

## Liu Shangxi's reading of fiscal reform 刘尚希解读财税改革

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fiscal policy 财政政策

Statutory taxation is slated for completion by 2020 as part of the MoF's ambitious fiscal agenda. In other areas, consumption tax will expand, the BT-VAT switch will target 'tougher' industries such as property and some services, and fees will be rationalised. Fees also need to be written into law, argues Liu.



Liu Shangxi 刘尚希

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According to the schedule, all taxes large and small will be written into law by 2020. ... 'Reform of the tax system', states Liu Shangxi, 'is in a sense about moving towards statutory taxation'.

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Consumption tax reform will first be expanded with the overall goal of bringing into play its adjustment role. This, says Liu, will be borne out in energy saving, emission reductions and altered consumption behaviour. It can also help make income distribution more equitable. ...

'These reforms should basically be in place by 2016', Liu said.

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'The further the BT-VAT switch is taken, the harder it is. It is easier in the manufacturing industry and has already been achieved in part of the service industry with other parts targeted later this year. The remaining areas will however be very tough. The main difficulty is assessing the value-added, which is uncertain, and the numerous technical challenges that are faced when doing so.

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Reducing taxes and clearing up fees is an important part of active fiscal policy, and a signal such policies are being stepped up. ...

... Fee reduction will be further standardised, states Liu. Taxes and fees should have a legal basis. 'We only speak of statutory taxation and put fees to one side. Yet both are collected by the state. They are, by nature, the same. Fees should also have a legal basis'. ...

The legal system will need strengthening for us to genuinely give fees a legal basis, states Liu. It should be combined with an overall reduction in fees, so that the latter are not just said to be reduced and then put back after a certain period of time. ...

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“由时间表来说，2020年之前要把大大小小的税种都变成法律。.....税制改革在一定意义上讲就是税收法定化、税收法制化推进的过程。”刘尚希说。

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消费税改革首先是要扩围，总的目标是发挥消费税的调节作用，刘尚希表示，具体体现就是怎么样节能减排，引导消费行为。同时，也能够促进分配的公平。.....

“我想到了2016年，这些改革应该基本到位。”刘尚希说。

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“营改增越往后推进，难度越大。增值税适合制造业征收，现代服务业已经覆盖了一部分，以后要覆盖到所有的行业，剩下的都是难啃的‘硬骨头’。”刘尚希表示，主要的难度在增值额的确定上，增值额具有不确定性，确定增值额的时候面临很多技术上的难题。

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减税降费是当前的积极财政政策的一项重要内容，也是积极财政政策力度扩大的一种表现。.....

.....刘尚希表示，降费要进一步的规范化。税收法定，收费也应当法定。“我们现在一说税收法定是就税论税了，把费的问题放在了一边。其实不管是收费，还是收税，只要是政府收的，性质是一样的，也应当收费法定。”.....

刘尚希表示，怎么样在收费方面真正做到法定，需要加强法制建设。这一点要跟全面降费结合起来，而不仅仅是说现在降了，过一阵子说不定又产生了。.....

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