



# 促进高新技术产业可持续发展的税收政策

## 摘 要

改革开放四十年以来，我国经济高速发展，发生了质的飞跃，依靠投资驱动发展的经济发展模式已经不再是主流，其劣势日益凸显，而依靠创新驱动发展，坚持走创新的发展道路才是新时期促进我国经济发展的重要举措。高新技术企业作为建设现代化社会主义推进社会经济发展的重要组成部分、大众创新的主体不仅能提高我国的科技创新水平和能力，而且也是促进知识经济发展的支柱性产业，未来将会成为促进经济发展的主要增长点和可持续发展的主要动力。现如今，现代市场竞争愈发激烈，企业必须不断地促使自身的变革，加强技术创新，提高发展的能力，才能让客户满足对于产品的新的追求，让企业持续快速发展有强有力的保障。

在当今竞争发展愈演愈烈的新形势下，高新技术产业不断壮大，各个国家对本国高新技术产业的发展都十分关注，并且已经实施采取诸多措施对其发展进行扶持，税收政策作为国家宏观调控经济的手段之一以及政府部门的重要财政收入来源，它发挥的作用已不仅仅是组织财政收入，更是在诸多方面发挥着不可替代的作用，比如优化资源配置、降低企业成本、激发企业提高自主创新能力和调整产业结构，同时也激励着政府积极投入参与到推动企业技术创新的活动中去。因此，研究促进高新技术企业提高自主创新能力和不断创新发展的税收政策是一个值得深入探索的课题。

本文共分为五大章节。第一章是绪论，介绍本文的研究背景以及研究意义，分析研究方法进而得出本文的研究目标。第二章是文献综述部分，分析国内学者研究成果，借鉴经验避开不足，指出本文研究的重点及方向。第三章是相关理论概述，先归纳了高新技术企业和税收政策的相关概念，再具体介绍了我国高新技术企业现行的税收优惠政策，最后介绍了其促使发展的作用机理。第四章是案例分析部分。以南京市K公司为研究对象，总结出促进高新技术企业可持续发展的税收政策还存在的问题。第五章是针对上章节的问题提出的具体优化税收政策实施效果的建议。

**关键词：高新技术企业；税收优惠；建议**

# **Tax Policies to Promote The Sustainable Development of High-tech Industries**

## **Abstract**

Since the reform and opening up 40 years ago, China's economy has developed at a high speed, and a qualitative leap has taken place. The economic development model that relies on investment-driven development is no longer the mainstream, its disadvantages are increasingly prominent, and innovation-driven development and adherence to the innovative development path are only It is an important measure to promote China's economic development in the new era. As an important component of building modern socialism and promoting social and economic development, high-tech enterprises can not only improve China's scientific and technological innovation level and ability, but also promote the development of knowledge economy. The future will become economic development. The main growth point and the main driving force for sustainable development. Nowadays, the competition in the modern market is becoming more and more fierce. Enterprises must constantly promote their own changes, strengthen technological innovation, and improve their development capabilities, so that customers can satisfy the new pursuit of products and have a strong guarantee for the sustained and rapid development of enterprises.

Under the new situation of increasingly fierce competition and development, high-tech industries have grown steadily. All countries are very concerned about the development of their high-tech industries, and have implemented many measures to support their development. Taxation policies as a means of national macroeconomic regulation and control. One of the important sources of fiscal revenue for government departments, its role is not only the organization's fiscal revenue, but also plays an irreplaceable role in many aspects, such as optimizing resource allocation, reducing corporate costs, and stimulating enterprises to improve their independent innovation capabilities. And to adjust the industrial structure, but also encourage the government to actively participate in activities to promote technological innovation. Therefore, researching and promoting high-tech enterprises to improve their independent innovation ability and continuous innovation and development of tax policy is a topic worthy of further exploration.

This article is divided into five chapters. The first chapter is the introduction, introducing the research background and research significance of this paper, and analyzing the research methods to get the research goal of this paper. The second chapter is the literature review part. It analyzes the research results of domestic scholars, draws lessons from experience and avoids the shortcomings, and points out the focus and direction of this paper. The third chapter is an overview of relevant theories. It first summarizes the relevant concepts of high-tech enterprises and taxation policies, and then introduces the current preferential tax policies of

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