

# 中国应对气候变化的 财税政策

## China's Fiscal and Tax Policies for Climate Change Adaption

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# 一、近中期财税改革政策取向

## I. Short and Medium-term Fiscal and Tax Reform Policy Orientation

### (一) 三中全会《决定》对财政的定位和任务

#### (I) Fiscal Positioning and Tasks Stipulated by the *Decision* of 3rd Plenary Session of 18th CPC Central Committee

- 财政是国家治理的基础和重要支柱，是优化资源配置、维护市场统一、促进社会公平、实现国家长治久安的制度保障。

Finance is foundation and an important pillar for national governance, and institutional guarantee for optimizing the allocation of resources, maintaining market unity, promoting social equity, and achieving long-term stability of the country.

- 改进预算管理。

Improving budget management;

- 完善税收制度。

Improving the tax system;

- 建立事权与支出责任相适应的制度。

Establishing a system of matching powers with expenditure responsibilities.

# 一、近中期财税改革政策取向 (续)

## I. Short and Medium-term Fiscal and Tax Reform Policy Orientation (Contd.)

### (二) 积极财政政策走向

#### (II) Active Fiscal Policy Orientation

- 适度赤字率。

Moderate deficit ratio;

- 适度债务率。

Moderate debt ratio;

- 适度扩大预算内投资。

Moderate expansion of on-budget investment;

- 债务和预算内投资的方向：未完工程、三农、环保节能及其它重要产业等、区域性安排等。

Debt and on-budget investment orientation: incompleted projects, projects concerning agriculture, rural areas, and farmers, environmental and energy saving industry and other key industries, and regional arrangements.

# 一、近中期财税改革政策取向 (续)

## I. Short and Medium-term Fiscal and Tax Reform Policy Orientation (Contd.)

### (三) 财政支出的方向和重点

#### (III) Direction and Focus of Fiscal Expenditure

- “三农”。基础设施、农业结构优化、服务体系及农业补助  
“Agriculture, rural areas, and farmers”: infrastructure, agricultural structural optimization, service systems and agricultural subsidies
- 社会保障。总量；城乡重点；社保预算  
Social security: total volume; urban and rural focus; social security budget
- 环保和科技教育  
Environmental and technology education
- 支持经济和产业。观念；手段 (投资补助、贴息、股权投资、担保、政府采购)  
Supporting economy and industry: concept; means (investment subsidies, interest subsidies, equity investments, guarantees, government procurement)
- 取消相关支出的财政挂钩政策  
Cancelling fiscal linking policy of relevant expenditure

## 一、近中期财税改革政策取向 (续)

### I. Short and Medium-term Fiscal and Tax Reform Policy Orientation (Contd.)

#### (四) 税制改革和稳定税负

#### (IV) Tax Reform and Tax Stabilization

- 属于综合性系统性税制改革 (结构性减税和增税并行) ;

Comprehensive and systematic tax reform (combination of structural tax cuts and tax increases) ;

- 结构性减税: 营改增、企业所得税、个人所得税、出口退税、关税;

Structural tax cuts: business tax-to-VAT, corporate income tax, personal income tax, export tax rebates and tariffs;

- 增税改革: 资源税、环境税、碳税、房产税、消费税等;

Tax increase reform: resource tax, environmental tax, carbon tax, property tax and consumption tax;

- 清理、规范税收优惠政策、今后区域性规划原则不安排税收优惠。

Cleaning up and standardizing tax incentives, no tax incentives in future regional planning in principle.



## 一、近中期财税改革政策取向 (续)

# I. Short and Medium-term Fiscal and Tax Reform Policy Orientation (Contd.)

### (五) 政府间财政关系 (财政体制)

#### (V) Intergovernmental Fiscal Relations ( Fiscal System)

- 事权划分调整

  - Power clarification adjustment

- 增值税、所得税划分的变化

  - Changes in classification of VAT and income tax

- 地方税体系构建

  - Local tax system construction

- 县级基本财力保障

  - County-level basic financial security

# 一、近中期财税改革政策取向 (续)

## I. Short and Medium-term Fiscal and Tax Reform Policy Orientation (Contd.)

### (六) 预算管理改革

#### (VI) Budget Management Reform

- 审核预算由平衡、赤字向支出预算、政策拓展

Budget audit expanded from balance and deficit to expenditure budget and policy

- 部门预算：细化预算、扩大预算的覆盖面

Departmental budget: refining and expanding budget coverage

- 提高透明度：公开制度、政策、收支细节

Increasing transparency: disclosing system, policy and revenue and expenditure details

- 政府采购：三个趋势 (规模、范围及方式)

Government procurement: three trends (scale, scope and manner)

- 编制中期预算框架

Preparing medium-term budget framework

- 建立地方债务预警和调控机制

Establishing local debt warning and control mechanism



## 二、近中期的税收政策选择

# II. Short and Medium-term Tax Policy Options

### (一) 对当前税收政策的评价

#### (I) Evaluation on Current Tax Policies

- 出台大量税收政策，以结构性减税为主 (如消费性增值税、营改增、资源综合利用和节能减排税收优惠等)，同时出台资源税改革、消费税改革等，对节能环保发挥了积极作用。

A large number of tax policies have been introduced with focus on structural tax cuts (e.g. consumer VAT, business tax-to-VAT, resource utilization and energy savings tax incentives). Meanwhile, resource tax and consumption tax reforms have been launched, which positively contributed to energy conservation and environment protection.

- 主要问题：税收政策体系不完善、税制改革滞后，由此带来环境成本外部化，不利于有效推进应对气候变化。

Major problems: incomplete tax policy system and backward tax reform result in externalized environmental costs, which is unfavorable for climate change adaption.

## 二、近中期的税收政策选择 (续)

# II. Short and Medium-term Tax Policy Options (Contd.)

### (二) 改革思路

#### (II) Reform Ideas

- 税收激励与税收惩罚相结合

Combination of tax incentives and tax penalties

- 减税改革与增税改革相结合

Combination of tax cut reform and tax increase reform

- 直接优惠与间接优惠相结合

Combination of direct and indirect incentives

## 二、近中期的税收政策选择 (续)

# II. Short and Medium-term Tax Policy Options (Contd.)

### (三) 资源税改革

#### (III) Resource Tax Reform

- 关键是推进煤炭资源税改革：1994年的税制已不适应新形势。

Promoting coal resource tax reform: outdated tax system (1994)

- 改革时机已经成熟：煤价走低、电煤已经市场化

Mature conditions: decreasing coal price and marketized electrical coal

- 改革内容：从量征收改为从价征收、提高税率、税费同步改革、将资源税主要归属地方基层政府。

Reform scope: specific duties-to-ad valorem, tax rate increase, tax fee reform and decentralizing resource tax to local governments.

## 二、近中期的税收政策选择 (续)

# II. Short and Medium-term Tax Policy Options (Contd.)

### (四) 环境税改革

#### (IV) Environmental Tax Reform

- 当前的环境恶化非常需要环境税

Badly needed due to current deteriorating environment

- 改革内容：费改税、抓重点、适度提高税率、大头留地方、征管模式

Reform scope: fee-to-tax, moderate tax rate increase, highlights, decentralizing to local governments, collection mode

- 推进环境税方法，加快实施

Promoting environmental tax methods to accelerate the implementation

## 二、近中期的税收政策选择 (续)

# II. Short and Medium-term Tax Policy Options (Contd.)

### (五) 碳税改革

#### (V) Carbon Tax Reform

- 中国为什么需要碳税：应对气候变化和转变经济发展方式

Why China needs carbon tax: responding to climate change and transforming economic development mode

- 理论、政策、技术层面有可行性

Feasibility in theory, policies and technologies

- 改革内容：征税对象、计税依据、征税环节、纳税模式、税率

Reform scope: object of taxation, tax basis, tax links, tax model and tax rate

- 建议在“十三五”初中期开征

It is suggested to be implemented during the early and mid-term of the 13th-FYP period.

## 二、近中期的税收政策选择 (续)

# II. Short and Medium-term Tax Policy Options (Contd.)

### (六) 其它改革

#### (VI) Other Reforms

- 营改增的发展方向

Business tax-to-VAT direction

- 消费税改革

Consumption tax reform

- 房产税改革

Property tax reform

- 企业所得税改革

Corporate income tax reform

- 对节能环保服务业的税收优惠

Tax incentives for energy-saving and environmental service industry

- 出口退税政策 (结构性政策)

Export tax rebate policy (structural policy)

- 关税政策

Tariff policy



### 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points

#### (一) 对当前财政支出政策的评价

#### (I) Evaluation on Current Fiscal Expenditure Policies

- 近五年在支持淘汰落后产能、能源结构优化、综合节能减排、循环经济、加强农林水气象等方面出台政策。

Policies in support of elimination of backward production capacity, energy structure optimization, comprehensive energy conservation, circular economy and agriculture, forestry and water weather forecast improvement have been released in recent 5 years.

- 问题：支出规模、方向和重点、支持手段、管理效率等方面需改进。

Major problems: expenditure size, direction and focus, support tools and management efficiency to be improved.

## 三、近中期的财政支出政策要点

# III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

### (二) 改革思路

#### (II) Reform Ideas

- 建立财政投入增长的新机制

Establishing new mechanisms for fiscal input growth

- 优化支出结构：增量调整与存量调整并重

Optimizing expenditure structure: combination of incremental adjustments and stock adjustment

- 关键是推进市场机制的建立，调动市场投入

Promoting the establishment of market mechanism and mobilizing market input

- 综合运用多种手段：投资补功、贴息、股权投资、支持担保、政府采购

Adopting various means: investment subsidies, interest subsidies, equity investments, supporting guarantees and government procurement

### 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

### (三) 在创新财政投入 (支出) 机制方面

#### (III) Innovating Fiscal Input (Expenditure) Mechanism

- 要增设相关气候预算支出科目，建立财政支持应对气候变化的长效机制；  
Adding Climate-related budget expenditure items, and establishing a long-term mechanism for financial support for climate change adaption;
- 整合现有专项资金，提高支持效果；  
Gathering current special funds to improve supporting effects;
- 提高补贴效率，防止骗补行为。  
Improving subsidy efficiency and preventing cheat-up behaviors.

# 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

(四) 在优化财政投入 (支出) 方式与结构方面

### (IV) Optimizing Fiscal Input (Expenditure) Approach and Structure

- 对工业技术改造的财政政策建议

#### **Fiscal policy recommendations for industrial technical transformation**

- ★ 中国工业大而不强，技改是建立工业强国的必由之路

Technical transformation is necessary for building an industrial power due to large but weak industry in China.

- ★ 加大国家的技改投入

Increasing national input in technical transformation

- ★ 通过贴息方式，调动银行投入和企业投入的积极性

Mobilizing bank and enterprise input through interest subsidies

- ★ 透明度和绩效考核问题

Issues of transparency and performance appraisal

### 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

- 进一步扩大综合节能减排财政政策示范的适用范围

#### Further Expanding the Scope of Fiscal Policy Demonstration for Comprehensive Energy Conservation

- ★ 第一批8个城市试点已见成效

Achievements have been made in the first batch of pilot cities (8) .

- ★ 今年第二批10个城市试点已经确定

The second batch of pilot cities (10) has been identified this year.

- ★ 在总结经验的基础上，今后要进一步扩大试点范围

Pilot scope should be further expanded on the basis of experience gained.

### 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

#### ● 优化能源结构的建议

#### Recommendations for Optimizing Energy Structure

★推进化石燃料价格市场化，减少财政补贴。

Advancing marketization of fossil fuels price to reduce fiscal subsidies;

★加大财政对可再生能源支持力度。

Enhancing financial support for renewable energies.



# 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

### ● 加大对农业领域支持

#### **Strengthening Support for Agriculture**

农业属于国民经济的基础产业，主要由种植业与畜牧养殖业两部分构成，因其生产大多是在露天情况下进行的，所以，农业是受气候变化影响最大的领域之一。适应资金在农业领域运用的重点方向是：强化农业基础设施建设，加速农业的产业化与现代化进程；推广节水灌溉技术，发展节水农业；建立抗逆救灾品种基因库与种子库，调整种植制度与作物品种布局；加强畜牧基础设施建设，完善动物疫病防治体系；健全农业灾害监测预警系统，建立符合中国国情的农业保险体制；建立农业适应技术示范区，推广农业适应技术。

Agriculture, consisting of farming and animal husbandry, is the basic industry of the national economy. As agricultural production is mainly operated in the open air, agriculture is one of the most affected sectors by climate change. Adaption fund in agriculture is mainly applied in the following aspects: strengthening agricultural infrastructure and accelerating the process of agricultural industrialization and modernization; promoting water-saving irrigation techniques and developing water-saving agriculture; building resilient breed gene pool and seed bank and adjusting cropping systems and crop varieties layout; strengthening livestock infrastructure and improving animal disease prevention and control system; improving agricultural disaster monitoring and warning system and establishing agricultural insurance system in line with China's national conditions; and establishing agricultural adaptation technology demonstration area and promoting agricultural adaptation technologies.

### 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

#### ● 加大对林业领域支持

##### **Strengthening Support for Forestry**

林业领域。受气候变化的影响，我国森林生态系统的脆弱度也在加大，一些动植物灭绝或消失的风险逐步增加，森林火灾明显增多，森林病虫害面积扩大。为了提高林业领域适应气候变化的能力，需要加强投资的方面包括：加强林业生态系统工程建设，培育珍贵、稀有、濒危树种；加强生态脆弱地区的生态功能的恢复与重建，实施森林可持续经营战略；加强森林火险管理，提高森林火灾防控能力；完善森林病虫鼠害监测预警系统，提高森林有害生物防控能力。

Due to climate change, China's forest ecosystems are becoming more vulnerable; some animals and plants are facing greater risk of extinction and disappearance; forest fires are obviously increasing; and area of forest pest is expanding. To improve forestry capacity of adapting climate change, more inputs should be made in the following aspects: strengthening the construction of forestry ecosystems and nurturing precious, rare, and endangered species; strengthening the recovery and reconstruction of ecological functions in ecologically fragile areas, and implementing sustainable forest management strategy; strengthening forest fire management, and improving forest fire prevention and control capabilities; and improving forest pests & rodents monitoring and early warning systems and improving forest pest prevention and control capabilities.

# 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

### ● 加大对水资源领域支持

#### **Strengthening Support for Water Resources**

水既是气候的产物，也是一种战略性经济资源，受气候变化的影响较大。人多水少、水资源时空分布不均、洪涝灾害频发是我国社会经济发展过程中要长期面临的基本现实。在水资源领域，适应资金的重点投向主要包括：加强水资源管理体制建设，提高水资源利用效率；加强水生态系统保护与修复工程，均衡水资源的时空分布；完善水利基础设施建设和监测预警系统，提供防洪、防旱的能力；完善水土流失防治体系，保护水土资源。

Water resources are not only products of climate, but also strategic economic resources, which are greatly affected by climate change. Less supply, uneven spatial and temporal distribution of water resources and frequent flood disasters have been long facing by China's social and economic development. Adaption fund in water resources is mainly applied in the following aspects: strengthening water resources management system construction and improving water use efficiency; strengthening aquatic ecosystem protection and restoration projects and balancing spatial and temporal distribution of water resources; improving water infrastructure and monitoring and early warning systems and building flood and drought control capabilities; and improving soil erosion prevention and control system and protecting soil and water resources.



## 三、近中期的财政支出政策要点

### III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

- 加大对海岸带支持

#### **Strengthening Support for Coastal Areas**

我国经济比较发达的省市大多处于沿海地区，海平面上升、海岸带生态系统退化、台风灾害频发等问题已使这些地方的可持续发展受到了严重影响，提升沿海地区适应气候变化能力已刻不容缓。适应资金在海岸带地区的投向重点主要包括：加强海岸带基础防护能力建设，减少风暴潮、巨浪、咸潮的危害程度；加强海洋灾害监测预警能力，提高沿海地区天气预警预报服务质量；建立海洋特别生态保护区，加速海岸带生态系统修复进程；加强海岸带环境综合治理能力，防止赤潮与地面下沉现象的发生。

Most economically developed regions in China are concentrated in coastal areas. Such problems as rising sea level, coastal ecosystem degradation and frequent typhoon disasters have seriously restrained the sustainable development of these areas, thus it is urgent to improve coastal areas' capacity of adapting to climate change. Adaption fund in coastal areas is mainly applied in the following aspects: strengthening basic protection capacity building of coastal areas and reducing the hazard of storm surges, waves and salt tides; strengthening maritime disaster monitoring and early warning capacity, and improving weather warning and forecast service quality of coastal areas; establishing special marine ecological protection areas and accelerating coastal ecosystem restoration process; and strengthening comprehensive governance capacity of coastal areas and preventing red tides and ground subsidence phenomenon.

### 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

- 加大对人体健康领域支持

#### **Strengthening Support for Human Health**

随着气候变化，洪涝、干旱、高温热浪现象的频发，不利于人体健康的因素越来越多。为了不断提高我国公众的生活水平，健康领域还应关注的投资重点有：加强公共卫生设施建设，提高脆弱人群的医疗服务质量；完善疾病监测预警体系，控制流行性疾病的传播速度；普及卫生保健知识，提高公众对突发疾病的应急防护技能。

With frequent floods, droughts and heat waves phenomenon resulted from climate change, more and more factors are affecting human health. To constantly improve the living standard of the public, more inputs should be made in the following aspects in health sector: strengthening construction of public health facilities and improving medical service quality of vulnerable populations; improving disease surveillance and early warning system and controlling the rapid spread of epidemic diseases; and popularizing health care knowledge and improving public emergency protective skills for sudden illness.

### 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

(五) 建立促进应对气候变化的政府采购政策

### (V) Establishing Government Procurement Policies for Promoting Climate Change Adaptation

★需要完善政府采购立法，加快管理体制建设；

Advancing government procurement legislation and accelerating the construction of management system;

★提高“三个比例”（即绿色采购比例、低碳技术创新产品的采购比例以及中小企业所占的政府采购比重），逐步扩大低碳循环节能环保采购规模和采购范围；

Raising “three proportions” (i.e. green procurement proportion, low-carbon product procurement proportion and SMEs procurement proportion) , and gradually expanding the scale and scope of low-carbon, recycling and environmental procurement;

★实施节能环保认证制度，逐步由清单式采购过渡到标准化采购；

Implementing energy saving certification system and gradually shifting from list procurement to standard procurement;



### 三、近中期的财政支出政策要点

## III. Short and Medium-term Fiscal Expenditure Policy Points (Contd.)

- ★ 采取“三个结合”(即优先采购与强制采购相结合、集中采购与各自采购相结合、直接采购与奖补支持相结合), 优化采购方式, 提高政府采购对低碳循环节能环保发展的支持效率;

Adopting “three combinations” (i.e. combination of preferential procurement and mandatory procurement, combination of centralized procurement and independent procurement and combination of direct procurement and subsidy support) , optimizing procurement methods and improving support efficiency of government procurement for low-carbon, recycling and environmental development;

- ★ 建立节能环保采购的评审体系和绩效考评制度, 打造立体监督体系。

Establishing evaluation system and performance appraisal system for environmental procurement, and building three-dimensional supervision system.

谢谢!

Thank you!