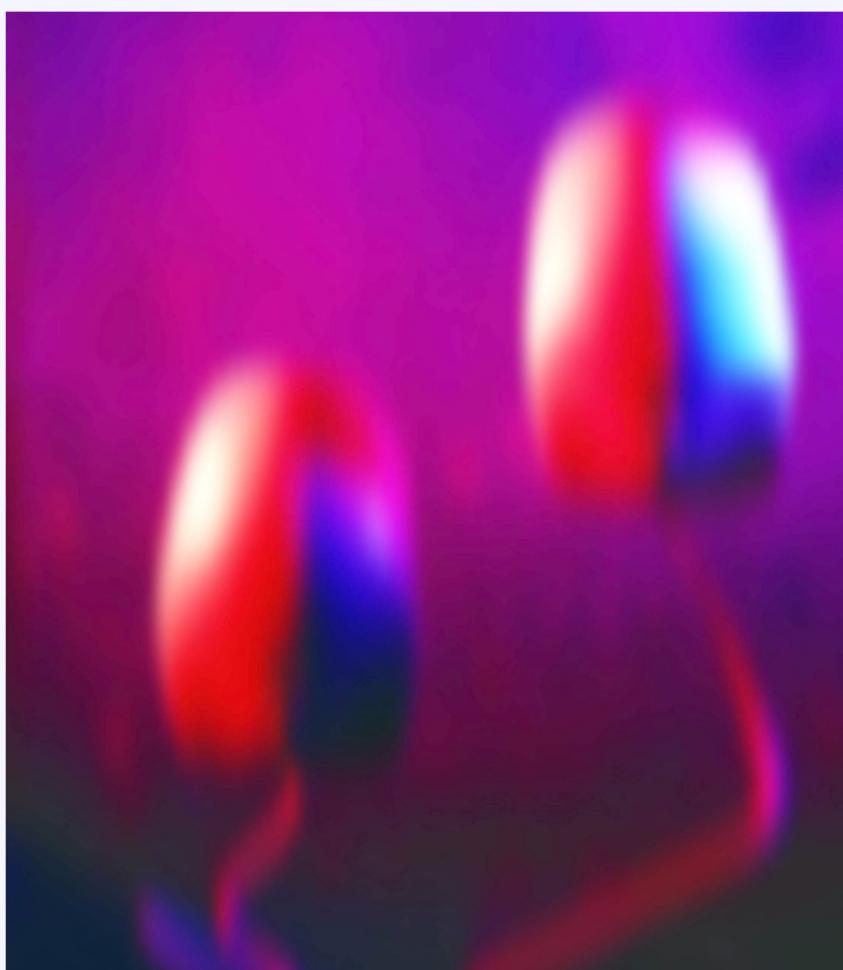


全国中文核心期刊

ISSN 1004-9339

税务与经济

TAXATION AND ECONOMY



2018.6

SHUIWU YU JINGJI

本刊特稿

论积极稳妥推进房地产税改革的关键点设计 庞凤喜 牛 力 1

经济纵横

竞争性国企核心竞争力的提升:现状、探源及反垄断法制完善

——由中美贸易战中兴事件说起 张金艳 7
中国南海不可再生资源跨期开发利用的经济学分析 刘静暖等 15
乡村振兴:消解二元经济结构的必由之路 袁 航 张金山 22
生产性服务业 FDI 对我国制造业效率的影响

——基于交通基础设施水平的门槛效应 郭 帅等 29
政府创新政策对企业创新行为增量的影响

——微观组织学习的视角 刘 明 36
中国新能源汽车商业模式的实践与创新分析 陈志恒等 45
我国养老服务人才培养的现状、问题与对策 王天鑫 韩俊江 52
人口老龄化与收入不平等的时变效应 孙 晔等 58
中国省域综合协调发展水平时空特征研究 叶万军 66

税务研究

产业链视角下各行业营改增减税效应探析 杨志安 李宝锋 72

私营养老金计划税收优惠模式比较及国际经验借鉴 袁中美 郭金龙 80
重大税务案件审理办法的困境与思路 曹福来 90
我国国地税机构合并衍生问题探析 董 蕾等 94
资产负债表债务法下所得税核算的局限性 孟 彬 100

吉林经济

城市居民主观幸福感驱动因素

——基于吉林省长春市的调查与分析 金 明 杨炳成 104
《税务与经济》2018 年总目录 111

[期刊基本参数]

CN22-1210 / F※1979※b※A4※112※zh※P※¥10.00※2000※16※2018-11

税务与经济

(吉林财经大学学报)

(双月刊)

2018年第6期(总第221期)

2018年11月15日出版

主管单位: 吉林省教育厅
主办单位: 吉林财经大学
主 编: 武 振
编辑出版: 《税务与经济》编辑部
地 址: 长春市净月大街3699号
邮 编: 130117
E-mail
投稿信箱1: swyjjzz@163.com
投稿信箱2: swyjjtg@126.com
网 址: http://swyj.cbpt.cnki.net
电 话:
主任室: (0431)84539187
经济编辑室: (0431)84539185
税务编辑室: (0431)84539186
编 务 室: (0431)84539188
执行编辑: 纪国义
封面设计: 武 振
英文摘要: 张丽影(译)
冯媛媛(校)
国际标准刊号: ISSN 1004-9339
国内统一刊号: CN22-1210/F
国内总发行: 吉林省邮政报刊发行公司
邮发代号: 12-58
订 阅 处: 全国各地邮局
国外总发行:
中国教育图书进出口公司
国外代号: JSSC-H05
印 刷: 吉林财经大学劳动
服务公司南岭印刷厂
国内定价: 10.00 元

本刊声明: 本刊已入编中国知网及其系列
数据库和超星期刊域出版平台, 凡不同意
编入以上数据库的稿件, 请在来稿时声明。

Taxation and Economy
(Journal of Jilin University of
Finance and Economics)
No.6 Nove. 15,2018
(Serial No.221)

Responsible Unit:
Educational Department of
Jilin Province
Sponsor Unit:
Jilin University of
Finance and Economics
Editor in Chief:
Wu Zhen
Editor and Publisher:
Editorial Department of Taxation
and Economy
Address:
3699 Jingyue Street, Changchun,
P.R.China
Postcode: 130117
Executive Editor for This Issue:
JI Guo-yi
Cover Designer: Wu Zhen
Publisher:
Jilin University of Finance and
Economics Printing House
Overseas Distributor:
China Educational Literature Export
Corporation
Overseas Distribution Code:
JSSC-H05
ISSN 1004-9339 CN22-1210/F

The Study on the Key Points of Actively and Steadily Promoting Property Tax Reform	PANG Feng-xi & NIU Li 1
The Promotion of the Core Competitiveness of Competitive State-owned Enterprises:	
Status Quo, Source and Improvement of Anti-monopoly Law	
—From the ZTE Event in Sino-US Trade War	ZHANG Jin-yan 7
Economic Analysis of the Intertemporal Development and Utilization	
of Non-renewable Resources in the South China Sea	LIU Jing-nuan and Others 15
Rural Revitalization: the Only Way to Dispel the Dual Economic Structure	
.....	YUAN Hang & ZHANG Jin-shan 22
The Impact of Productive Service Industry FDI on China's Manufacturing Efficiency	
——Threshold Effect Based on Traffic Infrastructure Level	
.....	GUO Shuai and Others 29
Impact of Government Innovation Policy on Behavioral Additionality of Enterprises:	
from the Micro-organization Learning Perspective	LIU Ming 36
Analysis of the Practice and Innovation of China's New Energy Vehicle	
Business Model	CHEN Zhi-heng and Others 45
The Status Quo, Problems and Countermeasures of the Cultivation of Elderly	
Care Service Talents in China	WANG Tian-xin & HAN Jun-jiang 52
Time Varying Effects of Population Aging and Income Inequality	
.....	SUN Ye and Others 58
Temporal and Spatial Characteristics of China's Provincial Comprehensive	
Coordinated Development Level	YE Wan-jun 66
Analysis on the Tax Reduction Effect of Replacing Business Tax with VAT	
in Various Industries from the Perspective of Industry Chain	
.....	YANG Zhi-an & LI Bao-feng 72
Comparison of Tax Preference Models of Private Pension Plan and Its	
International Experience	YUAN Zhong-mei & GUO Jin-long 80
The Predicament and Thinking of the Trial Methods for Major Tax Cases	
.....	CAO Fu-lai 90
Analysis on Derived Problems of the Merger of Institutions of China's National	
Taxation and Local Taxation	DONG Lei and Others 94
Limitations of Income Tax Accounting under the Balance Sheet Liability Method	
.....	MENG Bin 100
Driving Factors of Urban Residents' Subjective Well-Being	
——Investigation and Analysis Based on Changchun City, Jilin Province	
.....	JIN Ming & YANG Bing-cheng 104