

Study on the Peasant's Burden, Reform of Rural Tax-Fees and Countryside Governance in Rural China

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Abstract

Since the mid-1990s, the heavy burdens of China's peasant coexist with the crisis of township finance, large scale of township government's organization, the decrease of public goods and the increase of peasantry social movement. The research analyzes the new problems of countryside governance facing the shortage of finance of township/town after tax and fees reformation in the rural china. The study indicates: the burden to peasants was lighted, alleviating the tension between cadre and mass, establishing transparency countryside governance, and so on. But the fiscal ability of township government decreases after the reform and lacks of the strength of ability. It's very difficult to condense the hard fiscal expense, so many townships are in heavy debts. The shortage of township finance will influence the supply of public goods and decline the quality of countryside governance. To consolidate the achievements of tax fees reform, China's central government implemented necessary reformation policy, including reducing the scale of the township government, constructing healthy compulsory education management system, establishing fiscal transference payment system and carrying out agriculture tax system. This study primarily points out that if central government will not reform the political and financial institution, and only implement on reducing the town institutions, constructing compulsory education management system and carrying out agriculture tax system, the effect on reformation of rural tax and fee will be limited and even leading to the dilemma of reformation.

Keywords: peasant's burden, reform of rural tax and fee, reducing the scale of the township government, countryside governance

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中國的農民負擔、稅費改革與鄉村治理

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摘 要

自 1990 年代中期以來，中國農民的嚴重稅費負擔總是伴隨著鄉鎮財政危機、大規模鄉鎮機構膨脹、農村公共產品與福利下降及農民社會抗爭運動的增加。本文主要是分析稅費改革後中國農村在鄉鎮政府財政更為短缺情況下鄉村治理所面臨的諸多問題。本文研究顯示：中國農村的稅費改革有其成效，包括減輕農民負擔、維持社會穩定、增進公民意識、建立政治透明化機制、減輕機構膨脹壓力及合理化鄉鎮政府的財政與事權。然而稅費改革卻弱化鄉鎮政府的財政能

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力，鄉鎮政府不僅欠缺財政增長力，同時難以壓縮財政支出擴張，導致許多鄉鎮處於日益嚴重負債中。而鄉鎮財政的短缺將使其減少對農村公共產品的供給及降低地方治理品質。中國政府為鞏固稅費改革的成果採取多項政策配套措施，包括精簡機構改革、建立完善義務教育管理體系、建立財政轉移支付制度及實施農業稅體系改革。本文也指出，如果中央政府不擬從政治制度與財政制度上進行改革，而單僅是從精簡鄉鎮機構、調整義務教育管理體制及稅費改革等政策著眼，其效果仍然非常有限，甚至陷入改革困境。

關鍵字：農民負擔、稅費改革、精簡機構、鄉村治理