

促进小微企业发展的税收政策研究

摘要

到目前为止,我国约有 2800 万户小微企业法人、6200 万个体工商户,他们纳了全国近 50% 的税,创造了 60% 的国民生产总值,提供了 70% 以上的科创,以及解决了 80% 的就业问题。从当前环境与形式来看,小微企业在企业总数量的比例正在逐年增加,已经成为我国市场经济中最为活跃的主体,在经济转型中起到关键作用。小微企业虽然规模小,但数量庞大,涉及行业领域众多,对优化产业结构、缓解就业压力、缩小贫富差距、稳定社会环境有显著的作用。发展小微企业,可以从侧面优化税收制度,完善税收政策体系。对此,为促进小微企业的发展,我国陆续颁布了许多税收政策,以期发挥税收的经济调节机制。但是,我国小微企业由于自身“小”的制约因素以外,还存在着外部融资难等问题,且相对于发达国家起步晚、竞争力弱、经营环境较差,仍然面临着税负压力大的问题。本课题拟从我国小微企业现状、税收政策梳理着手,指出并分析小微企业税收政策效果及缺陷所在并提出建议。

关键词: 小微企业; 税收优惠; 政策研究

Judging from the current economic situation, the proportion of small and micro enterprises in the total number of enterprises is increasing year by year, and has become the most active main body in China's market economy, playing a key role in economic transformation. Although small and small enterprises are small in scale, they involve a large number of industries, which have a significant effect on optimizing the industrial structure, relieving employment pressure, narrowing the gap between the rich and the poor, and stabilizing the social environment. According to statistics, as of the end of 2017, there were about 62 million individual industrial and commercial households in China, and there were about 28 million small and micro enterprise legal persons. They contributed more than 80% of the country's employment, more than 70% of invention patents, and more than 60% of GDP. More than 50% of the tax is a vital force that cannot be ignored. To develop small and micro enterprises, we can optimize the taxation system and improve the taxation policy system. In this regard, in order to promote the development of small and micro enterprises, China has successively promulgated many tax policies in order to play the economic adjustment mechanism of taxation. However, due to its own "small" constraints, China's small and micro enterprises still have problems such as external financing difficulties, and they are still facing a heavy pressure on tax burdens compared to developed countries with late start, weak competitiveness and poor operating environment. problem. This topic intends to start from the status quo of China's small and micro enterprises, tax policy, point out and analyze the effects and defects of small and micro enterprises tax policy and make recommendations.

Keywords: small and micro enterprises; tax incentives; policy research

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