

# 中国财政与税收政策改革路线图

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# 改革背景

Reform Background

在过去**30**多年中,中国的财税改革取得了许多积极进展。但随着环境的变化,新的挑战出现。当前亟需把握好战略机遇,积极推进走上正轨的新一轮财税改革。

# 改革目标:功能取向

## Functional Orientation

1.控制导向

**Control-Oriented**

2.政策导向

**Policy-Oriented**

3.绩效导向

**Performance-Oriented**

4.民主导向

**Democracy-Oriented**

# 模块之一：税收改革

## Module 1: Tax Reform

**12. 税制改革(中性-对坏东西征税) Taxation**

**2. 税制的法典化 Codification**

**3. 税务管理 ( 执法-防止共谋-反避税-纳税人权益保障)**

**Tax Management(Enforcement, Collusion Prevention, Protection of the rights of tax payers )**

# 模块之二：政府间财政关系

## Module 2: Intergovernmental financial relationship

### 1.收入划分 revenue assignment

### 2.支出责任划分 Expenditure responsibilities

### 3.政府间转移支付（一般性-专项-整合）

Intergovernmental transfer payment (General transfer payment , Special transfer payment, Integrated transfer payment )

### 4.政府间财政管制

Intergovernmental fiscal regulation;

# 模块之三：政府预算

## Module 3: Governmental budget

**1.全面性(全口径预算)** Comprehensive(Full-covered) budget

**2.预算程序(集中化)** Budget procedure(Centralization)

**3.中期支出框架与基线筹划**

Middle-term expenditure framework and basis-line projection

**4.预算法修订** Amendment of Budget Law

**5.法定支出** legal expenditure

# 模块之四：公共支出管理

## Module 4: Public expenditure management

### 1. 总额财政纪律（可持续性 & 可承受性）

Total fiscal discipline (Sustainability and affordability)

### 2. 优先性配置（效率 & 公平）

Priority configuration (efficiency and equity)

### 3. 运营绩效

Operational performance

# 模块之五：国库与现金管理

## Module 5: Treasury and cash management

### 1.政府现金余额的集中化

Centralization of government cash balances

### 2.国库单一账户（TSA）

Treasury Single Account(TSA)

### 3.“两个直达”

“Two direct delivery ”



# 模块之六：财政透明度

## Module 6: Financial transparency

### 1.分类 ( 国际标准的预算分类 )

Classification (International standard budget classification)

### 2.会计 ( 基于支出周期的预算会计/权责发生制会计 )

Accounting based on expenditure cycle/accrual accounting

### 3. 报告(预算-财务-绩效报告 ) 与审计 ( 合规与绩效审计/独立性)

Report (standardization of budget report, financial report and performance report) and Audit(Compliance and performance audit/Independence)

### 4.信息系统 ( GFMIS)

Information system (GFMIS)

### 5.财政信息的标准化披露

Standard disclosure of fiscal information

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