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博 士 学 位 论 文

我国财产税制度改革研究

Research on Reform of Property Tax System

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内容摘要

我国财政体系自分税制改革以来，造成“财权中心上移，事权中心下移”的局面，中央财政得到强化，而基层财政则出现了大范围的困难，其主要原因在于省级以下各级政府的财政制度安排上。目前改革的方向是缩减政府层级，进一步推行分税制改革，使转移支付更加畅通，财政收入在各级的分配趋于合理，使每级地方政府都拥有与事权相符的财权和财力。房产税作为县级以下基层地方政府主体税种，是对现行税制的良好补充，为构建新的财政体制打下基础。在对政府的激励上，由于不动产税来源于房地产，所以政府有动力通过提供更好的公共服务来拉动地区内房地产需求，从而获得更多的税收收入。同时，作为显性的税种，不动产税能使居民意识到公共服务的成本，提高当地居民对政府工作的监督和参与热情，促进地区政府提高效率。在这一宏观经济背景下，为解决基层地方政府治理困境，迫切需要完善我国地方税体系，房产税制度改革“应运而生”。本文通过规范分析和实证分析相结合的方法以及比较分析的方法，对我国房产税的现状存在问题进行剖析，借鉴国外及香港地区房产税制度建设的成功经验，结合我国国情，提出了建设具有中国特色房产税制度的总体思路和具体设想，并提出较为完善的房产税改革方案，具有重要的理论意义和现实指导意义。

本文分为 8 章，各章主要内容如下：

第 1 章是导言。介绍本文的选题背景、意义及研究方法、研究思路，对国内外相关文献进行综述，指出本文的创新及不足。

第 2 章是房产税作为地方政府主体财源问题分析。首先，在当前基层地方政府治理出现财政困境的情况下，加快房产税改革进程的步伐不但必要，而且紧迫。其次，对房产税地位的影响因素做实证分析，指出房产税适合作为县级以下地方政府的主体税种，它契合地方政府的运作特性，对政府职能转变推波助澜。

第 3 章是国外及香港地区房产税制度经验借鉴。介绍美国、加拿大、英国、德国、日本及香港地区的房产税制度，在此基础上，进行比较分析，总结出它

们对我国房产税制度改革的启示。

第 4 章是我国房产税制度改革的总体设想。首先，介绍我国房产税制度的现状及存在的问题，对问题进行深入剖析。其次，提出我国房产税制度改革的基本原则：坚持“租税分流、清费立税”的原则，遵循事权和财权相匹配的原则，渐进式变革、分步开征的原则。最后，提出我国房产税制度改革的基本思路。在此基础上，对房产税制度改革的重大作用 and 意义进行定位。

第 5 章是我国不动产税制度设计。按照纳税义务人、征收范围、征税对象、计税依据、税率等税制要素，根据我国的实际情况，对不动产税进行制度设计。

第 6 章是遗产税与赠与税制度设计。本章按照纳税义务人、征税范围、扣除项目、免征额、税率、税收抵免等税制要素，对我国遗产税与赠与税制度进行设计。

第 7 章是房产税的征收管理制度。首先指出房产税适宜由地方政府征收管理。其次，完善税源动态监控体系。建议在不动产税基价值评估中引入批量评估的方法体系。最后，依照《中华人民共和国税收征收管理法》，逐步完善我国房产税管理体制。

第 8 章是房产税制度改革配套措施。我国房产税制度改革需要一系列相关制度的支撑。具体制度如下：理顺产权关系，明晰产权人；建立健全财产保护制度；健全财产登记估价制度；完善财产税法制保障；调整财产课税管理权限；培养评税专业人才。

关键词：房产税；总体设想；制度建设

Abstract

The 1993/94 fiscal and tax reform is characterized by the centralized tax revenue and the decentralized expenditure responsibility, creating widening fiscal deficits for the sub-national governments, particularly for city and county governments. The directions of the current fiscal and tax reform include reduction in administrative levels to promote transparency and directness in fiscal transfers, further reform of the tax sharing system in order to match tax revenues and fiscal responsibility for all levels of sub-national governments, and rationalization of allocation of fiscal revenues. It is viewed that property tax as mainly levied and charged by the city and county levels of governments is complimentary to the current tax system and should be introduced to lay a foundation for reshaping fiscal system.

Since property tax is levied on assets that capitalize infrastructure and public services provided by local governments, it enables to stable tax revenues that increase along with government expenditure in infrastructure and public services. In doing so, efficiency in public finance is also achieved. The introduction of property tax also encourages public participation in public projects and spending, which in turn helps the promotion of transparency and monitoring of administration and increases administrative efficiency. Finally, fiscal and tax reform to address rapidly rising fiscal deficit for local government is urgently called. The introduction of property tax should be an important ingredient.

This paper analyzes the current situation of fiscal and tax system and issues and problems; recommends directions and concrete instruments and measures, proposes scenarios of property tax system through formal analyses, empirical studies, and international comparison analyses.

The dissertation is divided into eight chapters. The main content for each is as follows:

Chapter One: Introduction, where the topic selection, topic relevance and study method, study approach are introduced, the relevant domestic and foreign literature are noted and the creative points and shortcoming are pointed out.

Chapter Two: Analysis on the problem of the property tax as the main income source for the local government. In circumstances when the low level local government meets a financial plight when governing, it is not only necessary to hasten reform of property tax, it is also urgent. Also, the empirical analysis on the factors which influencing property tax's position is performed. The author points out that property tax is appropriate as the main tax type for the local government below county level, agrees with the operation character of the government and will fuel the transition of government function.

Chapter Three: Reference to foreign & Hong Kong experience on property tax system is made. Property tax systems in America, Canada, England, Germany, Japan and Hong Kong are introduced and comparative analysis is done. Inspiration from those countries for the reformation of Chinese property tax system is concluded.

Chapter Four :The general presumption on the reformation of Chinese property tax system. The present status and existing problems of Chinese property tax system is introduced. The author made deep analysis on the existing problems and proposed the basic principals and ideas on the reformation of Chinese property tax system, then positioned the significance of reformation on the property tax system.

Chapter Five:Designs of Property Taxation Institution of China. The author has designed the domestic property taxation system in detailed aspects such as tax payer, the scope of tax imposition, the object of taxation, tax base and the optimal tax rate, all of which recognize China's reality.

Chapter Six:Design of inheritance and gift taxes. The author designd the inheritance and gift taxation system in detailed aspects such as tax payer,the scope of

tax imposition, the object of taxation, exemption, deductions, tax base and optimal tax rate, all of which recognize China's reality.

Chapter Seven: Measures for collection of property taxes. On the premise that property tax is most suitable for local government to impose, the author presents many ways to make the dynamic monitoring system on tax imposition complete. He also suggests introducing the batched appraisal methodology to valuation of property tax base. According to the PRC Taxation Imposition Law, we need to complete the property taxation system.

Chapter Eight: On the Supportive Measures of Property Tax Imposition. First, we need to sort out the relationship between ownership and management of enterprises, make property ownership clear, and set up and complete laws and institutions on property protection. We also need to perfect the registration and appraisal institutions on property. Meanwhile, property taxation should be protected by legislation, and limits to administration should be redefined. In order to make the property taxation go well, we really need to train a lot of professional taxation staff.

Keywords: Property Tax; General Framework; Institutional Construction

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