

Pro-Poor Fiscal Reform and Local Fiscal Capacity Building
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International Experience
in Local Taxation
地方税收的国际实践

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Outline

概要

- **What are the characteristics of a good local tax?**
一种好的地税税种应具有哪些特征？
- **Which taxes are good local taxes?**
哪些税收属于好的地税税种？
- **Which taxes local governments in general use?**
地方政府一般使用哪些税种？

Important Caveats Not Considered In This Presentation

本演讲虽未涉及，但却很重要的建议

- The level and the characteristics of local expenditure should be an important part of determining which taxes are good at the local level.

在确定哪些税种适宜在地方上征收时，地方支出的水平和特点是需加以考虑的重要内容。

- In most countries, grants are an important part of local financing.

在多数国家，捐赠是地方融资的重要组成部分。

I. The Characteristics Of A Good Local Tax

良好的地方税种的特征

Criteria For Judging A Local Tax

评判地税的标准

1. Mobility base
税基的流动性
2. Horizontal balance
横向均衡
3. Vertical balance
纵向均衡
4. Visibility
可见性
5. Link to benefits
与利益挂钩
6. Buoyancy
变动性
7. Cost
成本

1. Mobility Base

税基的流动性

- When taxed, a factor that is mobile could cross jurisdictions to find lower tax areas. This limits the local authorities' ability to change the tax rate and increases tax competition.
当对一个可流动的对象课收时,这一对象可能会选择离开, 到低税区去。这可限制地方当局改变税率的能力, 提高税收竞争。
 - Low mobility base example: property
流动性低的税基: 财产
 - High mobility base example: corporate profits
流动性高的税基: 企业利润
- A tax on a less mobile base will be more stable.
对流动性较低的税基征收的税收比较稳定。
- But: taxing immobile factors feeds Leviathans.
但是, 对不流动的对象课税会导致严重后果。
- “The general lesson is that once the mobility of some tax base goes below a given threshold, this tax base has some chance of being considered, on efficiency grounds, as a source for local taxation.”
“一般地, 一旦某个税基的流动性低于既定的门槛, 那么基于效率因素, 这一税基有可能作为地税的一个来源被加以考虑。”
- A good local tax has a less mobile base.
好的地税其税基的流动性较低。

2. Horizontal Balance

橫向均衡

- Governments are expected to perform similar functions across the country, but may have very different financing resources. Two households with the same income may receive very different government services. Intergovernmental transfers help, but transfer systems are *ex post* second best solutions.
全国各地的政府应履行类似的职能，但不同的地方政府拥有的财政资源千差万别。收入相同的两个家庭获得的政府服务差别可能很大。政府之间的资源转移会发挥一定的作用，但从实践来看，转移制度是第二位的最佳解决方法。
 - Horizontal balance example: Consumption tax.
橫向均衡事例：消费税。
 - Lack of horizontal balance example: natural resources tax.
欠缺橫向均衡的事例：自然资源税。
- A good local tax has a base that is horizontally equitable.
好的地税税种具备橫向来看较为公平的税基。

3. Vertical Balance

纵向均衡

- “If several layers of government share, partially or totally, the same tax base, none would have an incentive to take into account the effects of own-tax choices on the tax base of the other level of government” (Keen 1998). This could potentially lead to excessive taxing.

Keen (1998) 指出, “如果不同层次的政府部分或完全地规定相同的税基, 那么将不会有政府去考虑其自身的税收决策对其他不同层次的政府的税基的影响”。这可能会导致过度征税。

- Difficult to find tax bases to minimize this, because many different tax bases overlap substantially (e.g. consumption tax and tax on labor income).

由于许多不同的税基在很大程度上相互重叠 (例如消费税和劳动收入税), 因此很难找到能使上述影响最小化的税基。

- Theory argues that one solution is to assign all taxes to one level of government, but this has other negative side effects.

有理论指出, 一个解决方式是将所有税种都归于某一个层次的政府, 但这样做会产生消极影响。

- A good local tax does not lead to vertical distortions.

好的地税税种并不会引起纵向的税收扭曲。

4. Visibility

可见性

- **Visibility to tax payer increases accountability.**
可见性能提高纳税人的纳税义务。
- **Enforcing a hard budget constraint at the local level is a difficult task. This is a dynamic issue, a time-inconsistency problem.**
在地方层面执行硬性预算约束很困难。这是一个动态的问题，是一个时间不一致的难题。
 - **Problems have threatened financial stability in a number of countries (e.g. Brazil and Argentina).**
在许多国家（如巴西和阿根廷），这些问题已经危及金融稳定。
 - **Empirical evidence shows local governments with own resources sufficient for own expenditure tend to be less prone to breaking budget constraints.**
实践表明，如果地方政府拥有充足的可满足开支的资源，它就不那么易于违反预算约束。
- **A good local tax is visible and prevents soft budget constraints.**
好的地税税种具有可见性，能阻止预算软约束。

5. Link To Benefits 与利益挂钩

- Taxes linked to benefits are not distortionary.
将税收与利益挂钩并不会扭曲税收。
- Leviathan governments prefer to increase taxes, and without links to benefits, this can lead to excessive size of the government.
坏政府一味增加税收，同时又不将税收和利益挂钩，这会导致政府的规模过大。
- A good local tax is linked to benefits.
好的地税税种应与利益挂钩。

6. Buoyancy 变动性

- Local taxes should raise sufficient revenue to avoid vertical imbalances.
地税应能带来足够的收入，以避免纵向失衡。
- Buoyant taxes help maintain revenue growth.
（税率）可变的税种有助于维持收入增长。
- Large revenue fluctuations are not conducive to sustaining smooth fiscal spending at the local level.
大规模的收入波动不利于地方维持顺畅的财政支出。
- A good local tax should raise sufficient revenue, be buoyant over time, and be stable.
好的地税税种应能带来足够的收入，（税率）随着时间的变化而变化，同时（该税种）保持稳定。

7. Cost

成本

- The cost of collecting tax should be low enough to justify the tax.
征税的成本应足够低，这样方能体现税收的正当性。
- Those taxes that lead to large economies of scale gains in tax administration are collected at the national level more efficiently.
对于在税收管理中能带来大规模经济收益的税种，由国家征收比较有效。
- A good local tax should be easily administered and enforced.
好的地税税种应易于管理和执行。

II. Which Taxes Are Good Local Taxes And What Is The Practice?

哪些税种属于好的地税税种，
以及实践如何？

Which Taxes Have Good Local Tax Characteristics?

哪些税种具备好的地税税种的特征？

1. Personal income tax
个人收入所得税
2. Corporate income tax
企业收入所得税
3. Resource tax
资源税
4. User tax
使用人头税
5. Property tax
财产税
6. Sales and excise tax
营业税和消费税
7. Value added tax
增值税

Personal Income Tax

个人收入所得税

- Suitable for central governments for redistributive and macroeconomic stabilization purposes
适用于中央政府，以实现收入再分配及稳定宏观经济的目的
- At the local level, advantages:
在地方层面，优势：
 - “Piggybacking” makes it cost effective at the local level
节省成本
 - Buoyant
可变
 - Highly visible to taxpayers, increasing accountability
可见性高，能提高纳税人的纳税义务
- Disadvantages
缺陷
 - Many people may not pay tax, depending on the level of tax threshold (e.g. Mediterranean countries).
许多人可能不需纳税，取决于税收门槛的高低（如地中海国家）。
 - Local surcharges on PIT might conflict with benefit taxation.
地方对个人收入所得税的另行征收可能与对收益征税（的理念）冲突。
 - May go against the redistributive efforts of the government.
可能有悖于政府的再分配努力。

Personal Income Tax In Practice

各国个人所得税征收情况

- In many countries, PIT collected only by central governments, consistent with redistributive and macroeconomic stabilization functions (exceptions: Scandinavian countries, Switzerland, the Baltic countries, Russia).

在许多国家，个人所得税只有中央政府才能征收，这符合政府承担的收入再分配和稳定宏观经济的职能（例外：斯堪的纳维亚国家，瑞士，波罗的海国家，俄罗斯）。

- In some countries, shared between central and local governments (e.g. the states in India receive 85 percent of total; Brazil 44 percent).

在一些国家，中央政府和地方政府共享个人所得税（例如，印度各州征收85%，而在巴西，地方征收 44%）。

Personal Income Tax (local in percent of total)	
Australia	0.0
Austria	26.1
Belgium	6.1
Canada	0.0
Germany	54.5
U.S.	18.5

Corporate Income Tax

企业收入所得税

- Economic activities of corporations tend to be diversified and complex.
企业的经济活动具有多样性和复杂性。
- Corporate tax base is very mobile.
企业税的税基具有非常高的流动性。
- Local taxation of corporate profits could lead to tax export.
地方对企业利润课税可能导致税收流失。
- All these suggest that taxation of corporations should be left to the central government.
所有这些显示，对企业收入课税的权力应由中央政府享有。

Corporate Income Tax In Practice

各国企业收入所得税征收情况

- Most countries levy CIT at the central level.
多数国家由中央征收企业收入所得税。
- Germany is an exception: Tax legislation is fully centralized; almost all taxes, including CIT, are shared by all government levels; the vertical distribution of income taxes is set by the Constitution.
德国是个例外：税收立法完全集中化：几乎所有的税种，包括企业收入所得税，由各个层次的政府共享；收入税种的纵向分布由宪法加以规定。
- Austria: Single federal CIT, shared with local governments (similar in Russia—about 2/3 sent to regional governments).
奥地利：单一的联邦个人收入所得税，由地方政府共享（俄罗斯的情况与此类似：约三分之二的企业收入所得税上缴地方政府）。

Corporate Income Tax (local in percent of total)	
Australia	0.0
Austria	27.9
Belgium	0.0
Canada	0.0
Germany	47.8
U.S.	14.8

Resource Tax

资源税

- Horizontally unbalanced.
纵向来看不均衡。
- Mostly left to central governments.
绝大部分由中央政府征收。
- Local governments may share the tax revenue to cover the infrastructure and other related costs.

地方政府可共享税收收入以弥补基础设施和其他相关成本。

- E.g., in Russia, local governments in regions rich in natural resources retain a large share of resource taxes through tax sharing schemes.

例如，在俄罗斯，自然资源丰富地区的地方政府通过税收共享机制取得了大部分的资源税。

User Tax

使用人头税

- Theoretically sound
理论上有意义
 - No obvious horizontal or vertical balance problems.
不存在明显的横向或纵向均衡问题。
 - Visible.
是可见的
 - Fair: people pay what they get.
公平：有得，所以有付出。
- But, imposes local charges on public goods and services that often produce generalized benefits.
但是，对通常能带来普遍性利益的公共商品和服务收取了地方费用。
- In practice, it is not a very successful tax (Bird 1999)
实践中，这不是一个十分成功的税种（Bird 1999）
 - User charges are seldom employed to the extent possible or desirable.
使用者税很少能运用到可能或应该的程度。
 - Very difficult to design good user charges and produce non-revenue benefits.
良好的使用人头税设计起来非常困难，不能带来非收入利益。
 - Not popular with administrations and citizens.
不受管理部门和公民欢迎。
 - Generally modest revenue compared to alternatives.
与替代措施相比较，使用人头税带来的收入一般不大。

Property Tax

财产税

- **Mostly immobile**
绝大部分是不流动的
- **Linked to benefits (local roads and parks increase property values)**
与利益挂钩（地方公路和停车场提高了财产价值）
- **Large tax base**
税基范围广
- **No major tax competition issues**
不存在大的税收竞争问题
- **Visible**
是可见的
- **Difficult to administer. Valuation is an art, with a lot of room for discretion.**
难以管理：定值是门艺术，评判的空间很大。
- **Politically unpopular**
政治上不受欢迎
- **Inelastic**
没有弹性
- **Taxing agricultural land is contentious. Thus tax burden on agriculture in most countries is moderate.**
对农业用地课税会遭到反对。因此在多数国家，农业的税收负担很温和。
 - In Brazil, the federal government levies the tax on rural property, while local authorities levy the tax on urban property.
在巴西，联邦政府对农村财产课税，而地方当局对城市财产课税。

Property Tax In Practice

各国财产税征收情况

- Heavily used by local governments.
地方政府大量使用。
- Most countries apply a large number of different reliefs (e.g. exemption of government property, agriculture, mining, forestry).
多数国家大量使用各种税收免除（例如，免除政府财产、土地、矿产和森林）。
- Residential property more favorably treated than commercial property.
居民财产相较商业财产受到更多优待。
- In most developing countries, updating property values is a contentious issue.
在多数发展中国家，调整财产价格会遭到反对。
- Local government discretion sometimes limited (e.g. in Italy, a minimum rate is set by the central government).
地方政府有时受到限制（如，在意大利，中央政府规定了最低税率）。
- Revenue from property tax seldom exceed 3 percent of GDP in most countries
在多数国家，来自财产税的收入在GDP中的占比很少超过3%。

Property Tax (local in percent of total)	
Australia	100.0
Austria	80.0
Belgium	88.8
Canada	80.2
Germany	100.0
U.S.	89.0

Sales and Excise Tax

营业税和消费税

- May lead to cross-border shopping (e.g. Canada and the US, and Ireland and the UK)

可能导致跨境购物（如，加拿大和美国，爱尔兰和英国）。

- But, for reasonable differences in the local tax rates, these effects could be limited, especially if the size of the local jurisdictions is large.

但是，如果地方税率的差别比较合理，这些影响会受到限制，特别是如果地方政府的管辖范围较大的话。

Sales And Excise Tax In Practice

各国营业税和消费税征收情况

- Mostly collected at the central government level.
很大程度上由中央政府征收。
- Is not a large source of income.
并非一个大的收入来源。
- Has low income elasticity.
收入弹性低。
- Nevertheless, some countries depend heavily on sales/excise taxes
然而，一些国家对营业税/消费税的依赖性很强。
 - In India, sales tax is the main source of income for the states.
在印度，营业税是主要的收入来源。
 - In Argentina, turnover taxes and some excises are important for provinces.
在阿根廷，交易税和消费税很重要。
- Municipalities in Brazil are allowed to levy a 3 percent tax on retail sales of fuels and gas.
巴西允许各市对燃料和汽油征收3%的零售税。
- In Russia, excises on fuel and vehicles finance regional and federal road funds.
在俄罗斯，对燃料和汽车征收的消费税用以对地方和联邦公路进行融资。

Excise Tax (local in percent of total)	
Australia	0.0
Austria	6.6
Belgium	5.6
Canada	0.0
Germany	1.2
U.S.	...

Value Added Tax

增值税

- Administration of the VAT is complex.
增值税的管理很复杂。
- The VAT should conform to the destination principle. Implementation of this at the local level requires border control between provinces.
增值税应遵循目的地原则。在地方上执行这一原则要求各省之间有边界控制。
 - Origin-based tax may create distortions on factor movements.
以原产地为基础课税可能会因条件变化导致税收扭曲。
 - Destination-based tax may lead to milder distortions, related to consumer mobility.
以目的地为基础课税导致的扭曲较轻，这种扭曲与消费者的流动性有关。
- Rate differential across jurisdictions could lead to mobility of base.
地区间的税率差别可能导致税基发生变动。
- The VAT chain is not preserved if applied at local level.
如果在地方上使用，增值税链条得不到维持。
- Collection incentives for cross-border trade are eroded.
对跨境贸易的征税动机遭到破坏。

Value Added Tax In Practice

各国增值税征收情况

- Usually assigned to the highest level of government (major exceptions: EU, Brazil, Canada, India)

通常由最高层次的政府负责征收（主要例外：欧盟，巴西，加拿大和印度）。

- The VAT system in Brazil is considered to be a good example of a bad system.

巴西的增值税制度是最差的典型代表。

- Germany and Russia share VAT revenues with subnational levels.

在德国和俄罗斯，中央政府和次一级的政府共享增值税收入。

Value Added Tax (local in percent of total)	
Australia	0.0
Austria	25.9
Belgium	0.0
Canada	0.0
Germany	50.3
U.S.	...

Variations to Standard VAT

标准增值税的变种

- Allowing discretion at the local level for VAT rates have led to problems.

允许地方决定增值税税率引发了许多问题。

- To address these problems, two modifications are proposed:

为解决这些问题，建议采取以下增值税修正形式：

- Compensating VAT

补偿性增值税

- Viable Integrated VAT

可行的一体增值税

Compensating VAT (CVAT)

补偿性增值税

- A stand-alone tax charged to the exporting firm and recovered by the importing firm.
一个先进的税种，向出口公司征收，通过进口公司予以恢复。
- Rate set uniformly, so incentive for game-playing.
税率统一，这样各方才有动机。
- Strengthens the VAT chain.
强化增值税链条。
- If administered centrally, no collection incentive problems.
如果集中管理，不存在征收动机问题。
- But, violates compliance symmetry.
但是，违反了纳税行为的对称性。

Viabie Integrated VAT (VIVAT)

可行的一体化增值税

- All provinces set the same tax rate on all sales to registered traders anywhere in the country.
所有的省份都应对向其他地方的注册经销商的所有销售设定相同的税率。
- The rate applied to final sales remain at the discretion of the provinces.
适用于最终销售的税率由各省加以规定。
- Preserves the VAT chain.
维持增值税链条。
- Ensures general compliance symmetry.
确保纳税行为的对称性。
- But, firms must treat their customers differently according to whether they are registered for VAT or not.
但是，公司必须根据其是否进行增值税注册登记，对客户进行区别对待。

Other General Trends

其他的一般性趋势

- Anglophone large federal countries: property taxes are the most important sources of revenue (e.g. Australia, Canada, the United States).
大的英语系联邦国家：财产税是最重要的收入来源（如澳大利亚、加拿大、美国）。
- Federal countries in Europe: income and profit taxes are important (e.g. Belgium, Germany, Switzerland).
欧洲联邦国家：收入所得和利润税很重要（如比利时、德国、瑞士）。
- Some countries have a more balanced revenue source (e.g. The Nordic countries, Spain, Austria).
部分国家的收入来源比较均衡（如北欧国家、西班牙、奥地利）。

Summary Table

	Suitability Criteria For Being A Good Local Tax							Locally Heavily Used
	Low mobility base	Horizon. balance	Vertical balance	Visible	Linked to benefits	Buoyant /large	Low cost	
PIT	Yes	...	No	Yes	No	Yes	No	No
CIT	No	...	No	Yes	...	No
Resource tax	Yes	No	Yes	...	No	...	Yes	No
User tax	Yes	Yes	No	Yes	Yes	Yes
Property tax	Yes	...	Yes	Yes	Yes	No	No	Yes
Retail sales and excise tax	No	Yes	No	Yes	Yes	No	...	No
Value added tax	No	...	No	...	No	...	No	No

Conclusion

结论

- A good local tax should be horizontally and vertically balanced, visible, linked to benefits, buoyant, and not lead to mobility of the base and be efficient to collect.

好的地税税种从横向和纵向来看都应是均衡的、可见的、与利益挂钩、可变动的、不会引起税基的变动，且能有效地进行征收。

- **Few taxes qualify: User taxes and property taxes.**

只有个别税种符合标准：使用人头税和财产税。

- **Other taxes, if used at the local level, need to be carefully designed to avoid pitfalls.**

其他税种：如果在地方使用，需要谨慎设计以避免各种风险。

- **International experience in local taxation is enormously varied. This partially reflects historical practice, inadequate designs, and designs that compensate for the shortfalls**

各国地方税收情况差别很大。这部分地反映了各国的历史实践、税种设计不充分以及为弥补缺陷而进行的税种设计。

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- Resident Representative Office in the People's Republic of China

www.imf.org/external/country/CHN/rr/index.htm