

摘 要

近十余年来，我国政府持续实施减税降费政策，对稳增长、保就业和调结构等方面发挥着重要作用，保障了我国经济发展的速度和发展质量。从只减税到税费并降，减税降费政策持续加码，在 2016 年至 2021 年六年间全国新增减税降费累计超 8.6 万亿元，2022 年仅一年新增减税降费和退税缓税缓费就超 4.2 万亿元。在减税降费政策实施常态化的背景下，这无疑对地方财政收入产生深远影响。从短期来看，它是积极财政政策的重要政策措施，能够减轻相关行业企业的税负，减轻市场主体的负担与改善营商环境，但增加扣除项目或免税项目的同时也直接减少了税基，造成财政减收；即便不增加扣除项目或免税项目，降低法定税率或征收率也必然会导致财政减收。长期来看，减税降费对经济的增长的激励作用逐步显现，一方面，减税降费会在供给端形成成本效应、创新效应以及分工效应；另一方面，减税降费通过收入效应和价格效应在需求端持续为消费市场增添活力。一系列减税降费政策的落地释放出巨大的经济活力，可以为地方财政收入增长培植税源、夯实税基。探讨减税降费对于地方财政收入的作用机制，对未来将怎样实施减税降费政策与如何解决地方财政收入面临的困境具有重要的理论与实践价值。

本文在梳理国内外学者对减税降费产生的影响等研究成果的基础上，通过文献综述法、归纳分析法、实证分析法等方法，以减税相关理论以及地方财政相关理论为指导，开展减税降费对地方财政收入影响的研究。首先对减税降费政策及地方财政收入的现状和存在的问题分析，发现我国减税降费政策发现存在政策稳定性不强、政策精准性不足与政策执行难度较大的问题，地方财政收入存在财政收入稳定性下降与财政收支矛盾突出等问题；其次，在数据选取上，我们依据我国 2008 年至 2021 年间的 29 个省份、城市和自治区的省级面板数据，选定 6 个关键指标，以构建系统广义矩估计（GMM）模型，并对其进行实证分析。分析结果表明，减税降费政策在短期内会减少地方财政收入，并且这种减收效应在中西部地区更明显；但从长远来看减税降费政策会增加地方财政收入，增收效果在东部地区更显著。

最后，结合理论分析与实证结果，针对减税降费政策与地方财政收入，提出以下建议：第一，提增政策质效，既要维持政策稳定性，也需要提升政策精准性；第二，提升政策执行力，需要逐步完善政策配套措施、加快征管技术信息化建设并让纳税人主动理解参与。第三，深化财税体制改革，一方面要培育地方主体税种，另一方面需要优化地方财政支出。

关键词：减税降费；税费负担；地方财政收入；财税体制

Abstract

In the past decade, the Chinese government has continuously implemented tax reduction and fee reduction policies, which have played an important role in stabilizing economic growth, ensuring employment, and adjusting economic structure. These policies have not only maintained the speed of economic development in China but also improved the quality of economic development. From simply reducing taxes to reducing both taxes and fees, the tax reduction and fee reduction policies have been continuously strengthened. From 2016 to 2021, the cumulative amount of tax reduction and fee reduction nationwide exceeded 8.6 trillion yuan. In just one year in 2022, the amount of tax reduction, fee reduction, and tax and fee deferment exceeded 4.2 trillion yuan, making it the most significant effort in recent years. In the context of the normalization of tax reduction and fee reduction policies, they undoubtedly have a profound impact on local fiscal revenue. In the short term, tax reduction and fee reduction policies are important measures of proactive fiscal policies, which can reduce the tax burden on related industries and enterprises, alleviate the burden on market entities, and improve the business environment. However, increasing deduction or exemption items directly reduces the tax base, leading to a decrease in fiscal revenue. Even without increasing deduction or exemption items, reducing statutory tax rates or collection rates will inevitably result in a decrease in fiscal revenue. In the long term, the incentive effect of tax reduction and fee reduction on economic growth gradually emerges. On the supply side, tax reduction and fee reduction can generate cost effects, innovation effects, and division of labor effects. On the demand side, tax reduction and fee reduction continuously inject vitality into the consumer market through income effects and price effects. The implementation of a series of tax reduction and fee reduction policies continuously releases tremendous economic vitality and can cultivate tax sources and consolidate tax bases to increase local fiscal revenue. Exploring the mechanism of tax reduction and fee reduction on local fiscal revenue has important theoretical and practical value for the implementation of future tax reduction and fee reduction policies and addressing the challenges faced by local fiscal revenue.

Based on the research findings of domestic and international scholars on the impact of tax reduction and fee reduction, this thesis employs methods such as literature review, theoretical analysis, and empirical analysis to investigate the influence of tax reduction and fee reduction on local fiscal revenue. Guided by tax reduction theories (including the

neoclassical school's tax reduction theory, Keynesian school's tax reduction theory, and supply-side economics) as well as theories related to local finance (such as the tax economic perspective and the theory of fiscal revenue and expenditure growth), this study aims to explore the relationship between tax reduction and fee reduction policies and local fiscal revenue. Firstly, the current situation and existing problems of tax reduction and fee reduction policies and local fiscal revenue are analyzed. It is found that there are problems of insufficient policy stability, uneven distribution of policy dividends, and difficulties in policy implementation in China's tax reduction and fee reduction policies. Local fiscal revenue faces problems of declining stability and prominent fiscal revenue and expenditure contradictions. Secondly, based on the panel data of 29 provinces, cities, and autonomous regions in China from 2008 to 2021, a systematic GMM model is constructed using six important indicators for empirical analysis. The analysis results show that tax reduction and fee reduction policies will reduce local fiscal revenue in the short term, and this effect is more pronounced in the central and western regions. However, in the long run, tax reduction and fee reduction policies will increase local fiscal revenue, with a more significant effect in the eastern region.

Finally, combining theoretical analysis and empirical results, the following suggestions are proposed regarding tax reduction and fee reduction policies and local fiscal revenue: First, optimize policy design by improving both the top-level design and specific policy design. Second, enhance policy implementation by gradually improving supporting measures, accelerating the informatization construction of tax administration, and promoting taxpayer understanding and participation. Third, deepen fiscal and tax system reforms by cultivating local tax sources and optimizing local fiscal expenditures.

Key words: Tax reduction and fee reduction; Tax revenue; Local fiscal revenue; Fiscal and taxation system

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