

国家税务总局主管 中国国际税收研究会会刊

中文社会科学引文索引 (CSSCI) 扩展版来源期刊

北京大学中文核心期刊

“中国人文社会科学综合评价AMI” 扩展期刊

ISSN 2095-6126



QK2236486

国际税收

INTERNATIONAL TAXATION IN CHINA

关于多边自由贸易协定与税收措施关系的思考：以RCEP、CPTPP为参照 /姜跃生

海南自由贸易港销售税制度设计建议：基于最小化征纳成本的考量 /杜爽 汪德华 马璐

RCEP框架下税收协调机制研究 /刘丽

税收服务长三角一体化发展的比较研究 /朱杰 王超 郝庆娴

ISSN 2095-6126



9 772095 612222

9

2022

总第111期

万方数据

专题策划 Feature

03 关于多边自由贸易协定与税收措施关系的思考：以 RCEP、CPTPP 为参照	姜跃生
12 海南自由贸易港销售税制度设计建议：基于最小化征纳成本的考量	杜 爽 汪德华 马 璐
20 RCEP 框架下税收协调机制研究	刘 丽
29 中国加入 DEPA 的必要性及涉税内容分析	王智烜 李梦洁
35 服务构建更高水平开放型经济新体制相关税收问题研究	中国国际税收研究会课题组

比较税制 Comparative Taxation

42 税收服务长三角一体化发展的比较研究 ——基于全球城市群发展的案例分析	朱 杰 王 超 郝庆娴
49 英国税收数字化改革实践及借鉴	刘和祥 吕希梅

研究探索 Research and Inquiry

57 “健康中国 2030”控烟目标的实现与烟草消费税改革路径	郑 榕 崔 凤
---------------------------------	---------

“一带一路”税收 The Belt and Road Initiative Taxation

65 “一带一路”倡议下我国参与全球税收治理的思考	王伟域
---------------------------	-----

跨境税收 Cross-border Taxation

70 投资控股公司受益所有人认定的域外经验与启示	顾 涛
--------------------------	-----

80 欢迎订阅《中国税务》《税务研究》《国际税收》《“一带一路”税收（英文）》及电子刊	
---	--

CONTENTS

INTERNATIONAL TAXATION IN CHINA

-
- 03** Some Thoughts on the Relationship Between Multilateral Free Trade Agreements and Tax Measures: Taking the RCEP and CPTPP as References
JIANG Yuesheng
- 12** Some Suggestions on the Design of Sales Tax System in Hainan Free Trade Port: Based on Consideration of Minimizing Collection Costs
DU Shuang, WANG Dehua & MA Jun
- 20** A Research on Tax Coordination Mechanism under the RCEP Framework
LIU Li
- 29** On the Necessity of China's Joining DEPA and An Analysis of Tax-related Contents
WANG Zhixuan & LI Mengjie
- 35** A Research on Tax Issues for Building a New System of Serving a Higher-level Open Economy
A Research Group of China International Taxation Research Institution
- 42** A Comparative Study on Tax Serving the Integration of the Yangtze River Delta: A Case Study Based on the Development of Global Urban Agglomerations
ZHU Jie, WANG Chao & HAO Qingxian
- 49** On Tax Digitalization Reform in the UK
LIU Hexiang & LYU Ximei
- 57** On the Realization of Tobacco Control Goals of Healthy China 2030 and the Reform Path of Excise Tax on Tobacco
ZHENG Rong & CUI Feng
- 65** Some Thoughts on China's Participation in Global Tax Governance under the Belt and Road Initiative
WANG Weiyu
- 70** Foreign Experience and Enlightenment of the Identification of the Beneficial Owner of an Investment Holding Company
GU Tao

■ Translated by ZHANG Ying, Proofread by DENG Liping

中国税务杂志社电子刊小程序上线啦!



- 扫描左侧二维码, 进入电子刊小程序。
- 按照提示完成首次注册。
- 在“我的” — “激活阅读码” 中输入阅读码、密码, 即可阅读。
- 咨询电话: 010-63886729 / 63886767。