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“营改增”税制改革对电信行业的影响研究

The research on the influence of tax reform on Telecom
Industry

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摘要

“十二五”规划明确：“扩大增值税征收范围，相应调整营业税等税收，合理调整消费税范围和税率结构，完善有利于产业结构升级和服务业发展的税收政策”。营业税改征增值税是推动经济结构调整、促进发展转型的一项重大改革，也是结构性减税的重要内容。

电信行业作为第三产业中的重要支撑型行业，纳入“营改增”税制改革以来一直备受关注。本文在分析总结我国电信行业现行营业税征收存在弊端的基础上，提出对电信行业实施“营改增”。在改革之际，有必要对电信行业增值税制度的设计问题，包括税率的设置、进项税抵扣项的确定等问题进行深入的研究。

本文内容主要分为三部分。首先在综述梳理国内外增值税制度设计相关理论文献的基础上，结合电信行业税负与经营业绩的相关经验数据，采用比较分析法分析现有营业税税收负担水平和通过选取国内三大基础电信运营商的经验数据，从应税收入、适用税率两方面模拟预测的改革后电信行业增值税税收负担水平。其次，采用了规范分析法对电信行业特色的业务方案作了深入的案例分析，探讨“营改增”对经营绩效、管理模式的影响。最后，借鉴国外税制改革的经验，提出我国“营改增”的政策建议，包括税率的设置、抵扣项目的确定以及改革前的配套措施，提供“营改增”试点政策的不断完善和调整以参考，以期切实减轻行业的税收负担，这对于“营改增”在我国的全面推广，深化税制改革形成长期制度安排都具有重要意义。

本文的主要观点是对电信行业“营改增”征收增值税是大势所趋，鉴于电信行业的特殊性，改革应遵循“营改增”税制改革不增加行业税收负担的基本原则。针对理论上预测的“营改增”后电信行业税收负担上升及经营效益下降的结论，提示了改革风险，建议采用差异化税率，保障、促进行业及产业长效健康发展。

本文建议在改革初期应当实施一些税收优惠政策，包括有条件地追溯固定资产投资产生的可抵扣项目和制定的进项税扣除比例或额度等，使得“营改增”税制改革能够真真实实地推行下去，使电信行业切实获得“营改增”税制改革带来的行业发展契机。

关键字：电信行业 营改增 税收负担

Abstract

The 12th five-year plan proclaims that ‘to widen the scope of Value Added Tax (VAT) while change Business Tax, and improve taxation policies for the benefits of the upgrading of industrial structure and tertiary industry’. To replace Business Tax by VAT is a significant reform which generates the restructure of economy and the transformation of development, and it is an important aspect of structural tax cut.

Great amount of attention is paid to Telecom industry, which has been the core supporter of China’s tertiary industry, on the issue of its reform from Business Tax to VAT. On the basis of an analysis on and summary of drawbacks of the current taxation system, a suggestion on the transformation is produced. Also, this thesis backs up the necessity of a profound research study on the design of VAT, including a confirmation on the tax rate and deductions on input tax.

This paper is in three sections. The first section is a literature review on the theories of VAT design followed by an analysis of the current Business Tax Burden Level based on the statistics from China’s ‘Big Three’ Telecom operators with the introduction of comparative analysis method. In order to find out the after-reform Tax Bearing Ratio, a simulation is conducted with both Taxable Income and Applicable Tax Rate taken in to account. The second section comes with a case study on a business plan of telecom industry with the introduction of Norm Analysis Approach to explore the impact of ‘Business Tax to VAT’ reform on the performance and management of the industry. Taken references from foreign experience, the third section makes suggestions on policy-making of ‘Business Tax to VAT’ in China including Tax Rate settings, the scope of deduction items and a package of measures to provide the policy makers with theoretical back-up so that the tax bearing could be physically relieved. This is essential to the spread of ‘Business Tax to VAT’ in our country, and even more important to the long-term policy-making in terms of a profound taxation reform.

The main idea of this thesis is that as the reform is bound to take place, and with the specialty of telecom industry, the conversion of ‘Business Tax to VAT’ should not

bring any extra tax burden. Also, it concludes with a forecast on a rising tax bearing ratio and a deteriorated industry performance after the reform, and suggests a ‘Differential Tax Rate’ approach should be adopted with the prerequisite of keeping the current tax revenue so as to facilitate the long-term development of telecom industry.

The thesis suggests that preferential tax policies, including conditionally tracing the deduction as a result of fixed-asset investment and making a certain amount or proportion of deduction on input tax, at early stage of the reform should be promoted so that the tax reform can be conducted realistically, which will eventually bring opportunities to the industry.

Key Words: Telecom Industry, Transformation from Business Tax to VAT, Tax Bearing

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