



QK2047826

# 财贸经济<sup>®</sup>

国家社会科学基金资助期刊

FINANCE & TRADE ECONOMICS

吴俊培 财政理论中三个基本问题的再探讨

杨业伟 许宪春 中国城镇居民住房资产估算

汪川 政府基建投资的财政乘数：基于DSGE模型的分析

戴魁早 李晓莉 骆若函 人力资本结构高级化、要素市场发展与服务结构升级



中国社会科学院财经战略研究院  
National Academy of Economic Strategy, CASS

万方数据

10

2020

## 目 录

财政理论中三个基本问题的再探讨	吴俊培/5
中国城镇居民住房资产估算	杨业伟 许宪春/20
房地产税收收入用途对居民纳税意愿的影响	刘 华 陈力朋 魏 娟/34
企业税负及其不平等	倪红福 吴延兵 周倩玲/49
税收负担、制度环境与外商直接投资流动 ——基于不对称国际税收竞争视角	刘小川 高蒙蒙/65
政府基建投资的财政乘数：基于 DSGE 模型的分析	汪 川/79
银行业开放、外资持股与银行风险承担	李 振 宋 科 杨家文/96
中国金融体系放大了实体经济风险吗	贾妍妍 方 意 荆中博/111
人力资本结构高级化、要素市场发展与服务结构升级	戴魁早 李晓莉 骆著函/129
法定数字货币的宏观经济效应研究	谢 星 张 勇 封思贤/147

【期刊基数】CN11—1166/F \* 1980 \* m \* A4 \* 160 \* zh \* p \* ¥45.00 \* \* 10 \* 2020—10

## Contents

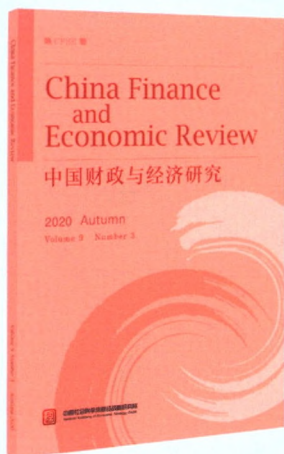
<b>More on Three Basic Issues in Public Finance</b> .....	WU Junpei (5)
<b>An Estimation of the Housing Assets of Urban Households in China</b> .....	YANG Yewei, XU Xianchun (20)
<b>Influence of the Purpose of Real Estate Tax Revenue on Residents' Willingness to Pay the Tax</b> .....	LIU Hua, CHEN Lipeng & WEI Juan (34)
<b>Tax Burden of Enterprises and Inequality Thereof</b> .....	NI Hongfu, WU Yanbing & Zhou Qianling (49)
<b>Tax Burden, Institutional Environment and Foreign Direct Investment Flow; From the Perspective of Asymmetric International Tax Competition</b> .....	LIU Xiaochuan, GAO Mengmeng (65)
<b>The Financial Multiplier of Government Infrastructure Investment: An Analysis Based on the DSGE Model</b> .....	WANG Chuan (79)
<b>Banking Openness, Foreign Ownership and Bank Risk-Taking</b> .....	LI Zhen, SONG Ke & YANG Jiawen (96)
<b>Does China's Financial System Amplify Risks in the Real Economy?</b> .....	JIA Yanyan, FANG Yi & JING Zhongbo (111)
<b>Human Capital Structure Upgrading, Factor Market Development and Service Industry Structure Upgrading</b> .....	DAI Kuizao, LI Xiaoli & LUO Junhan (129)
<b>Study of the Macroeconomic Effect of Central Bank Digital Currency</b> .....	XIE Xing, ZHANG Yong & FENG Sixian (147)

---

**Editorial Office Address:** National Academy of Economic Strategy  
 Chinese Academy of Social Sciences  
 No. 28 Shuguangxili, Chaoyang District, Beijing, China  
**Tel:** 86 - 10 - 59868272      **Postcode:** 100028  
**E-mail:** caimaojj@cass.org.cn      **Website:** <http://www.cmjj.org>

---

本刊不以任何形式收取版面费 全国社科工作办举报电话: 010 - 55604027



## 《中国财政与经济研究》 2020年第3期

*China Finance and Economic Review* (CFER, 《中国财政与经济研究》) 是由中国社会科学院主管、中国社会科学院财经战略研究院主办的英文学术季刊, 2012年12月创刊。CFER接受电子投稿 (cfer@cass.org.cn), 并以Open Access (公开获取) 方式在线上发行 (www.chinafinanceandeconomicreview.com)。CFER主要刊发中国宏观经济分析、国家经济发展战略与公共政策研究等方面的成果, 致力于增进中外学术交流, 提升中国财经研究的国际影响力。

欢迎赐稿 欢迎订阅  
邮发代号: 80—995

### 目录

Changhong Pei Bin Liu Ying Liu	What Is the Driving Force of Future Development of International Trade in China?	Ruixiang Liu Jin Fan Feng Dai	Comparison and Measurement of Economic Growth in Coastal Areas and Inland Provinces of China
Guoliang Hu Jiyuan Wang	A Study on the Transfer of China's Manufacturing under the Adjustment of Global Industrial Layout—An Analysis Based on the Multi-Regional Input-Output Model of China and the United States	Zhenguo Wang Yabin Zhang Meng Niu Yuan Zhong	Dynamic Changes of China's Functional Specialization in Export and International Comparison under Global Value Chains
Shouwei Qi Hui Mao Jidong Zhang	Financial Pressure, Economic Stimulus and Land Transfer with the Aim of Attracting Investment—Empirical Evidence Based on Micro Data of Industrial Land	Shaohua Yi Guiyang Xu	Problems and Countermeasures of Circulation Enterprises in Major Public Health Incidents

ISSN 1002-8102



万方数据

国内邮发代号 2-845  
国外期刊代号 M573

ISSN 1002-8102  
CN 11-1166/F

广告经营许可证  
京西工商广字第0064号

印刷 北京盛通印刷股份有限公司  
定价 45 元



微信号: cmjbjb



社科期刊网