经从给游戏系

Tax and Economic Research

中 共 国 家 税 务 总 局 党 校 主 办国家税务总局扬州税务进修学院

2012

• 税制探析 •			
实现分配正义的我国房地产税制改革 李 波	张诚	彬	(1)
营业税改征增值税研究的文献综述 彭骥鸣	韩晓	琴	(8)
创业投资企业税收政策问题探讨 周仕雅			
非法人企业投资者费用扣除标准探析高亚军	王元	年	(17)
完善我国小微企业税收优惠政策研究			
——基于公平的视角	韩学	勇	(21)
我国碳税开征的风险规避策略研究			
——基于澳大利亚碳税开征设计方案	张宏	伟	(27)
税收征管。			 -
税务危机管理研究			
——基于社会燃烧理论 四川省广元市国家税务	务局课是	延组	(35)
关于税源专业化管理的几个假定及其验证	洪	江	(40)
纳税服务。			
纳税人税收权益保护的问题及对策 王曙光	胡	锴	(44)
税收经济分析。			
促进钒钛产业发展的税收思考			
——以四川省攀枝花市为例 四川省攀枝花市国家税务	吟局课 題	妲组	(51)
武汉建设国家自主创新示范区税收政策研究	刘晓	凤	(55)
• 税史新探 •	***************************************		
国民政府时期遗产税的变迁、特征和作用	刘燕	明	(59)
中国古代王朝少数民族治理模式下财税政策设计的历史考察与启示	马应	超	(65)
财经纵论。			
制度经济学视角下可持续发展及其对策研究			
——与传统社会人口问题的对比分析	焦	耘	(73)
地方政府债务风险的防范与化解探析	谢启	标	(79)
在"非李嘉图财政政策"下中国式财政分权与通货膨胀	李	江	(84)
政府财政投入对城乡收入及经济发展影响的绩效分析	•		ĺ
——基于四川省的实证分析	何	悦	(89)
征稿启事			(78)

主 编: 朱诗柱 **执行主编**: 彭骥鸣

Main Contents

Property tax reform and distributive justice Li Bo and Zhang Chengbin(1) Replacing business tax with VAT -a literature review Peng Jiming and Han Xiaoqin (8) Taxation of venture capital investment: policy issues Zhou Shiya and Wang Bo (13) Deductions for non-legal person investors Gao Yajun and Wang Yuannian(17) Preferential tax policies for micro enterprises in China Han Xueyong (21) How can China avoid the risks associated with the introduction of carbon tax? —lessons learned from the Australian experience Zhang Hongwei (27) Management of tax administration crisis -based on the social combustion theory Research Project of Guangyuan Municipal Tax Office of SAT (35) Several assumptions of specialized management of revenue sources Hong Jiang (40) Issues in the protection of taxpayer's rights Wang Shuguang and Hu Kai(44) Tax incentives to promote vanadium and titanium industry —the Panzhihua City case Research Project of Panzhihua Municipal Tax Office of SAT(51) Tax policy for national independent innovation parks —the Wuhan case Liu Xiaofeng (55) Estate tax of the Republic of China before 1949—evolution, feature and effect Fiscal policy designs under the reign of minority groups in ancient China -a historical review Ma Yingchao (65) Institutional economics' view of sustainable development -a comparative analysis of traditional social demographical issues Jiao Yun (73) Preventative measures against debt risks of local governments Xie Qibiao (79) "Non-Ricardo fiscal policy" and the China-style fiscal decentralization and inflation Li Jiang (84) Impact of government financial input on urban and rural income and economic development —an empirical analysis of Sichuang Province He Yue (89)