

# “竞高”还是“竞低”：基于我国省级政府 税收竞争的实证检验

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**摘要：**为了使中央政府的税收政策更为有效，需要将清地方间税收竞争的动机和运行机制，以及央地间征管权纵向竞争在地方间策略性互动中的作用。文章基于政治激励视角研究发现，我国地方间存在一定的标杆竞争行为，地税局征管的企业所得税、个人所得税都表现出显著的“竞低”效应，营业税表现为显著的“竞高”效应，与不动产相关的税种不存在显著的税收竞争行为；中央垂直管理的国税局征管的企业所得税表现出“竞高”效应，信息化管理水平较高的增值税则不存在税收竞争行为。这表明中央征管权的集中会抑制地方间争夺流动性经济资源的“竞低”行为，但征管权向中央集中会增加国税局税收收入的“竞低”效应，这可能是由于本地国税局官员参与地方政府的“政企合谋”所致。

**关键词：**地方政府竞争；纵向竞争；资源流动

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## 一、引言

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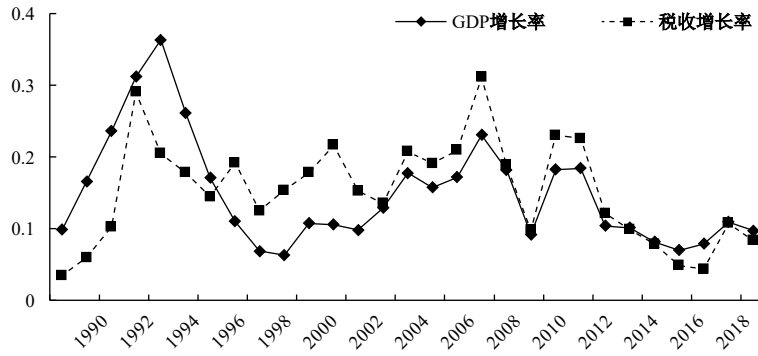


图 1 中国1990-2018年GDP增长率与税收增长率对比

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## 二、文献综述

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Besley Case 1995

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### 三、实证分析

#### (一)非对称反应模型

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Fredriksson Millimet

2002

$$y_{it} = \varphi_0 + \varphi_1 I_{it} \sum_{j \neq i} w_{ijt} y_{ijt} + \varphi_2 (1 - I_{it}) \sum_{j \neq i} w_{ijt} y_{ijt} + X\beta + \mu_i + u_t + \varepsilon_{it} \quad (1)$$

$$\begin{aligned}
 & \sum_{j \neq i} w_{ijt-1} y_{ijt-1} > \sum_{j \neq i} w_{ijt} y_{ijt} & 1 & & \varphi_1 & & \text{“ ”} & & I_{it} \\
 & \sum_{j \neq i} w_{ijt-1} y_{ijt-1} < \sum_{j \neq i} w_{ijt} y_{ijt} & 0 & & \varphi_2 & & \text{“ ”} & & \\
 & \varphi_1 > \varphi_2 & & & & & \text{“ ”} & & \\
 & \varphi_1 < \varphi_2 & & & & & \text{“ ”} & & 
 \end{aligned}$$

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## (二) 变量选择与数据来源

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① 不动产相关税种为房产税、城镇土地使用税、契税和土地增值税之和，数额较大且税基较为稳定。

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PRIV\_RA

(三)模型估计与结果分析

Arellano Bond 1991

GMM

GDP

Arellano-Bond

Sargan

GMM

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表 1 各变量描述性统计

变量	含义	样本数	平均值	标准差	最小值	最大值
STATE_CORP	国家税务局组织征收的企业所得税税负	589	0.087 45	0.162 32	0.003 29	1.367 90
REG_CORP	地方税务局组织征收的企业所得税税负	589	0.044 94	0.049 92	0.007 38	0.627 84
VALUE_AD	增值税税负	403	0.063 89	0.032 64	0.015 55	0.215 09
BUSINESS	营业税税负	403	0.022 39	0.013 23	0.006 81	0.097 43
INDI_INC	个人所得税税负	589	0.009 56	0.008 34	0.001 93	0.084 89
ESTATE_TAX	与不动产相关税种税负	496	0.010 79	0.006 91	0.000 08	0.041 67
CZFQ	财政分权指数	589	0.455 60	0.146 85	0.217 17	0.858 60
CIVIL_RA	公务员占比	589	0.011 78	0.004 92	0.005 98	0.044 75
PRIV_RA	私营企业职工占比	589	0.589 78	0.469 53	0.019 40	6.054 40
RGDP	人均GDP(万元)	589	2.936 04	2.406 70	0.254 50	12.899 41
IND_STRU	产业结构	589	0.129 01	0.069 11	0.003 60	0.379 10
OPEN	地区开放度	589	0.303 98	0.383 98	0.016 87	1.784 30

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表 2 1999–2017年国地税组织征收的企业所得税的非对称反应模型估计结果

模型	回归1	回归2	回归3	回归4
类型	国税组织征收	国税组织征收	地税组织征收	地税组织征收
权重类型	二元邻接	经济距离	二元邻接	经济距离
滞后项	0.698 82 <sup>***</sup> (28.79)	0.646 24 <sup>***</sup> (27.31)	0.473 36 <sup>***</sup> (21.91)	0.475 58 <sup>***</sup> (22.04)
竞低效应系数	-0.341 06(-1.14)	-0.032 89(-0.06)	-0.011 58(-0.13)	0.387 43 <sup>**</sup> (2.53)
竞高效应系数	0.204 00 <sup>***</sup> (2.85)	0.597 02 <sup>***</sup> (7.28)	-0.041 05(-0.56)	0.044 98(0.35)
竞低项×2002年政策虚拟变量	0.461 42(1.47)	1.309 31 <sup>**</sup> (2.31)	0.009 86(0.10)	-0.313 33 <sup>**</sup> (-2.07)
竞低项×2009年政策虚拟变量	0.298 28(1.51)	-0.444 08 <sup>*</sup> (-2.20)	0.089 60(1.00)	0.000 87(0.01)
CZFQ	-0.409 61 <sup>***</sup> (-5.19)	0.407 70 <sup>***</sup> (-5.25)	-0.026 49(-0.92)	-0.020 07(-0.70)
CIVIL_RA	7.475 94 <sup>***</sup> (6.03)	9.511 24 <sup>***</sup> (7.98)	9.051 72 <sup>***</sup> (18.17)	8.738 53 <sup>***</sup> (18.22)
PRIV_RA	-0.003 48(-0.40)	-0.009 63(-1.13)	-0.010 35 <sup>***</sup> (-3.16)	-0.009 98 <sup>***</sup> (-3.15)
RGDP	0.010 775 <sup>***</sup> (2.93)	0.003 54(0.93)	0.004 84 <sup>***</sup> (3.93)	0.004 35 <sup>***</sup> (3.63)
IND_STRU	-0.001 43(-0.90)	-0.001 96(-1.26)	-0.001 40 <sup>**</sup> (-2.31)	-0.001 39 <sup>**</sup> (-2.31)
OPEN	0.119 10 <sup>***</sup> (7.04)	0.123 23 <sup>***</sup> (7.34)	-0.011 55 <sup>*</sup> (-1.73)	-0.013 19 <sup>**</sup> (-2.01)
省份固定效应	Yes	Yes	Yes	Yes
年份固定效应	Yes	Yes	Yes	Yes
样本数	589	589	589	589

注：括号内为对应z统计值，\*\*\*、\*\*、\*分别代表在99%、95%、90%的置信水平内显著，下同。

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表 3 1999–2011年增值税、营业税非对称反应模型估计结果

模型	回归5	回归6	回归7	回归8
类型	增值税	增值税	营业税	营业税
权重类型	二元邻接	经济距离	二元邻接	经济距离
滞后项	0.899 04 <sup>***</sup> (38.22)	0.911 03 <sup>***</sup> (38.69)	0.879 68 <sup>***</sup> (43.89)	0.830 70 <sup>***</sup> (42.23)
竞低效应系数	-0.093 89(-1.64)	-0.052 78(-0.87)	0.080 21 <sup>*</sup> (1.75)	0.337 12 <sup>***</sup> (5.59)
竞高效应系数	-0.037 89(-0.69)	0.010 56(0.18)	0.143 73 <sup>***</sup> (3.34)	0.405 07 <sup>***</sup> (7.07)
CZFQ	0.021 80 <sup>***</sup> (3.72)	0.024 02 <sup>***</sup> (3.72)	0.005 05 <sup>**</sup> (1.98)	0.006 47 <sup>**</sup> (2.58)
CIVIL_RA	-0.110 77(-0.97)	-0.002 83(-0.02)	0.173 07 <sup>***</sup> (3.43)	0.128 62 <sup>**</sup> (2.58)
PRIV_RA	0.001 47(1.00)	0.000 75(0.53)	0.002 40 <sup>***</sup> (4.59)	0.001 33 <sup>**</sup> (2.52)
RGDP	-0.001 01 <sup>***</sup> (-3.17)	-0.000 99 <sup>***</sup> (-3.12)	-0.000 22(-1.60)	-0.000 61 <sup>***</sup> (-4.36)
IND_STRU	0.000 07(0.59)	0.000 12(0.92)	0.000 03(0.75)	0.000 12 <sup>***</sup> (2.68)
OPEN	0.003 780 <sup>*</sup> (1.86)	0.002 05(1.07)	0.000 37(0.63)	0.001 83 <sup>***</sup> (2.92)
省份固定效应	Yes	Yes	Yes	Yes
年份固定效应	Yes	Yes	Yes	Yes
样本数	403	403	403	403

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表 4 1999–2017年个人所得税、2002–2017年不动产相关税非对称反应模型估计结果

类型	回归9	回归10	回归11	回归12
	个人所得税	个人所得税	不动产相关税	不动产相关税
权重类型	二元邻接	经济距离	二元邻接	经济距离
滞后项	0.320 47 <sup>***</sup> (8.11)	0.309 55 <sup>***</sup> (8.19)	0.738 51 <sup>***</sup> (19.61)	0.740 62 <sup>***</sup> (19.77)
竞低效应系数	0.148 14(1.29)	1.344 45 <sup>***</sup> (7.28)	0.075 90(0.65)	0.175 31(1.24)
竞高效应系数	0.107 37(1.15)	1.274 82 <sup>***</sup> (7.72)	0.129 89(1.11)	0.214 41(1.58)
CZFQ	-0.026 10 <sup>***</sup> (-3.65)	-0.006 22(-0.87)	0.007 59 <sup>**</sup> (2.15)	0.007 31 <sup>**</sup> (2.08)
CIVIL_RA	0.712 73 <sup>***</sup> (5.27)	0.851 44 <sup>***</sup> (6.55)	-0.140 33 <sup>**</sup> (-2.38)	-0.158 37 <sup>**</sup> (-2.91)
PRIV_RA	0.000 13(0.17)	-0.001 14(-1.52)	-0.000 40(-1.09)	-0.000 52(-1.39)
RGDP	0.000 57 <sup>†</sup> (1.91)	0.000 25(0.88)	-0.000 44 <sup>**</sup> (-2.35)	-0.000 37 <sup>**</sup> (-2.05)
IND_STRU	0.000 01(0.05)	0.000 06(0.47)	-0.000 14(-1.60)	-0.000 18 <sup>**</sup> (-2.04)
OPEN	0.004 19 <sup>***</sup> (2.73)	0.003 00 <sup>†</sup> (2.03)	-0.002 68 <sup>***</sup> (-2.83)	-0.002 55 <sup>***</sup> (-2.70)
省份固定效应	Yes	Yes	Yes	Yes
年份固定效应	Yes	Yes	Yes	Yes
样本数	589	589	496	496

## 四、结论与政策建议

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## **“Race to Top” or “Race to Bottom” An Empirical Test Based on the Tax Competition of Provincial Governments in China**

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**Summary:** In order to make the central government's tax policies more effective, we need to clear the motivation and operation mechanism of tax competition among local governments, as well as the role of the vertical competition of collection and management power between central and local governments in the strategic interaction among local governments, so as to provide reasonable suggestions for the central government to formulate tax policies feasibly. Therefore, based on the perspective of the political incentive, this paper uses the data of the Provincial Panel of China to examine the concrete manifestation of the tax imitation behavior taken by local governments under different motives, and further examines the impact of the collection and management power change between central and local governments on the horizontal competition of local governments. The enterprise income tax and individual income tax collected by the land tax bureau show a significant “race to bottom” effect, and the sales tax shows a significant “race to top” effect. There is no significant tax competition in the taxes related to real estate. The enterprise income tax collected by the National Tax Bureaus (NTB) organization of the central

have a significant impact on cost stickiness; (2) Equity restriction plays a significant regulating role between marital co/governance and cost stickiness; (3) Entrepreneurial ability of the couple plays a significant regulating role between marital co/governance and cost stickiness; (4) Further research finds that the involvement of relatives from both husband and wife significantly increases cost stickiness; (5) After a series of robustness tests, the main results remain stable. The findings of this paper have opened up the mechanism of internal cost control of family enterprises, and enriched the research on the influencing factors of cost stickiness. The research in this paper is also of enlightenment significance to deeply understand the characteristics of internal operation and management of family firms, improve the decision/making ability of private entrepreneurs, and improve the efficiency of resource allocation.

**Mg{ "yqt fu**"family business; joint management of husband and wife; cost stickiness; allocation of ownership; allocation of management right

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vertical management shows the effect of ðrace to topö, while the value/added tax with higher level of information management does not have tax competition. This also explains the rationality of the policy of ðreplacing business tax with VATö and the merger of national taxation and local taxation, both of which put the tax collection behavior under the central power of collection and management, which can effectively suppress the impact of local ðrace to bottomö motivation and ensure the steady growth of tax revenue. In this paper, the policy change impact of the scope of enterprise income tax collection and management power is added to the model to measure the impact of vertical competition on horizontal competition, and the results show that the central government's central management power will inhibit the ðrace to bottomö behavior of competing among local governments for liquid economic resources, but the centralization of collection and management power will increase the ðrace to bottomö effect of NTB tax revenue. This may be due to the involvement of local NTB officials in the ðgovernment/enterprise conspiracyö. In terms of policy recommendations, the first is to implement a system of rotating exchanges between the directors of taxation bureaus in various regions, and try to avoid the interference of local governments in tax collection and management. Second, tax administration should refer to the value/added tax and gradually increase the level of informatization of various taxes. Third, the implementation of the merger of national taxation and local taxation needs to consider solving the problem of raising some funds locally, thereby restraining local governments from putting pressure on the tax department through the issue of funds, and at the same time further strengthening the integration of the original local tax staff and improving the level of collection and management power.

**Mg{ "yqt fu**"local government competition; vertical competition; resource flow