

# 我国鼓励节能的财政政策现状与发展 PERFECTING FISCAL POLICIES TO SUPPORT ENERGY SAVING DEVELOPMENT

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## 演讲主要内容/Main Contents

- 我国政府支持和鼓励节能的财税政策回顾与评价
- 现阶段政府运用财税政策支持节能的基本态度和特点
- 健全我国促进节能事业发展的财税政策体系设想
- Review and evaluation on fiscal policies supporting energy-saving development
- The government's standpoint and features in utilizing fiscal policies to support energy-saving development
- An envisaged framework of perfecting fiscal policies to support energy conservation.

### 1、支持和鼓励节能的财税政策回顾与评价 Fiscal Policy to Support Energy Saving : Review and Evaluation

- 所采用的财税政策与经济改革进程及国家行政管理方式紧密相关。
- 原有的节能财税政策没有成为独立的激励政策。
- 原有财税政策未形成完整的体系，其作用目标模糊。
- 1994年财税体制改革后对国内企业节能的财税优惠政策几近空白。
- 政策手段单一，缺乏弹性。
- The energy-saving fiscal policies are closely related to the overall economic reform process and the government administrative styles;
- The energy saving fiscal policies under traditional system did not constitute a set of independent incentive policies;
- The energy saving fiscal policies under traditional system was not systematic or complete, with the targets not clearly defined ;
- After the reform of fiscal system in 1994, there have been no preferential fiscal policies targeting energy saving;
- Policy tools were simple and lack of flexibility.

### 1、支持和鼓励节能的财税政策回顾与评价 Fiscal Policy to Support Energy Saving Development: Review and Evaluation (Con'd)

- 节能工作尚未摆到各级政府财政应有的位置。
- 对节能产业的投入严重不足。
- 节能方面的财税政策手段单一。
- 节能方面的财税政策的效果不甚理想。
- The energy saving work has not been properly prioritized at various government tiers;
- Investments in energy saving industries have been far from sufficient;
- Fiscal policies adopted to support energy saving development are too simple and lack of flexibility;
- Implementation results of energy-saving fiscal policies are not satisfactory.

### 2、现阶段政府运用财税政策支持节能的基本态度和特点

Government's Standpoint and Features in Utilizing Fiscal Policies to Support Energy Saving Development

- 政府高层对节能工作给予充分的重视
- 政府相关主管部门开始行动起来
- 全社会的节能意识逐步提高
- Top level governments have attached sufficient importance to energy-saving issues;
- Relevant regulatory authorities have started their actions.
- Social consciousness on energy-saving has been gradually built up.

### 政府近期已经出台的节能政策 Energy-Saving Policies Newly Released

- 国务院办公厅《关于开展资源节约活动的通知》（2004年4月）
- 国家发改委《节能中长期专项规划》（2004年11月）
- 财政部和国家发改委《节能产品政府采购实施意见》（2004年12月）
- 建设部《公共建筑节能设计标准》（2005年4月）
- Notice on Carrying Out Energy-Saving Activities, issued by the State Council in April, 2004;
- Special Planning for Mid and Long-Term Energy Conservation, issued by the National Development and Reform Commission (NDRC) in Nov, 2004;
- Notice on Government Procurement of Energy-Saving Products, jointly issued by Ministry of Finance and NDRC in Dec., 2004;
- Design Standards on Energy Saving for Public Buildings, Ministry of Construction, April, 2005.

正在研究、将要出台的财税政策  
Forthcoming Fiscal Policies to Encourage Energy-saving

- 企业所得税鼓励节能产品的优惠政策
- 鼓励 and 促进汽车节能的购置税及消费税改革政策
- 支持可再生能源的财税政策 (设立可再生能源发展专项资金及相关税收优惠政策)
- Preferential treatment to encourage energy-saving products in enterprise income tax policies;
- Consumption Tax reform measure to encourage energy saving for Vehicle Purchase Tax and excise tax;
- Fiscal policies to support reproducible energy resources (the establishment of a special fund for reproducible energy sources, and related taxation incentives)

对现阶段政府运用财税政策支持节能的基本评价  
Basic Evaluation on the Fiscal Policies to Encourage Energy Saving Currently Adopted by the Government

- 态度上, 由被动“让步”到主动“买单”的转变;
- 观念上, 从单纯的算财政收支增减帐到算综合的社会成本效益帐转变;
- 手段和方式上, 开始注重多层次、多角度的政策支持。
- An attitude change from forced “compromise” to volunteering “offering”;
- A mindset change from calculating only financial returns and losses to counting the overall social cost and effectiveness;
- An instrumental change towards more diversified policy instruments utilized at various levels

对现阶段政府财税政策依然存在的问题  
Existing Problems in Current Fiscal Policies Adopted by the Government

- 缺乏全面、整体的政策体系设计;
- 由于财税体制改革本身还在进行中 (例如税制改革、基金管理制度改革), 影响到节能政策措施和政策能力;
- 重激励性政策, 轻限制性政策;
- 重视对生产者的措施, 忽视对消费者的措施;
- 重对节能产品销售环节的支持, 轻对节能技术研发、示范、宣传方面的支持。
- Lack of comprehensive and overall policy design;
- With reforms in fiscal system (taxation reform, fund management reform and etc.) still under way, the formulation and effectiveness of energy-saving policies will be affected;
- Focusing incentive measures and ignoring restrictive measures;
- Focusing measures on manufacturers and ignoring measures on consumers;
- Focusing on supporting sales of energy-saving products and ignoring relevant R&D, demonstration, and popularization.

3、健全我国促进节能事业发展的财税政策体系设想  
An envisaged framework of perfecting fiscal policies to support energy conservation

正确认识转型时期政府财税政策在支持节能方面的地位和作用

一方面要有效运用财税政策解决外部性问题, 鼓励和支持节能发展;

另一方面, 要充分发挥市场的作用, 任何过高地估计财政政策作用都是不切实际的。

- The roles and functions of the fiscal policies to encourage energy saving should be well understood.
- On the one hand, the externality issue should be solved by utilizing energy-saving fiscal policies to encourage and support energy-saving development
- On the other hand, the role of market should be given full play, as it is not practical to overestimate the role of fiscal policies.

3、促进节能事业发展的财税政策体系设想  
Reflection and Propositions on Fiscal Policies to Support Energy Saving Development

财税政策本身是一个复杂、综合的体系。其中包括税收减免、抵押贷款、政府采购、现金回扣补贴、加速折旧、科研资助、开征能源税、收费以及中介机构扶持等。

Fiscal policy is in itself a complex and comprehensive system, including tax exemption and deduction, mortgage loan support, government procurement, cash-based subsidies, accelerated depreciation method, funding for scientific research, initiation of energy tax, fees and surcharges and support through intermediaries.

3.1 政府预算投入政策  
Investment Policy through Government Budget

- 在经常性预算中, 设立节能支出科目, 主要用于节能技术研发、宣传、示范、推广以及节能监管。
- 在建设性预算中, 加强财政的节能投资力度。
- 完善政府间转移支付制度, 设立中央对地方的节能专项拨款。
- To include the component of energy saving spending in the current account of government, focusing on uses for R&D, demonstration, popularization for energy-saving technologies and energy-saving regulation;
- To increase the investments on energy saving spending in the Investment Account of government budget;
- To improve the intergovernmental fiscal transfer system and establish ear-marked fiscal grants from central to local governments.

### 3.2 鼓励节能的税收政策 Taxation Policies to Support Energy Saving

- 促进节能投资的税收政策
- 引导节能消费的税收政策
- 调节节能产品进出口的税收政策
- 鼓励节能技术推广的税收政策
- Taxation policies to support energy saving investment;
- Taxation policies to direct energy saving consumption;
- Taxation policies to support imports and exports of energy saving products;
- Taxation policies to encourage promotion of energy saving technologies.

### 3.2.1 促进节能投资的税收政策 Taxation Policies to Support Energy Saving Investment

- 所得税  
相关投资和费用的抵免
- 增值税  
对节能设备的技改投资实行消费型增值税政策，对生产最终节能产品的企业实行增值税即征即退政策。但要严格限定优惠范围和时限，客观认识增值税优惠政策的效果。
- Income tax:  
To allow the deduction of energy saving related investment and expenses from the taxable income;
- VAT:  
To adopt consumption type of VAT for the firm's investment in energy saving technology upgrading, and to adopt immediate VAT refund for firms manufacturing energy saving end-products; Clearly define and set limit on the scope and the time frame for such preferential tax policies and be objective in assessing the effects of the adopted VAT policies.

### 3.2.2 引导节能消费的税收政策 Taxation Policies to Direct Energy Saving Consumption

- 调整现行的消费税政策
- 调整车辆购置税、车船使用税政策
- 尽快开征燃油税
- To adjust current Excise Tax measures
- To adjust Vehicle Purchase Tax and Vehicle and Ship Usage Tax in favor of energy saving;
- To initiate Petroleum Consumption Tax as soon as practicable.

### 3.2.3 调节节能产品进出口的税收政策 Taxation Policies for Energy Saving Related Imports and Exports

- 对某些节能设备和产品适当减免进口关税和进口环节增值税;
- 根据国家能源政策导向，调整出口商品退税率，适当提高鼓励类出口产品的退税率，降低甚至取消限制类出口产品的退税率。
- To allow certain deduction or exemption on Custom Duty and Import VAT for imports of certain energy saving equipments and products;
- In line with the national energy directive policies, to apply higher ratio of tax refund for those encouraged energy saving exports and lower ratio or zero tax refund for those restricted exports.

### 3.2.4 鼓励节能技术推广的税收政策 Taxation Policies to Encourage Promotion for Energy Saving Technologies

- 对从事节能技术开发、转让取得的收入免征营业税;
- 单位和个人为节能技术推广提供培训、咨询等服务所得收入，在计征企业所得税和个人所得税时给予减免优惠。
- To exempt Business Tax for incomes generated from the development and transfer of energy saving technologies;
- To exempt or deduct Corporate Income Tax and/or Individual Income Tax for incomes generated from energy saving related services, including training, consultancy and contracting for the popularization of energy-saving technologies.

### 3.3 政府采购政策 Government Procurement Policies

- 节能已经成为政府采购的政策目标之一，但仍需进一步完善政策措施;
- 加大节能产品认证力度
- 各级政府机关采购人“优先”还是“必须”采购节能产品
- Energy saving shall be one of the policy objectives in government procurement, which still calls for improvement;
- To strengthen the certification system for energy saving products;
- To require the government procurers at various tiers of governments should procure energy-saving products either in a prioritized manner or a compulsory manner.