,提高政府的税务管理水平,为政府从事税收风险管理奠定基础,有利于公平税收环境的建立与和谐社会的构建。

1.3 国内外的研究现状

1997 年东南亚金融危机爆发之后,人们开始研究我国的金融风险问题。由于这一时期我国财政收入占 GDP 的比重不断走低,从 1978 年的 31.2% 下降到了最低 1996 年的 9.71%。1997 年尽管此比重有所回升,但也只有 10.43%。这样财政风险问题也开始纳入人们的研究视野。随着对财政风险问题研究的深入,人们逐渐把财政风险细化为税收风险、国债风险、预算赤字风险、财政融资风险、社会保障风险、财政政策风险等子系统。然而,税收风险的这一概念刚一提出,就有不少学者提出异议:对于政府来说,税收是政府依托国家政权取得财政收入的一种形式,具有固定性、无偿性、强制性三个特性,因此不能将"风险"和"税收"联系起来,并