

预期和效果：振兴东北老工业基地税收定位

(吉林大学中国国有经济研究中心, 吉林 长春 130012)

摘要: 税收优惠政策在振兴东北老工业基地过程中能够刺激投资、促进企业增加技术改造和设备更新,但同时也不能过分夸大税收在振兴东北老工业基地中的作用。税收政策要注重预期和实施效果的统一,和其它政策配套实施而达到预期目标。从总体上看,东北地区税收制度变迁需要兼顾税收效率和税收公平二者之间相互均衡,注重税法刚性和政策灵活性相统一,注重区域经济发展和全局经济目标、财政支出和收入的兼顾。

关键词: 预期; 效果; 东北老工业基地; 税收政策

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Expectation and result: orientation of tax policy in the northeast old industrial base

SHAO Xue-feng

(Center for China Public Sector Economic Research in Jilin University, Changchun 130012, China)

Abstract The tax policy can stimulate the investment and promote enterprises to increase technical reformation and renew equipment in the process of invigorating the northeast old industrial base, but we also can't exaggerate the function of tax revenue excessively for invigorating the northeast old industrial base. The tax policy should pay more attention to both the expectation and the implement results, and combine other policies to realize the expected result. In a word, the change of the tax revenue system of Northeast should keep a balance between tax revenue efficiency and tax revenue fairness, pay attention to the tax law rigid unifying with the policy vivid mutually, value both sides of the development of district economy and the economic target of overall economy, and both finance revenue and expense.

Key words: expectation; result; northeast old industrial base; tax policy

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作者简介: 邵学峰 (1971.2—), 男, 吉林长春人, 吉林大学中国国有经济研究中心讲师, 经济学博士, 主要研究方向: 制度经济学, 公共经济学。