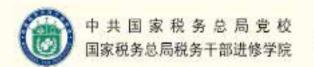
# 国家税务总局主管

ISSN 2095-1280 第22卷 总第105期



2017 5



主か

## 税收征管。

投资性房地产营改增政策适用及会计处理疑难梳议

"资本性项目营改增政策效应分析及后续完善"课题组(1)

资本交易税收管理和检查的思路探究 陈玉琢 (8)

中国税收治理指导思想论要

吴西峰 (12)

大数据背景下的税收治理问题研究

贾宜正 刘 建 谷文辉 高 瑞(17)

城市维护建税及教育费附加治理研究

——以江苏地税为例

徐祖跃 (24)

印花税治理研究

——以江苏地税为例

江苏省扬州地方税务局课题组(29)

浅析中外合作办学中的税务问题

**唐** 霏 (35)

## · 税制改革 ·

海峡两岸房地产税收的现状比较及启示

漆亮亮 陈 莹 赵 宇 (39)

交通运输业税收政策的演进

——基于"营改增"视角

张田田 吴溥峰 (45)

#### 税收法治。

论税法行政解释:问题分析与对策研究

潘修中 韩晓琴 (49)

行使税务行政处罚裁量权存在的问题与规范建议

李登喜 李 新 林剑雄 (54)

税收治理现代化情境下税收事先裁定制度的中国化"嵌入"

许恋天 (58)

#### 税史新探。

增值税历史沿革及中国与欧盟比较

——兼论中国与欧盟增值税差异

刘燕明 (65)

西方税收正当性思想论证的历史渊源

刘守刚 (74)

#### 税收经济分析。

企业税费负担对全员劳动生产率的影响研究

——来自新三板挂牌企业的经验证据

潘 颖 祝皓晨 卜楷媛 (81)

营改增的效应分析及完善建议

——以河南省为例

河南省焦作市国家税务局课题组(88)

主 编: 朱诗柱 执行主编: 潘雷驰

### Main Contents

Applicability of B2V Reform Policy to Investment Property and Difficulty in Accounting Treatment
Research Team of B2V Reform Policy Effects on Capital Account Follow-up Improvement(1)
Ideas on Tax Administration and Examination of Capital Transactions
On Guiding Principles of Tax Governance in China
Wu Xifeng(12)
On Issues of Tax Governance in Big Data Context

Jia Yizheng, Liu Jian, Gu Wenhui and Gao Rui(17)
Administration of Urban Construction and Maintenance Tax and Education Surcharge:
a case study of Jiangsu Local Taxation Bureau

Research Team of Jiangsu Yangzhou Local Taxation Bureau(29)
Analysis of Tax Matters in Sino-Foreign Schooling Cooperation

Tang Fei(35)

Comparison of Status Quo of Property Taxation across Straits and Insights
Qi Liangliang, Chen Ying and Zhao Yu (39)
Evolution of Taxation Policy for Transportation Industry: a B2V perspective
Zhang Tiantian and Wu Pufeng(45)

On Administrative Interpretation of Tax Law: problem analysis and solution study

Pan Xiuzhong and Han Xiaoqin(49)

Exercise of Discretion in Administrative Penalty: problems and standardization suggestions

Li Dengxi, Li Xin and Lin Jianxiong(54)

Chinese Way of Imbedding Advance Ruling System in Modernized Tax Governance Scenario

Xu Liantian(58)

Historical Development of VAT in China and EU: also on their differences Liu Yanming(65) History of Reasoning of Tax Legitimacy in the West Liu Shougang(74)

On Effects of Business Taxes and Fees on Labor Productivity: empirical
evidence from businesses listed in National Equities Exchange and Quotations
Pan Ying, Zhu Haochen and Bu Kaiyuan(81)
Analysis of B2V Effects and Optimization Suggestions: a case study of Henan Province
Research Team of Henan Jiaozuo Municipal Office, SAT(88)

英文目录: 王 丹