# 經濟發展過程中
# 財政赤字之危機處理

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# 謝　詞

感謝基金會贊助出國專題研究，使筆者得以在百忙中抽空前往新加坡、澳洲及日本考察參訪；感謝基金會董事長徐立德、董事江丙坤、孫震、郝龍斌、孫璐西等及執行長史欽泰之指導，以及所有董事之肯定，使筆者得就過去所學所知及工作上的經驗，與新加坡、澳洲及日本等財政官員就財政問題深入研討，進而完成本書之撰述。

另要感謝財政部何前部長志欽之推薦及歷任部長林全先生、李庸三先生、許嘉棟先生、顏慶章先生、邱正雄先生、林振國先生、白培英先生及王建煊先生等諸位先進之指導提攜，他們都是令人尊敬的智者，筆者在其麾下學習成長，智慧與知識卻不及其萬一。亦感謝財政部同仁的協助，使筆者得以抽空完成此書。

感謝父母親凌從周先生、凌游寶玉女士、外子楊幼奇及子女楊克謙、楊庭佳，長期以來在工作上給予的支持與生活上的寬容，是筆者戮力從公的動力，也使筆者得在工作與家庭中取得平衡。

凌忠嫄 謹誌

99.09.09

# 序　言

獲得財團法人孫運璿學術基金會表揚為傑出公務人員是公務生涯中之最高榮譽，這不僅是肯定筆者過去在租稅領域之表現，更是鼓勵筆者未來在財政領域肩負重擔，為國家財政健全而努力。

筆者長期在財政部工作，歷經75年營業稅改制為加值型、87年兩稅合一制度之施行、95年最低稅負制之實施等租稅改革，參與多次租稅改革及財政改革方案，對於國家財政狀況在最近20年之變化多所觀察，體認國家財政健全對國家之整體發展，不僅關乎當下國家競爭力之評比，對於下一世代之影響更是深遠，爰就經濟發展過程中財政赤字之危機處理為研究主題，考察財政健全之新加坡、財政紀律嚴謹之澳洲及亟思解決長期財政赤字問題之日本，期能吸取他國經驗以為我國參考。

本書分析我國財政狀況及租稅結構，另就負債及預算制度探討，並作國際比較，復針對國際間財政改革措施深入研析，探究可資參採之處，最後提出結論及建議。

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# 第一章　前　言

標準普爾評等公司(Standare & Pooor’s Rating Service)於2007年10月初在新加坡發佈「2008年亞太主權評等展望報告」，在亞太22個受評國家中，有15國展望「穩定」，5國展望「正向」，唯獨台灣與斐濟兩國展望被列為「負向」。在22個亞洲國家中，台灣是兩個被評為負向者之一，且是連續第3年被列為負向國家。[1]

就過去四年信用評等觀之，我國在2002年信用評等被調降，而2004年國家評等展望又從「穩定」被調整為「負向」，雖然是亞洲4小龍中唯一被列為負向者，但至少在亞洲各國整體排名中尚居第6。經過3年，香港與中國大陸之排名均已調升，香港、中國大陸、馬來西亞、蒙古等更同時名列在正向主權展望名單中，且隨時有進一步調升之可能，只有我國持續在降等邊緣。

國家信用評等被調降，不但事關國家競爭力，更影響企業對外籌資舉債成本，對於國家經濟發展之影響甚大。我國信用評等所以被列為負向，效率低落之政策環境延宕了必要之改革、過度分散之銀行體系降低了財務之穩定性

[1] 標準普爾於2010年6月11日將台灣的主權評等展望由「負向」調升為「穩定」。理由是預期台灣經濟復甦，有助改善政府財政赤字。

等，均為原因之一，然始終未見有大幅改善之財政赤字，也是主要關鍵所在。

針對財政風險，近幾年來國家財政危機未見轉機，雖然2005及2006年稅收均見超徵，惟與整體預算比較，收支仍未見平衡，仍須舉債籌措財源，僅是舉債額度有所縮小。一年以上債務未償餘額已超過4兆元，另一方面政府財政之主要來源租稅收入，亦因租稅優惠法令甚多，稅基不廣，租稅負擔率約為13%左右，與歐美先進國家及亞洲主要國家介於25%至50%之租稅負擔率相較，明顯偏低。

我國財政風險存在已久，為達成財政平衡目標，必須持續推動財政改革，具體做法則須由收入面、支出面及債務管理面，全盤妥謀對策，收入面尤其需要推動稅制改革，以合理提高國民租稅負擔率，增加政府穩定之歲入財源。本研究除參訪財政狀況頗佳之新加坡及澳洲兩國，探究其健全財政之作法，同時亦參訪國家負債比例高達世界第一之日本，深入瞭解其負債高築原因及未來因應之道，以為我國未來借鏡。

本報告分為五大部分，第一章為前言；第二章為我國及其他國家財政狀況與租稅結構分析，其中其他國家包括OECD國家、EU國家、以及新加坡、日本與澳洲等三個國

家；第三章為我國預算及債務制度與新、日、澳之比較；第四章為其他國家財政改革概況；最後為結論與建議。

# 第二章　我國及其他國家財政狀況與租稅結構分析

## 一、我國財政狀況與租稅結構分析

首先，針對我國近年各級政府財政狀況做詳細分析，其中包括歲入與歲出結構與變化。其次，由於租稅收入係政府歲入中最主要的項目之一，故特再就直接稅與間接稅、以及不同稅目間之結構做深入之探討。

㈠我國財政狀況分析

1.各級政府歲入結構與變化

從表2-1可知，我國各級政府的歲入從民國80年度的1兆499億元，上升到民國97年度的2兆2,316億元，金額成長一倍多。惟如果與國內生產毛額(GDP)的成長相比，則民國80年度歲入占GDP的比率為22.45%左右，但至民國97年度反而降到17.57%，可見各級政府歲入的增加率仍遠低於經濟成長率。尤有甚者，歲入中各項不同收入總類所占的比重亦產生很大的變化。稅課收入占歲入的比率由民國80年度的71.3%，下降到民國92年度的62.61%，而後再上升至民國97年度的76.65%。如果進一步與GDP相比，則很明顯的

# 表2-1　各級政府歲入結構

單位：百萬元

| 年度 | 歲入淨額 | | 項目 | | | | | | | | 歲入／GDP（%） | 稅課收入／GDP（%） |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | 稅課收入 | | 獨占及專賣收入 | | 營業盈餘及事業收入 | | 其他收入 | | | |
| | 金額 | 百分比 | 金額 | 百分比 | 金額 | 百分比 | 金額 | 百分比 | 金額 | 百分比 | | |
| 80 | 1,049,931 | 100% | 748,508 | 71.30% | 60,113 | 5.70% | 94,835 | 9.00% | 146,475 | 14.00% | 22.45% | 16.00% |
| 81 | 1,257,568 | 100% | 909,110 | 72.30% | 58,513 | 4.70% | 141,045 | 11.20% | 148,900 | 11.80% | 23.96% | 17.32% |
| 82 | 1,416,334 | 100% | 983,387 | 69.40% | 62,109 | 4.40% | 166,471 | 11.80% | 204,367 | 14.40% | 24.29% | 16.87% |
| 83 | 1,502,754 | 100% | 1,062,778 | 70.70% | 64,703 | 4.30% | 184,914 | 12.30% | 190,359 | 12.70% | 23.58% | 16.67% |
| 84 | 1,559,429 | 100% | 1,170,856 | 75.10% | 61,408 | 3.90% | 141,956 | 9.10% | 185,209 | 11.90% | 22.44% | 16.85% |
| 85 | 1,604,184 | 100% | 1,141,838 | 71.20% | 55,959 | 3.50% | 181,094 | 11.30% | 225,294 | 14.00% | 21.11% | 15.02% |
| 86 | 1,704,759 | 100% | 1,213,274 | 71.20% | 58,179 | 3.40% | 180,797 | 10.60% | 252,509 | 14.80% | 20.81% | 14.81% |
| 87 | 2,053,458 | 100% | 1,339,605 | 65.20% | 57,448 | 2.80% | 361,574 | 17.60% | 294,831 | 14.40% | 22.97% | 14.99% |
| 88 | 2,004,394 | 100% | 1,229,740 | 61.40% | 55,322 | 2.80% | 324,851 | 16.20% | 324,481 | 16.20% | 21.20% | 13.01% |
| 88下及89 | 2,784,863 | 100% | 1,852,451 | 66.50% | 77,316 | 2.80% | 458,420 | 16.50% | 396,675 | 14.20% | 18.45% | 12.27% |
| 90 | 1,896,278 | 100% | 1,200,278 | 63.30% | 57,563 | 3.00% | 346,581 | 18.30% | 291,856 | 15.40% | 19.10% | 12.09% |
| 91 | 1,787,919 | 100% | 1,190,874 | 66.61% | 346 | 0.02% | 260,869 | 14.59% | 335,830 | 18.78% | 17.17% | 11.44% |
| 92 | 1,948,847 | 100% | 1,220,116 | 62.61% | - | - | 417,620 | 21.43% | 311,111 | 15.96% | 18.22% | 11.41% |
| 93 | 1,927,400 | 100% | 1,353,410 | 70.22% | - | - | 289,974 | 15.04% | 284,016 | 14.74% | 16.96% | 11.91% |
| 94 | 2,218,040 | 100% | 1,531,297 | 69.04% | - | - | 375,663 | 16.94% | 311,080 | 14.02% | 18.89% | 13.04% |
| 95 | 2,177,018 | 100% | 1,556,652 | 71.50% | - | - | 325,939 | 14.97% | 294,427 | 13.52% | 17.78% | 12.71% |
| 96 | 2,244,758 | 100% | 1,685,875 | 75.10% | - | - | 291,799 | 13.00% | 267,084 | 11.90% | 17.39% | 13.06% |
| 97 | 2,231,614 | 100% | 1,710,617 | 76.65% | - | - | 264,918 | 11.87% | 256,079 | 11.48% | 17.57% | 13.47% |
| 98* | 2,335,939 | 100% | 1,748,169 | 74.84% | - | - | 264,194 | 11.31% | 323,576 | 13.85% | 18.65% | 13.95% |
| 99* | 2,177,736 | 100% | 1,560,887 | 71.67% | - | - | 282,425 | 12.97% | 334,424 | 15.36% | 16.61% | 11.90% |

註1：98及99年年度資料係為預算數；
註2：92年度以後之獨占及專賣收入併入稅課收入計算；
註3：歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。
資料來源：財政統計年報(2010)

# 表2-2　各級政府歲出結構

單位：百萬元

| 年度 | 歲出淨額 | 項目 | | | | | | | | | 歲出／GDP | 社福支出／GDP | 經濟發展支出／GDP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 一般政務支出 | 國防支出 | 教育科學文化支出 | 經濟發展支出 | 社會福利支出 | 社區發展及環境保護支出 | 退休撫卹支出 | 債務支出 | 雜項支出 | | | |
| 80 | 1,275,613 | 153,278 | 227,099 | 288,077 | 322,087 | 117,772 | 33,089 | 88,320 | 33,398 | 12,492 | 27.27% | 2.52% | 6.89% |
| 81 | 1,561,930 | 198,348 | 239,398 | 324,834 | 461,821 | 135,040 | 63,042 | 94,975 | 33,936 | 10,537 | 29.76% | 2.57% | 8.80% |
| 82 | 1,756,306 | 208,961 | 253,511 | 350,351 | 545,651 | 145,759 | 72,163 | 102,076 | 63,893 | 13,941 | 30.12% | 2.50% | 9.36% |
| 83 | 1,826,367 | 216,069 | 321,821 | 382,197 | 468,080 | 158,523 | 81,543 | 111,237 | 75,179 | 11,717 | 28.65% | 2.49% | 7.34% |
| 84 | 1,910,066 | 222,403 | 269,960 | 357,487 | 438,152 | 231,766 | 65,309 | 118,121 | 194,890 | 11,978 | 27.48% | 3.33% | 6.30% |
| 85 | 1,843,786 | 243,973 | 284,926 | 374,401 | 329,135 | 290,002 | 68,035 | 137,118 | 106,061 | 10,135 | 24.26% | 3.82% | 4.33% |
| 86 | 1,878,764 | 244,757 | 291,920 | 375,822 | 295,035 | 294,982 | 68,614 | 179,723 | 115,630 | 12,280 | 22.93% | 3.60% | 3.60% |
| 87 | 1,992,593 | 25,725 | 312,286 | 411,513 | 335,012 | 282,767 | 74,850 | 187,673 | 115,896 | 15,331 | 22.29% | 3.16% | 3.75% |
| 88 | 2,050,004 | 279,113 | 286,571 | 429,127 | 351,103 | 280,452 | 90,310 | 180,582 | 140,910 | 11,836 | 21.68% | 2.97% | 3.71% |
| 88下及89 | 3,140,936 | 468,033 | 357,787 | 655,109 | 474,895 | 531,809 | 106,102 | 265,079 | 270,252 | 11,890 | 20.80% | 3.52% | 3.15% |
| 90 | 2,271,755 | 328,736 | 247,597 | 430,078 | 398,792 | 396,981 | 109,597 | 175,722 | 171,565 | 12,687 | 22.88% | 4.00% | 4.02% |
| 91 | 2,144,993 | 325,814 | 225,243 | 437,756 | 405,257 | 323,615 | 71,702 | 170,988 | 170,966 | 13,652 | 20.60% | 3.11% | 3.89% |
| 92 | 2,216,514 | 331,885 | 237,946 | 464,186 | 400,910 | 346,911 | 90,061 | 173,223 | 159,667 | 11,726 | 20.72% | 3.24% | 3.75% |
| 93 | 2,245,047 | 334,797 | 253,019 | 469,544 | 412,870 | 347,557 | 95,008 | 179,665 | 139,331 | 13,254 | 19.75% | 3.06% | 3.63% |
| 94 | 2,291,999 | 341,874 | 247,472 | 473,243 | 430,476 | 357,762 | 100,704 | 191,531 | 132,639 | 16,298 | 19.52% | 3.05% | 3.67% |
| 95 | 2,214,226 | 345,237 | 234,699 | 484,827 | 341,944 | 370,303 | 88,849 | 196,963 | 138,331 | 13,072 | 18.08% | 3.02% | 2.79% |
| 96 | 2,290,169 | 343,950 | 255,854 | 492,625 | 383,298 | 372,202 | 87,282 | 200,677 | 139,380 | 14,901 | 17.74% | 2.88% | 2.97% |
| 97 | 2,343,585 | 350,500 | 262,150 | 495,515 | 432,335 | 368,136 | 82,157 | 202,228 | 134,697 | 15,867 | 18.46% | 2.90% | 3.40% |
| 98* | 2,812,369 | 385,354 | 308,175 | 619,380 | 582,798 | 431,048 | 80,570 | 213,909 | 148,256 | 42,879 | 22.45% | 3.44% | 4.65% |
| 99* | 2,695,707 | 385,610 | 286,341 | 613,642 | 515,045 | 425,494 | 77,225 | 212,787 | 141,364 | 38,199 | 20.55% | 3.24% | 3.93% |

註1：98及99年度資料係為預算數；
註2：歲出淨額不包括債務還本支出。
資料來源：財政統計年報(2010)

# 表2-3　各級政府歲出結構百分比

單位：%

| 年度 | 歲出 | 項目 | | | | | | | | | 歲出／GDP | 社福支出／GDP | 經濟發展支出／GDP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 一般政務支出 | 國防支出 | 教育科學文化支出 | 經濟發展支出 | 社會福利支出 | 社區發展及環境保護支出 | 退休撫卹支出 | 債務支出 | 雜項支出 | | | |
| 80 | 100% | 12.02% | 17.80% | 22.58% | 25.25% | 9.23% | 2.59% | 6.92% | 2.62% | 0.98% | 27.27% | 2.52% | 6.89% |
| 81 | 100% | 12.70% | 15.33% | 20.80% | 29.57% | 8.65% | 4.04% | 6.08% | 2.17% | 0.67% | 29.76% | 2.57% | 8.80% |
| 82 | 100% | 11.90% | 14.43% | 19.95% | 31.07% | 8.30% | 4.11% | 5.81% | 3.64% | 0.79% | 30.12% | 2.50% | 9.36% |
| 83 | 100% | 11.83% | 17.62% | 20.93% | 25.63% | 8.68% | 4.46% | 6.09% | 4.12% | 0.64% | 28.65% | 2.49% | 7.34% |
| 84 | 100% | 11.64% | 14.13% | 18.72% | 22.94% | 12.13% | 3.42% | 6.18% | 10.20% | 0.63% | 27.48% | 3.33% | 6.30% |
| 85 | 100% | 13.23% | 15.45% | 20.31% | 17.85% | 15.73% | 3.69% | 7.44% | 5.75% | 0.55% | 24.26% | 3.82% | 4.33% |
| 86 | 100% | 13.03% | 15.54% | 20.00% | 15.70% | 15.70% | 3.65% | 9.57% | 6.15% | 0.65% | 22.93% | 3.60% | 3.60% |
| 87 | 100% | 1.29% | 15.67% | 20.65% | 16.81% | 14.19% | 3.76% | 9.42% | 5.82% | 0.77% | 22.29% | 3.16% | 3.75% |
| 88 | 100% | 13.62% | 13.98% | 20.93% | 17.13% | 13.68% | 4.41% | 8.81% | 6.87% | 0.58% | 21.68% | 2.97% | 3.71% |
| 88下及89 | 100% | 14.90% | 11.39% | 20.86% | 15.12% | 16.93% | 3.38% | 8.44% | 8.60% | 0.38% | 20.80% | 3.52% | 3.15% |
| 90 | 100% | 14.47% | 10.90% | 18.93% | 17.55% | 17.47% | 4.82% | 7.74% | 7.55% | 0.56% | 22.88% | 4.00% | 4.02% |
| 91 | 100% | 15.19% | 10.50% | 20.41% | 18.89% | 15.09% | 3.34% | 7.97% | 7.97% | 0.64% | 20.60% | 3.11% | 3.89% |
| 92 | 100% | 14.97% | 10.74% | 20.94% | 18.09% | 15.65% | 4.06% | 7.82% | 7.20% | 0.53% | 20.72% | 3.24% | 3.75% |
| 93 | 100% | 14.91% | 11.27% | 20.91% | 18.39% | 15.48% | 4.23% | 8.00% | 6.21% | 0.59% | 19.75% | 3.06% | 3.63% |
| 94 | 100% | 14.92% | 10.80% | 20.65% | 18.78% | 15.61% | 4.39% | 8.36% | 5.79% | 0.71% | 19.52% | 3.05% | 3.67% |
| 95 | 100% | 15.59% | 10.60% | 21.90% | 15.44% | 16.72% | 4.01% | 8.90% | 6.25% | 0.59% | 18.08% | 3.02% | 2.79% |
| 96 | 100% | 15.02% | 11.17% | 21.51% | 16.74% | 16.25% | 3.81% | 8.76% | 6.09% | 0.65% | 17.74% | 2.88% | 2.97% |
| 97 | 100% | 14.96% | 11.19% | 21.14% | 18.45% | 15.71% | 3.51% | 8.63% | 5.75% | 0.68% | 18.46% | 2.90% | 3.40% |
| 98* | 100% | 13.70% | 10.96% | 22.02% | 20.72% | 15.33% | 2.86% | 7.61% | 5.27% | 1.52% | 22.45% | 3.44% | 4.65% |
| 99* | 100% | 14.30% | 10.62% | 22.76% | 19.11% | 15.78% | 2.86% | 7.89% | 5.24% | 1.42% | 20.55% | 3.24% | 3.93% |

註：98及99年度資料係為預算數。
資料來源：財政統計年報(2010)

發現，稅課收入占GDP的比率從民國80年度至民國92年度係呈現下滑的趨勢，而民國93年度後雖呈現上升趨勢，至民國97年度稅課收入占GDP為13.47%，惟比率仍屬偏低。[2] 從這些變化可知，我國各級政府近十餘年來，不但歲入規模不斷下降，其中尤其是租稅能力的減弱，更造成政府經常收入穩定性的流失益愈嚴重。

2.各級政府歲出結構變化

從表2-2可知，各級政府的歲出規模迭有增長，民國97年度的歲出高達2兆3,436億元。惟與GDP相比，近十餘年來，我國各級政府歲出占GDP的比率卻有下降的趨勢。民國80年度歲出占GDP的比率為27.27%左右，至民國97年度則下滑至17.74%，似乎表示我國各級政府歲出規模有益愈縮減的傾向。惟就支出種類的結構分析，其中的變化亦甚值得注意。根據表2-3可知，如果與GDP相比，近十餘年，政府社福支出占GDP的比率乃呈現上升的趨勢，但同時間，經濟發展支出占GDP的比率則反而不斷下降。由此可知，在各

[2] 若依預算數為計算標準，民國99年的租稅負擔率將降至11.9%。

級政府歲出規模變化的過程中，經濟發展支出的增加乃不及社會福利支出，就此而言，支出結構調整的排擠效果似乎相當明顯。

3.各級政府收支餘絀變化

政府歲入與歲出的差異便是政府收支的餘絀，如果為負即為收支缺口，需要用融資性財源加以彌補。根據表2-4，民國80年度開始至97年度止，只有民國87年度政府收支有賸餘(609億元)，其餘各年度皆為短絀。根據資料分析可知，我國各級政府支出占GDP的比重從民國80年至民國84年這段期間皆維持在25%以上，其餘年度則皆低於25%。至於各級政府收入占GDP比重，則皆未超過25%。是以，各級政府支出占GDP比重皆較各級政府收入占GDP比重為高，亦即政府財政狀況呈現赤字。民國80年代初期，政府餘絀占GDP的比重大約為-5%左右，往後逐漸下降，但民國90年度又出現惡化的跡象，大約在-3%上下，直到民國94年度至97年度政府赤字占GDP比重才又出現些許改善。[3] 此外，政府餘絀占歲出的比重

[3] 若依預算數為計算標準，民國99年政府赤字占GDP比重將為-3.9%。

亦得到類似的變化趨勢。由此可知，政府收支短絀已經成為近十餘年來普遍而常見的現象，政府財政的失衡不再是短期因素所能解釋，此亦是一種值得關注的警訊。

表2-4　各級政府財政收支餘絀

單位：百萬元

| | | | | | | | 餘絀／歲出（%） |
|---|---|---|---|---|---|---|---|
| 80 | 1,049,931 | 22.45% | 1,275,613 | 27.27% | -225,682 | -4.8% | -17.7% |
| 81 | 1,257,568 | 23.96% | 1,561,930 | 29.76% | -304,362 | -5.8% | -19.5% |
| 82 | 1,416,334 | 24.29% | 1,756,306 | 30.12% | -339,972 | -5.8% | -19.4% |
| 83 | 1,502,754 | 23.58% | 1,826,367 | 28.65% | -323,613 | -5.1% | -17.7% |
| 84 | 1,559,429 | 22.44% | 1,910,066 | 27.48% | -350,637 | -5.0% | -18.4% |
| 85 | 1,604,184 | 21.11% | 1,843,786 | 24.26% | -239,602 | -3.2% | -13.0% |
| 86 | 1,704,759 | 20.81% | 1,878,764 | 22.93% | -174,005 | -2.1% | -9.3% |
| **87** | **2,053,458** | **22.97%** | **1,992,593** | **22.29%** | **60,865** | **0.7%** | **3.1%** |
| 88 | 2,004,394 | 21.20% | 2,050,004 | 21.68% | -45,610 | -0.5% | -2.2% |
| 88下及89 | 2,784,863 | 18.45% | 3,140,936 | 20.80% | -356,073 | -2.4% | -11.3% |
| 90 | 1,896,278 | 19.10% | 2,271,755 | 22.88% | -375,477 | -3.8% | -16.5% |
| 91 | 1,787,919 | 17.17% | 2,144,993 | 20.60% | -357,074 | -3.4% | -16.6% |
| 92 | 1,948,847 | 18.22% | 2,216,514 | 20.72% | -267,667 | -2.5% | -12.1% |
| 93 | 1,927,400 | 16.96% | 2,245,047 | 19.75% | -317,647 | -2.8% | -14.1% |
| 94 | 2,218,040 | 18.89% | 2,291,999 | 19.52% | -73,959 | -0.6% | -3.2% |
| 95 | 2,177,018 | 17.78% | 2,214,226 | 18.08% | -37,208 | -0.3% | -1.7% |
| 96 | 2,244,758 | 17.39% | 2,290,169 | 17.74% | -45,411 | -0.4% | -2.0% |
| 97 | 2,231,614 | 17.57% | 2,343,585 | 18.46% | -111,971 | -0.9% | -4.8% |
| 98* | 2,335,939 | 18.65% | 2,812,369 | 22.45% | -476,430 | -3.8% | -16.9% |
| 99* | 2,177,736 | 16.61% | 2,695,707 | 20.55% | -517,971 | -3.9% | -19.2% |

註：98及99年度資料係為預算數。

資料來源：財政統計年報(2010)

4.各級政府公共債務餘額變化

根據表2-5可知，民國85年我國各級政府債務餘額占GDP比重為25.49%，而後一路攀升，至民國90年更一下跳升到30.70%，至民國97年達34.5%。由此可見，我國各級政府未償債務餘額占GDP比重近十餘年逐漸上升，尤其是民國90年度後成長速度更快。此外，截至民國99年度預算數，我國各級政府債務累積未償餘額為13,115億元，占GDP比重為40.29%。根據公共債務法對政府舉借額度與未償債務餘額的上限規範，截至民國99年預算數，各級政府舉借情形雖然尚未逾越法律規定，但各級政府合計之未償債務餘額占前三年度GNP平均數之比率已高達40.4%，距離上限48%，僅餘7.6%。雖然此僅為預算數，實際執行效果將有差異，但仍可得知各級政府法定債務增加空間皆已面臨到極大的約制。

表2-5　各級政府債務餘額

單位：百萬元

| 年度 | GDP | 債務餘額 | 債務餘額/GDP | 占前3年度GNP平均數(%) |
|---|---|---|---|---|
| 85 | 7,600,922 | 1,937,388 | 25.49% | 29.8% |
| 86 | 8,192,944 | 2,174,763 | 26.54% | 30.7% |
| 87 | 8,939,196 | 2,218,571 | 24.82% | 28.8% |
| 88 | 9,454,090 | 2,322,698 | 24.57% | 27.8% |
| 89 | 15,097,994 | 2,708,899 | 17.94% | 29.3% |
| 90 | 9,930,387 | 3,048,535 | 30.70% | 31.2% |
| 91 | 10,411,639 | 3,165,760 | 30.41% | 31.5% |
| 92 | 10,696,257 | 3,512,071 | 32.83% | 33.9% |
| 93 | 11,365,292 | 3,878,474 | 34.13% | 36.6% |
| 94 | 11,740,279 | 4,101,227 | 34.93% | 36.8% |
| 95 | 12,243,471 | 4,187,212 | 34.20% | 36.1% |
| 96 | 12,910,511 | 4,302,376 | 33.32% | 35.5% |
| 97 | 12,698,501 | 4,381,012 | 34.50% | 34.7% |
| 98* | 12,527,396 | 4,727,165 | 37.73% | 36.5% |
| 99* | 13,114,824 | 5,284,083 | 40.29% | 40.4% |

資料來源：財政統計年報(2010)

## ㈡我國租稅結構分析

### 1.直接稅與間接稅占GDP比重

根據圖2-1可知，民國75年度我國直接稅占GDP比重為5.80%，間接稅占GDP比重為9.11%。但從民國78年度開始，直接稅占GDP比重(9.40%)開始超過間接稅占GDP比重(8.75%)，此後便不再改變，且從民國91年度開始，二者的差距逐漸擴大。

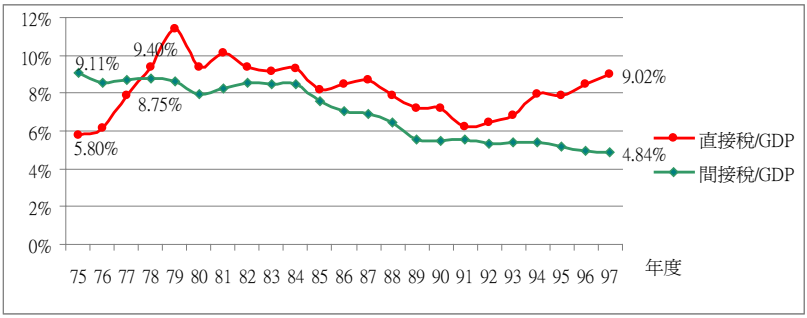


圖2-1 直接稅與間接稅占GDP比重

2.所得稅、營業稅與貨物稅占GDP比重

根據圖2-2可知，直接稅中之所得稅占GDP比重皆較營業稅與貨物稅占GDP比重為高，民國75年度所得稅占GDP比率為2.95%，營業稅為1.70%，貨物稅為1.84%。但自民國79年度以後，營業稅占GDP比重(2.65%)便一直較貨物稅占GDP比重(2.01%)為高。從趨勢上看，所得稅占GDP比重呈現逐漸上升，至民國97年度比重為6.58%；營業稅占GDP比重在民國84年度達到最高點3.08%，隨後下降至民國97年度的1.92%；貨物稅占GDP比重則於民國82年度達到最高點2.34%，隨後亦逐漸下滑，至民國97年度比重僅為1.00%。

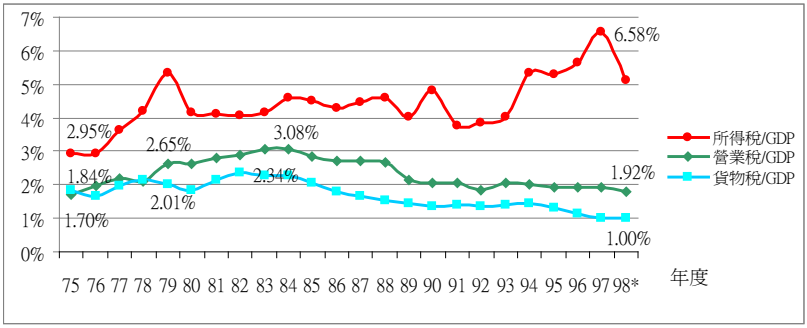


圖2-2　所得稅、營業稅與貨物稅占GDP比重

3.營利事業所得稅與個人綜合所得稅占GDP比重

根據圖2-3可知，近二十年間，綜所稅占GDP比重大都較營所稅占GDP比重為高，只有民國89年度、民國92年度至94年度、民國96年度及民國97年度綜所稅占GDP比重出現低於營所稅占GDP比重的情況。例如，民國89年度綜所稅占GDP比重為2.01%，營所稅為2.03%；民國92年度綜所稅占GDP比重為1.85%，營所稅為2.00%；民國94年度綜所稅占GDP比重為2.53%，營所稅為2.81%；民國97年度綜所稅占GDP比重為3.07%，營所稅則為3.51%。

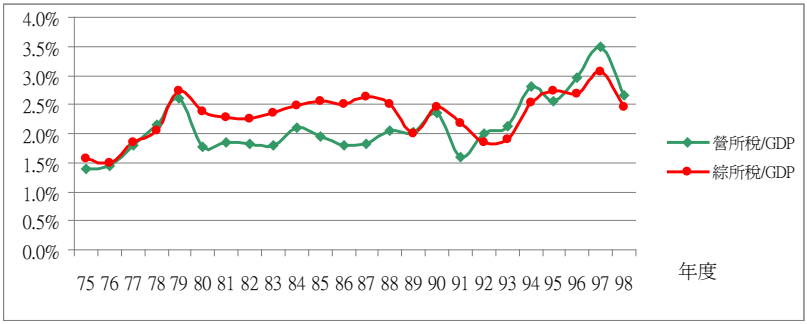


圖2-3　營利事業所得稅與個人綜合所得稅占GDP比重

## 二、其他國家財政狀況與租稅結構分析

本節進一步就其他國家的財政狀況與租稅結構做詳盡的介紹與分析，包括OECD國家、EU國家、以及本次參訪的新加坡、日本以及澳洲等三個國家。

㈠OECD國家

1.OECD國家財政狀況分析

從表2-6中可知，近十餘年來，OECD國家財政收支呈現短絀，財政收支餘絀占GDP比重從1992年的-4.6%，至2009年為-7.9%，期間只有2000年財政收支情況略為起色，財政收支餘絀占GDP比重為0.1%，之後便逐步下滑。另外，從個別國家來看，除了南韓財政收支占GDP比重，

近十餘年來皆為正數之外，大部分國家皆呈現負數。惟從趨勢上言，南韓財政收支雖有賸餘，卻是增跌不斷，至2009年其財政收支係呈現平衡狀態。由此可見，財政失衡不單只是我國面臨的問題，亦是世界各國普遍遭遇到的狀況。

至於政府債務情況，從表2-7中可知，1992年OECD國家債務總額占GDP比重為63.8%，而後一路攀升至2008年為79%，尤有甚者，2009年更高達90.3%。若從個別國家來看，大部分國家皆呈現債務總額占GDP比重高的情形。即使是政府財政收支表現相對較佳的南韓，其債務總額占GDP比重亦呈現上升的趨勢，從1992年6.2%，一路攀升至2009年為34.9%。另外，從表2-8可知，OECD國家租稅收入占GDP比重從1975年的29.4%，至2007年為35.8%，係逐漸上升的情形，且個別國家大致上亦呈現相同趨勢。由此可知，OECD國家雖然債務總額占GDP比重越來越高，惟其租稅負擔率亦呈相同趨勢，是以，OECD國家未來的償債能力相對較穩定。

# 表2-6　OECD國家財政收支餘絀占GDP比重

| | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Australia | -5.4 | -4.2 | -4.2 | -3.4 | -2.0 | -0.5 | 1.3 | 1.5 | 0.5 | -0.5 | 0.7 | 1.4 | 1.1 | 1.4 | 1.5 | 1.7 | 0.3 | -3.9 | -3.2 | -2.4 |
| Austria | -2.0 | -4.4 | -4.9 | -5.9 | -4.1 | -2.0 | -2.5 | -2.4 | -1.9 | -0.2 | -0.9 | -1.6 | -4.5 | -1.8 | -1.6 | -0.5 | -0.5 | -3.4 | -4.7 | -4.6 |
| Belgium | -8.2 | -7.5 | -5.2 | -4.5 | -4.0 | -2.3 | -1.0 | -0.7 | -0.1 | 0.4 | -0.2 | -0.2 | -0.4 | -2.8 | 0.2 | -0.2 | -1.2 | -6.1 | -4.9 | -4.2 |
| Canada | -9.1 | -8.7 | -6.7 | -5.3 | -2.8 | 0.2 | 0.1 | 1.6 | 2.9 | 0.7 | -0.1 | -0.1 | 0.9 | 1.5 | 1.6 | 1.6 | 0.1 | -5.1 | -3.4 | -2.1 |
| Czech Republic | .. | .. | .. | -13.4 | -3.3 | -3.8 | -5.0 | -3.7 | -3.7 | -5.6 | -6.8 | -6.6 | -2.9 | -3.6 | -2.6 | -0.7 | -2.7 | -5.9 | -5.4 | -5.7 |
| Denmark | -2.6 | -3.9 | -3.4 | -2.9 | -2.0 | -0.6 | -0.1 | 1.3 | 2.2 | 1.2 | 0.3 | -0.1 | 1.9 | 5.0 | 5.0 | 4.8 | 3.4 | -2.8 | -5.5 | -4.8 |
| Finland | -5.4 | -8.3 | -6.7 | -6.1 | -3.5 | -1.4 | 1.5 | 1.6 | 6.8 | 5.0 | 4.0 | 2.3 | 2.1 | 2.5 | 3.9 | 5.2 | 4.1 | -2.4 | -3.8 | -3.8 |
| France | -4.5 | -6.4 | -5.5 | -5.5 | -4.0 | -3.3 | -2.6 | -1.8 | -1.5 | -1.6 | -3.2 | -4.1 | -3.6 | -3.0 | -2.3 | -2.7 | -3.3 | -7.6 | -7.8 | -6.9 |
| Germany | -2.5 | -3.0 | -2.3 | -9.7 | -3.3 | -2.6 | -2.2 | -1.5 | 1.3 | -2.8 | -3.6 | -4.0 | -3.8 | -3.3 | -1.6 | 0.2 | 0.0 | -3.3 | -5.4 | -4.5 |
| Greece | -10.9 | -11.9 | -8.3 | -9.1 | -6.6 | -5.9 | -3.8 | -3.1 | -3.7 | -4.4 | -4.8 | -5.7 | -7.4 | -5.3 | -3.8 | -5.4 | -7.7 | -13.5 | -8.1 | -7.1 |
| Hungary | -8.2 | -7.5 | -12.7 | -8.6 | -4.6 | -6.0 | -7.9 | -5.4 | -3.0 | -4.1 | -8.9 | -7.1 | -6.4 | -7.9 | -9.3 | -4.9 | -3.8 | -3.9 | -4.5 | -4.3 |
| Iceland | -2.8 | -4.5 | -4.7 | -3.0 | -1.6 | 0.0 | -0.4 | 1.1 | 1.7 | -0.7 | -2.6 | -2.8 | 0.0 | 4.9 | 6.3 | 5.4 | -13.5 | -9.1 | -6.4 | -2.7 |
| Ireland | -2.9 | -2.7 | -2.0 | -2.0 | -0.1 | 1.4 | 2.3 | 2.6 | 4.8 | 0.9 | -0.3 | 0.4 | 1.4 | 1.6 | 3.0 | 0.1 | -7.3 | -14.3 | -11.7 | -10.8 |
| Italy | -10.4 | -10.1 | -9.1 | -7.4 | -7.0 | -2.7 | -3.1 | -1.8 | -0.9 | -3.1 | -3.0 | -3.5 | -3.6 | -4.4 | -3.3 | -1.5 | -2.7 | -5.2 | -5.2 | -5.0 |
| Japan | 0.6 | -2.5 | -3.8 | -4.7 | -5.1 | -4.0 | -11.2 | -7.4 | -7.6 | -6.3 | -8.0 | -7.9 | -6.2 | -6.7 | -1.6 | -2.4 | -2.1 | -7.2 | -7.6 | -8.3 |
| Korea | 1.0 | 1.7 | 2.3 | 3.5 | 3.2 | 3.0 | 1.3 | 2.4 | 5.4 | 4.3 | 5.1 | 0.5 | 2.7 | 3.4 | 3.9 | 4.7 | 3.0 | 0.0 | 1.0 | 0.8 |
| Luxembourg | -0.2 | 1.5 | 2.5 | 2.4 | 1.2 | 3.7 | 3.4 | 3.4 | 6.0 | 6.1 | 2.1 | 0.5 | -1.1 | 0.0 | 1.4 | 3.6 | 2.9 | -0.7 | -3.8 | -4.9 |
| Netherlands | -4.2 | -2.8 | -3.5 | -9.2 | -1.9 | -1.2 | -0.9 | 0.4 | 2.0 | -0.3 | -2.1 | -3.2 | -1.8 | -0.3 | 0.5 | 0.2 | 0.7 | -5.3 | -6.4 | -5.4 |
| New Zealand | -3.0 | -0.3 | 2.9 | 2.7 | 2.7 | 1.4 | 0.3 | 0.0 | 1.9 | 1.7 | 3.6 | 3.8 | 3.9 | 4.5 | 5.1 | 4.0 | 0.4 | -3.5 | -4.3 | -3.7 |
| Norway | -1.8 | -1.4 | 0.3 | 3.2 | 6.3 | 7.6 | 3.3 | 6.0 | 15.4 | 13.3 | 9.2 | 7.3 | 11.1 | 15.1 | 18.5 | 17.7 | 19.1 | 9.7 | 9.7 | 10.9 |
| Poland | .. | | .. | -4.4 | -4.9 | -4.6 | -4.3 | -2.3 | -3.0 | -5.3 | -5.0 | -6.2 | -5.4 | -4.1 | -3.6 | -1.9 | -3.7 | -7.1 | -6.9 | -6.5 |
| Portugal | -4.2 | -7.5 | -7.2 | -5.0 | -4.5 | -3.5 | -3.4 | -2.8 | -3.0 | -4.3 | -2.9 | -3.0 | -3.4 | -6.1 | -3.9 | -2.7 | -2.9 | -9.4 | -7.4 | -5.6 |
| Slovak Republic | .. | .. | .. | -3.4 | -9.9 | -6.3 | -5.3 | -7.4 | -12.3 | -6.5 | -8.2 | -2.8 | -2.4 | -2.8 | -3.5 | -1.9 | -2.3 | -6.8 | -6.4 | -5.3 |
| Spain | -4.0 | -7.3 | -6.8 | -6.5 | -4.9 | -3.4 | -3.2 | -1.4 | -1.0 | -0.7 | -0.5 | -0.2 | -0.4 | 1.0 | 2.0 | 1.9 | -4.1 | -11.2 | -9.4 | -7.0 |
| Sweden | -8.9 | -11.2 | -9.1 | -7.3 | -3.3 | -1.6 | 0.9 | 0.8 | 3.6 | 1.6 | -1.5 | -1.3 | 0.4 | 1.9 | 2.2 | 3.5 | 2.2 | -1.1 | -2.9 | -1.7 |
| Switzerland | -3.1 | -3.5 | -2.8 | -2.0 | -1.8 | -2.8 | -1.9 | -0.5 | 0.1 | -0.1 | -1.2 | -1.7 | -1.8 | -0.7 | 0.8 | 1.6 | 2.5 | 0.7 | -0.8 | -0.5 |
| United Kingdom | -6.5 | -8.0 | -6.8 | -5.8 | -4.2 | -2.2 | -0.1 | 0.9 | 3.7 | 0.6 | -2.0 | -3.7 | -3.6 | -3.3 | -2.7 | -2.7 | -4.9 | -11.3 | -11.5 | -10.3 |
| United States | -5.9 | -5.1 | -3.7 | -3.3 | -2.3 | -0.9 | 0.3 | 0.7 | 1.5 | -0.6 | -4.0 | -5.0 | -4.4 | -3.3 | -2.2 | -2.8 | -6.5 | -11.0 | -10.7 | -8.9 |
| Euro area | -5.1 | -5.9 | -5.0 | -7.5 | -4.3 | -2.7 | -2.3 | -1.4 | 0.0 | -1.9 | -2.6 | -3.1 | -3.0 | -2.6 | -1.4 | -0.6 | -2.0 | -6.3 | -6.6 | -5.7 |
| Total OECD | -4.6 | -5.1 | -4.4 | -4.8 | -3.3 | -1.8 | -2.1 | -0.9 | 0.1 | -1.4 | -3.3 | -4.0 | -3.4 | -2.7 | -1.2 | -1.2 | -3.3 | -7.9 | -7.8 | -6.7 |
| Memorandum items | | | | | | | | | | | | | | | | | | | | |
| General government financial balances excluding social security | | | | | | | | | | | | | | | | | | | | |
| United States | -6.7 | -5.8 | -4.5 | -4.1 | -3.2 | -1.9 | -0.9 | -0.7 | -0.1 | -2.2 | -5.5 | -6.3 | -5.8 | -4.6 | -3.6 | -4.2 | -7.7 | -11.9 | -11.6 | -9.9 |
| Japan | -1.9 | -4.8 | -5.8 | -6.7 | -6.9 | -5.8 | -12.5 | -8.5 | -8.2 | -6.5 | -7.9 | -8.0 | -6.6 | -7.0 | -1.7 | -2.2 | -1.7 | -6.7 | -6.9 | -7.5 |

資料來源：Economic outlook(2010)

## 表2-7　OECD國家債務總額占GDP比重

| | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Australia | 27.1 | 30.3 | 39.6 | 41.3 | 38.6 | 37.0 | 32.0 | 27.6 | 24.7 | 21.8 | 19.8 | 18.3 | 16.6 | 16.1 | 15.3 | 14.3 | 13.6 | 19.2 | 23.4 | 25.9 |
| Austria | 57.4 | 62.0 | 65.4 | 69.5 | 70.3 | 66.7 | 68.5 | 71.3 | 71.1 | 72.1 | 73.2 | 71.3 | 70.8 | 70.8 | 66.4 | 62.2 | 66.2 | 70.3 | 74.0 | 77.4 |
| Belgium | 136.6 | 140.8 | 137.8 | 135.4 | 133.4 | 128.0 | 123.2 | 119.6 | 113.8 | 112.0 | 108.4 | 103.4 | 98.5 | 95.9 | 91.6 | 88.1 | 93.4 | 101.0 | 103.6 | 105.1 |
| Canada | 90.2 | 96.3 | 98.0 | 101.6 | 101.7 | 96.3 | 95.2 | 91.4 | 82.1 | 82.7 | 80.6 | 76.6 | 72.6 | 71.6 | 69.5 | 65.0 | 69.7 | 82.5 | 81.7 | 80.7 |
| Czech Republic | | | | | | | | | | | 32.8 | 34.7 | 34.5 | 34.3 | 33.9 | 33.6 | 36.3 | 42.1 | 48.4 | 55.8 |
| Denmark | 71.1 | 85.0 | 78.9 | 81.7 | 79.1 | 74.8 | 72.4 | 67.1 | 60.4 | 58.4 | 58.2 | 56.6 | 54.0 | 45.9 | 41.2 | 34.1 | 42.3 | 51.8 | 55.0 | 57.1 |
| Finland | 44.4 | 57.7 | 60.7 | 65.1 | 66.1 | 64.8 | 61.2 | 55.0 | 52.4 | 50.1 | 49.6 | 51.5 | 51.5 | 48.5 | 45.5 | 41.5 | 40.7 | 52.6 | 61.0 | 69.0 |
| France | 43.9 | 51.0 | 60.2 | 62.7 | 66.3 | 68.8 | 70.3 | 66.8 | 65.6 | 64.3 | 67.3 | 71.4 | 73.9 | 75.7 | 70.9 | 69.9 | 75.7 | 86.3 | 93.8 | 99.3 |
| Germany | 40.9 | 46.2 | 46.5 | 55.7 | 58.8 | 60.3 | 62.2 | 61.5 | 60.4 | 59.7 | 62.1 | 65.3 | 68.7 | 71.1 | 69.2 | 65.3 | 68.8 | 76.2 | 80.9 | 84.2 |
| Greece | .. | .. | .. | 101.1 | 103.1 | 100.0 | 97.7 | 101.1 | 114.9 | 117.7 | 117.2 | 112.0 | 114.3 | 114.0 | 108.3 | 104.3 | 104.6 | 119.0 | 129.1 | 138.6 |
| Hungary | 80.7 | 91.6 | 91.4 | 88.1 | 75.6 | 66.1 | 64.1 | 66.3 | 60.9 | 59.3 | 60.3 | 61.4 | 65.1 | 68.5 | 71.6 | 71.7 | 76.9 | 84.3 | 87.0 | 89.2 |
| Iceland | .. | .. | .. | .. | .. | .. | 77.3 | 73.6 | 72.9 | 75.0 | 72.0 | 71.0 | 64.5 | 52.6 | 57.4 | 53.3 | 96.2 | 122.7 | 128.1 | 128.0 |
| Ireland | .. | .. | .. | .. | .. | .. | 62.2 | 51.3 | 40.2 | 37.4 | 35.4 | 34.1 | 33.0 | 32.8 | 29.0 | 28.3 | 48.3 | 70.3 | 82.9 | 92.5 |
| Italy | 106.9 | 116.3 | 120.9 | 122.5 | 128.9 | 130.3 | 132.6 | 126.4 | 121.6 | 120.8 | 119.4 | 116.8 | 117.3 | 119.9 | 117.1 | 112.4 | 114.7 | 128.8 | 132.0 | 134.7 |
| Japan | 67.6 | 73.9 | 79.0 | 86.2 | 93.8 | 100.5 | 113.2 | 127.0 | 135.4 | 143.7 | 152.3 | 158.0 | 165.5 | 175.3 | 172.1 | 167.0 | 173.8 | 192.9 | 199.2 | 204.6 |
| Korea | 6.2 | 5.5 | 5.0 | 5.3 | 5.7 | 7.3 | 12.7 | 15.0 | 15.7 | 16.6 | 15.8 | 17.4 | 21.4 | 26.8 | 30.1 | 30.4 | 32.2 | 34.9 | 36.2 | 37.4 |
| Luxembourg | .. | .. | .. | 9.5 | 10.1 | 10.2 | 11.2 | 10.0 | 9.2 | 8.2 | 8.4 | 7.9 | 8.6 | 7.6 | 11.5 | 11.4 | 17.1 | 18.2 | 23.6 | 30.9 |
| Netherlands | 91.9 | 96.5 | 86.7 | 89.6 | 88.1 | 82.2 | 80.8 | 71.6 | 63.9 | 59.4 | 60.3 | 61.9 | 62.2 | 61.1 | 54.9 | 52.1 | 65.8 | 68.6 | 75.1 | 79.4 |
| New Zealand | .. | .. | 56.8 | 50.7 | 44.4 | 41.8 | 41.7 | 39.1 | 37.0 | 35.1 | 33.1 | 31.0 | 28.3 | 27.0 | 26.7 | 25.8 | 29.1 | 35.0 | 40.3 | 44.4 |
| Norway | 32.4 | 40.8 | 37.3 | 40.9 | 36.6 | 32.1 | 30.3 | 31.0 | 34.2 | 33.0 | 40.6 | 50.2 | 52.7 | 49.1 | 60.5 | 58.6 | 56.1 | 49.2 | 54.6 | 53.3 |
| Poland | .. | .. | .. | 51.6 | 51.4 | 48.3 | 43.8 | 46.6 | 45.4 | 43.8 | 55.0 | 55.3 | 54.6 | 54.7 | 55.1 | 51.7 | 54.5 | 58.4 | 61.9 | 64.7 |
| Portugal | .. | .. | .. | 68.8 | 68.4 | 67.4 | 65.2 | 62.1 | 62.0 | 63.3 | 66.5 | 68.0 | 70.6 | 74.0 | 73.1 | 71.1 | 75.2 | 87.0 | 95.0 | 98.7 |
| Slovak Republic | .. | .. | .. | 38.2 | 37.6 | 39.0 | 41.1 | 53.5 | 57.5 | 57.0 | 50.2 | 48.2 | 47.0 | 38.5 | 33.8 | 32.2 | 30.9 | 39.1 | 44.7 | 49.5 |
| Spain | 52.1 | 65.5 | 64.3 | 69.3 | 76.0 | 75.0 | 75.3 | 69.4 | 66.5 | 61.9 | 60.3 | 55.3 | 53.4 | 50.7 | 46.2 | 42.3 | 47.4 | 62.6 | 72.8 | 78.4 |
| Sweden | 73.4 | 78.2 | 82.5 | 81.1 | 84.4 | 83.0 | 82.0 | 73.2 | 64.3 | 62.7 | 60.2 | 59.3 | 59.2 | 59.9 | 52.8 | 47.4 | 46.7 | 51.8 | 54.6 | 57.4 |
| Switzerland | 38.4 | 42.9 | 45.5 | 47.7 | 50.1 | 52.1 | 54.8 | 51.9 | 52.4 | 51.2 | 57.2 | 57.0 | 57.9 | 56.4 | 50.3 | 46.5 | 42.4 | 41.6 | 41.6 | 41.2 |
| United Kingdom | 39.0 | 48.7 | 46.8 | 51.6 | 51.2 | 52.0 | 52.5 | 47.4 | 45.1 | 40.4 | 40.8 | 41.5 | 43.8 | 46.4 | 46.1 | 47.4 | 56.9 | 72.3 | 82.3 | 90.8 |
| United States | 70.2 | 71.8 | 71.0 | 70.6 | 69.8 | 67.4 | 64.1 | 60.4 | 54.5 | 54.4 | 56.8 | 60.1 | 61.1 | 61.4 | 60.9 | 61.9 | 70.4 | 83.0 | 89.6 | 94.8 |
| Euro area | 63.1 | 69.0 | 71.3 | 75.4 | 79.9 | 80.9 | 81.9 | 78.2 | 75.9 | 74.5 | 75.4 | 76.1 | 77.4 | 78.2 | 74.5 | 71.0 | 75.8 | 86.3 | 92.4 | 96.7 |
| Total OECD | 63.8 | 68.6 | 69.8 | 72.4 | 73.7 | 73.4 | 74.0 | 72.3 | 69.6 | 69.7 | 71.4 | 73.3 | 74.8 | 76.4 | 74.6 | 73.0 | 79.0 | 90.3 | 95.8 | 99.8 |

資料來源：Economic outlook(2010)

## 表2-8 OECD國家之租稅負擔率

| | 1975 | 1985 | 1990 | 1995 | 2000 | 2006 | 2007 | 2008 Provisional |
|---|---|---|---|---|---|---|---|---|
| Canada | 32.0 | 32.5 | 35.9 | 35.6 | 35.6 | 33.5 | 33.3 | 32.2 |
| Mexico | | 15.5 | 15.8 | 15.2 | 16.9 | 18.3 | 18.0 | 21.1 |
| United States | 25.6 | 25.6 | 27.3 | 27.9 | 29.9 | 28.2 | 28.3 | 26.9 |
| Australia | 25.9 | 28.3 | 28.5 | 28.8 | 31.1 | 30.6 | 30.8 | n.a |
| Japan | 20.8 | 27.4 | 29.1 | 26.8 | 27.0 | 28.0 | 28.3 | n.a |
| Korea | 14.5 | 15.7 | 18.1 | 18.6 | 22.6 | 25.0 | 26.5 | 26.6 |
| New Zealand | 28.7 | 31.3 | 37.4 | 36.6 | 33.6 | 36.6 | 35.7 | 34.5 |
| Austria | 36.6 | 40.8 | 39.7 | 41.4 | 43.2 | 41.8 | 42.3 | 42.9 |
| Belgium | 39.5 | 44.4 | 42.0 | 43.6 | 44.9 | 44.4 | 43.9 | 44.3 |
| Czech Republic | | | | 37.5 | 35.3 | 37.1 | 37.4 | 36.6 |
| Denmark | 38.4 | 46.1 | 46.5 | 48.8 | 49.4 | 49.6 | 48.7 | 48.3 |
| Finland | 36.5 | 39.7 | 43.5 | 45.7 | 47.2 | 43.5 | 43.0 | 42.8 |
| France | 35.4 | 42.8 | 42.0 | 42.9 | 44.4 | 44.0 | 43.5 | 43.1 |
| Germany | 34.3 | 36.1 | 34.8 | 37.2 | 37.2 | 35.6 | 36.2 | 36.4 |
| Greece | 19.4 | 25.5 | 26.2 | 28.9 | 34.0 | 31.2 | 32.0 | 31.3 |
| Hungary | | | | 41.3 | 38.0 | 37.1 | 39.5 | 40.1 |
| Iceland | 30.0 | 28.2 | 30.9 | 31.2 | 37.2 | 41.5 | 40.9 | 36.0 |
| Ireland | 28.8 | 34.7 | 33.1 | 32.5 | 31.3 | 31.7 | 30.8 | 28.3 |
| Italy | 25.4 | 33.6 | 37.8 | 40.1 | 42.3 | 42.3 | 43.5 | 43.2 |
| Luxembourg | 32.8 | 39.4 | 35.7 | 37.1 | 39.1 | 35.8 | 36.5 | 38.3 |
| Netherlands | 40.7 | 42.4 | 42.9 | 41.5 | 39.7 | 38.9 | 37.5 | n.a |
| Norway | 39.2 | 42.6 | 41.0 | 40.9 | 42.6 | 44.0 | 43.6 | 42.1 |
| Poland | | | | 36.2 | 32.8 | 34.0 | 34.9 | n.a |
| Portugal | 19.7 | 25.2 | 27.7 | 32.1 | 34.1 | 35.5 | 36.4 | 36.5 |
| Slovak Republic | | | | | 34.1 | 29.4 | 29.4 | 29.3 |
| Spain | 18.4 | 27.6 | 32.5 | 32.1 | 34.2 | 36.7 | 37.2 | 33.0 |
| Sweden | 41.2 | 47.4 | 52.2 | 47.5 | 51.8 | 49.0 | 48.3 | 47.1 |
| Switzerland | 23.9 | 25.5 | 25.8 | 27.7 | 30.0 | 29.3 | 28.9 | 29.4 |
| Turkey | 11.9 | 11.5 | 14.9 | 16.8 | 24.2 | 24.5 | 23.7 | 23.5 |
| United Kingdom | 34.9 | 37.0 | 35.5 | 34.0 | 36.4 | 36.6 | 36.1 | 35.7 |
| *Unweighted average:* | | | | | | | | |
| OECD Total | 29.4 | 32.6 | 33.7 | 34.7 | 36.0 | 35.8 | 35.8 | n.a |
| OECD America | 28.8 | 24.5 | 26.3 | 26.2 | 27.5 | 26.7 | 26.5 | 26.7 |
| OECD Pacific | 22.5 | 25.7 | 28.3 | 27.7 | 28.6 | 30.0 | 30.4 | n.a |
| OECD Europe | 30.9 | 35.3 | 36.0 | 37.1 | 38.4 | 38.0 | 38.0 | n.a |
| EU 19 | 32.1 | 37.5 | 38.1 | 38.9 | 39.4 | 38.6 | 38.8 | n.a |
| EU 15 | 32.1 | 37.5 | 38.1 | 39.0 | 40.6 | 39.8 | 39.7 | n.a |

n.a indicates not available.

資料來源：Revenue Statistics 1965-2008(2009)

2.OECD國家之租稅結構分析[4]

⑴公司所得稅率與稅收變化

從圖2-4可知，1990年代開始世界各國的公司所得稅名目稅率即呈現一路下滑的趨勢，雖然不同區域之間的稅率差異仍然很大。其中，G-7國家的稅率相對最高，而OECD國家2006年的稅率，有低到12.5%如愛爾蘭者，亦有高到40%與40.7%如美國與日本者。尤有甚者，EU國家中的10個新加入國(New Member States；NMS)之名目稅率平均較EU其他國家(EU-15)、拉丁美洲、亞太以及OECD等國家皆低約10%左右。

值得注意的是，OECD國家在調降公司名目稅率時多半皆伴隨著稅基的擴大，大幅刪減過度浮濫的減免稅優惠，例如投資抵減、盈虧互抵以及利息減除等規定(Devereux and Sorensen, 2006)。即使採行低稅率的NMS國家，為了符合EU對全體會員的規範，亦取消了許多租稅優惠項目，只保留對某些經濟特區的減免稅。

[4] 主要參考曾巨威(2009)。

至於OECD國家公司所得稅收入占GDP的比重，反而從1992年的平均2.5%上升至2002年的3.4%，其中最大的原因即是稅基擴大的效果(圖2-5)。根據Devereux(2006)以及De Mooij and Nicodeme(2007)的分析，公司所得稅率下降後，公司的規模擴大，投資資金增加以及金融服務部門的利潤大幅改善等，這些都進一步造成公司所得稅收的增加。甚至於有些個人為了享受公司所得稅率下降的利益，刻意透過「公司化」(Incorporation)的手段，將個人所得稅基轉為公司所得稅基。但從圖2-5可知，這種稅率下降稅收增加的現象在開發中或低所得國家中，並未發生。

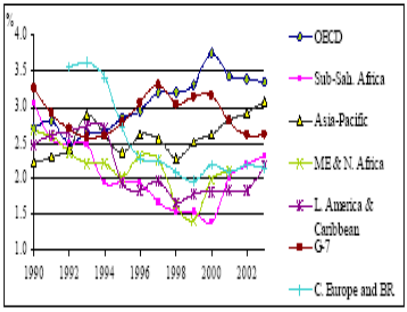


圖2-4　各國名目公司所得稅率(1993-2006)

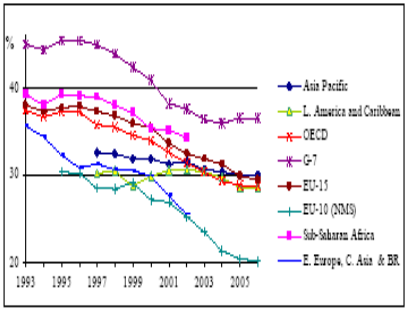


圖2-5　各國公司所得稅收(1990-2003)

⑵個人所得稅率與稅收變化

近年以來世界各國對個人所得稅的改革係朝簡單化與合理化方向著手，其主要目的一是為了建立更具租稅友善(Tax Friendly)特性的勞力市場，另一則是為了因應全球化壓力而降低資本利得稅率。其中，最明顯的是個人所得稅最高邊際稅率的調降。在1995年至2004年間，OECD國家從平均49%降至43%，G-7國家甚至從54%降到46%。2004年，EU-10(NMS)國家的個人所得稅最高稅率平均為33%，較EU-15國家的平均稅率低15%左右，甚至比亞太國家平均稅率36%還低。惟世界各國中個人所得稅最高邊際稅率最低的國家發生在中東與北非(平均22%)，此乃係其中許多產油國家根本不課徵個人所得稅的緣故(圖2-6)。

至於個人所得稅收入占GDP比重，在開發中國家，隨著稅率的下降，反而逐漸上升。從圖2-7可知，2002年亞太、中東、北非以及下撒哈拉沙漠非洲等國家的個人所得稅占GDP比重，都提高到與公司所得稅占GDP 比重相當的水準。

相反地，OECD、中歐以及波羅的海地區等國家的個人所得稅收占GDP比重卻益愈下跌。雖然OECD國家的公司與個人所得稅率都在調降，但公司與個人所得稅收占GDP比重則呈現一增一減的變化，這個事實印證了前述De Mooij and Nicodeme(2007)中所論稅基轉移的現象。

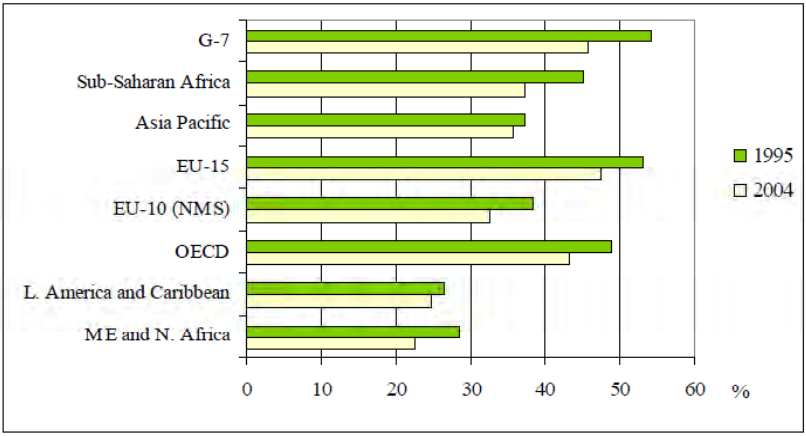


圖2-6　各國個人所得稅最高稅率(1995-2004)

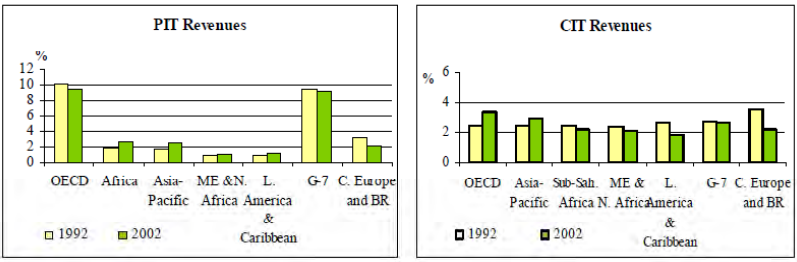


圖2-7　個人與公司所得稅收占GDP比重(1992-2002)

⑶社會安全捐與勞力稅負變化

社會安全捐與個人所得稅二者為勞動稅負的主要成分，在先進國家前者的比重非常高，EU國家平均高達所有稅收的三分之一。此外，個人所得稅的免稅門檻通常亦較社會安全捐的規定為高，例如2003年28個OECD國家中有21個國家，其社會安全捐根本沒有設定任何免稅門檻。從圖2-8 可知，雖然勞動租稅成本的各國差異很大，但大致上言，以2006年為例，OECD國家勞動稅負占勞動總成本的比重平均為34%，EU-15國家更高達38%。根據圖2-9所示，OECD國家低所得工作者的勞動稅負大都有逐漸下降的趨勢。雖然也有些國家如墨西哥、日本、英國以及土耳其等其稅額占勞動成本的比率反而提高。

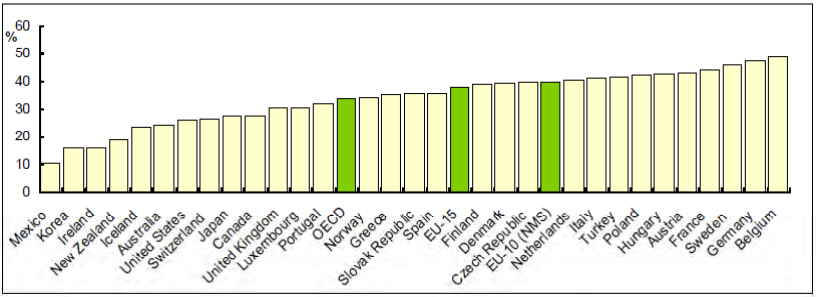


圖2-8　OECD與EU國家租稅占勞動成本比重(2006年)

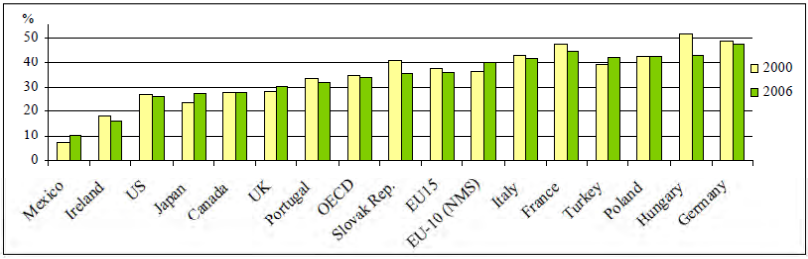


圖2-9　OECD國家低所得工作者的租稅成本

㈡EU國家

1.EU國家之財政狀況分析

⑴政府支出占GDP比重

根據表2-9與圖2-10可知，EU國家在1870年至第一次世界大戰期間，政府支出占GDP比重大約僅在10-15%左右，但在第二次世界大戰以及1970年代石油危機之後，多數EU國家的

政府支出占GDP比重皆快速上升至50%以上。直至最近十幾年，這個比率才又逐漸降下來。這些變化背後代表著EU國家對「福利國家」(Welfare State)偏好與觀點之改變，同時也顯示出政府稅收與支出間的相互影響關係。

表2-9　各國政府支出占GDP比重

| | 1880 | 1913 | 1920 | 1937 | 1960 | 1968 | 1974 | 1987 | 1995 | 2004 |
|---|---|---|---|---|---|---|---|---|---|---|
| Austria | n.a. | n.a. | 14.7[c] | 14.8 | 35.7 | 40.6 | 41.9 | 52.4 | 53.2 | 50.6 |
| Belgium | n.a. | 13.8[c] | 22.1[c] | 21.8[c] | 34.5 | 41.7 | 45.0 | 58.1 | 53.4 | 49.3 |
| France | 11.2 | 17.0 | 27.6 | 29.0 | 34.6 | 40.3 | 39.3 | 50.9 | 54.4 | 53.4 |
| Germany* | 10.0[a] | 14.8 | 25.0 | 34.1 | 32.4 | 39.1 | 44.6 | 47.3 | 57.1 | 46.8 |
| Italy | n.a. | 11.1[c] | 22.5[c] | 24.5[c] | 30.1 | 34.7 | 37.9 | 50.8 | 52.3 | 48.5 |
| Netherlands | n.a. | 9.0[c] | 13.5[c] | 19.0[c] | 33.7 | 43.9 | 47.9 | 62.4 | 59.6 | 48.6 |
| Spain | n.a. | 11.0[c] | 8.3[c] | 13.2[c] | 18.8 | 21.3 | 23.1 | 40.5 | 46.0 | 38.6 |
| Sweden | n.a. | 10.4 | 10.9 | 16.5 | 31.0 | 42.8 | 48.1 | 59.4 | 66.8 | 57.3 |
| UK | 9.9 | 12.7 | 26.2 | 30.0 | 32.2 | 39.3 | 44.8 | 42.9 | 45.2 | 43.9 |
| USA | n.a. | 7.5 | 12.1 | 19.7 | 27.0 | 30.3 | 31.7 | 36.3 | 35.7 | 36.5[d] |
| Japan | 9.0[b] | 8.3 | 14.8 | 25.4 | 17.5 | 19.2 | 24.5 | 32.7 | 36.3 | 38.2[e] |

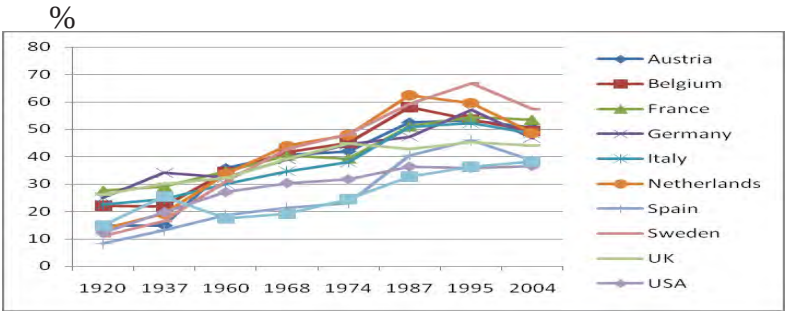


圖2-10　各國政府支出占GDP比重

⑵稅收(含社會安全捐)占GDP比重

如圖2-11所示，在1970年代初期與1990年

代後期間，EU國家的政府稅收占GDP比率呈現上升的趨勢。平均而言，1970年代每年成長率大約為0.5個百分點，這段期間的政府支出占GDP比率亦呈現快速上漲；1980年代政府稅收占GDP比率稍降，大約為0.1個百分點，但至1990年代又上升至0.3個百分點左右。2000年時這個比率達到最高點，隨後逐漸下滑，但近年似又有回升的跡象，目前的水準大概維持在40%左右，與十年之前相差不多。其中有些國家例如英國、德國、比利時、盧森堡與荷蘭等，其稅收占GDP比重的變化較為穩定，有些國家例如斯洛伐克、愛爾脫尼亞、拉脫維亞、波蘭與匈牙利等則出現大幅的下降，且此大都發生在1990年代的後期。但從2000年到2005年之間，大約有一半以上EU國家的稅收占GDP比重都是下滑的。

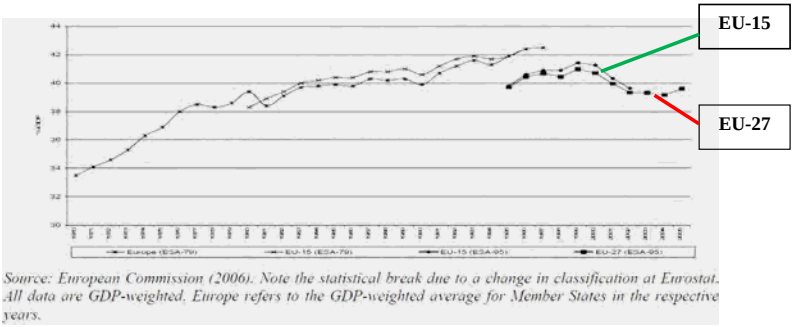


圖2-11　稅收(含社會安全捐)占GDP比重

2.EU國家之租稅結構分析

⑴直接稅、間接稅與社會安全捐占GDP比重

世界各國的租稅體系大都建立在三根支柱上，一為直接稅中的所得稅，二為間接稅中的消費稅，三為社會安全捐。基本上，EU國家的租稅結構亦符合這個特色，不過其消費稅與社會安全捐所占的比重卻較其他先進國家為高。前述三種稅目所占的比率相當接近，大致上在30%~35%之間，其中直接稅因為受到景氣影響較大，故變動幅度較高。間接稅占GDP比率在1999年之前皆呈現上升趨勢，主要的原因為VAT稅收占GDP比率從1970年的5%增加到1999年的7%，在這段期間分別有葡萄牙、西班

牙、希臘以及芬蘭等國家採行了VAT稅制。此後，間接稅占GDP比率便漸次下降，至2004年降至13.8%，但同時間直接稅占GDP比率則只有13%，間接稅躍升為EU國家最主要的稅收來源，這是一個很大的租稅結構改變。至於社會安全捐乃係EU第三大稅收，在1990年代中期前一直都呈現上升的趨勢，一直到1996~1998年間，為了減輕勞動稅負，EU國家紛紛開始調降社會安全捐。但由於調降的規模受到限制，2000年後社會安全捐占GDP的比重並沒有太大的變化(圖2-12)。

⑶勞力、資本與消費稅占GDP比重

自從1980年代以後，EU國家對勞力、資本與消費的課稅收入占GDP比重大致上並沒有太大的變化(見圖2-13)。勞力稅收占GDP比率大約為20~21%，資本稅收占GDP比率輕微的從6~7%上升至9%左右，消費稅收占GDP比率則大約為10~11%。這幾個比率的變化並不能完全表示EU國家對勞力、資本或消費等經濟活動的課稅差異，因為這三種活動的稅基占GDP的

比重可能有所不同。如果從有效稅率的角度觀之，從2001年之後，EU國家平均勞動稅負的減少趨勢即不再持續，雖然在這段期間EU國家的確曾經致力於降低低所得者稅負的改革。至於公司所得有效稅率的變化則與整個資本利得課稅的趨勢相為一致。根據圖2-14可知，近年以來，EU國家的公司所得稅率不斷地下降，E-15的名目所得稅率平均降至30%，EU-25降至25%左右，NMS-10則大約降至18%。整體而言，EU國家對勞力的課稅仍然相當重，而這也是EU國家正亟思解決與改善的問題。

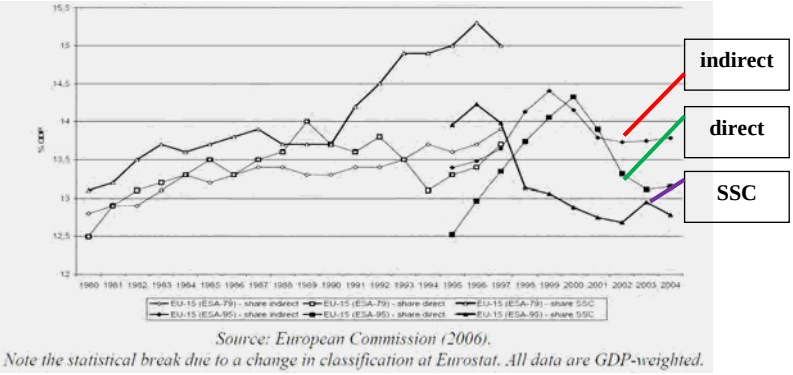


圖2-12　直接稅、間接稅與社會安全捐占GDP比重

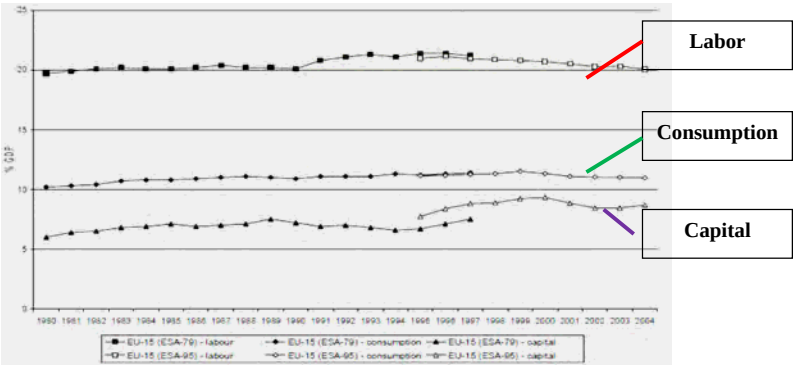


圖2-13　EU國家勞力、資本與消費稅占GDP比重

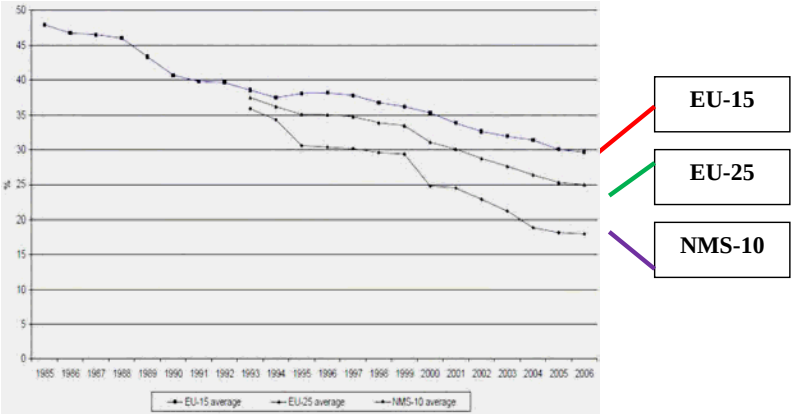


圖2-14　EU國家名目公司所得稅率之變化

㈢新加坡、日本及澳洲

1.新加坡、日本及澳洲財政狀況分析

新加坡政府收入主要來源為租稅收入與公用事業收入，從表2-10可知，新加坡政府收入從1993年

的195億新幣，上升至2009年的379億新幣，金額成長大約一倍。在政府支出方面，新加坡政府主要支出有政府債、社會福利支出、經濟建設支出，以及行政支出等，支出規模由1993年的91億新幣，增加至2009年的299億新幣(表2-11)。由此可知，新加坡政府的支出雖然呈現上升趨勢，但因其政府收入亦同時增加，並且政府收入始終保持大於政府支出規模，是以，新加坡政府的財政收支餘絀歷年來皆有賸餘(表2-11)。至於新加坡政府公共債務部分，其債務占GDP比重大致上呈現逐漸上升趨勢，從1993年的66.48%，上升至2009年的117.86%。該國債務分為內債與外債，前者包括預先存款(Advanced Deposit)、上市股票，以及國庫券及存款，幾乎構成該國債務的全部；後者的金額與比重皆很小(表2-12)。

從表2-6可知，日本政府財政餘絀占GDP比重從1992年的財政盈餘0.6%，逐漸惡化至1998年的-11.2%，而後雖有改善財政惡化的情形，但至2009年時，其財政赤字占GDP比重仍高達-7.2%。在債務總額占GDP比重部份，日本債務在OECD

國家中屬債務不斷攀升，且占GDP比重亦屬偏高之國家。從1992年債務總額占GDP比重為67.6%，增加至2009年的192.9%。由此可見，日本財政狀況的嚴重失衡。

澳洲政府1992年的財政收支占GDP比重為-5.4%，為財政赤字，而後財政狀況日益改善，至1998年，澳洲政府開始出現財政賸餘，財政收支占GDP比重為1.3%。此財政盈餘狀況保持了大約10年，直至2009年又突然驟變為財政赤字，財政收支餘絀占GDP比重為-3.9%。澳洲政府債務控制相對較好，其債務總額占GDP比重從1992年27.1%，至2009年下降為19.2%。另外，澳洲政府的租稅負擔率由1975年的25.9%，逐步上升至2007年的30.8%，由此可見，澳洲政府的財政狀況在OECD國家中係屬相對良好與穩定者。

2.新加坡、日本及澳洲之租稅結構分析

以租稅收入結構的角度言，新加坡在所有稅收中，所得稅占GDP比重最高，1993年所得稅占GDP比重為6.85%，至2009年所得稅占GDP比重為6,83%；加值稅從1994年開徵以來，占GDP

# 表 2-10　新加坡政府收入結構

單位：百萬新幣

| 時間\項目 | 總計 | | 租稅收入 | | | | | | | | | | | | | | | | 公用事業收入 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | 所得稅 | | 資產稅 | | 汽車稅 | | 關稅及貨物稅 | | 賭賽稅收 | | 印花稅 | | 加值稅 | | 其他稅收 | | | |
| | 金額 | 占GDP比重 | 金額 | 占GDP比重 | 金額 | 占GDP比重 | 金額 | 占GDP比重 | 金額 | 占GDP比重 | 金額 | 占GDP比重 | 金額 | 占GDP比重 | 金額 | 占GDP比重 | 金額 | 占GDP比重 | 金額 | 占GDP比重 |
| **1993** | 19,527 | 18.59% | 7,190 | 6.85% | 1,677 | 1.60% | 1,884 | 1.79% | 1,668 | 1.59% | 823 | 0.78% | 984 | 0.94% | - | - | 1,230 | 1.17% | 3,019 | 2.87% |
| **1994** | 23,280 | 20.05% | 8,604 | 7.41% | 1,750 | 1.51% | 1,966 | 1.69% | 1,562 | 1.35% | 884 | 0.76% | 1,275 | 1.10% | 1,111 | 0.96% | 1,456 | 1.25% | 3,692 | 3.18% |
| **1995** | 24,782 | 19.89% | 8,766 | 7.04% | 1,839 | 1.48% | 1,818 | 1.46% | 1,598 | 1.28% | 982 | 0.79% | 1,364 | 1.09% | 1,647 | 1.32% | 1,565 | 1.26% | 3,665 | 2.94% |
| **1996** | 28,038 | 20.89% | 9,539 | 7.11% | 1,630 | 1.21% | 2,444 | 1.82% | 1,646 | 1.23% | 1,151 | 0.86% | 1,834 | 1.37% | 1,788 | 1.33% | 1,887 | 1.41% | 4,056 | 3.02% |
| **1997** | 30,613 | 21.01% | 11,464 | 7.87% | 2,403 | 1.65% | 1,766 | 1.21% | 1,676 | 1.15% | 1,257 | 0.86% | 1,695 | 1.16% | 1,989 | 1.37% | 2,191 | 1.50% | 4,031 | 2.77% |
| **1998** | 28,212 | 19.78% | 10,966 | 7.69% | 1,849 | 1.30% | 1,547 | 1.08% | 1,612 | 1.13% | 1,267 | 0.89% | 1,081 | 0.76% | 1,689 | 1.18% | 2,143 | 1.50% | 3,355 | 2.35% |
| **1999** | 28,619 | 18.89% | 11,624 | 7.67% | 1,181 | 0.78% | 1,337 | 0.88% | 1,536 | 1.01% | 1,309 | 0.86% | 1,280 | 0.84% | 1,777 | 1.17% | 1,534 | 1.01% | 3,733 | 2.46% |
| **2000** | 31,090 | 18.81% | 13,423 | 8.12% | 1,485 | 0.90% | 2,180 | 1.32% | 1,767 | 1.07% | 1,453 | 0.88% | 1,380 | 0.84% | 2,244 | 1.36% | 1,347 | 0.82% | 5,573 | 3.37% |
| **2001** | 30,266 | 18.54% | 13,465 | 8.25% | 1,694 | 1.04% | 2,473 | 1.52% | 1,840 | 1.13% | 1,574 | 0.96% | 835 | 0.51% | 2,013 | 1.23% | 1,215 | 0.74% | 4,947 | 3.03% |
| **2002** | 25,403 | 14.93% | 11,550 | 6.79% | 1,242 | 0.73% | 1,560 | 0.92% | 1,697 | 1.00% | 1,523 | 0.90% | 700 | 0.41% | 2,099 | 1.23% | 1,116 | 0.66% | 3,751 | 2.20% |
| **2003** | 24,643 | 13.85% | 10,414 | 5.85% | 1,243 | 0.70% | 1,290 | 0.72% | 1,801 | 1.01% | 1,567 | 0.88% | 648 | 0.36% | 2,724 | 1.53% | 1,049 | 0.59% | 3,587 | 2.02% |
| **2004** | 26,347 | 13.55% | 10,219 | 5.26% | 2,140 | 1.10% | 1,547 | 0.80% | 1,883 | 0.97% | 1,522 | 0.78% | 897 | 0.46% | 3,297 | 1.70% | 1,193 | 0.61% | 3,509 | 1.80% |
| **2005** | 28,117 | 13.47% | 12,655 | 6.06% | 1,819 | 0.87% | 1,438 | 0.69% | 1,995 | 0.96% | 1,531 | 0.73% | 813 | 0.39% | 3,815 | 1.83% | 1,136 | 0.54% | 2,567 | 1.23% |
| **2006** | 31,072 | 13.70% | 14,948 | 6.59% | 2,052 | 0.90% | 1,723 | 0.76% | 1,943 | 0.86% | 1,548 | 0.68% | 1,312 | 0.58% | 3,960 | 1.75% | 1,232 | 0.54% | 2,120 | 0.93% |
| **2007** | 39,516 | 16.05% | 16,410 | 6.67% | 2,432 | 0.99% | 2,101 | 0.85% | 2,034 | 0.83% | 1,665 | 0.68% | 4,078 | 1.66% | 5,612 | 2.28% | 1,729 | 0.70% | 3,232 | 1.31% |
| **2008** | 41,377 | 16.51% | 18,559 | 7.41% | 2,891 | 1.15% | 2,003 | 0.80% | 2,083 | 0.83% | 1,777 | 0.71% | 1,838 | 0.73% | 6,632 | 2.65% | 1,736 | 0.69% | 3,726 | 1.49% |
| **2009** | 37,872 | 15.31% | 16,884 | 6.83% | 2,004 | 0.81% | 1,787 | 0.72% | 2,080 | 0.84% | 1,726 | 0.70% | 1,989 | 0.80% | 6,633 | 2.68% | 2,170 | 0.88% | 2,423 | 0.98% |

資料來源：CEIC資料庫

## 表2-11 新加坡政府收之餘絀表

單位：百萬新幣

| 時間\項目 | 收入總計 | 支出總計 | 財政賸餘 |
|---|---|---|---|
| **1993** | 19,527 | 9,144 | 10,383 |
| **1994** | 23,280 | 9,700 | 13,580 |
| **1995** | 24,782 | 10,883 | 13,899 |
| **1996** | 28,038 | 12,254 | 15,784 |
| **1997** | 30,613 | 15,159 | 15,454 |
| **1998** | 28,212 | 14,236 | 13,976 |
| **1999** | 28,619 | 13,907 | 14,712 |
| **2000** | 31,090 | 18,897 | 12,193 |
| **2001** | 30,266 | 17,846 | 12,420 |
| **2002** | 25,403 | 19,244 | 6,159 |
| **2003** | 24,643 | 19,237 | 5,406 |
| **2004** | 26,347 | 19,935 | 6,412 |
| **2005** | 28,117 | 20,675 | 7,442 |
| **2006** | 31,072 | 23,463 | 7,609 |
| **2007** | 39,516 | 24,352 | 15,164 |
| **2008** | 41,377 | 28,590 | 12,786 |
| **2009** | 37,872 | 29,871 | 8,001 |

資料來源：CEIC資料庫

# 表2-12　新加坡政府債務總額

單位：百萬新幣

| 時間\項目 | 政府債務總額 | | 外 債 | 內 債 | | | |
|---|---|---|---|---|---|---|---|
| | 金額 | 占GDP比重 | | 小計 | 預先存款 (advance deposit) | 上市股票 | 國庫券及存款 |
| **1993** | 69,822 | 66.48% | 12 | 69,810 | 7,969 | 56,852 | 4,990 |
| **1994** | 75,344 | 64.88% | 5 | 75,340 | 13,838 | 56,502 | 5,000 |
| **1995** | 86,508 | 69.44% | 0 | 86,508 | 21,056 | 59,702 | 5,750 |
| **1996** | 94,831 | 70.65% | 0 | 94,831 | 20,987 | 67,854 | 5,990 |
| **1997** | 102,372 | 70.26% | 0 | 102,372 | 22,146 | 73,306 | 6,920 |
| **1998** | 115,183 | 80.75% | 0 | 115,183 | 25,976 | 80,667 | 8,540 |
| **1999** | 125,777 | 83.02% | 0 | 125,777 | 27,069 | 86,548 | 12,160 |
| **2000** | 134,370 | 81.32% | 0 | 134,370 | 29,979 | 91,011 | 13,380 |
| **2001** | 149,000 | 91.28% | 0 | 149,000 | 5,428 | 128,922 | 14,650 |
| **2002** | 156,751 | 92.13% | 0 | 156,751 | 3,783 | 136,219 | 16,750 |
| **2003** | 169,332 | 95.14% | 0 | 169,332 | 5,532 | 146,600 | 17,200 |
| **2004** | 186,598 | 95.98% | 0 | 186,598 | 5,936 | 160,462 | 20,200 |
| **2005** | 200,006 | 95.80% | 0 | 200,006 | 6,643 | 172,062 | 21,300 |
| **2006** | 206,439 | 91.02% | 0 | 206,439 | 1,721 | 178,918 | 25,800 |
| **2007** | 234,093 | 95.10% | 0 | 234,093 | 7,367 | 193,827 | 32,900 |
| **2008** | 255,465 | 101.96% | 0 | 255,465 | 9,539 | 210,025 | 35,900 |
| **2009** | 291,502 | 117.86% | 0 | 291,502 | 9,355 | 230,047 | 52,100 |

資料來源：CEIC資料庫

比重從1994年的0.96%，一路攀升至2009年的2.68%。從趨勢上言，所得稅占GDP比重迭有增減，加值稅占GDP比重則大致上皆呈現上升趨勢(表2-10)。

日本政府收入包含稅收以及一般收入。前者包括公司稅、所得稅、消費稅及其他稅目；後者則包括公債金收入、其他收入等。日本政府之支出結構則可分為中央政府支出、地方政府支出及公債支出。中央政府支出可再細分為社會安全支出、公共工程支出、教育科學支出、國防支出及其他支出等項。由表2-13可知，日本所得及資本利得稅占GDP比重從1965年的8.0%，至2007年為10.3%；財產稅占GDP比重從1965年的1.5%，至2007年為2.5%；商品及貨物稅占GDP比重則是從1965年的4.8%，至2007年為5.1%。從趨勢上來看，上述稅收占GDP比重大致上係呈現上升趨勢。

至於澳洲政府租稅結構，就所得及資本利得稅、財產稅以及商品及貨物稅占GDP比重而言，和日本情形一樣，三項稅目從1965 年以來，係呈

現上升趨勢，且所得及資本利得稅占GDP比重大於財產稅占GDP比重與商品貨物稅占GDP比重。其中，2007年所得及資本利得稅占GDP比重為18.4%、財產稅占GDP比重為2.7%，商品及貨物稅占GDP比重則為8.2%(表2-13)。

表2-13　日本及澳洲之租稅結構

| | | | 財產稅<br>占GDP比重(%) | | 商品及貨物稅<br>占GDP比重(%) | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | 8.0 | 10.7 | 1.5 | 2.4 | 4.8 | 7.3 |
| 1970 | 9.4 | 11.7 | 1.5 | 2.4 | 4.4 | 6.9 |
| 1975 | 9.3 | 14.5 | 1.9 | 2.3 | 3.6 | 7.6 |
| 1980 | 11.7 | 15.0 | 2.1 | 2.1 | 4.1 | 8.3 |
| 1985 | 12.5 | 15.5 | 2.7 | 2.2 | 3.8 | 9.3 |
| 1990 | 14.6 | 16.3 | 2.7 | 2.6 | 4.0 | 7.9 |
| 1995 | 10.3 | 15.9 | 3.3 | 2.5 | 4.2 | 8.4 |
| 2000 | 9.4 | 18.1 | 2.8 | 2.7 | 5.2 | 8.9 |
| 2005 | 9.3 | 18.2 | 2.6 | 2.6 | 5.3 | 8.6 |
| 2007 | 10.3 | 18.4 | 2.5 | 2.7 | 5.1 | 8.2 |

資料來源：Revenue Statistics 1965-2008(2009)

# 第三章　我國預算及債務制度與新、日、澳之比較

由前述我國與各國財政概況的分析可知，世界各國普遍面臨財政收支短絀及債務餘額攀升等問題，我國亦不例外。國家財政盈餘或赤字與預算的編列乃是相互影響的。因預算是議定國家歲入與歲出的契約書，預算制度的良窳將影響國家財政狀況的好壞；而國家財政的狀況亦將限制預算的編製。尤有甚者，當國家出現財政赤字而有舉債需求時，對於債務的管控也就變得更為重要。缺乏完善的債務制度，將使財政赤字更加惡化；相對地，債務管控得宜，則舉債是支應建設需求的一種工具。基此，茲介紹我國、新加坡、日本及澳洲等之預算及債務制度如下，並期借鏡他國經驗，以根本改善我國財政制度。

## 一、我國預算及債務制度

### ㈠我國預算制度

#### 1.預算種類

我國預算的種類可依照三種分類標準來劃分，若依組織系統可區分為總預算、單位預算及其分預算，以及附屬單位及其分預算等五類；若依編製階段可區分為概算、預算案、法定預算與

分配預算。在依法律增加業務、增設新機關或因重大事故經費超過法定預算時，可依法提出追加預算；此外，在遭遇國防緊急設施或戰爭、國家經濟重大變故、重大災變、或不定期或數年一次重大政事等，則可依法提出特別預算。我國預算的結構可依三種分類標準來劃分，若依基金別可區分為普通基金與特種基金，而特種基金又可區分為營業基金、債務基金、信託基金、作業基金、特別收入基金與資本計畫基金；若依收支性質區分為經常門與資本門；若依科目層次則可區分為歲入、歲出科目。

2.預算程序

我國預算的程序主要可分為籌劃與擬編、審議、執行，以及決算。每年1月份開始籌編下個會計年度預算，行政院於3 月底前核定下個年度施政方針，各主管機關於6 月底前提出施政計畫及概算，再由行政院審議、核定等，並於8 月底前提出總預算案，送交立法院審議，立法院需於11月底前議決，並需於下個會計年度開始15 日前由總統公布之；下個會計年度完畢後，行政院需於4

個月內編製決算書送監察院，且審計長應於決算書送達後三個月內完成審核，編造最終審定數額表，並於立法院提出審核報告。

3.預算紀律的規範

我國歲入及歲出預算，按其收支性質分為經常門及資本門。其中歲入部分，除減少資產及收回投資為資本收入屬資本門外，均為經常收入，是為經常門；歲出部分，除增置或擴充、改良資產及增加投資為資本支出，屬資本門外，均為經常支出，是為經常門。依據預算法第23條規定，「政府經常收支，應保持平衡，非因預算年度有異常情形，資本收入、公債與賒借收入及以前年度歲計賸餘不得充經常支出之用。但經常收支如有賸餘，得移充資本支出之財源。」基此，政府經常門預算的編列應循收支平衡原則。

依據財政收支劃分法第38條之1規定，「各級政府、立法機關制 (訂) 定或修正法律或自治法規，有減少收入者，應同時籌妥替代財源；須增加財政負擔者，應事先籌妥經費或於立法時明文規定相對收入來源。」由此可知，對於增加支出

或減少收入之相關立法，政府都應在事前妥籌經費或替代財源，以維護財政收支的平衡。此外，根據預算法第91條，「立法委員所提法律案大幅增加歲出或減少歲入者，應先徵詢行政院之意見，指明彌補資金之來源；必要時，並應同時提案修正其他法律。」是以，相同的紀律規範在預算法中再次出現，可見我國預算制度對財政紀律的維護甚為重視。

㈡我國政府債務管理制度

為肆應建設需求及彌補財政收支不足，政府須發行公債或以借款方式籌措財源。民國58年以前，政府並未就公債之發行額度予以設限，迨至民國59年度起為顧及政府財政之穩健，公債發行開始採取逐年配合總預算收支差短數之規範機制，惟礙於每年均需耗費大量行政及立法之時間與人力，乃於民國64年制定公布「中央政府建設公債發行條例」對公債發行總額加以規範，嗣後就政府債務予以整體規範，乃於民國85年1月17日制定公布「公共債務法」，採取存量與流量併行管制；有鑑於近年我國政府債務急遽擴增，預算籌編面臨困難，基於為符

合國際體例與國家建設需求，乃於民國91年2月6日修正公布部分條文修正案。依現行公共債務法規定，其相關管理規定如下：

1.監督機制

⑴公共債務之監督機關：直轄市、縣 (市)之公共債務，由行政院監督。鄉（鎮、市）之公共債務，由縣政府監督。

⑵中央主管機關報請行政院同意後，得派員查核直轄市、縣 (市)公共債務；縣政府得派員查核鄉（鎮、市）之公共債務。

2.干預機制

⑴直轄市、縣 (市)政府有不能履行償債義務之虞時，中央主管機關得報請行政院予以限制或停止其舉債；鄉（鎮、市）公所有不能履行償債義務之虞時，縣政府得予以限制或停止其舉債。

⑵中央及各地方政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借之一年以上公共債務未償餘額預算數，合計不得超過行政院主計處預估之前三年度名

目國民生產毛額平均數48%；其分配如下：中央為40%、直轄市為5.4%（台北市為3.6%、高雄市為1.8%）、鄉（鎮、市）為0.6%。

縣(市)及鄉（鎮、市）所舉借之一年以上公共債務未償餘額預算數，占各該政府總預算及特別預算歲出總額之比率，各不得超過45%及25%。公共債務未償餘額預算數，不包括中央及各地方政府舉借之自償性公共債務，但具自償性財源喪失時，所舉借之債務應計入；自償性公共債務係指以未來營運所得資金或經指撥特定財源作為償債財源之債務。中央及各地方政府總預算及特別預算每年度舉債額度，不得超過各該政府總預算及特別預算歲出總額15%。中央及各地方政府所舉借之公共債務，如有超過規定之債限者，於回復符合債限前，不得再行舉借。

3.約束機制

財政部、直轄市、縣 (市)及鄉（鎮、市）有下列情形之一者，除財政部由監察院依法監督外，由各該監督機關命其於一定期限內改正或償

還，逾期未改正或償還者，除減少或停止其補助款外，並將財政部長、各該直轄市長、縣 (市)長及鄉（鎮、市）長移送懲戒：

⑴違反公共債務法第4條規定之分配額度，超額舉債者；

⑵違反前條限制或停止舉債之命令，仍予以舉債者。

4.債務資訊揭露

有關公共債務相關資訊揭露之範圍及時點，主要係規定於「公共債務法」第3條及第9條。其中，第9條規定，公共債務主管機關應將下列事項，按月編制報表，報其監督機關備查，並於會計年度終了後2個月內，刊載於政府公報或新聞紙：(1)公共債務總類；(2)公共債務未償餘額；(3)公共債務還本付息情形；(4)其他相關事項。目前中央及地方政府均依上開規定，分別刊載於財政部公報與財政部國庫署網站、財政部出版之「財政統計年報」及縣市政府公報中，惟並未刊登於新聞紙，且其內容亦僅限於本法第9條規定之項目。

綜合而言，我國現有債務管理制度雖然針對各級政府皆訂有債務餘額與舉債額度的限制，但並沒有任何政府收支餘絀或債務變化的預警機制存在，只要符合公共債務法的上限規定，各級政府似乎就無須特別控管財政收支之平衡或債務的變化。

㈢我國財政紀律的特殊性

1.財政狀況惡化的壓力日益增加

我國近十年來各級政府的收支缺口均無法改善，債務累積的速度相當快速，致使政府面臨的財政管理或運作上的困擾日益加深。根據王肇蘭與徐偉初(2004)的研究，其提出對我國目前財政狀況的強烈警告，我國整體租稅環境已逼近經濟成長極大化下的極限值，未來政府若要提高經濟成長，不能再以減免稅的方式來達成，由此可知，財政狀況的惡化已對政府債務管理形成一大挑戰。

2.財政紀律破壞的情形日益普遍

根據預算法第91條以及財政收支劃分法第38條之1的規定，各級政府或立法機關皆應嚴格遵守

經費與財源併同考量的基本預算原則與精神，其目的無非是為了防止政府支出的失控與債務餘額的過度累積，以致於造成對整體財政穩定與健全的傷害。然而，實施迄今，不但未能發揮法律預期的功能，朝野之間對財政紀律的不尊重與破壞行為仍然屢見不鮮。

其次，我國在制訂公共債務法之前，對於政府公債的管理乃根據「中央政府建設公債發行條例」處理，其採用的方式亦是針對中央政府的公債規定上限。惟這種方法並沒有達到規範政府債務的實際效果。過去，每當預算編列違反債務上限規定時，便立即以修法提高上限比率的方式解決，致使政府債務上限比率不斷的提高，此亦即中央政府建設公債發行條例修正如此頻繁的原因。在公共債務法制訂後，改以前三年名目國民生產毛額平均數的48%作為各級政府的債務上限，這種隨預算編列需求而修正債務比率上限的情況才有所改善。但由於公共債務法除了債務存量的限制外，亦訂有舉債額度的流量管制，不得超過當年度政府總預算及特別預算的15%。這個

條文對各級政府的舉債速度形成甚大的約制。

最近幾年政府雖然不再需要以動輒修法的方式，來擴增債務餘額的上限，但政府卻習慣用特別立法的方式來排除公共債務法中對舉債額度的規範。雖然其仍然須受到債務餘額上限的約制，但由於這種立法排除的便宜取巧，致使近幾年政府債務餘額比率仍然快速而急遽的上升。類此種種對財政紀律造成傷害的作法，實有必要從債務管理制度上著手以尋求改善之道。

2.忽略經濟景氣的預算平衡

雖然根據預算法第23條規定，我國經常收支須維持平衡，惟近十餘年來，我國整體財政的實際情形卻呈現嚴重赤字的結果。這段期間，經濟景氣的變化上下起伏，景氣不佳時，財政赤字的發生固然可以理解；景氣佳時，財政收支則應該有所盈餘才對。由此可知，我國預算的實際執行狀況，不但連年度預算都未能維持平衡，更無法反映出經濟景氣循環自動平衡的效果。

## 二、新加坡政府預算制度

財政穩定是新加坡持續發展與成功之基石，新加坡財政部目標在於確保財政健全以促使經濟持續成長並維持活力，其主要作法即為保持預算之平衡，並在一個景氣循環中量入為出。並且，除了維持一個景氣循環年度中之財政平衡外，另依經濟、社會發展、國防安全及政府行政之需求，尋求預算之良好分配。茲將新加坡之預算程序及預算政策原則簡述如下。

1.預算程序

新加坡政府於年度開始前，於每年約1月時，由部長提出經由內閣通過之年度預算交國會審議，一旦國會通過，須經總理同意始生效。總理角色在於就國家過去之準備(Reserve)把關，總理若認為預估之收支可能侵蝕過去準備，則可撤回預算案。一旦總理同意則如同立法，並依此控制年度收支。

2.預算政策原則

新加坡財政部目標在於確保公共部門有效率的運用支出，其作法為建立預算上限並擴大使用公共基金之裁量權。

⑴總括型預算—建立上限並使自由裁量極大化

在總括型預算中，各部會預算將設定為GDP之某一固定比例，由於是以GDP之某一固定比例設定上限，故只要經濟成長，各部會之預算絕對金額亦隨之逐年提高。總括型預算將政府視為一個整體，而由財政部提出的理由係確保政府能遵守量入為出原則。

總括型預算同時將自主權極大化，給予各部會在管理其財政資源較大自主性及彈性。項目型預算無可避免發生資訊不對稱問題，因財政部永遠無法真正了解支出之需求，但在總括型預算下，給予各部會依其功能在預先決定之範圍內，配置其資源之最大權限。因為年度預算之不確定因素已不再存在，故各部會需就其所要求之預算及所達成之目標負全責，從而乃可以計畫長期之願景。

在總括型預算下，各部會可有下列三項彈性管理其現金流動：

a. 預先支用：各部會可以在年度分配之預算10%內預為借支，並於未來年度預算中扣抵，且需就借支給付利息，預支可以分期攤還，或於三

年內一次還清。

b. 支出後延：與前述預先支用相反，各部會得於年度開始前決定將其年度預算於以後三年內支用。

c. 滾動：各部會於年度結束後，亦得就其未使用之資金於以後一年度使用，但以當年度預算數之5%為限。

上述總括型預算上限每三至五年由財政部與各部會重行協商。

⑵景氣循環內之預算平衡

新加坡之審慎治理及支出政策，使新加坡可以累積相當之盈餘，並於過去30年內持續投資於高價值之基礎建設。為維持經濟體系之競爭力，新加坡針對未來的經濟波動及因經濟成熟後的成長趨緩，於2000年採行降低個人及企業之租稅，此舉造成新加坡政府稅收減少。同時亦使新加坡政府感受到預算維持平衡之壓力，是故，所有部門皆致力於達成景氣循環年度內之預算平衡以避免結構性赤字。在此一原則下，新加坡政府盡可能在景氣佳之年度累積適度財政盈餘，以支應景

氣較差之年度。

此一緩衝作法使新加坡在面臨全球經濟挑戰時，允許赤字預算，但仍維持長期財政之安全，2002年景氣無預期反轉及2003年SARS爆發時，新加坡政府對個人及企業提供減免即為其例。

⑶長期財政之永續性

面對健康照護成本高漲、人口老化、全球勞動競爭力及安全高度不確定之環境，預期政府支出持續攀升，故新加坡政府以符合長期瘦身、有效率之公共部門為其長期整體策略目標：

a. 減少不必要浪費，政府服務若可由民間以較低成本提供，則委由民間承作；

b. 部會預算永久性下修，例如2004年下修2%，2005年下修3%；

c. 財政部定期檢討公共功能及政府進行中之方案，包括檢討部會組織結構之效率及再檢討影響經濟及社會發展之政策方案。部會預算永久性下修，例如2004年下修2%；

d. 提昇公部門之績效。

新加坡政府強調以最有限資源提供最大服

務，故擬定(a)資源管理方案，協調部會評估其服務之價值及成本，以達最佳結果；(b)21世紀之公共服務。為使新加坡之公共服務可以快速針對環境之變動而加以回應，故於21世紀公共服務方案中訂定一定程序，驅動持續改進、創新、追求經濟績效並維護道德。

## 三、日本預算及債務制度

### ㈠日本預算制度

日本預算可分為中央政府預算及地方公共團體預算，中央政府預算中包含一般會計預算及特別會計預算，地方公共團體預算則有約1,800個。此外另包括政府關係機關、獨立行政法人及與一般預算並行之財政投資融資方案(Fiscal Investment and Loan Program，FILP)預算。

1.日本預算制度

⑴初始預算

日本之財政年度為每年4月1日至次年3月31日，預算由內閣編製經國會通過後執行之。

⑵補充預算

若於初始預算外增列成本或有修正必要者，則另提出補充預算，補充預算需與初始預算併同執行。

⑶預算制度之基本原則

a. 會計年度獨立原則：各年度支出需由該年度之收入支應。

b. 單一會計年度原則：內閣每年提出當年度預算送交國會審議。

c. 總計預算原則：所有收入及支出需整合於當年度預算內。

2.日本決算制度

財政部整合各部會年度實際執行之收支，連同審計局所提出之查核報告，一併送交國會。

決算期程如下：

3.日本FILP制度

除一般會計預算，特別會計預算與政府附屬機構預算外，日本政府尚設有財政投融資計畫(Fiscal Investment and Loan Program, FILP)，用以統籌財政投資或融資。該計畫係運用公共資金，提供政府進行投資與融資活動，以達成政府施政目標的一種方式，主要用於支援社會基礎建設等推動。日本政府以發行債券或賒借方式取得資金，以支應各項公共政策的執行之財務計畫，可說是政府透過財務手段實施財政政策的工具，藉

此確保政策得以妥善執行，尤其是政府列為優先執行的政策或公共工程計畫。

財政投融資計畫在2001年進行重大改革。過去計畫財源主要來自強制性的郵政儲金與國民年金預備金轉存。改革之後，計畫所需資金改由在市場發行債券來籌措，原來所使用的郵政儲金轉存金與國民年金預備金將逐年償還，一方面增加債券市場籌碼，發揮調劑金融市場之功效；另一方面調和公共部門使用資金與民間使用資金之成本差距，促使收受財政投融資資金之機構提升營運效率。

財政投融資計畫改革後，FILP與私部門貸款之競爭力提升了，並持續提出改革措施，包括郵政系統民營化、減少FILP代理機構數目及民營化。

㈡日本債務管理制度

1960年起由於經濟不景氣，日本政府逐漸放棄平衡預算原則，改採赤字預算，並在1965年開始發行支應經常經費之特例國債，2001年財政投融資基金改革後復又發行財投債，致使其國債發行量及債

務未償餘額比例遠高於世界各主要國家。為掌握國債發行及償還情形，日本財務省致力於建構完善的債務管理制度，茲介紹如下。

1.國庫長短期融資調度架構

截至2009年3月底止，日本國債餘額高達846兆日圓，政府為特定公共機構之保證債務則有45兆日圓。由於年度舉債數及債務餘額持續成長，政府債務之融通不僅影響市場利率水準，亦影響所有經濟個體(包括家計與企業)之財務行為，因此政府更積極地管理國債、政府短期證券、借款及保證債務等各種債務之流量與存量。

日本中央政府預算係由財務省透過設在日本銀行國庫帳戶統籌管理。財務省透過發行公債與借款來支應年度政府支出，並發行政府短期證券來調節年度內資金之缺口。雖然在年度內國庫收入與支出可能產生短暫的不平衡，但在會計年度結束時國庫收支仍應維持平衡。因此財務省理財局，每日透過調整國庫帳戶現金及發行政府短期證券來調節國庫收支。且為控管國庫資金，每期政府短期證券發行量係於發行前決定，不需提前

公布。

2.債務管理政策範圍

日本政府債務管理對象為國庫資金調度所產生之國債、政府短期債券、借款，與對特殊法人舉債予以保證之保證債務。除前開債務外，下列債務及未來給付義務之利率，亦影響政府債務管理。

⑴日本郵政儲金及其簡易壽險準備金雖為日本郵局之債務，但係由政府保證該等債務履行；

⑵政府應負擔公共年金將來給付義務；

⑶地方政府支應基礎建設之債務；

⑷相關受政府監督特殊法人，所發行財政投融資機關債券，及由政府保證之債券與借款。

3.債務管理制度—日本債務存續年期之控管

為強化債務管理，日本積極辦理債務存續年期之控管。其控管方式，係同時分析舉債利率及再融資風險，以求取政府長期舉債成本之最小化。

債務年期結構之管理，為政府債務管理之關鍵。債務最適年期結構涉及未來市場利率風險，

債務管理者必須瞭解並控管其風險，以降低未來再融資之風險，達成中長期舉債成本最小化之目標。為控管利率風險，財務省在訂定債務融資計畫時，將考量債務到期結構及未來發行借換債之利率成本等因素。透過風險值分析法，分析由短期至長期各種不同發行年期結構之國債發行計畫，並比較其中長期成本與風險之相關性，作為訂定公債發行計畫之參考。在一般利率上揚趨勢下(年期愈長利率愈高)，縮短發行年期將可降低未來付息成本。然而縮短發行年期，將增加再融資之頻率及額度，使利率風險上揚。此時即可透過風險值分析法來在成本及風險中進行取捨，決定國債發行計畫。惟須注意風險值分析法的未來利率係假設值，且未來政府財政狀況亦將影響債務舉借量及舉債成本。因此，財務省並非直接根據風險值分析法之結果訂定國債發行計畫，而係將其作為訂定計畫之參考。

## 四、澳洲預算制度

澳洲政府自1984年以來持續進行預算改革，其令人稱

羨之績效，包括：減少債務、減少重大稅負、提供足夠盈餘撥充特別基金，以支應未來財政需求等。澳洲預算改革白皮書中，主張強化各機關之授權與課責，除了進行部門整併、取消員額管制、大量減併支出科目，讓各機關之預算支用彈性更大外，同時亦要求機關對於每項計畫應建立評估機制，以加強課責。此外，澳洲亦採用中程預算推估制度，以由上而下之方式，由政府事先規劃未來之預算政策，對於控制未來年度支出有相當助益。至於其詳細的預算制度內容如下。

1.預算程序

澳洲的財政年度為每年的7月1日始至隔年的6月30日止。首先，國庫署署長及財政部部長於每年9月時，提送下年度預算時程表及編製規則予內閣；10月時，總理向各部會首長尋求新的提案；11月時，召開資深部長審查會議(Senior Ministers' Review；SMR)；隔年1-2月，進行新政策提案的成本分析；3月時，召開支出審查會議(Expenditure Review Committee；ERC)；4月時，完成內閣預算；4-5月時，進行預算的最後調整及修正；5月時，預算提交國會審查。

2.預算制度特色

⑴獨特的組織安排

在澳洲預算程序中，內閣委員會與中央部會扮演重要角色，用錢單位的功能則相對受限制。各單位所扮演的角色介紹如下：

A.內閣委員會(Cabinet Committees)

內閣委員會在預算過程中扮演最關鍵的角色，其包含資深部長審查會議、支出審查委員會及收入特別委員會(Ad Hoc Committee on Revenue)等三個委員會。在預算程序開始前召開資深部長審查會議，確認未來一年預算的策略性方向。若遇財政壓力時，委員會將設定削減支出的整體目標；反之，委員會則將焦點放在挑選新計畫上。支出審查委員會則負責支出的限制及財政責任的審查。同樣地，在遇財政壓力時，支出審查委員會將會訂定更詳盡的支出縮減目標，確保各部會都能遵循。支出委員會將刪除不切實際的計畫，必要時，可要求部會首長進行修正；在預期財政盈餘時，支出委員會則將審查重點置於挑選各種新計畫。支出

委員會最後的結論將送交至預算內閣。至於收入特別委員會則是在資深部長審查會議評閱支出委員會提出的建議報告後召開。會議中，國庫署署長將報告最新經濟預測及稅收估計，而後委員會將確定所採行的租稅措施。

B.中央部會

參與預算程序的中央部會主要包括財政部(Department of Finance)、國庫署(Department of Treasury)以及總理與內閣相關幕僚(Department of the Prime Minister and Cabinet)。其中財政部負責預算支出面，同時監督並審查預算會計及財務架構。此外，財政部將在檢視政府支出內容後，提出政府支出調整方案，並提交至內閣支出審查委員會審議。國庫署主要負責經濟及稅收等議題。過去，澳洲的財政部及國庫署屬同一部門，直到1976年才分成兩個部會。在預算程序中，國庫署扮演的角色主要為提供「策略性的架構重點」(Strategic Structural Focus)，亦即以提升經濟表現的觀點，來檢視政府支出的必要性。至於總理及內閣相關幕僚在預算程

序中，則是扮演相對中立的角色，主要負責提供預算支出及收入面的意見予總理參考。

C.用錢單位

在澳洲的預算制度中，非常明顯的，用錢單位在整個預算程序中所扮演的角色與功能受到許多限制。每一個核心部會(Core Ministries)底下都涵蓋很多機關單位，從而構成一個「預算組合」(Portfolio)。目前澳洲共有17個這樣的組合存在。每一個組合都只是一個鬆散的實體，各機關單位分別對其首長負責。

⑵採取自由裁量的財政政策

澳洲政府的財政政策係採取權衡(Discretionary)的觀念，並未設定特定財政目標。這種做法與其他OECD國家所採行的法則(Rules)觀念，將財政目標訂定在正式法律文件中，有很大的差別。

⑶滾動式多年期的預算推估制度

澳洲政府針對下一個預算之後三年的所有政府收入與支出，都會進行預先推估。當預算通過後，原先推估的第一年就變成下一個年度預算的

基礎，推估的年度則再往後多一年，此即滾動式多年期的預算推估制度。

由於澳洲政府每年總支出之80%已在特別法案中獲得授權，因此，澳洲國會僅就其餘20%部分進行審議，故國會在預算過程中扮演之角色有限，惟國會仍可就特別法案已授權之預算進行監督。此外，為達成國家財政透明化之目標，澳洲於1988年訂定誠實預算憲章，透過法制化方式，提高政府預算透明度與充分揭露政府預算各項資訊，以監督政府財政行為與所訂之財政目標有無一致。

⑷採用應計基礎的預算制度

澳洲在1999年5月公佈的預算案中，將預算制度變更為應計基礎制。對澳洲政府而言，在應計基礎下，預算案必須完整顯示所有方案的成本，而不單只是現金流量而已。整體而言，採用應計基礎制編製預算，對於改善澳洲資產及負債之管理具有相當的成效，惟在預算規劃與國會審議過程中，因所有決策之制定仍維持現金制，故實際推動上仍有其困難性。

⑸以成果及產出為導向的資源管理及績效評估制度

澳洲在1999年的預算案中除了採用應計基礎制外，同時亦導入以成果及產出為導向的資源管理及績效評估制度架構。該架構改變了聯邦政府的量度對象(產出及成果)，並在充分授權下，由各部會負起績效管理之責任。財政部則負責訂定規則，並建議績效報告標準，該報告由部會準備以作為預算案之基礎資料說明。績效資訊與預算決策過程沒有制式連動關係，但澳洲仍朝此方向努力，以強化績效資訊運用在預算決策上。

澳洲政府經以上改革後，已有效清償債務，並有多餘財力成立各種基金，包括：2006年成立之未來基金，支應公務員退休所需經費，2007年成立高等教育基金，支應澳洲大學資本支出與研究設備(該基金於2008年結束)，2009年成立建設基金(支應澳洲道路、鐵路等交通與公共建設所需經費)、教育投資基金(取代前述之高等教育基金，支應範圍擴及至職校資本支出與訓練設備等)、健康醫療基金(支應醫療院所資本支出與醫療設備所需經費)。

# 第四章　國際間之財政改革概況

在面對財政狀況惡化的問題時，傳統上多透過減少資源浪費、刪減不必要的支出以及預算制度的變革等方式予以紓緩，但目前世界各國正面臨許多新的挑戰，包括氣候變遷、全球化以及高齡化人口等所產生的各種問題。是故，各國近年都亟思以從事根本的財政與租稅改革作為因應，茲將各國近年實施之主要改革內容整理如下。

## 一、OECD國家財政改革[5]

1.因應資本與勞力全球化問題

⑴公司所得稅制的重新調整

a. 名目稅率的調降

如前所述，世界各國公司所得稅名目稅率呈現下滑的趨勢，但公司稅負的輕重不能僅以名目稅率高低判斷，還應將稅基的範圍大小放入考量。一般而言，比較各國公司實質稅負的方法有二，一稱邊際有效稅率(Marginal Effective Tax Rate；METR)，它會影響企業的投資規模或水準；另一稱為平均有效稅率

[5] 主要參考曾巨威(2009)。

(Average Effective Tax Rate；AETR)，它會影響企業投資地點的選擇。根據分析，OECD國家的AETR近十餘年來有明顯的下降，從1996年的37%滑落至2001年的33.3%。但OECD各國間的AETR還是有很大的差別，例如土耳其與日本高達40%，愛爾蘭則只有19%。此外，在EU國家中，新加入之十個會員國(NMS)的AETR都較其他國家為低甚多。開發中國家的資料雖然不完整，但根據Nassar(2007)的分析，從1985至2005年間，15個加勒比海國家的AETR亦掉落了10%左右。

世界各國調降公司所得稅率的原因各有不同，但其間相互依賴或影響的程度相當高。Griffith and Klemm(2004)提出三種可能的狀況，一為租稅競爭(Tax Competition)，競相吸引具移動性的資本與利潤；二為標桿競爭(Yardstick Competition)，各國間相互學習與模仿而產生的競爭；三為共同的智慧趨勢(Common Intellectual Trends)，亦即所有國家都一致深切體認採行降低稅率擴大稅基的好處。但是，欲

區分這三種不同的原因所占的比重，在實證上相當困難。

b. 兩稅合一的檢討—設算扣抵制改為股利(半數)免稅制

公司所得稅與個人所得稅間的「合一」(Integration)乃係1980與1990年代流行的改革話題，雖然兩稅合一的方式很多，但最常見的是「完全設算扣抵」(Full Imputation)，OECD以及EU國家早先大多採行此制，例如澳洲、芬蘭、德國、紐西蘭、英國等，我國亦不例外。但近年以來，許多國家包括芬蘭、德國、義大利、葡萄牙以及英國等，皆開始逐漸廢除完全設算扣抵制，改為採用較簡單的股利免稅法。各國改制的理由雖各不相同，但大致而言，不外乎三個重點，其一為完全設算扣抵法的行政成本太高，其二為完全設算扣抵法不適用於小規模開放的經濟體，其三則為國際間的協定與要求，例如EU規定會員國對國內與國外股利所得的課稅不可有差別待遇。此外，尚有一些國家例如愛沙尼亞、丹麥、比利時等嘗試用其

他特別的方法來解決其公司與個人所得稅間的「重複」課稅問題。

⑵雙元所得稅制(Dual Income Tax)的實施

丹麥在1980年代後期開始為了鼓勵儲蓄提出了雙元所得課稅的概念，對資本所得包括股利與利息等只課徵較低的單一稅率，但勞動所得則適用累進稅率課稅。這種制度隨後被瑞典(1991年)、挪威(1992年)與芬蘭(1993年)等北歐國家跟進採行。由於雙元課稅的做法即如同分離課稅，故與長久以來各國所推行的綜合所得(Global Income)或Haig-Simons的概括所得(Comprehensive Income)概念有所違背，此代表租稅公平與效率目標間的重新選擇，而這也正是全球化下世界各國必須面對的共同問題。

⑶單一稅率制(Flat Tax)的採行

各國的個人所得稅大都採用累進稅率，但近年以來有許多東歐國家突破這個傳統，將個人所得稅改為單一稅率，且採用低稅率。這個制度雖是源自Hall and Rabushka(1983、1985)的構想，但目前所有採行單一稅率制的國家皆各有不同

的考量與設計，不盡然與Hall and Rabushka的建議相一致。迄今為止，主要採行國家包括愛沙尼亞Estonia(1994)、利索馬Lithuama(1994)、拉脫維亞Latvia(1997)、俄羅斯Russia(2001)、斯洛伐克Slovakia(2004)、烏克蘭Ukraine(2004)、喬治亞Georgia(2005)、羅馬尼亞Romania(2005)、Kyrgyzstan(2006)、馬其頓Macedonia(2007)、冰島Iceland(2007)、蒙古Mongolia(2007)、蒙特內哥羅共和國Montenegro(2007)、哈薩克Kazakhstan(2007)、阿爾巴尼亞Albania(2007)、捷克共和國Czech Republic(2008)、保加利亞Bulgaria(2008)等。這是一個強調簡化的稅制，但其對所得分配公平與租稅收入所造成的衝擊，乃成為學術或實務上關注的焦點。

⑷勞力租稅成本的調降

根據實證分析可知，勞動租稅成本的增加對於勞動市場之效率影響很大，尤其是對開發中國家而言更為明顯。有研究利用OECD國家從1982-2003年之資料分析發現，降低10個百分點的勞動租稅成本可以減少失業率約2.8個百分點，

這個結論對OECD國家的稅改具有重要的政策意義。近年以來，大多數國家都在嘗試推動增加低所得與低技術勞工的就業機會，同時，又努力透過與就業有關的社會福利措施來達到基本薪資水準的保障，例如美國的勞動所得租稅抵減制度(Earned Income Tax Credit；EITC)以及英國的工作家庭租稅抵減制度(Working Families' Tax Credit；WFTC)皆是。根據Eissa and Hoynes(2005)的研究，EITC的實施非常明顯的提升了美國的就業率，尤其是對低所得單親媽媽的協助效果更大。同樣地，Leigh(2004)亦發現英國在1999年提高了WFTC的金額，結果對勞動參與率、工作時數以及工資水準等都有顯著而正面的影響。這些文獻增強了世界各國對降低勞動租稅成本制度改革的重視。

2.國際租稅協定與合作機制

國際租稅的協調與合作乃係1990年代世界各國的重要課題，主要的發展有兩大部分，一為OECD針對反傷害性租稅競爭的指令，另一則為EU針對消除區域內租稅障礙的規範。前者所指稱傷害性租稅

優惠項目包括低稅率、課稅資訊的交換不足或不透明、欠缺與課稅有關的實質經濟活動、以及特別性或限制性的租稅減免等。透過OECD的努力，早先被列為不合作租稅天堂的國家共計35個，近來已減少到只剩下5個。其實OECD會員國相互間的傷害性租稅幾乎已不存在，無法有效約束非會員國遵守租稅合作協定才是最大的困擾所在。EU近十餘年來為了規範各國之間的租稅競爭問題，採行了一系列的措施，其中最具代表性的為2003年EU財政部長會議所提出的「包裹」(Package)方案。這套方案主要包括四大項，其一為消除傷害性企業稅制的行為準則(Code of Conduct)；其二為確保個人儲蓄所得至少須繳納最低有效稅負的措施；其三為利息與權利金指令(Interest and Royalties Directive)，消除對關係企業間跨國支付利息與權利金的課稅；其四則為將政府補助規則(State aid Rules)擴大應用至企業稅制上，各國政府除了不能濫用直接補助增加競爭之外，亦不得以租稅減免來達到相同的目的。EU最新的發展為建立一套共同的公司稅合併稅基(Common Corporate Consolidated Tax Base；CCCTB)，希望藉

此減少跨國企業規避稅負的行為，並降低企業的學習與營運成本。

3.擴大消費稅的課徵

觀諸過去20餘年，世界各國對消費的課稅逐漸成為重要的稅收來源，尤其以開發中國家為最。根據圖4-1可知，非洲及亞太地區國家，1990年的間接稅收占GDP比率平均為4.6%，至2002年上升至5.4%，同時期，拉丁美洲與迦勒比海國家則更從4.1%提高至8.8%。這種趨勢一方面表示國際貿易自由化的結果讓關稅的重要性逐漸降低，反之，對國內消費課稅的比重乃隨之上升，另一方面則顯示各國為了避免對移動性高的資本所得課稅產生不利的影響，故策略性的將課稅的重心轉移到對消費的課稅上。其中最主要的間接稅或消費稅目為加值稅(Value Added Tax；VAT)，據估計VAT稅收大約占全世界稅收的20%，受其影響的人數遠超過40億人(Ebrill et al. , 2001)。1989年時，全球只有48個國家採行VAT，主要分布在西歐與拉丁美洲，但到了2007年，全世界已經有143個國家採行此制。

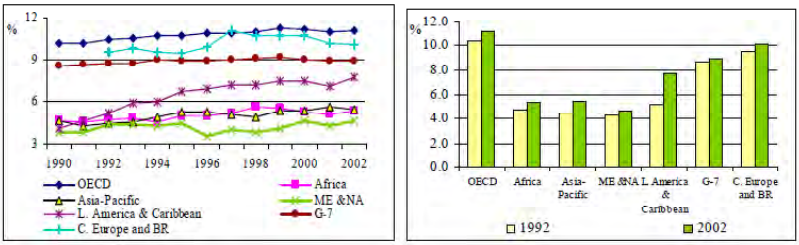


圖4-1　各國對國內貨物與勞務課稅情形

4.綠稅、環境稅或能源稅的課徵

OECD國家對於能源課稅的理由各有不同，有些是基於能源開採具有時間的不確定性與風險，有些是基於能源開採的環境外部性，甚至有些是基於總體經濟的考量。此外，其課稅的方法亦有許多不同，有的是透過一般性的稅目來課稅(包括所得稅、關稅或加值稅)，有的則是採用特別目的稅，例如針對能源開採的超額利潤課徵累進稅率。除了課稅外，有些國家採行的是非稅措施，例如權利金等。至於綠色稅的興起，亦對OECD國家的租稅結構產生很大的影響。根據圖4-2顯示，從1994年至2003年，OECD國家來自與環境相關租稅收入占GDP比重的變化差異很大，其中以土耳其的5.16%最高，美國的0.88%最低。由此可見，這段時間OECD國家

對綠色稅的改革進行很大的檢討。綠色稅的課徵是為了達到雙重股利效果(Double Dividens) ，一方面矯正私有部門對環境造成的扭曲或傷害行為，另方面則以所增加的稅收來降低其他類如所得稅或社會安全捐等對資源配置效率產生的負面影響。從1987至1994年間，OECD國家採用了碳稅(Carbon Tax)，緊接著還有許多國家分別實施了各種不同程度的綠色稅制改革，包括丹麥、荷蘭、挪威、瑞典、英國、芬蘭、義大利以及德國等。(Ekins, 1999) 然而，碳稅的課徵與氣候變遷議題涉及複雜的國際合作與協定，截至目前為止，雖然各國訂有排放量預期目標，但實質的政策措施尚有待進一步加強。

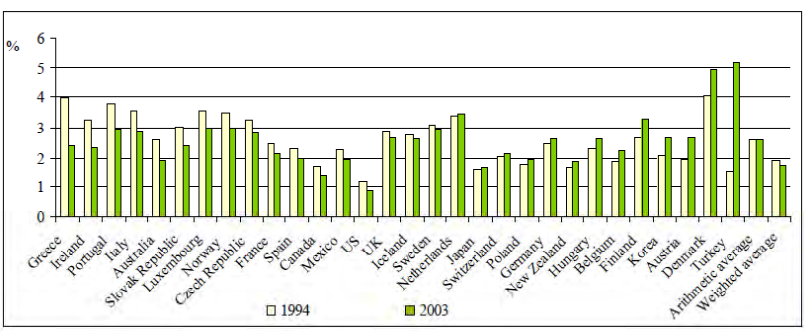


圖4-2　OECD國家來自與環境相關的租稅收入占GDP比重

## 二、EU國家財政改革

1.近來的稅改趨勢

⑴對就業更友善的勞力課稅(Employment-friendly labor taxation)

租稅常會對勞動市場造成扭曲，雖然理論上其對勞動供給的影響正負為何，端視課稅的所得與替代效果大小而定，但實際上從EU國家的經驗得知，勞動稅負的增加大都是對勞動供給產生不利的影響，尤其是對單親家庭及次要工作者為甚，是故，EU國家最近幾年不斷地努力降低勞動稅負。惟即使如此，有些EU國家的勞動稅負仍然高占平均薪資的50%以上，可見尚有許多改善的空間。大致上言，構成EU國家勞動稅負的主要成分有三，一為雇用者負擔的社會安全捐，約占45%；一為個人所得稅，約占30%；另一則為受顧者負擔的社會安全捐，約占25%。相較於美國的狀況，EU國家的勞動租稅成本比美國約高出1/3，且就結構而言，美國的勞動稅負中個人所得稅與社會安全捐大約各占一半。EU國家所推出了各種相關租稅改革計劃，主要係從調降技術工作

者的稅負以及推行工作所得租稅抵減制度(EITC)等二方面著手。

⑵簡化、降稅率與擴稅基的稅改(Tax simplification and tax-cuts-and-base-widening tax reforms)

EU國家最近對於稅制簡化的改革亦投入相當多的努力。大致上言，一個國家稅制益愈複雜的原因主要皆是過多的租稅優惠或稅式支出所造成，EU國家亦不例外。但是，根據Carone et al.(2007)指出，減免稅不但不一定能達到預期的政策效果，更增加許多租稅扭曲。其次，相對於政府直接支出而言，稅式支出常無法受到合理的監督，以致易於流於浮濫。尤有甚者，稅式支出對稅基造成的侵蝕，將進而限縮或妨礙稅率調降的改革空間。是故，EU國家近來，不論是在個人或企業所得稅制上，皆一致朝向「擴大稅基、簡化稅政以及降低稅率」的目標努力。重要的是稅率的調降乃係建立在稅基擴大的配套上，如此方可在簡化稅政與提高效率之同時，亦能兼顧稅收中立與財政需求。

2.因應未來的挑戰

⑴人口老化與全球化問題(Ageing and globalization)

經濟全球化與社會人口老化乃係世界各國所共同面對的挑戰與課題，而此二因素亦對各國的稅制改革產生相當大的衝擊。全球化代表勞動與資本要素的流動容易與快速，個別國家難以用強制性的手段控制或禁絕這種國際間的互動。在全球化下，想要對於這些移動性的資源課稅，自然不容易達到應有的成效。尤有甚者，各國在此情況下，為了吸引或留住這些要素，更會競相採用減免租稅的手段，以增強自己的競爭優勢，從而乃形成嚴重的租稅競爭(Tax Competition)。至於人口老化的問題，由於人口結構改變可能降低社會的生產力，進而更影響到整體經濟的成長率。老年人口的增加，除了會提高政府的社會安全支出需求之外，更因為老年人的生產力降低而使得政府課稅的稅基相對萎縮。這種支出增加但收入減少的現象，對EU國家的財政逐漸形成威脅，亦是一個亟需解決的問題。換言之，不論是全球化或老年化，都會帶來稅基的嚴重流失，尤其以所得稅為甚，EU國家為因應此一未來挑戰，莫不積

極的尋找其他替代性財源，以維持國家財政的穩定。

⑵尋找替代性稅基(Quest for alternative tax bases)

EU國家近年對於最適課稅財源的選擇有許多深入的研究與討論，大致而言，主要包括以下幾個方向。其一，採行雙元稅制，即對資本所得課徵比例稅，對勞動所得課徵累進稅，其目的是為能減少資本的流出與租稅逃漏；其二，輕課低所得者、重課高所得者，亦即提高所得稅的累進程度。根據某些研究指出，當勞動市場不完整時，累進稅制反而會有促進就業與減少租稅超額負擔的效果；其三，從勞動所得轉為對資本所得課重稅，由於資本的流動性高於勞力，這種做法的目的乃是希望以差別課稅來達到矯正市場行為的效果；其四，加強課徵環境稅或污染稅，以發揮「雙重股利」的課稅效果。EU國家環境稅的實施已甚為普遍，近來甚至更進一步討論例如按房屋節省能源效率的程度高低訂定財產稅稅率的可能性等各種新環境稅方案；其五，加重課徵消費稅，以取代對所得稅的依賴。消費稅對於租稅效

率的改善雖優於所得稅，但在稅負分配上卻有累退的缺點，EU國家近年來似乎有逐漸提高對消費稅重視程度之趨勢。

總之，從EU國家最近的稅改經驗，我們可以清楚地歸納出三個發展重點。第一，由於勞動者的稅負過重，再加上現行社會福利制度造成工作誘因的扭曲，EU國家乃決定重新建立一對就業友善的課稅制度；第二，EU國家皆共同致力於稅制簡化改革，且藉用擴大稅基的方式換取稅率調降的空間；第三，EU國家面對的未來挑戰包括全球化與人口老化二項議題，不但因而改變了稅改的思維，更重新調整其社會模式(Social Models)。雖然任何稅改的進行都會遭遇到許多政治或實務的障礙，但在維持稅收中立的原則下，努力找尋一個「又大又穩」的新稅基，一直都是EU國家為未來稅改所建立的共同原則與目標。

## 三、新加坡、日本及澳洲財政改革

### ㈠新加坡財政改革

金融海嘯使新加坡面臨獨立以來最險峻的經濟

衰退，新加坡政府為提升競爭力，並吸引投資以創造就業機會，於2009年度預算中，推出「復甦方案（Resilience Package）」，內容主要包括挽救失業、刺激銀行放款、提供企業補貼與租稅優惠、扶助家庭與投資基礎設施、教育及健康。

該方案中主要的租稅改革包括：

1.減輕公司稅稅負，包括調降公司稅稅率至17%及縮短翻修與更新工程資本支出之減除年限等；

2.損失前抵，包括當年度之適格資本折讓與營業損失可抵前3年之所得、損失扣除年度依序為核定資本折讓或營業損失之前3年、前2年、前1年，及損失扣除之合計數由10萬新幣提高至20萬新幣等；

3.擴大適用國外來源所得免稅，凡新加坡之非個人居住者及合夥居住者之合夥人，於2009年1月21日以前之國外來源所得於2009年1月22日到2010年1月21日間匯回新加坡者，皆可免稅；

4.振興房地產市場之措施，包括減徵(rebate)商業與工業財產之財產稅40%、經核准開發土地之財產稅可申請延緩繳納，最長達2年，以及延後調高觀光旅館財產稅之評價率等；

5.減免運輸相關稅負，包括減徵道路稅、計程車免徵特別(柴油)稅、延長實施綠色車輛減免稅費，以及延長適用壓縮天然瓦斯免徵特別稅等；

6.振興金融業之租稅優惠，包括強化基金管理誘因、適格基金之GST進項恢復扣抵、延長並擴大「金融部門誘因－營運總部服務」，以及延長並強化「商品衍生性交易商」等；

7.扶助其他行業之租稅優惠，包括擴大航空業適用GST零稅率之範圍、為拍賣或展覽而暫時移出倉庫之貨物仍可適用零稅率、為拍賣或展覽而暫時移出倉庫之貨物仍可適用零稅率、取得媒體與數位娛樂之智慧財產權適用加速攤銷，以及放寬航運業免扣繳稅規定等；

8.扶助家庭之措施，包括提高GST退稅額、個人所得稅退稅20%，以及財產稅退稅40%等。

新加坡2009年復甦方案估計將產生相當於國內生產毛額（GDP）6%之財政赤字，新加坡政府決定用以前年度歲計剩餘而非舉債來籌措財源。儘管新加坡2008年受到金融海嘯的衝擊，經濟表現下滑，但過去5年來，新加坡仍能維持平均每年7%的成長

率，優於其他亞洲4小龍及所得水準相當之其他國家，並始終保持全球最低的失業率，此項成績可歸功於新加坡多年來採行的審慎財政政策，因而累積可觀的國庫盈餘。

㈡日本財政改革

1.歷史沿革

日本財政政策歷史發展可以分為四個階段，分別為(1)1945年之前之事前階段；(2)1945年至1973年之重建階段；(3)1973年至1989年邁向福利國家之路階段；(4)1989年之後之困難階段。以下就各發展階段分述之。

⑴1945年之前之事前階段

此期間最主要之財政措施為1873年進行土地改革及1887年採行所得稅制。

⑵1945年至1973年之重建階段

二次戰後，各項財政政策之主要目的皆係為重建受損之日本經濟，並促進經濟成長。此重建時期期間，1945年至1949年發生超級通貨膨脹，通貨膨脹率降低政府負債之實質價值及所得之不公平性。1949年美國銀行家Joseph

Dodge接受日本政府邀請採行嚴厲之貨幣及財政政策以遏止通貨膨脹。另為重建政府預算及進行預算現代化，美國學者Carl S. Shoup 建議日本政府採行完整之租稅改革計畫，此一租稅改革計畫即成為日本現行稅制之濫觴。和其他國家同期間相較，日本此階段經濟成長相對快速。

至於此期間所採行之政策則以成長為導向，主要嘉惠大型企業，包括採取減稅及特別措施，加上公共支出政策，以鼓勵儲蓄、投資及出口；採行低利率貨幣政策以鼓勵出口與投資；依公共性質對重要產業及基礎建設提供貸款等。

⑶1973年至1989年邁向福利國家之路階段

隨著所得水準提升，人民對與政府之要求亦隨之增加，政府為因應此項需求，遂採擴大社會安全制度，致累積政府債務。1973年為福利年之首年，1935年至1995年間日本政府在消費、投資及社會福利支出之變化參見圖4-3。同時1973年因遭逢石油危機，日本採行緊縮之貨

幣政策及擴張之財政政策，加速此期間中央政府債務及地方政府債務的快速累積。另1989年證券市場及土地市場首度發生泡沫破裂，銀行部門之未償債務促使銀行縮緊銀根，銀行倒閉數增加，投資亦隨之下降。資產價格及薪資水準之下跌亦導致消費減少，整體需求瞬間下降使日本經濟進入衰退時期。

此階段之重要財政政策為1979年起擬議實施消費稅制，惟因反對聲浪大，至遲於1989年縮減支出，消費稅制終獲採行。

⑷1989年之後之困難階段

當脆弱的經濟達到頂峰，日本經濟逐漸出現困難，過度之財政政策阻礙了日本經濟之未來。面對需求減弱，日本政府採行發行公債以增加其支出。此時期採行擴張性之財政政策，使公債餘額由1990年占GDP之60%攀升至2005年之160%，此舉雖然使泡沫破裂之損害降至最低，但卻將債務留給人民，時至今日，日本一般支出之30%仍須仰賴舉債。

為避免預算快速惡化，日本首相Hashimoto

嘗試於1997年採行財政改革，目的在於降低公債之發行，並使赤字占GDP之比率於2003年之前降至3%以下，另將消費稅稅率由3%調高至5%，預估增加之收入約為9兆日圓；此一改革並未成功，主要係因當時之經濟體仍相當脆弱。日本經濟爰又陷入衰退，政府需要增加更多支出以遏止衰退惡化。

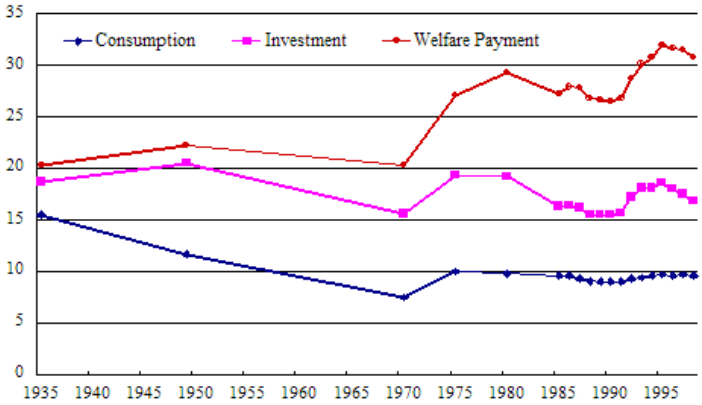


圖4-3　日本政府主要支出占GDP比重

1990年代常被日本稱為失落的年代，債務的累積阻礙日本人民的發展。Koizumi於21世紀起擔任首相，成功地採行一系列重要之結

構性改革措施，由「經濟復甦」到「結構性改革」，號稱『無改革，無收穫』，重要措施包括鬆綁、民營化及地方分權等。

2.財政健全化之期程及目標

針對財政惡化，日本政府提出財政健全化之期程及目標，共分三個階段進行：

⑴第一階段為2001年至2006年，由小泉首相領導改革；

⑵第二階段為2007年至2010年初期，於2011年達到財政盈餘，以作為財政健全之首步；

三階段為2010年初期至2010年中期，債務佔GDP之比重以穩定之比例下降。

財政改革原則有七：

⑴全面縮小政府規模，使國民之負擔極小化；

⑵提昇經濟之潛在成長力，使財政健全得以提昇；

⑶支出依優先順序減列，不得有例外；

⑷中央及地方政府充分合作進行財政重整；

⑸建立一個不會將負擔移轉至未來世代之社會安全體系；

⑹透過大幅降低政府資產之方式，以縮小資產負債表之規模；

⑺任何額外負擔，不得用於公部門，而應嘉惠全民。

日本政府財政赤字嚴重，須填補之缺口高達16.5兆日圓，為達成2011年財政盈餘之目標，亦即第二階段目標，日本政府除了努力增加稅收彌補缺口外，亦針對達成支出減少11.4兆至14.3兆日圓之目標提出具體措施如下：

⑴檢討每一項下之支出，使民眾負擔之增加極小化；

⑵支出刪減11.4兆日圓(如表4-1)；

⑶支出改革依經濟情況彈性因應。

至於為達成第三階段之收支健全目標，日本政府擬訂的作法如下：

1.以既定之政策持續進行改革；並尋求獲取穩定之財政資源以支應社會安全制度，避免負擔移轉至未來世代；

2.訂定中央與地方政府皆可達成盈餘之中長期收支改善措施。

表4-1　日本財政赤字情形

| | | | | | |
|---|---|---|---|---|---|
| 基準年 | 基準年 | 基準年 | 改革後 | 社會安全 | 社會安全 |
| 社會安全 | 31.1兆 | 39.9兆 | 38.3兆 | ▲1.6兆 | 人事費 |
| 人事費 | 30.1兆 | 35.0兆 | 32.4兆 | ▲2.6兆 | |
| 公共投資 | 18.8兆 | 21.7兆 | 16.1~17.8兆 | ▲5.6兆~▲3.9兆 | 公共工程相關支出調降公共投資3%~1%；地方政府投資調降3%~1% |
| 其他支出 | 27.3兆 | 31.6兆 | 27.1~28.3兆 | ▲4.5兆~▲3.3兆 | 科技支出調降1.1% |
| 合計 | 107.3兆 | 128.2兆 | 113.9~116.8兆 | ▲14.3~▲11.4兆 | 須填補之缺口：16.5兆 |
| 須填補之缺口：16.5兆 | | | | | |

㈢澳洲財政改革

澳洲政府的財政狀況在世界各國中係屬較佳者，對於人口老化的問題，尚能處理，主要原因在於其1992年便開始實施退休金制度，且有大量的財政剩餘，至2007年底澳洲政府資產負債表的淨資產約占其GDP的6%。即便如此，澳洲政府亦時時根據經驗，調整自己的政策，以維持其財政狀況保持在健全狀態。以下就澳洲政府最近的財政政策及租稅改革分別介紹。

1.財政政策—「避免順景氣循環的財政政策，並持續改善政府支出管理」

澳洲政府最近主要係採取「避免順景氣循環的財政政策，並持續改善政府支出管理」的財政政策原則。過去，澳洲政府為維持預算平衡或預算賸餘所採行的策略，在不加稅的情況下，常造成順景氣循環的發生。因為避免加稅阻礙了收入面自動穩定機制的運作，是以，為因應未來的景氣變化，澳洲政府乃打算利用新方法來避免景氣過熱所造成的壓力。然而，要達成此目標，政府必須有效地管理公共投資計畫的進行。惟因澳洲政府的財政政策一向缺乏彈性，是故澳洲政府乃決定編製跨年度的支出計畫，這種做法可以平滑化(Smooth)政府支出的成長，使投資計畫漸進式的實施而不受景氣的影響，亦即可以加強財政政策的穩定性。從長期角度言，只要政府的財政體質健全，政府並不一定必須維持財政盈餘。

過去幾年來，澳洲政府支出規模雖不斷擴大，但支出的品質並不穩定，澳洲政府為改善支出品質，將預算導向公共建設、教育及健康醫療等的投資計畫。尤有甚者，投資計畫的挑選還必須經過成本效益分析的評估。然而，此種做法的

成功關鍵在於管理計畫的透明，以及嚴格的技術及財務評估。換句話說，政府需要對於各項支出計畫重新作優先順序的檢討，以確保支出的品質。

2.租稅改革—「普遍性的稅制改革」

澳洲政府所採取的稅制改革包括調降低所得者的邊際有效稅率、取消印花稅、擴大地方財產稅以及薪工稅稅基、調降州政府營業稅、提高商品及服務稅稅率等。此外，澳洲政府亦考量了物價指數的影響。大體上，澳洲政府和大部分先進國家一樣，其租稅改革的方向大致上係以低稅率、廣稅基、課徵環境稅及州政府財產稅。

# 第五章　結論與建議

我國稅課收入占國內生產毛額的比率從民國80年度便形成下滑的趨勢，至民國97年度已降到約13%左右。從這些變化可知，我國各級政府近十餘年來，不但歲入規模不斷下降，其中尤其是租稅能力的減弱，更造成政府經常收入穩定性的流失益愈嚴重。同期間，我國各級政府歲出占國內生產毛額的比率雖有下降的趨勢，但政府收支的短絀已經成為近十餘年來普遍而常見的現象，換言之，政府財政的失衡不再是短期因素可以完全解釋，是一種值得關注的警訊。根據前述分析，新加坡及澳洲財政狀況相對良好與穩定，日本的失衡狀況則較為嚴重。但這些國家近來都積極地進行財政預算改革，本文參考其相關做法，從預算制度面及稅制改革面建議採行主要措施如下。

㈠預算制度面

1.落實中長期預算制度

新加坡的預算制度主要為總括型預算及平衡預算制度，該政府編列預算時係採量入為出原則；澳洲的預算制度則主要為績效預算制度，強調各機關的授權與課責，採用由上而下之中程預算推估制度，對於控制未來年度支出有相當助

益。我國預算法在民國87年10月進行了27年來首次大幅度修改，經由朝野政黨與行政院主計處的共識，建立「中長期預算制度」。此一預算制度乃是在未來預算編審過程中，針對跨年度或多年度政府施政計畫，立法院將一次審定其計畫與預算案，並授權行政機關分年編列最長可達四個會計年度的繼續經費，不必再逐年進行預算審查。既然我國亦採用與新加坡及澳洲同樣的總括型預算與中長期預算概念，為達到與此二國家相同的財政穩健效果，政府應該更加強努力落實中長期預算制度。

2.追求經濟景氣循環的財政平衡

根據預算法第23條可知，我國要求預算平衡的概念似乎僅以年度為標準，欠缺與景氣循環間互動的機制。政府應該採取主動性或積極性的預算政策，來因應整體經濟景氣的變化。當預期未來經濟景氣熱絡時，政府即應以財政盈餘的概念編製預算，達到抑制或減緩景氣過熱的效果；當預期未來經濟景氣衰退時，政府則應以財政赤字的概念編製預算，達到刺激或提升景氣復甦的效

果。如此，以經濟景氣循環平衡概念取代年度收支平衡概念來編製預算，不但可維持景氣循環內的財政平衡，更可發揮預算政策的彈性運用空間。

3.加強財政紀律的維護

最近幾年政府雖然不再動輒以修法的方式，來擴增債務餘額的上限，但政府卻習慣用特別立法的方式來排除公共債務法中對舉債額度的規範。政府近年所訂定的特別法，包括國家金融安定基金設置及管理條例第4條、農業發展條例第52條、基隆河整治條例第5條、921震災重建暫行條例第69條、擴大公共建設振興經濟暫行條例第16條、以及擴大公共建設投資特別條例第5條等，皆明訂不受公共債務法有關舉債額度的限制，同時亦破壞了公共債務法中債務管理的實施成效。雖然其仍然須受到債務餘額上限的約制，但由於這種立法排除的不當作法，致使近幾年政府債務餘額比率突然產生快速且急遽的上升。類此種種對財政紀律造成傷害的作法，實有必要從債務管理制度上著手以尋求改善之道，加強落實財政紀律

的賞罰機制。

4.建立有效的債務預警制度

我國公共債務法所建構的債務管理制度，除了對債務採取存量與流量的上限管制外，另外還輔以其他監督、干預、約束及訊息揭露等機制於其中。但是，這些作為仍然都不離事後糾正的本質。現行制度中並沒有考量債務管理上事前預警的重要性，因此所有的約束規定都只能消極等到違反行為發生時，才能採取補救行動予以制止。由於政府財政問題涉及的層面與因素甚為複雜，等到發生違規事實後才要求改善或調整，不但政府財政業已惡化到非常嚴重的地步，尤有甚者，待問題發生後再要求違規的政府重新檢討財政收支政策，並提出財務改善方案，對該政府而言，所需付出的調整時間與成本必定非常可觀，且亦容易引起監督機關與被監督機關二者間的更多爭議。預警制度的成立乃是為能事前提醒政府財政或債務發生問題或危機的可能性。

㈡稅制改革面

我國財政赤字與債務累積的問題日益嚴重，租

稅收入占GDP的比重不斷下降，其發生之原因固然有部分來自經濟景氣循環，但更重要的原因則是制度性與結構面的缺失所引起。

在所得稅方面，資本所得的課稅不公問題所引起的討論最多，其中包括證券與期貨交易所得免稅、土地增值稅按公告現值計算、利息所得定額免稅或分離課稅等。從2006年開始我國實施「最低稅負制」，將某些免稅項目納入例如未上市櫃證券交易所得、海外所得等項目納入基本所得課稅，但因最低稅負制有最低門檻之訂定(個人為600萬、企業為200萬)，致使納入課稅之對象仍屬有限，未來若能將最低稅負之稅基逐步調整至所得稅制，使稅基有效擴大，則最低稅負制即可功成身退，對於現存的租稅規劃所導致之租稅不公亦可有效防杜。

在消費稅方面，由於加值型營業稅稅率偏低，再加上關稅稅率不斷下降以及貨物稅項目逐年減縮，以致造成間接稅收入占總稅收的比重相對低於直接稅。政府財政需求的壓力日益增高，所得稅的擴增若不能有所突破，則消費稅的調整勢必將面臨重新的思考與挑戰。

在財產稅方面，則由於屬地方稅，改革的牽動更為複雜與困難，主要的問題亦是出在減免稅過於浮濫，造成稅基的流失嚴重。

由此可見，在現行稅制環境下，我們亟須找出改革的突破點，其中最重要的關鍵即是深入結構面做根本的改革，以下是我們所提具體結構式稅改的做法。

1.直接稅與間接稅結構的調整—擴大間接稅、降低直接稅

在全球化與老人化的兩大挑戰下，直接稅(所得稅)的課徵功能將日益受到限縮，政府應重新調整直接稅與間接稅的結構比重，慎重考慮加值型營業稅的改革(例如參照全球採行加值稅制國家，適度提高稅率)以及特種消費稅的擴增(例如能源稅、碳稅或奢侈稅等)。

2.稅率與稅基結構的調整—擴大稅基、降低稅率

長久以來我國各稅皆存在過多的減免稅優惠，致使稅基的侵蝕益愈嚴重，稅收更無法支應正常的財政需求。為避免稅率過高造成資源效率扭曲並減少租稅規避行為，政府應比照世界各國

的經驗，考慮取消不當的減免稅來擴大稅基如前所述，並以此做為調降稅率的配套措施或籌碼。

3.勞動與資本課稅結構的調整—適度提高資本稅負、降低勞動稅負

我國個人綜合所得稅來自於薪資所得占75%以上，若再加計各項社會保險費(例如公保、勞保、健保以及失業保險等)，勞動稅負相當沈重。為解決此一問題，避免對勞動過度造成傷害，政府應考慮適度調降勞動稅負，並在降低或不影響資本效率的原則下，合理增加資本所得的課稅，其中引起世界各國熱烈討論的「雙元課稅」制度，可作為改革的參考。

4.社會福利與負所得稅結構的調整—健全EITC，補強社會福利功能

我國社會福利支出在所得重分配上發揮的功效遠比租稅來得大，然為降低社會福利措施對勞動者工作誘因的負面影響，進而更提高市場的工作參與率，政府應考慮引進世界各國採行多年的勞動所得租稅抵減制度(EITC)，結合負所得稅與社會福利的概念，落實對低所得者的照顧。

租稅改革僅係財政改革之一部分，支出面的重整更是健全國家財政的重要手段。租稅改革的目的乃是為了以更有效率與公平的收入來支應政府的支出需求，提高社會整體福利水準；政府支出改革的目的則是為了提高政府支出的效能，提升公共基礎建設服務品質，改善國家投資競爭環境。若能雙管並用，遵守基本原則與方向，從制度面與結構面切實推動預算與租稅改革，庶幾才能為我國建立一個穩固的財政基礎。

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附錄

# 參訪資料

附錄一

# 澳　洲

## 代際間報告概要

1967
1987
2007
2027
2047

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ISBN 0 642 74393 2

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## What is the intergenerational report?

The Australian Government's intergenerational report (IGR) is produced under the *Charter of Budget Honesty Act 1998* and assesses the long-term sustainability of current Government policies. It is a requirement of the Act that an IGR is to be produced every five years. The reports focus on the implications of demographic change for economic growth and assess the financial implications of continuing current policies and trends over the next four decades.

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Australia's demographic challenges affect economic growth and long-term fiscal sustainability. The Government's fiscal sustainability has improved since the first intergenerational report in 2002.

## Making progress

The first intergenerational report (IGR1) in 2002 showed Australia faced substantial future challenges from demographic change.

This is the second intergenerational report (IGR2). It shows that the Australian Government's long-term fiscal sustainability has improved since IGR1. We face the future from sound foundations as a result of strong policy frameworks, robust economic growth and a strong fiscal position.

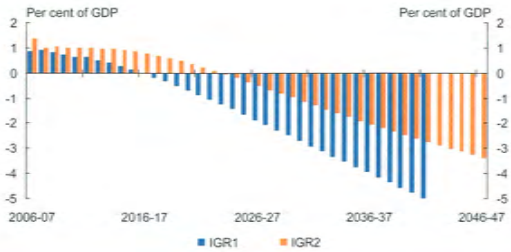
The fiscal gap — the difference between government spending and revenue collected — now is projected to be around 3½ per cent of Gross Domestic Product (GDP) in 2046-47. In IGR1, the fiscal gap was projected to be 5 per cent of GDP after 40 years in 2041-42.

Demographic and other factors will continue to pose substantial challenges for economic growth and long-term fiscal sustainability.

The projections in IGR2 show that over the next 40 years:

- the population will continue to increase in size but with a higher proportion of older people;
- economic growth per person will slow as the proportion of the population of traditional working age falls; and
- substantial fiscal pressures will emerge due to projected increases in spending, particularly in the areas of health, age pensions and aged care.

Long-term fiscal sustainability has improved, but pressures remain



Australia has a strong economy and steadily rising living standards. This provides a sound foundation to create policies with current and future benefits.

## Building on a sound foundation

Australia faces intergenerational challenges from a sound foundation. While many OECD countries share our demographic challenges, Australia is in a stronger position to meet them than most.

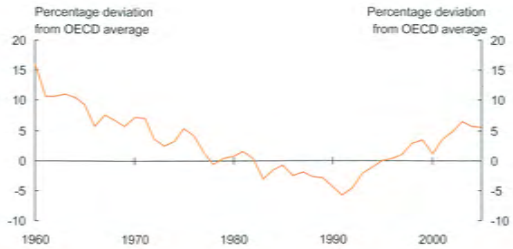
Australia's population is not ageing as fast as many others, and steady progress in reform has seen the economy experience uninterrupted economic growth for more than a decade. Recently, terms of trade improvements — increases in the price of exports relative to imports — have contributed to Australia's strong economic position.

In the five years since IGR1, the Australian Government has strengthened its fiscal position by accumulating surpluses, eliminating net debt and establishing the Future Fund to provision for unfunded liabilities.

Reforms to support future growth include reductions in personal tax from rate cuts and threshold increases, workplace relations changes, changes to income support arrangements along with programmes to help people enter the labour force, and improvements to the superannuation system.

These reforms improve incentives to work and the flexibility of the labour market, strengthen our economy and improve living standards. These are intergenerational policies — policies with benefits for current and future generations. They aim to improve prospects for economic growth and better manage spending pressures.

Australian living standards, real GDP per person, have risen more rapidly than the OECD average



Today's policies underpin living standards now and in the future. Reforms undertaken now will help balance the needs of current and future generations.

## Ongoing reform

Currently, the proportion of 15-64 year olds in the population is higher than it has been for 40 years and higher than it is projected to be for the next 40 years — it is a demographic 'sweet spot'. The demographic change from these workers retiring is projected to detract from economic growth in the future.

Reforms are underway to improve human capital, reduce unnecessary regulation, boost competition in energy, transport and infrastructure and increase the sustainability of our water resources.

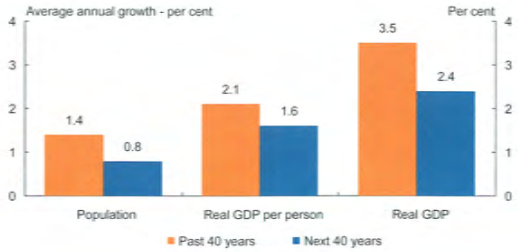
Progress from these reforms will help improve economic growth prospects and better manage spending pressures. But the reform task remains ongoing.

Policy changes aim to improve the growth prospects and living standards for current and future generations. Further steps taken early will reduce the need for large adjustments later.

Our policies also will need to help us manage and adjust to other long-term trends, including pressures on our natural resources, global climate change, international security issues and globalisation.

By identifying and implementing a path of reform, we can continue to make progress on intergenerational challenges. This ability to adapt to change is a key factor in Australia's continued success.

Demographic change is a challenge for economic growth



While Australia's population continues to grow, the number of older people is projected to grow more quickly.

## An ageing population

Australia's population is projected to grow over the next 40 years, although at a slower rate than in the past. Australia's population also is projected to continue to age.

The updated projections in IGR2 show that by 2047, Australia's total population will be 28.5 million, 38 per cent larger than June 2006.

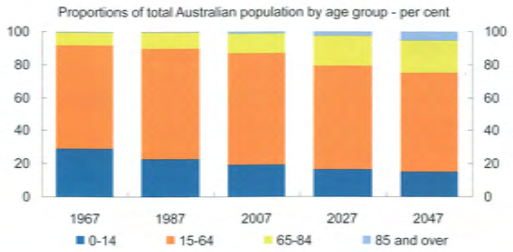
At the same time, the proportion of people aged 65 and over is projected to nearly double to 25 per cent of the population. The proportion aged 85 or over is projected to triple to 5.6 per cent of the population.

The pace of ageing of the population is projected to quicken after 2010, as the baby boomer generation starts to reach age 65.

While the number of people of traditional working age (15 to 64 years) is projected to slightly increase, their proportion in the population is projected to fall.

In 2007 there are 5 people of working age to support every person aged 65 and over. By 2047, there will only be 2.4 people of working age supporting each person aged 65 and over.

The proportion of older people in the population is projected to rise over the next 40 years



Demographic change is driven by changes in fertility, life expectancy and immigration. The ageing of the population will alter fundamentally the structure of Australia's population.

## Changing population structure

The factors underlying Australia's demographic change are fertility, mortality and migration.

### Fertility

Australia's current total fertility rate, at 1.8 births per woman, has increased slightly since 2001 and is higher than many other OECD countries.

By 2047, the total fertility rate is projected to fall to 1.7, remaining below the population replacement rate.

### Mortality

Mortality rates continue to fall, leading to increased life expectancies for both men and women. Our life expectancies now are among the highest in the world.

Over the period 1901-10 to 2003-05, life expectancy at birth increased from 55.2 to 78.5 years for men and from 58.8 to 83.3 years for women.

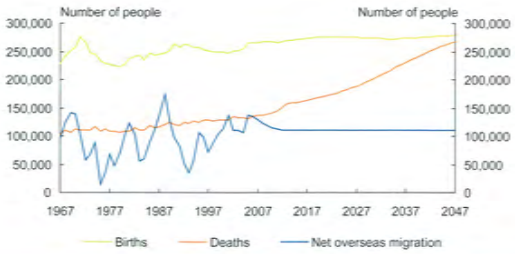
Men born in 2047 are projected to live an average of 6.9 years longer than those born in 2007, and women an average of 6 years longer.

### Migration

Australia's net overseas migration has increased from an average of around 90,000 to 110,000 over the past 10 years. This helps to reduce population ageing.

However, falling fertility and mortality rates are projected to have a greater impact, leading to an overall rise in the average age of the population.

The overall age structure of Australia's population will change



Intergenerational report projections of economic growth are constructed from trends in population, labour force participation and productivity.

## Economic growth and the 3Ps: population, participation and productivity

In the intergenerational report, the projections for real GDP and real GDP per person are constructed by looking at the "3Ps":

- **Population** refers to the population aged 15 and over;
- **Participation** refers to the average number of hours worked in the labour force by each working age person; and
- **Productivity** refers to the average output produced per hour worked.

Projections for each component are determined by a range of demographic and economic assumptions.

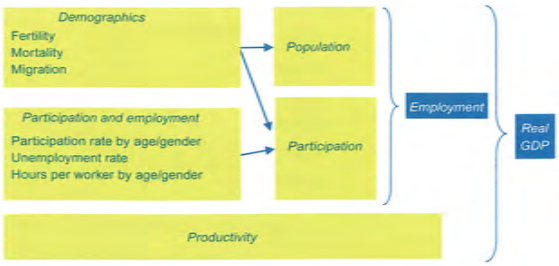
The population structure is influenced over time by fertility, mortality and migration.

The contribution to economic output from labour force participation depends on the interaction between the labour force participation rates of men and women by age, the hours they work, and the unemployment rate.

Changes in the population structure significantly affect participation because employment and hours worked vary substantially by age and between men and women.

Productivity reflects the efficiency with which labour, capital and natural resources are organised to produce outputs. It is measured here as labour productivity.

Population, participation, productivity and real GDP



Economic growth is projected to slow due to demographic changes. Lifting the drivers of growth — population of working age, labour force participation rates and productivity — will improve future growth prospects.

## Ageing and economic growth

Over the next 40 years, living standards are projected to continue to rise. However, the rate will be slower than over the past 40 years, due to demographic changes.

IGR2 projects that over the next 40 years, the average rate of growth in real GDP per person will slow from 2.1 per cent over the past 40 years to 1.6 per cent per year. Growth in GDP also will slow.

Population growth is projected to slow in the next 40 years. In addition, as the baby boomer generation retires, the proportion of people of traditional working age will fall. As a result, the labour force participation rate for the whole group aged 15 and over will fall.

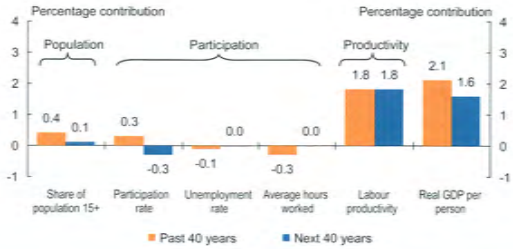
In the longer run, the unemployment rate is assumed to be 5 per cent, unchanged from IGR1.

Average hours worked, which are influenced by the working preferences and opportunities for men and women of different ages, also are projected to decline gradually over the next 40 years.

Labour productivity growth is assumed to remain at its long-term average of 1¾ per cent over the next 40 years.

Reforms to lift population, participation and productivity will contribute to improving growth prospects over the next 40 years.

Growth in real GDP per person is projected to slow over the next 40 years



The drivers of economic growth can be improved. Australia's labour force participation rates are increasing.

## Improving labour force participation rates

Recent increases in labour force participation rates have improved Australia's growth prospects.

Labour force participation rates for women and older workers have continued to rise.

The participation rate for people aged 15 and over rose from 60.7 per cent in 1978-79 to 64.5 per cent in 2005-06.

Over this period, a fall in men's labour force participation (from 78.5 per cent to 72.1 per cent) has been more than offset by a strong rise in women's participation (from 43.5 per cent to 57.2 per cent).

Projected participation rate increases will help offset the impact of population ageing.

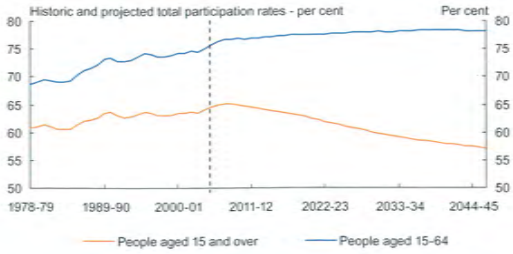
Over the next 40 years, participation rates for men and women of all age groups are projected to stabilise or rise.

Although the participation rate for people aged 15-64 is projected to continue to rise, the ageing of the population means a greater proportion of people will be over 64. People in this group are most likely not to work or to work part time.

As a result, the ageing effect means the total participation rate, traditionally measured in terms of people aged 15 and over, is projected to fall.

Encouraging greater labour force participation continues to be important for improving economic growth and living standards.

Working age Australians are participating more, although total labour force participation rates are projected to fall



Steady economic growth has delivered improvements in living standards. Future improvements depend on greater participation and productivity to reduce the effect of demographic changes.

## Rising living standards depend on steady economic growth and ongoing reform

Over time, Australia's economic growth has fluctuated due to economic cycles and demographic change. Our economic history and projected outlook are shown in the chart below in terms of combinations of productivity and labour force participation.

The economic recessions and recoveries through the 1980s and the early 1990s are shown by the sideways movements in the line in the chart. Increasing unemployment during recessions is reflected in movements to the left in the chart.

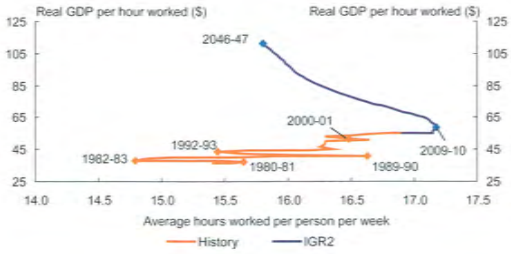
The strong economic growth in the decade from 1995 is due to increasing productivity and participation (shown by the line's movement up and to the right in the chart).

Participation increases have continued in the past few years, assisted by reforms in this area.

However, the effects of the baby boomers retiring are projected to begin early next decade as shown by the line's change of direction in the chart. Participation falls as the ageing of the population affects participation rates and hours worked. Real GDP per hour worked rises because of the assumption of continuous growth in productivity. Cyclical and other factors are not included in the projections.

Improvements in living standards can be made from steady economic growth through rising participation and productivity. The projections reveal the demographic challenge for economic growth and the need for ongoing reform.

Swings in economic activity have hindered economic growth in the past. Demography will detract from, rather than add to, growth in the future



Australia's strong fiscal position will be challenged as the population ages. We need to balance current and future government spending needs, and continue to manage spending pressures.

## Improving our long-term fiscal position

Sound budget management since 1996 has resulted in Australia's current financial position being strong by both historical and international standards.

Even so, government spending is projected to increase as the population ages, if adjustments are not made.

Health, age pensions and aged care are projected to account for most of the increase. These areas are sensitive to demographic change.

Factors other than ageing, such as technological change, also are projected to increase costs.

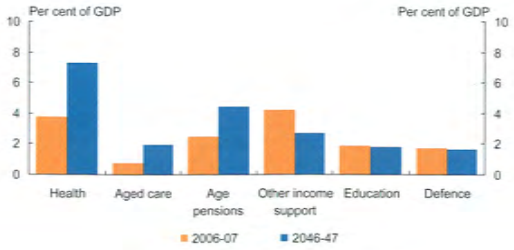
In the absence of policy changes, government spending is projected to exceed revenue, leading to rising debt.

Net debt is projected to re-emerge by the mid-2030s, and rise rapidly.

Ongoing management of these spending pressures will be required to slow the growth in spending.

We will need to prioritise spending carefully and consider future needs and pressures when making spending decisions now.

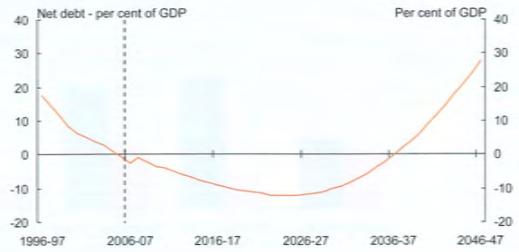
Government spending is projected to continue to rise



Aggregate spending is projected to rise ...

leading to future deficits in the absence of policy changes ...

in turn leading to increased debt in the future.



Australians can look forward to continued improvements in health care and technology. As we plan to enjoy the benefits, we also should prepare to meet the costs.

## A sustainable health care system

Australia's health system is world class. It is one reason for the high living standards and long life expectancies of Australians.

Health expenditure is projected to nearly double as a proportion of GDP over the next 40 years.

This is partially due to the ageing of the population, although non-demographic factors have an even greater effect.

The largest projected spending pressure in health is the Pharmaceutical Benefits Scheme (PBS).

Since 2002, the Government has put in place a range of measures to better control government spending on the PBS.

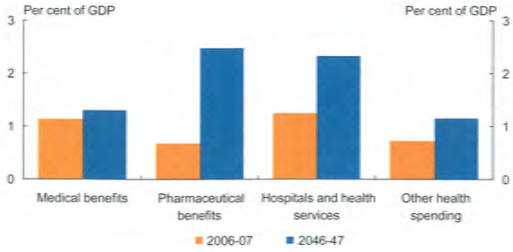
Recent reforms will reduce the cost to consumers and the government of many generic medicines and provide 'headroom' for listing of future drugs.

Even with these reforms, spending on the PBS is projected to rise.

We need to continue to prepare for the health care we want in the future, and ensure that health spending is as efficient and effective as possible.

For example, promotion of healthier lifestyles can prevent many health problems and reduce overall health costs over time.

All components of health spending are projected to rise over the next 40 years



Higher education levels contribute to higher living standards. We need to continue to maximise access to education and training.

## Continuing high standards of education

Successive generations of Australians have become more highly educated, reflecting increased demands for a skilled labour force and people's desire to be educated.

The level of an individual's educational attainment and skills is a key determinant of their participation in the labour force. Improving educational attainment and skills also contributes to lifting productivity.

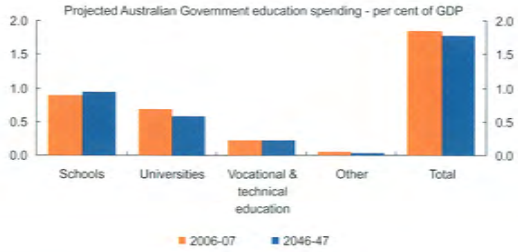
Australian Government spending on education is estimated to be 1.85 per cent of GDP in 2006-07. Education spending is projected to increase per person, but the proportion of the population in the principal age group for education (5-24 years) is falling. This is a consequence of falling fertility rates.

Therefore spending in proportion to GDP will marginally decline.

This is partly offset by increased Australian Government spending as a result of the continuing trend for students to move from state to private schools.

In higher education, the Australian Government is the principal source of funding, and the Higher Education Loans Programme also ensures the main beneficiaries of higher education contribute to the cost. This is important in maintaining a sustainable education system, and ensuring Australians can access a tertiary education.

Spending on education is projected to remain fairly steady over the next 40 years



More Australians will live longer, healthier lives. Aged care and age pension spending will increase as people live longer.

## Support for ageing

The Australian Government provides considerable support for ageing Australians.

The proportion of people in the population aged 80 and over is expected to almost treble over the next 40 years. This is the group with the greatest need for formal aged care.

Current aged care policies help people to remain in the community for as long as possible. This may become even more important as people remain healthier for longer.

Australian Government spending on aged care is projected to increase as a proportion of GDP from 0.8 per cent in 2006-07 to around 2.0 per cent in 2046-47.

Age pensions are another important aspect of government support.

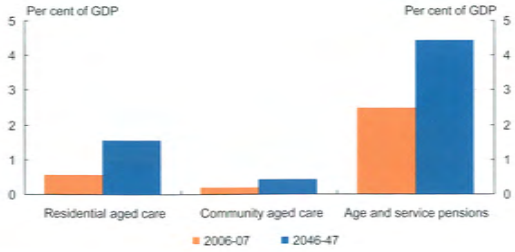
Spending on age pensions is driven partly by the number of people in the eligible age range. This proportion of the population is expected to double by 2046-47.

However, the increased value of individuals' superannuation and other private assets and income will partly offset this.

As private contributions increase, this will help to maintain a sustainable system.

Targeting spending to those who need assistance most will allow the Government to maximise the support available for older Australians.

Spending for older Australians projected to rise



As people live longer, the way they plan work and retirement may change. Policy frameworks need to provide opportunities for people to plan for their own future.

## Superannuation arrangements

Superannuation aims to boost retirement incomes and reduce reliance on the age pensions system.

Reforms have helped to prepare for future demographic pressures by encouraging people to save for their own retirement.

The superannuation guarantee (SG) provides a minimum level of superannuation support for employees.

Additional incentives for voluntary superannuation contributions are provided by tax concessions and the Government matching eligible contributions with a generous co-contribution.

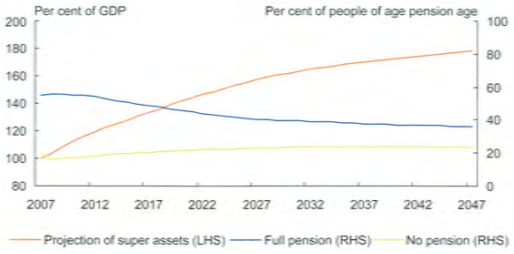
Recent reforms significantly simplify superannuation taxation arrangements, and make benefits paid from a taxed superannuation fund tax-free for people aged 60 and over.

This will increase retirement incomes and strengthen incentives for people to participate longer in the labour force and to save for their retirement over their whole working life.

Over time, the increase in superannuation savings will reduce the proportion of people accessing the full age pension.

These initiatives are an investment to lift the living standards of Australians in retirement.

As more people save for retirement, reliance on age pensions will decrease



Australia's income support system helps people balance work and family commitments. It also supports other people of labour force age, and encourages participation where possible.

## Assisting families and people of working age

The Government provides considerable financial support for families and people of working age.

### Families

The level of family assistance has increased significantly over recent years.

Payments to assist families include family tax benefits, Child Care Benefit and the baby bonus, with the highest rates of payment going to low-income families.

Key drivers for projecting future expenses for the IGR include the number of children aged 15 and under, the number of births, and women's labour force participation.

### Labour force age

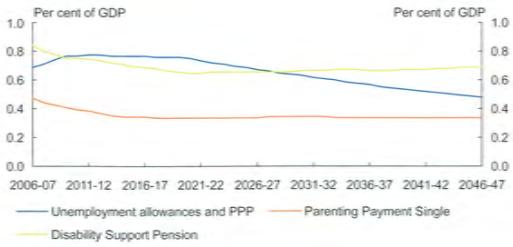
Assistance to people of working age includes Newstart Allowance, Youth Allowance, Disability Support Pension and Parenting Payment.

The Government's recent Welfare to Work reforms recognise many people are able to work part time, and encourages them to do so where practicable.

These policy changes are expected to reduce the number of recipients of the various payments, as people move off payments and into employment.

The impacts of the Welfare to Work reforms are reflected in the projected expenses of working age payments in the IGR.

Demographic change and government policies will affect spending on income support




Note: PPP — Parenting Payment Partnered

Caring for the environment will be important both for Australia's economic growth and the wellbeing of current and future generations. Environmental sustainability is also an intergenerational challenge.

## Environmental sustainability

The choices we make about environmental outcomes, like those we make about economic growth, will affect our current and future wellbeing.

Since IGR1, Australian Government spending on the environment has more than doubled. Recent Government initiatives include the $10 billion water package, the Asia-Pacific Partnership on Clean Development and Climate, assistance for alternative energy sources and establishing the Low Emissions Technology Demonstration Fund.

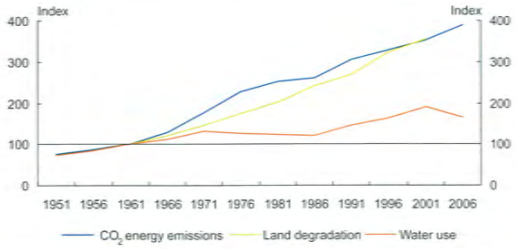
Maintaining the environment and its capacity to contribute to growth is a significant challenge. Concerns include land degradation, salinity, and the issues of water and global climate change.

Improved knowledge of environmental issues has led to a greater capacity to address the problems. However, there is no single policy solution to the diverse range of environmental issues.

Policy approaches include market-based mechanisms as well as budget funding to deliver sustainable outcomes.

While addressing environmental issues can affect economic growth, in many cases it will act to safeguard future economic growth potential. In other cases, such action may provide for both improved environmental and economic outcomes.

Pressure on the environment has increased over time




Note: 1951-2006 (Index 1961 = 100)

Population ageing affects all areas of our economy. Sound policy choices over the coming years will give us more flexibility in the future.

## Lifting economic growth and managing spending pressures

Choices made now affect the future. Australians can choose to deal with intergenerational challenges in several ways.

Governments can:

- run deficits and increase debt;
- increase taxes now or later;
- develop policies to support stronger economic growth;
- reduce spending growth, and make spending more efficient and effective.

Unless changes are made now, future generations will be left with fewer choices.

Increasing debt is not a long-term solution as interest costs increase rapidly and eventually debt must be repaid.

Tax levels as a share of GDP have been reasonably stable for 30 years. The Government does not support increasing taxes.

The preferred strategy is to improve economic growth and better manage spending pressures to improve the long-term fiscal outlook.

Policies already are in place to improve intergenerational prospects. Further steps taken now will mean that we do not need to compromise living standards to improve our future.

Choices in managing intergenerational challenges

| | |
|---|---|
| Run deficits and increase debt | ✗ |
| Increase the tax burden | ✗ |
| Strengthen economic growth | ✓ |
| Better manage spending pressures | ✓ |

Improving intergenerational prospects will require steady, ongoing reform to ensure our policy frameworks remain effective. Reforms are underway to support improvements in economic growth.

## Policy improvements underway

Reforms are underway to improve the prospects for economic growth.

For example, the National Reform Agenda (NRA) is a broad-based agenda to improve economic growth through increasing participation and productivity.

Federal and State Governments are working together to improve human capital through lifting skills and improving incentives, reducing unnecessary regulation and boosting competition in energy, transport and infrastructure to promote efficient national markets. These reforms build on the achievements of national competition policy and associated reforms.

Outcomes of policies in place and being developed to improve human capital include:

- reducing the proportion of the working-age population not participating in the workforce due to illness or injury;
- increasing the proportion of young people making a smooth transition from school to work or further study; and
- encouraging and supporting increased workforce participation among key groups.

Fiscal sustainability will be improved by policies that improve participation and productivity and also improve the effectiveness and efficiency of government spending.

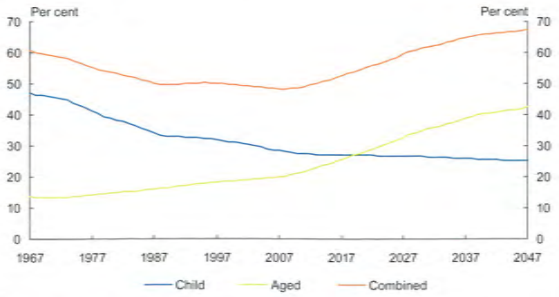
## Appendix A
# IGR2 demographic and economic projections

### Table A.1: Australian population history and projections

| Population as at 30 June (millions of people) | | | | | | |
|---|---|---|---|---|---|---|
| Age range | **1967** | **2007** | **2017** | **2027** | **2037** | **2047** |
| 0-14 | 3.5 | 4.0 | 4.1 | 4.2 | 4.3 | 4.3 |
| 15-64 | 7.3 | 14.1 | 15.2 | 15.9 | 16.4 | 17.0 |
| 65-84 | 0.9 | 2.4 | 3.4 | 4.5 | 5.3 | 5.6 |
| 85 and over | 0.1 | 0.4 | 0.5 | 0.7 | 1.1 | 1.6 |
| **Total** | **11.8** | **20.9** | **23.2** | **25.3** | **27.1** | **28.5** |
| Percentage of total population | | | | | | |
| 0-14 | 29.3 | 19.1 | 17.7 | 16.7 | 15.7 | 15.0 |
| 15-64 | 62.2 | 67.4 | 65.6 | 62.7 | 60.7 | 59.7 |
| 65-84 | 8.0 | 11.7 | 14.5 | 17.8 | 19.4 | 19.7 |
| 85 and over | 0.5 | 1.7 | 2.2 | 2.7 | 4.2 | 5.6 |

Source: Australian Bureau of Statistics Australian Historical Population Statistics Cat. No. 3105.0.65.001 and Treasury projections.

### Chart A1: Australia's child- and aged-to-working-age ratios




Source: Australian Bureau of Statistics Cat. No. 3201.0, various years; and Treasury projections.

## Appendix A
# IGR2 demographic and economic projections

Table A.2: Growth in economic aggregates[a]

| Decade | Population | Labour productivity | Employment | Real GDP | Real GDP per person |
|---|---|---|---|---|---|
| 1960s | 2.2 | 2.9 | 2.6 | 5.1 | 2.8 |
| 1970s | 1.3 | 2.0 | 1.7 | 3.0 | 2.2 |
| 1980s | 1.5 | 1.2 | 2.4 | 3.4 | 1.8 |
| 1990s | 1.2 | 2.1 | 1.2 | 3.3 | 2.1 |
| 2000s | 1.2 | 1.5 | 1.9 | 3.0 | 1.8 |
| 2010s | 1.0 | 1.75 | 0.8 | 2.6 | 1.6 |
| 2020s | 0.8 | 1.75 | 0.5 | 2.3 | 1.4 |
| 2030s | 0.6 | 1.75 | 0.4 | 2.2 | 1.5 |
| 2040s | 0.5 | 1.75 | 0.3 | 2.0 | 1.6 |

(a) Average annual growth rates (per cent).
Source: Australian Bureau of Statistics data; and Treasury projections.

## Appendix B
# IGR2 projections of Australian Government spending

Table B.1: IGR2 projections of major components of Australian Government spending (per cent of GDP)

| | 2006-07 | 2011-12 | 2016-17 | 2026-27 | 2036-37 | 2041-42 | 2046-47 |
|---|---|---|---|---|---|---|---|
| **Health** | | | | | | | |
| Medical Benefits Schedule | 1.1 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 |
| Pharmaceutical Benefits Scheme | 0.7 | 0.8 | 1.0 | 1.5 | 2.0 | 2.2 | 2.5 |
| Hospital and health services | 1.2 | 1.2 | 1.4 | 1.7 | 2.0 | 2.1 | 2.3 |
| Other | 0.7 | 0.8 | 0.8 | 0.9 | 1.0 | 1.1 | 1.1 |
| **Total health** | **3.8** | **4.0** | **4.4** | **5.3** | **6.3** | **6.8** | **7.3** |
| **Aged care** | | | | | | | |
| Residential care | 0.6 | 0.6 | 0.7 | 0.9 | 1.2 | 1.4 | 1.5 |
| Community care | 0.2 | 0.2 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 |
| **Total aged care** | **0.8** | **0.9** | **1.0** | **1.2** | **1.6** | **1.8** | **2.0** |
| **Payments to individuals** | | | | | | | |
| Age pensions | 2.5 | 2.8 | 3.0 | 3.5 | 4.1 | 4.3 | 4.4 |
| Disability Support Pension | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| Parenting Payment Single | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Unemployment allowances and Parenting Payment Partnered | 0.7 | 0.8 | 0.8 | 0.7 | 0.6 | 0.5 | 0.5 |
| Youth Allowance and Austudy | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Carer Payment and Wife Pension | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Family Tax Benefit | 1.6 | 1.4 | 1.3 | 1.1 | 0.9 | 0.9 | 0.8 |
| Child Care Benefit | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Maternity Payment | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| **Total payments to individuals** | **6.7** | **6.7** | **6.6** | **6.8** | **7.0** | **7.1** | **7.1** |
| **Education** | | | | | | | |
| Schools | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 |
| Higher education | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 |
| Vocational education and training | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Other | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Total education** | **1.8** | **1.8** | **1.7** | **1.8** | **1.8** | **1.8** | **1.8** |

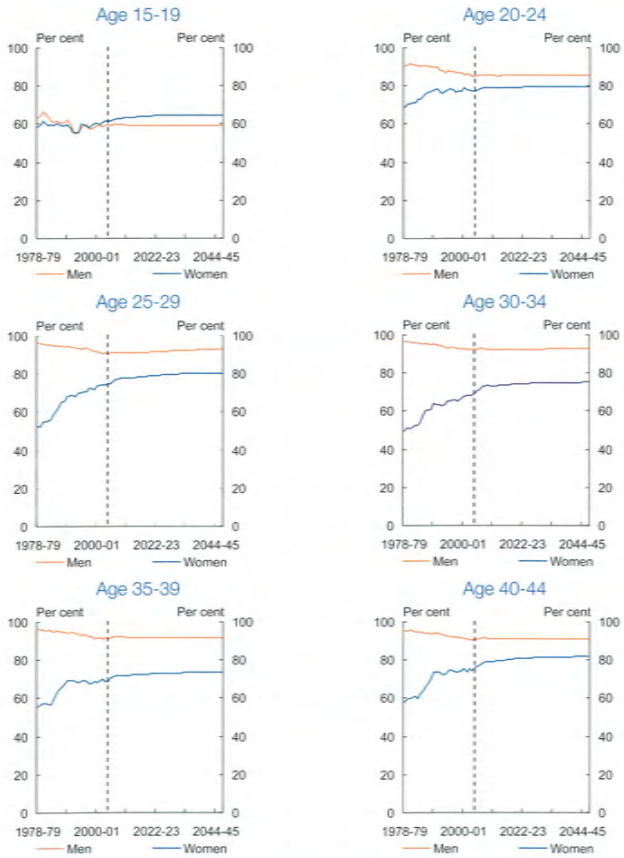
## Appendix B
# IGR2 projections of Australian Government spending

Table B.2: IGR2 projections of major components of Australian Government spending (real dollars per person 2006-07)

| | 2006-07 | 2011-12 | 2016-17 | 2026-27 | 2036-37 | 2041-42 | 2046-47 |
|---|---|---|---|---|---|---|---|
| **Health** | | | | | | | |
| Medical Benefits Schedule | 561 | 624 | 691 | 845 | 1,008 | 1,087 | 1,167 |
| Pharmaceutical Benefits Scheme | 337 | 402 | 557 | 964 | 1,495 | 1,823 | 2,207 |
| Hospital and health services | 611 | 656 | 778 | 1,083 | 1,504 | 1,765 | 2,063 |
| Other | 350 | 412 | 467 | 604 | 791 | 901 | 1,021 |
| **Total health** | **1,858** | **2,093** | **2,493** | **3,496** | **4,798** | **5,576** | **6,458** |
| **Aged care** | | | | | | | |
| Residential care | 278 | 333 | 400 | 586 | 938 | 1,155 | 1,378 |
| Community care | 100 | 122 | 149 | 215 | 301 | 347 | 391 |
| **Total aged care** | **378** | **455** | **549** | **800** | **1,239** | **1,502** | **1,769** |
| **Payments to individuals** | | | | | | | |
| Age pensions | 1,231 | 1,460 | 1,698 | 2,296 | 3,093 | 3,515 | 3,942 |
| Disability Support Pension | 413 | 391 | 392 | 430 | 507 | 555 | 612 |
| Parenting Payment Single | 231 | 200 | 194 | 222 | 258 | 278 | 300 |
| Unemployment allowances and Parenting Payment Partnered | 337 | 407 | 436 | 440 | 429 | 427 | 427 |
| Youth Allowance and Austudy | 99 | 97 | 92 | 85 | 82 | 81 | 79 |
| Carer Payment and Wife Pension | 74 | 96 | 101 | 113 | 128 | 138 | 150 |
| Family Tax Benefit | 790 | 758 | 743 | 730 | 718 | 717 | 723 |
| Child Care Benefit | 73 | 76 | 74 | 71 | 67 | 65 | 64 |
| Maternity Payment | 51 | 59 | 57 | 53 | 49 | 48 | 48 |
| **Total payments to individuals** | **3,299** | **3,542** | **3,787** | **4,441** | **5,332** | **5,825** | **6,344** |
| **Education** | | | | | | | |
| Schools | 440 | 457 | 495 | 591 | 702 | 761 | 830 |
| Higher education | 334 | 331 | 347 | 388 | 446 | 481 | 516 |
| Vocational education and training | 113 | 121 | 129 | 148 | 172 | 186 | 200 |
| Other | 23 | 24 | 25 | 29 | 33 | 35 | 38 |
| **Total education** | **910** | **933** | **996** | **1,156** | **1,353** | **1,463** | **1,584** |

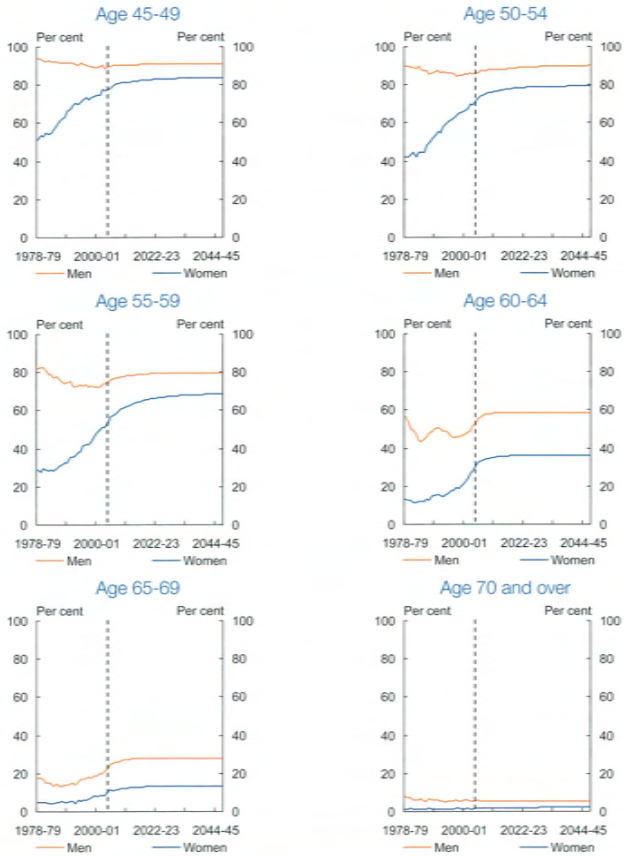
## Appendix C

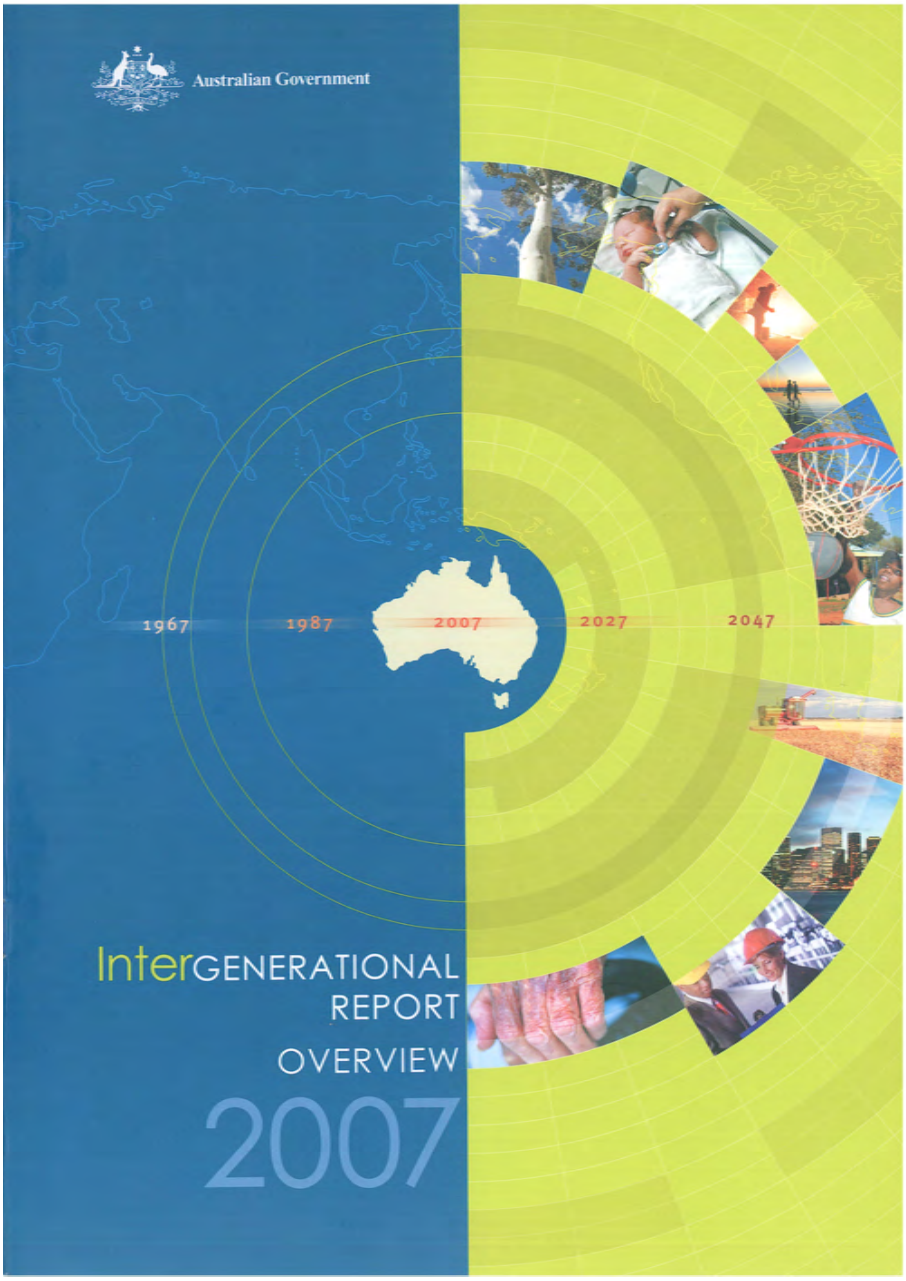
# IGR2 labour force participation rates: history and projections



## Appendix C

# IGR2 labour force participation rates: history and projections

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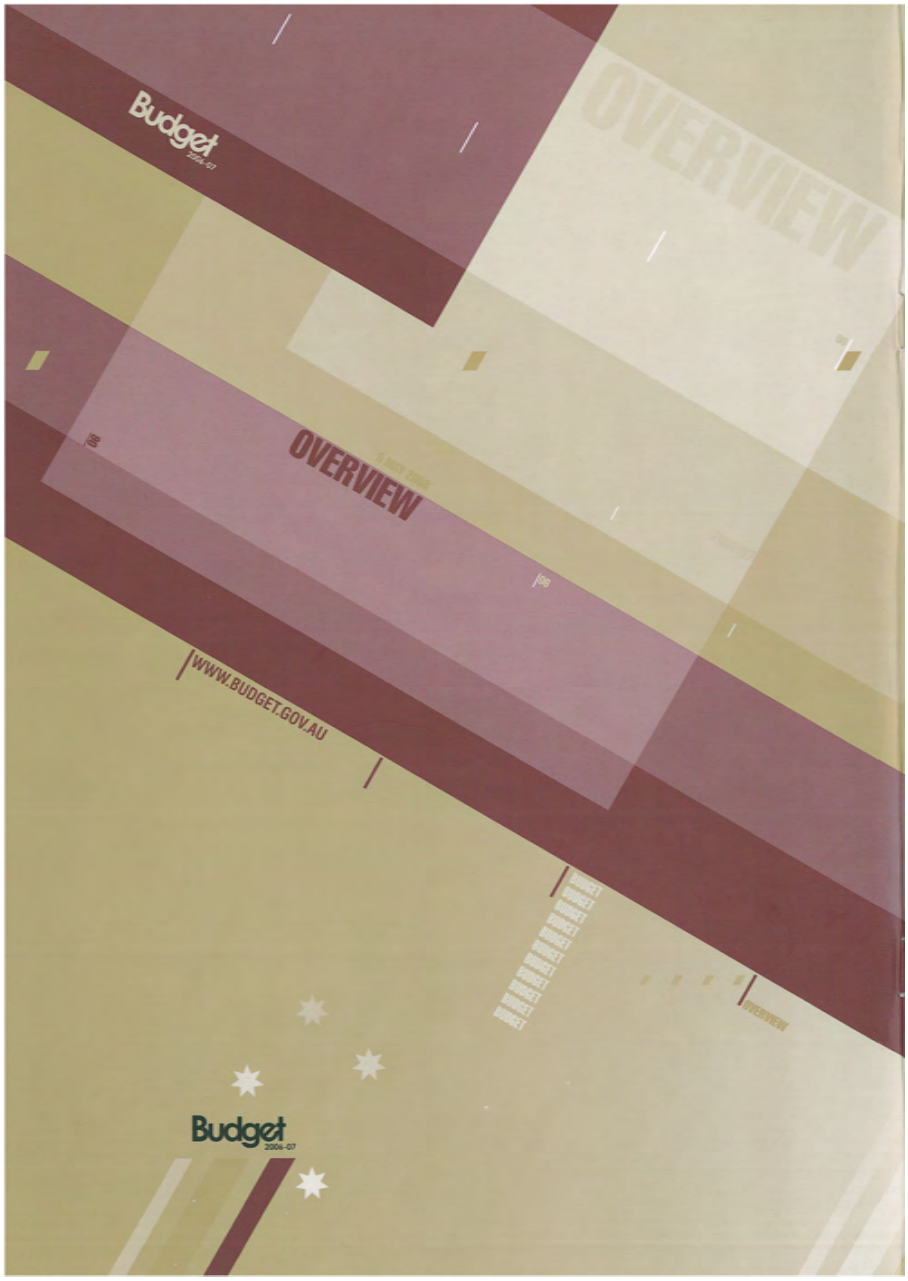
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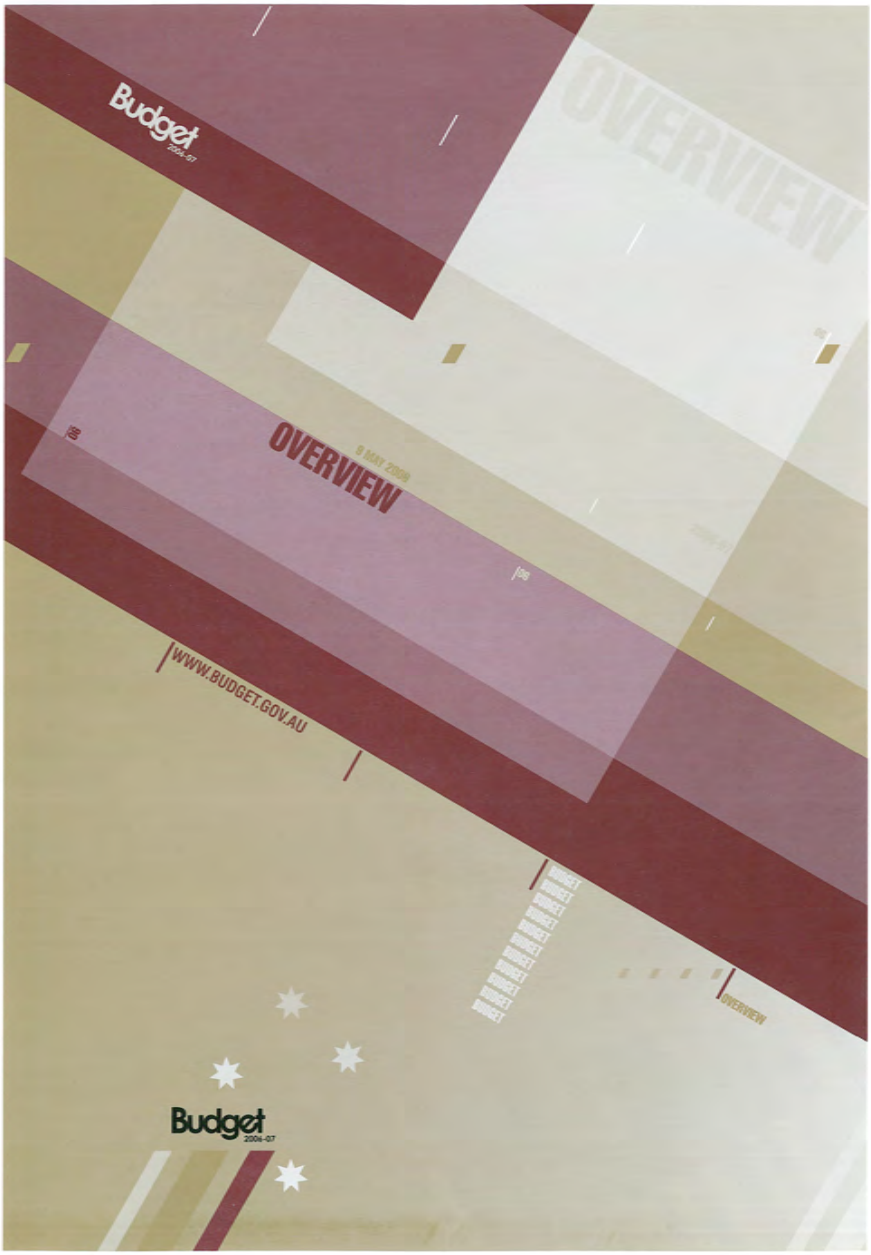
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# Budget at a glance

The 2006-07 Budget includes a number of major initiatives, crucial to sustaining Australia's economic prosperity. The budget includes major tax reforms in superannuation, personal income tax and business tax and is supported by measures to improve the integrity of the tax system. The budget also invests significantly in our road, rail and water infrastructure, improves support for mental health services, and continues Australia's leadership in medical research through significant additional funding.

## Strong economic management delivers benefits for all Australians

### Continuing tax reform

Measures in this budget provide a major step forward in structural tax reform. They include:

- a plan to simplify and streamline Australia's superannuation system, involving the most significant changes to superannuation in nearly 20 years
- personal tax relief worth $36.7 billion over four years to reward effort, improve work incentives and enhance the international competitiveness of our top tax rates
- a continuing commitment to families with $1.5 billion in extra assistance
- enhancements to tax depreciation arrangements worth $3.7 billion to improve business efficiency and competitiveness
- tax simplification and tax reductions for small business worth $435 million
- tax integrity measures estimated to raise $2.3 billion to help maintain an equitable tax base.

### Building our road, rail and water infrastructure

This budget includes significant additional funding of $2.3 billion to accelerate major projects in Australia's road and rail infrastructure and $500 million to improve water management in the Murray-Darling Basin.

### Investing in health

The Government is investing an additional $1.9 billion over five years in mental health services and $241 million to train more doctors and nurses. A further $905 million will boost health and medical research.

### Budget aggregates

| | Actual | Estimates | | Projections | | |
|---|---|---|---|---|---|---|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
| **Underlying cash balance ($b)(a)** | **13.6** | **14.8** | **10.8** | **10.6** | **11.2** | **12.0** |
| Per cent of GDP | 1.5 | 1.5 | 1.1 | 1.0 | 1.0 | 1.0 |
| **Fiscal balance ($b)** | **10.8** | **16.0** | **10.3** | **9.9** | **10.6** | **13.0** |
| Per cent of GDP | 1.2 | 1.7 | 1.0 | 0.9 | 1.0 | 1.1 |

(a) Excludes expected Future Fund earnings from 2005-06 onwards.

### Major economic parameters[a]

| | Forecasts | | Projections | | |
|---|---|---|---|---|---|
| | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
| Real GDP | 2 1/2 | 3 1/4 | 3 1/2 | 3 1/4 | 3 1/4 |
| Employment | 2 | 1 | 1 1/2 | 1 1/4 | 1 1/4 |
| Wage Price Index | 4 | 4 | 3 3/4 | 4 | 4 |
| CPI | 3 | 2 3/4 | 2 1/2 | 2 1/2 | 2 1/2 |

(a) Year-average percentage change.

# 10 years of economic achievement

After 10 years of sound economic and fiscal management Australians are now enjoying unprecedented prosperity. Income and wealth have increased markedly and unemployment is at 30-year lows. The Australian economy is now more flexible and able to respond to economic shocks. Australian Government debt has been eliminated in net terms, freeing up resources to meet other priorities and prepare for the big challenges of the future.

## A record to be proud of

### Economic growth

Since 1996 Australia has had continuous real growth averaging 3.5 per cent per annum. During that period many of our major trading partners experienced recession. Solid growth is expected to continue in 2006-07.

### Higher living standards

Gross Domestic Product (GDP) per person has risen by over 23 per cent in real terms since 1996, to levels above the OECD average. We have the eighth highest standard of living in the OECD.

### Sustained budget surpluses

The fiscal position remains sound, with a forecast surplus of $10.8 billion in 2006-07. Projected surpluses provide a sound basis to deal with future challenges, such as population ageing.

### Eliminating Government debt

The Government has eliminated net debt which stood at $96 billion in 1996. This means the Government is saving $8 billion a year in interest payments.

### Trillion dollar economy

In 2006-07 Australia's GDP is expected to reach a trillion dollars for the first time.

### Low unemployment

The unemployment rate rose to nearly 11 per cent during the early 1990s. At 5 per cent, it is now at its lowest level since November 1976. Continued economic growth is the best way to create new jobs.

### Low interest rates

In March 1996 the standard variable mortgage rate stood at 10.5 per cent. Current rates are around 7.5 per cent, resulting in a saving of around $530 per month on the average new mortgage today.

| 1995 | | 2005 | |
|---|---|---|---|
| Rank | Country | Rank | Country |
| 1 | Luxembourg | 1 | Luxembourg |
| 2 | United States | 2 | United States |
| 3 | Norway | 3 | Norway |
| 4 | Switzerland | 4 | Ireland |
| 5 | Japan | 5 | Iceland |
| 6 | Denmark | 6 | Switzerland |
| 7 | The Netherlands | 7 | Austria |
| 8 | Austria | 8 | Australia |
| 9 | Belgium | 9 | Denmark |
| 10 | France | 10 | Canada |
| 11 | Germany | 11 | United Kingdon |
| 12 | Canada | 12 | Sweden |
| 13 | Australia | 13 | The Netherlands |

Source: Groningen Growth and Development Centre and The Conference Board (January 2006).
(GDP per person comparison is in purchasing power parity terms).

Australia's ranking of GDP per person amongst OECD countries, 1995 to 2005

# Economic expansion to continue

Moderate inflation, low unemployment and high levels of business investment are providing a solid foundation for Australia's future economic growth. The Australian economy continues to benefit from a global commodity boom. This is driving strong growth in business investment, boosting Australia's exports, and generating real income gains for the economy.

## Sustained economic growth

The Australian economy has expanded for 14 consecutive years; an impressive record of sustained growth.

This remarkable performance is set to continue with economic conditions remaining very supportive of growth — corporate profits are high, inflation is moderate and the unemployment rate remains low. The strong global economy should also provide significant impetus to the Australian economy.

Economic growth is forecast to strengthen to 3¼ per cent in 2006-07.

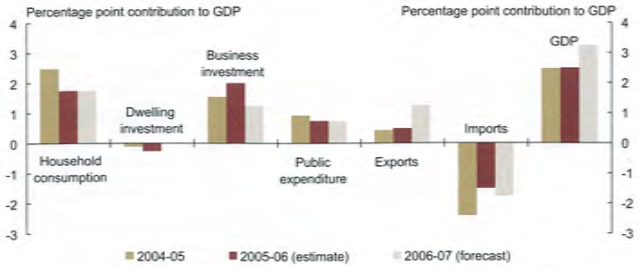
Strong growth in business investment is expected to drive economic activity, with household consumption growth remaining moderate.

The moderation in the household sector is a welcome development following the surge in house prices and consumer spending over the past few years.

Australia is well positioned to reap the benefits of the global commodity boom. Mining investment is at very high levels, and will continue to boost the productive capacity of the resource sector. Coupled with strong global demand this will support export growth.

Australian households are also benefiting from a strong resources sector through higher dividend payments and increased wealth.

The ability of the economy to absorb a large increase in the terms of trade without a significant increase in wages and inflation is testament to the increased flexibility brought about by the Government's economic reforms.




Continued business investment and stronger exports to sustain growth

# Investment sustaining economic growth

Business investment has grown by 75 per cent in the past four years, supported by robust corporate profits and solid economic growth. Investment by the mining sector has increased at an exceptional pace, but other industries are also investing strongly. Growth in business investment is increasing the economy's productive capacity.

## Strong business investment provides a basis for future economic growth

Business investment has grown by 75 per cent in the past four years. This investment is positioning the Australian economy for future growth.

Business investment is expected to be the largest contributor to GDP growth in 2005-06 and should remain at a high level in 2006-07.

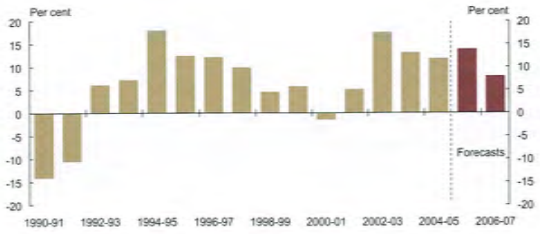
Investment has been particularly strong in the mining industry, and in related parts of the manufacturing, construction and transport industries.

But investment growth has also been broadly based in other sectors of the economy, including finance, property and business services and wholesale trade.

Increases in corporate profitability and solid economic growth have been important factors in the recent strength of investment. The mining sector has been boosted by the very high prices received for Australia's commodity exports.

Growth in business investment adds to Australia's capital stock, boosting the economy's productive capacity. This will allow the economy to continue to deliver strong growth with low inflation. Strong growth also benefits Australian workers by providing increased employment opportunities.

The Government's commitment to prudent economic management and its ongoing programme of reforms has provided a stable environment and growing economy in which businesses can make profitable investment decisions.




Business investment is growing strongly

# Low taxes and sustainable spending

Australia is a low tax, low spending country. The Government's medium-term fiscal strategy ensures that budget commitments are affordable in the longer term. Australia is the eighth lowest taxing, and the second lowest spending nation in the OECD. Some of the countries that have a lower tax burden than Australia, notably Japan and the United States, do this by running large budget deficits.

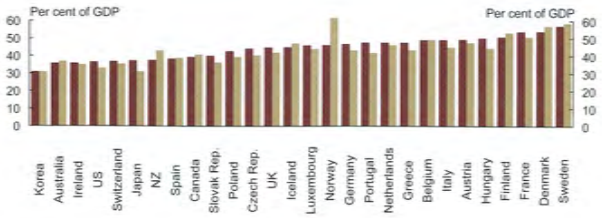
## Australia's sustainable public finances

Australia is a low tax country. In 2003, (the latest year for which detailed information is available) Australia was the eighth lowest taxing of the developed countries. At 31.6 per cent of GDP, our taxes are well below the 36.3 per cent average of the 30 OECD countries.

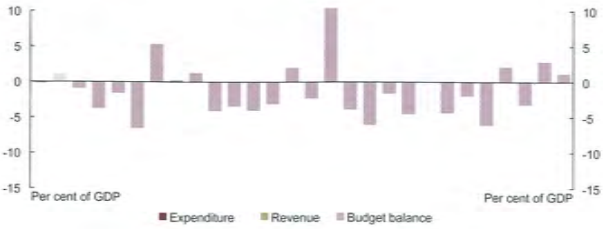
Australia is also a low spending country — the second lowest of the 28 OECD countries for which information is available. Careful management of our spending has focused on the areas of highest priority. Australia's targeted social security arrangements, rather than universal systems, keep us a low spend, low tax country.

The difference between spending and revenue (tax and non-tax) gives a snapshot of a country's fiscal position. Australia's fiscal position has been placed on a sustainable footing, and now has greater flexibility to respond to future needs.

Australia is the 2nd lowest spending, 8th lowest taxing country




Australia is one of only nine OECD countries in 2005 with a balanced or surplus budget



# Australian Government is now debt free

The Government has eliminated net debt for the first time in three decades, from a peak of 18.5 per cent of GDP ($96 billion) in 1995-96. Strong economic management saw Australia's AAA credit rating restored in 2003.

## Good management helps eliminate net debt

The Government has eliminated net debt for the first time in 30 years.

This means that the Government is no longer a net borrower, and we can start to save for some of the big challenges of the future.

Australia is now amongst a small and select group of OECD countries that have eliminated net debt. The average net debt to GDP ratio in the OECD is around 48 per cent; for Australia it is below zero.

This places Australia in a much better position than most countries to respond to economic shocks and emerging pressures. We can now plan for the future with greater certainty and confidence in our financial position.

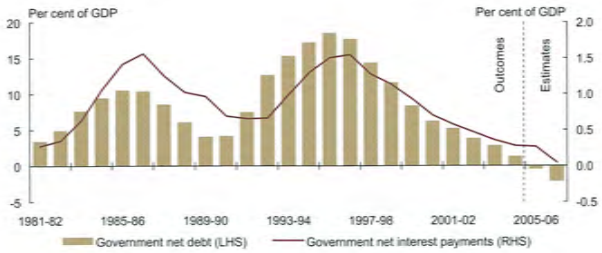
Eliminating net debt has resulted in net interest payments falling from a peak of $8.4 billion (1.5 per cent of GDP) in 1996-97 to $0.5 billion (around zero per cent of GDP) in 2006-07.

If we were still spending 1.5 per cent of GDP on interest payments, Australia's fiscal position would be $14 billion a year worse off.

By eliminating net debt, the Government has freed up resources to meet other priorities. The ageing of the population together with rising health costs will open a gap between revenue and expenditures over the decades to come. A strong financial position allows the Government to prepare now for these future pressures.

### The Future Fund

The Government has established the Future Fund with an initial capital injection of $18 billion, reflecting its commitment to long-term sustainable government finances.




Sound fiscal management resulting in the elimination of government net debt

# Work incentives with income tax reform

All Australian taxpayers will share in new personal tax cuts worth $36.7 billion. These are the largest tax cuts since *The New Tax System* and build on the $21.7 billion in personal tax cuts provided in the last budget.

## Continued structural tax reform

This budget significantly restructures the personal income tax system to increase disposable incomes, enhance incentives for participation and to improve Australia's international competitiveness.

From 1 July 2006:

- The 30 per cent threshold will be raised to $25,001
- The 42 per cent marginal tax rate will be cut to 40 per cent and the threshold will be raised to $75,001
- The 47 per cent marginal tax rate will be cut to 45 per cent and the threshold will be raised to $150,001
- The Low Income Tax Offset (LITO) will be increased to $600 per year and phase out from $25,000, up from $21,600.

Those eligible for the full LITO will not pay tax until their annual income exceeds $10,000 per year.

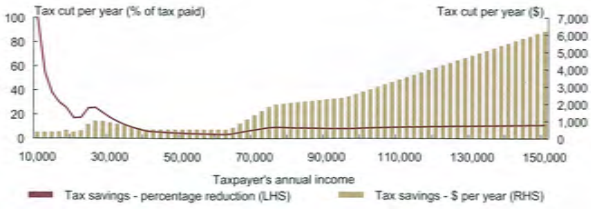
Senior Australians who are eligible for the Senior Australians Tax Offset (SATO) will now pay no tax on their annual income up to $24,867 for singles and up to $41,360 for couples.

The Fringe Benefits Tax rate will be cut to 46.5 per cent.

New tax scale

| Current tax thresholds Income range ($) | Tax rate % | New tax thresholds from 1 July 2006 Income range ($) | Tax rate % |
|---|---|---|---|
| 0 - 6,000 | 0 | 0 - 6,000 | 0 |
| 6,001 - 21,600 | 15 | 6,001 - **25,000** | 15 |
| 21,601 - 63,000 | 30 | **25,001 - 75,000** | 30 |
| 63,001 - 95,000 | 42 | **75,001 - 150,000** | **40** |
| 95,001 + | 47 | **150,001 +** | **45** |

Tax savings from 1 July 2006 compared with tax payable now




In percentage terms, the greatest tax cuts are provided to low income earners.

# A more competitive income tax system

This tax package will help low income earners, provide further incentives to participate in the workforce and enhance the international competitiveness of Australia's personal tax system.

## Encouraging participation and increasing our competitiveness

This tax package will provide additional incentives to participate in the workforce.

The increase in the 30 per cent threshold and the LITO allows low income earners, including part-time workers, to keep more of their earnings and provides further incentives to enter the workforce or work additional hours.

In percentage terms, the greatest tax cuts are provided to low income earners. Over 80 per cent of taxpayers will continue to face a top marginal tax rate of 30 per cent or less.

Reducing the top marginal tax rate and increasing the top threshold will improve the competitiveness of Australia's tax system compared with other OECD countries.

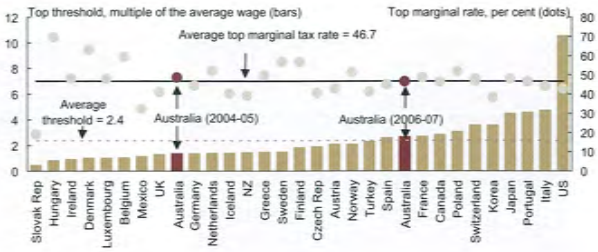
Taxpayers will not reach the highest marginal rate until they earn more than three times average weekly earnings.

From 2006-07, the top marginal rate will apply to around 2 per cent of taxpayers.

Australia's top marginal tax rate of 45 per cent plus the Medicare levy will be in line with the OECD average of 46.7 per cent and the increase in the top threshold will place Australia tenth highest in the OECD.

These changes bolster our reputation as a low taxing country.

*The OECD average wage is for a worker engaged in full-time manual or non-manual labour across a range of industries.
*Based on OECD data*




Improving Australia's international competitiveness.

# A plan to simplify and streamline super

The Government is proposing a plan that would abolish tax on superannuation benefits paid from a taxed fund to people aged 60 and above from 1 July 2007. This would dramatically simplify superannuation for retirees and improve incentives to work and save.

The Government will consult on these proposals over the coming months.

## Making superannuation simpler

The Government has released a proposed plan — *A plan to simplify and streamline superannuation* — which includes proposals to sweep away the current tax complexities faced by retirees.

The taxation of superannuation benefits is extremely complicated. Retirees cannot readily understand how their benefits will be taxed. This undermines confidence in the retirement income system.

The Regulation Taskforce recommended that the Government give high priority to simplifying the superannuation tax rules.

Under the plan, benefits paid to retirees aged 60 or above from a taxed fund would be exempt from tax. Benefits paid by untaxed funds (mainly to public servants) would continue to be taxed but at a lower rate. Up to 100,000 retirees a year would benefit from 2007-08.

The preservation age would not change. People would be able to take their benefits before age 60, although they would be taxed under new simplified rules.

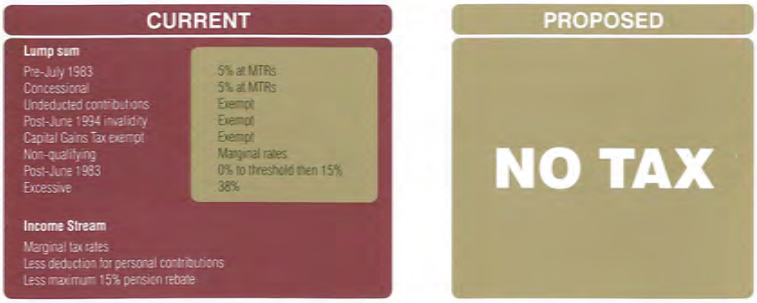
Tax exempt benefits would mean people pay less tax on their work income if they are also drawing on their superannuation. This creates greater incentives to continue to work.

Reasonable benefit limits would be abolished.

People would no longer be forced to take their superannuation but would be able to take their benefits when they need them.

The current age based contribution limits would be replaced with a streamlined system.

These proposals would deliver a retirement income system which is easier for 10 million Australians to understand, rewards additional savings and creates incentives to work.




No tax on benefits will make superannuation easier to understand

# A plan to simplify and streamline super

The plan would further improve the retirement incomes of Australians.

The removal of benefits tax and reduction to the assets test taper rate would increase the incentives to save.

## Improving retirement incomes for Australians

The proposals would significantly improve retirement incomes, increase the incentives for people to make additional retirement savings and treat contributions made by the self-employed the same as employee contributions.

The complexity of the benefits tax arrangements not only affects retirees. It can also affect the decisions of people of all ages as to whether or not to make additional superannuation contributions. Removing this complexity would encourage people to save more in superannuation.

The pension assets test can also unfairly penalise people who make additional savings for retirement. To make this test fairer, it is proposed to halve the pension assets test taper rate to $1.50 from 20 September 2007. A single homeowner could have an additional $165,000 of assets before losing the age pension.

Under the plan, a person who earns $1,000 a week with 40 years of contributions is estimated to have a tax saving of around $37,000 for a lump sum benefit or an average increase in their retirement income of $136 per week for a superannuation pension.

The plan builds on the introduction of the Government superannuation co-contribution and the removal of the superannuation surcharge as incentives to encourage additional savings.

The plan would allow the self-employed to claim a full tax deduction for their superannuation contributions as well as being eligible for the Government co-contribution for their personal post-tax contributions.

The plan would be a substantial reform that would improve the standard of living of Australians in retirement.

| Average weekly income ($) | Projected retirement income before plan ($ per week) | Increase in average retirement income ($ per week)(a) | Increase in average retirement income with additional saving of 5% of earnings ($ per week)(a) |
|---|---|---|---|
| 400 | 705 | 31 | 96 |
| 600 | 750 | 59 | 153 |
| 800 | 778 | 95 | 180 |
| 1,000 | 798 | 136 | 192 |
| 1,500 | 886 | 192 | 210 |
| 2,000 | 1,024 | 199 | 290 |

(a) Includes the increase in age pension and superannuation pension when the person takes the minimum amount from an allocated pension.

Potential impact of the plan on a person's retirement income

# Enhancing opportunities for business

This budget supports business with continuing tax reform to simplify small business arrangements and extend eligibility for the simplified tax system. The Government is also creating a new investment vehicle as part of its support for the venture capital sector.

## Reducing costs and encouraging innovation

### Reducing costs for small business

The Government will cut taxes on small business by $435 million over four years to reduce compliance costs for small business and to align eligibility thresholds across small business tax relief arrangements.

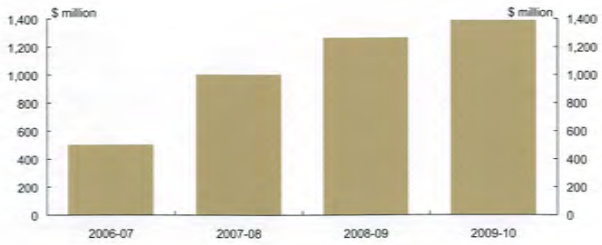
These changes will also improve access to the small business capital gains tax concessions by replacing the current controlling individual test with a 20 per cent significant individual test and by increasing the net assets threshold for the concessions from $5 million to $6 million. These changes will reduce compliance costs and widen eligibility for the small business tax relief arrangements. Changes to the fringe benefits tax will reduce business compliance costs further, at a cost of $40 million over four years.

The Government will also cut business costs by halving the incorporation fee from $800 to $400 at an estimated cost of $216 million over the next four years.

### Supporting venture capital

A suite of new measures will encourage venture capital investment. The Government will introduce an early stage venture capital limited partnership investment vehicle providing investors with a complete tax exemption on capital and revenue gains. The existing venture capital limited partnership vehicle will be enhanced by easing a number of restrictions.

The Government will also provide $200 million to support a third round of the Innovation Investment Fund programme. This will assist in building the expertise of fund managers in the venture capital sector and provide more start-up capital to new companies, particularly those with a technology focus.




$4.2 billion of tax cuts for business over four years

# Improving incentive for businesses to invest

This budget will improve the incentive for businesses to invest in plant and equipment by more closely aligning depreciation deductions for tax purposes with the actual economic decline in the value of assets. This will help Australian business to stay up to date with new technology and remain competitive.

## Reducing the cost of investing in new plant and equipment

Investment in new plant and equipment is essential if Australian business is to keep pace with new technology and remain internationally competitive.

The Government will increase the incentives for Australian business to invest in new plant and equipment by increasing the diminishing value rate for depreciation from 150 per cent to 200 per cent for all eligible assets acquired on or after 10 May 2006.

This will allow businesses to write off the cost of new plant and equipment more rapidly for tax purposes, reducing the cost of investing in eligible assets over their effective lives.

This measure, which will cost $3.7 billion over the next four years more closely aligns depreciation deductions for tax purposes with the actual decline in the economic value of assets (economic depreciation).

The changes will enhance the effectiveness of the uniform capital allowance regime, which was introduced by the Government in 2001.

The *International Comparison of Australia's Taxes* found that the rate of depreciation allowances in Australia were generally less favourable than those in comparable OECD countries. This measure will bring Australia more into line with other comparable countries and improve the international competitiveness of Australian business.

Ensuring depreciation for tax purposes aligns with economic depreciation will also assist business keep pace with new technology, enhance productivity and sustain economic growth.

**Example of depreciation on a new $4,000 computer with an effective life of four years**

| | Current arrangements - 150 per cent diminishing value rate | | New arrangements - 200 per cent diminishing value rate | |
|---|---|---|---|---|
| Year asset held | Written down value as percentage of purchase price at end of period | Depreciation deduction $ | Written down value as percentage of purchase price at end of period | Depreciation deduction $ |
| 1 | 63 | 1,500 | 50 | 2,000 |
| 2 | 39 | 938 | 25 | 1,000 |
| 3 | 24 | 586 | 12.5 | 500 |
| 4 | 0 | 977 | 0 | 500 |

Increased diminishing value rate means larger and earlier depreciation deductions for business

# Enhancing defence capabilities

The Government will increase defence spending by 3 per cent annually in real terms from 2011-12 to 2015-16, to provide the Australian Defence Force with a firm basis for continued long-term planning. Additional funding is also being provided to improve defence capabilities, notably for acquiring C-17 heavy airlift aircraft and enhancing the readiness and sustainability of the Army.

## A more sustainable and capable defence force

The defence of our country and its interests remains the highest priority of Government. To provide the Australian Defence Force (ADF) with a firm basis for continued long-term planning and to further grow its capabilities, the Government will increase defence spending by 3 per cent in real terms each year between 2011-12 and 2015-16 at a cost of $10.7 billion. This follows the ten-year funding growth announced with the Defence 2000 White Paper.

As part of this funding, the Defence Capability Plan will be extended to 2015-16 with real funding growth of 3 per cent each year from 2011-12.

### Heavy airlift

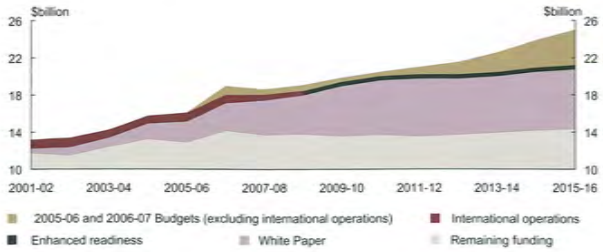
This budget also provides $2.2 billion to acquire new C-17 heavy airlift aircraft. These will enhance significantly the ADF's airlift capability, enabling rapid deployment of combat vehicles, helicopters and supplies. Australia's capacity to provide disaster relief will also be improved.

### Hardened and networked Army

As part of the development of a hardened and networked Army the Government will provide a further $1.5 billion over ten years to increase the Army's size, relocate a battalion to Adelaide and enhance the Army's readiness for operations. These initiatives will improve the sustainability of deployed land forces.

### Personnel initiatives

The Government will provide $250 million over four years to improve recruitment and retention arrangements for both the permanent and reserve members of the ADF. These measures include targeted bonuses for permanent members, improved remuneration for reserves and provision for the establishment of a High Readiness Reserve.




The Government has strengthened its long-term commitment to Australia's defence in this budget

# National Security — Preventing Terrorism

Ongoing review of national security capabilities is critical to meeting the evolving threats to Australia's national security. The *National Security — Preventing Terrorism* package includes $1.5 billion in new spending out to 2009-10, with a focus on intelligence, airport and air transport security, and regional cooperation. In total, the Government has committed $8.1 billion in new national security initiatives over the nine years from 2001-02.

## Increased funding for national security priorities

The Government continues to refine its national security strategy, to ensure the appropriate range of capabilities. In the *National Security — Preventing Terrorism* package, additional resources will strengthen Australia's intelligence services, enhance airport and air transport security and build regional cooperation.

### Strengthening intelligence

Our ability to identify and respond to emerging threats is founded on good intelligence. The Government has been steadily building the resources and capabilities of Australia's intelligence agencies.

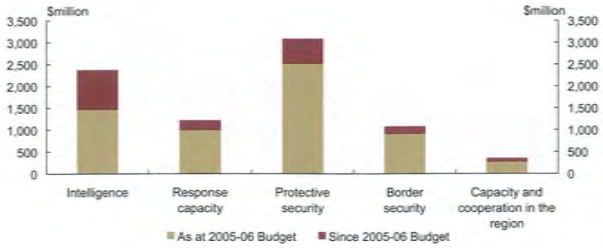
This budget provides a further $802 million over the five years to 2009-10 to strengthen Australia's intelligence capabilities. Measures include additional staff and technical capabilities for the Australian Security Intelligence Organisation (ASIO). A new central office will be provided for ASIO. The Government is also providing funding for the Australian Secret Intelligence Service, and to improve the intelligence capabilities of the Australian Federal Police.

### Airport and air transport security

The *National Security — Preventing Terrorism* package provides a further significant response to the Wheeler Report into airport security and policing. This budget provides $644 million for further initiatives, including for terrorism response and air cargo security. It also includes $355 million to improve community policing at major Australian airports. In total, the Government has committed $886 million in response to the Wheeler Report.

### Regional cooperation

The Government is also working with our neighbours to combat the threat of terrorism. *See Enhancing international engagement* at page 25.




$8.1 billion of additional spending on national security over nine years from 2001-02

# Supporting Australian families

This budget continues the Government's commitment to supporting families and the choices they make. It includes more than $993 million in increased Family Tax Benefit Part A payments to families and an additional $497 million to expand eligibility for the Large Family Supplement. The Government is also removing the cap on the number of outside school hours care and family day care places, generating an additional 25,000 child care places.

## Boosting family assistance and child care places

### Family Tax Benefit (FTB) Part A

In 2006-07 the Government will spend $28 billion in assistance to families with children, up from $14 billion in 1996-97. Over this period, the Government has increased the maximum rate of assistance per child by 75 per cent from about $2,420 in 1996 to more than $4,200 in 2006 under FTB Part A.

From 1 July 2006, more families will receive the maximum rate — they will now be able to earn $40,000 a year (up from $33,361 in 2005-06) without having their entitlement reduced.

This measure will provide increases in FTB Part A of up to $9.62 a week for about half a million families annually, delivering over $993 million in additional payments over four years.

The Government will also extend eligibility for the Large Family Supplement of $248 a year to families with three children with effect from 1 July 2006. This will cost $497 million over four years.

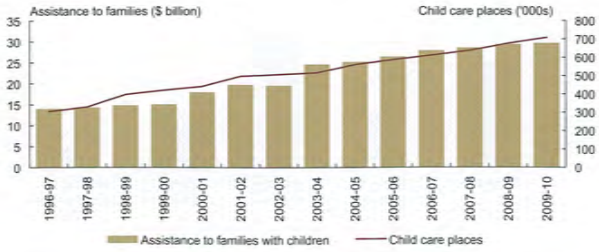
### Child care places

The Government recognises that accessible, affordable and high quality child care is vital for many families to participate effectively in the workforce.

To improve the supply of child care, from 1 July 2006 the Government is removing the cap on the number of outside school hours care and family day care places, at a cost of $60 million over four years. It is estimated an additional 25,000 places will be created by this initiative. Overall, child care places are expected to increase to more than 700,000 by 2009, compared to 307,000 in 1996.

### The Child Support Scheme (CSS)

The CSS is being reformed to better meet the needs of children. The Child Support Agency's service capacity is also being upgraded. The total cost of these reforms is $877 million.




Family assistance and the number of child care places have doubled since 1996-97

# Supporting older Australians and carers

The Government believes that older Australians should share in the prosperity they have helped to create. The Government recognises that many older Australians and carers face higher costs and will provide $586 million in additional support to help meet these costs. In this budget, the Government will also allow more rural residents to access the Age or Service Pension, at a cost of $173 million.

## Sharing our prosperity

### Helping our seniors meet costs

To assist with the cost of household bills the Government will provide a one-off payment of $102.80 to each household with a person of Age or Service Pension age eligible for Utilities Allowance and to each self-funded retiree eligible for Seniors Concession Allowance. These will be paid by 30 June 2006 at a cost of $193 million.

The Government is also extending eligibility for the Utilities Allowance to recipients of Mature Age Allowance, Partner Allowance and Widow Allowance. They will receive the same one-off payment as those currently eligible for Utilities Allowance by 30 June 2006. They will then receive Utilities Allowance every 6 months from September 2006, at a cost of $36 million.

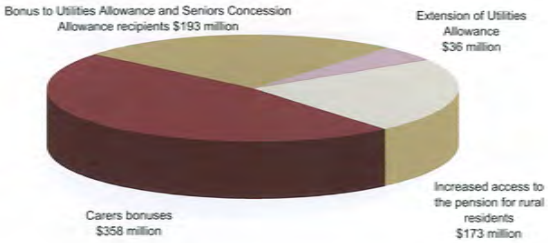
### Recognising the work of carers

The Government also recognises the special contribution of those who look after people with a disability, and will provide a $1,000 bonus payment to recipients of the Carer Payment and a $600 bonus payment to recipients of the Carer Allowance, by 30 June 2006, at a cost of $358 million. The $1,000 payment will also be made to people who receive both Carer Allowance and either the Wife Pension, or the Veterans' Affairs Partner Service Pension.

### Pension help for rural residents

Currently, some people in rural areas cannot access the pension due to the value of the land around their family home. Where a person has had a 20 year connection to the land and it would be unreasonable for them to realise the value of this land by selling or leasing it, the Government will exempt the entire value of the land on the same title as their home from the pension assets test. This is expected to cost $173 million over the next four years.

Currently, only the home and an area of up to 2 hectares is exempt.




$759 million to assist older people and carers

# Investing in road, rail and water infrastructure

The Government recognises high quality road, rail and water infrastructure underpins our future prosperity and is critical in enhancing Australian productivity. This budget includes significant additional funding of $2.3 billion towards Australia's road and rail infrastructure and $500 million extra to the Murray-Darling Basin Commission.

## Improving Australia's road, rail and water infrastructure

The Government will provide additional funding of $2.3 billion to road and rail projects, increasing AusLink — the Government's national land transport plan — to a $15 billion programme of investment from 2004-05 to 2008-09.

This funding will accelerate projects to improve the safety and capacity of key sections of the Hume ($800 million), Bruce ($220 million) and Pacific Highways ($160 million), three of our busiest passenger and freight routes.

The Government will also provide additional funding for the:

- Great Northern Highway WA ($234 million)
- Sturt Highway SA ($100 million)
- Eyre Highway WA ($75 million)
- East Tamar Highway TAS ($60 million)
- Tully flood works QLD ($48 million)
- Victoria Highway NT ($30 million)
- Great Eastern Highway WA ($14 million)

This is in addition to funding announced earlier this year for the:

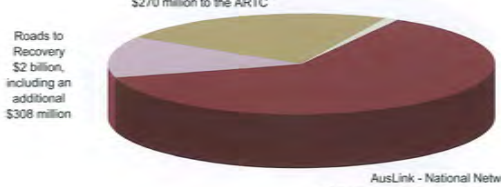
- Western Highway VIC ($185 million)
- Calder Highway VIC ($82 million)
- Goulburn Valley Highway VIC ($23.5 million)

The Government will also provide a further $308 million to the Roads to Recovery Programme.

A $270 million capital injection will be provided to the Australian Rail Track Corporation (ARTC) to improve rail track quality on the North-South rail corridor.

### Improving water infrastructure

The Government will provide an additional $500 million to the Murray-Darling Basin Commission. This funding will be used to undertake a range of new capital works and other initiatives to enhance environmental flows along the River Murray.




AusLink funding 2004-05 to 2008-09

# Securing borders against illegal foreign fishing

The Government will increase resources to protect Australia's northern waters from illegal foreign fishing. Funding will be provided to ensure that Australia's fish stocks are not depleted and to manage the immigration, quarantine and security risks posed by illegal fishing. The Government is keeping fish stocks in Commonwealth fisheries at sustainable levels, ensuring a viable future for the fishing industry.

## Protecting Australia's interests

The Government will commit $389 million over four years to increase apprehensions of illegal foreign fishing vessels in Australia's northern waters. This will more than double the number of apprehensions each year.

Illegal fishing poses a number of risks to Australia, such as reducing our fish stocks as well as creating quarantine, illegal immigration, and national security risks. The Government will increase funding by $252 million to increase patrols, arrests and prosecutions of illegal foreign fishers. This will provide a strong deterrent against illegal fishing.

Tight quarantine standards are essential to protect Australia's unique pest and disease-free status and to enable our continued access to world markets. To manage the quarantine risks posed by seized boats, $64 million will be provided for the construction of dedicated boat destruction facilities.

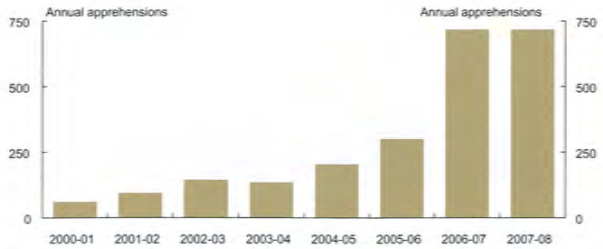
The Government is building on the cooperative arrangements that exist with Indonesia to address the problem of illegal fishing at its source.

Funding will be provided for additional surveillance in high risk areas and to establish a rapid response capability for abandoned and landed vessels.

### Sustainable fisheries

By protecting the environmental and economic value of Australia's fisheries, this package builds on the $220 million committed by the Government in November 2005 to reduce over-fishing in Commonwealth waters.

This budget also provides $38 million over four years to maintain Australia's oceans policy. This will include the implementation of regional marine plans and the development of marine protected areas.




Increasing illegal fishing vessel apprehensions

# Meeting our health and aged care needs

The Government is investing further in a high quality health and aged care system. Initiatives in this budget will help to underpin Australia's health and aged care needs now and into the future. In 2006-07 the Government will spend $48 billion on health and aged care, up from $20 billion in 1996-97.

## High quality health and aged care

To ensure Australians continue to have access to innovative, high quality care the Government is investing in the foundations of our health care system.

### Boosting the health workforce

To build the capacity of the health workforce, the Government is funding the training of more doctors and nurses at a cost of $241 million as part of reforms through the Council of Australian Governments (COAG). It is expected that the States and Territories will match this commitment to strengthen Australia's health workforce.

These initiatives follow the Government's commitment of $733 million through the COAG Health Services package in February.

### Preventing drug and alcohol abuse

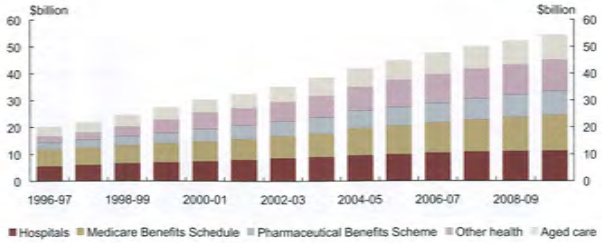
This budget provides an extra $79 million for initiatives to address drug and alcohol abuse, including $48 million to combat psychostimulant and cannabis use. This adds to over $1 billion spent since 1997 on the National Illicit Drugs Strategy.

### Protecting the elderly

This budget also invests $32 million in protecting our elderly, by promoting best practice in aged care and funding more spot checks of homes and police checks of volunteers. An additional $19 million will increase community care access in rural and remote areas.

### Access to innovative drugs

The Government is continuing to increase the availability of new innovative drugs on the Pharmaceutical Benefits Scheme (PBS). Since the last budget the Government has provided over $750 million for new drugs, including to treat colon cancer, breast cancer, heart failure and high blood cholesterol. These drugs are expected to benefit over 350,000 Australians.




Australian Government investment in health and aged care has more than doubled

# Better mental health care for Australians

The Government recognises the importance of improving services to assist those in the community with a mental illness. This budget delivers a major funding boost of $1.9 billion to the mental health system. The Government will work with the States and Territories at the next Council of Australian Governments' meeting to ensure that people with mental illness can access the full range of services and support they need.

## Increased spending for mental health and better care for the mentally ill

The Government is committing an extra $1.9 billion over five years to mental health services, providing leadership in this area. It will work with the States and Territories through the Council of Australian Governments to ensure that all governments contribute to improving the mental health system.

The Government is providing $538 million to make it easier for people to access GPs, psychiatrists and psychologists under Medicare to improve the detection, treatment and management of mental illness.

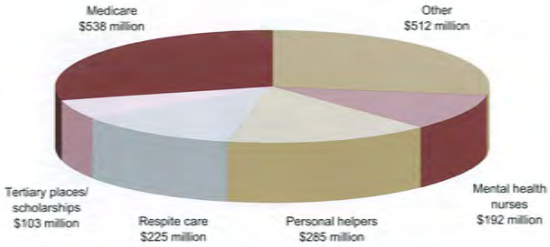
New specialist mental health nurses will work with psychiatrists and GPs to coordinate care for severely mentally ill people at a cost of $192 million.

In addition, the Government will provide $285 million to the non-government sector to employ 900 new personal helpers and mentors to assist over 50,000 people with a mental illness to navigate the health, welfare and employment systems.

New respite care places will be delivered through the non-government sector, particularly for elderly parents who care for children with severe mental illness or an intellectual disability, at a cost of $225 million.

A range of other new initiatives will complement these reforms including:

- $103 million for new tertiary education places and scholarships in mental health
- $74 million for new services for people with drug and alcohol problems and mental illness
- $62 million to expand suicide prevention programmes
- $52 million for extra mental health services in rural and remote areas
- $40 million to strengthen employment support arrangements for people with mental illness.




More funds for better services and mental health care for Australians

# Research — investing in our future health

The 2006-07 Budget continues the Government's long-term commitment to maintaining Australia's position as a world leader in health and medical research. Funding in this year's budget, together with measures in earlier budgets, will see annual health and medical research funding rise to over $700 million by 2009-10 — representing a more than five-fold increase on the 1995-96 funding level of $127 million.

## Funding research to improve health outcomes

Health and medical research benefits all Australians through improved health outcomes. This budget provides an additional $905 million to this important area.

### Increasing NHMRC grants

The Government will provide an additional $500 million to the National Health and Medical Research Council (NHMRC) over four years. This investment builds on six years of funding provided in the Government's 1999 response to the *Health and Medical Research Strategic Review* (Wills review) and additional funding provided as part of the Backing Australia's Ability (BAA) initiative in 2004, which responded to the *Investment Review of Health and Medical Research* (Grant review).

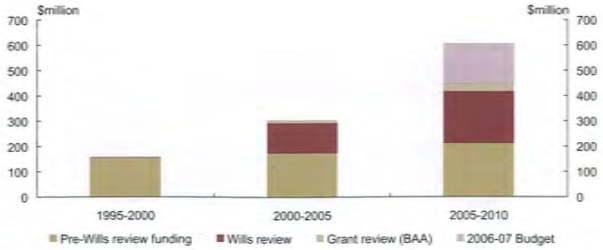
Increased resources will allow the NHMRC to build on its important work funding research outcomes that have a profound impact on health and our lives. Previous achievements include progress in understanding dementia, identifying factors affecting lung development in the foetus, and new treatment for irregular heartbeats.

### Attracting talented researchers

To continue to attract and retain world-class researchers, the Government will provide $170 million over nine years to establish a new health and medical research fellowship scheme.

### Investing in research facilities

The Government is also providing grants totalling $235 million for a number of medical research facilities to further their research, development and expansion projects. This funding will allow facilities such as the Walter and Eliza Hall Institute of Medical Research and the Howard Florey Institute to significantly expand their research activities in areas such as cancer and neuroscience.




Five-year average of annual health and medical research grants since 1995-96

# Better service delivery and reducing fraud

The Government will spend $1.1 billion to introduce a new access card for health and social services. The new system will streamline and simplify service delivery as well as reduce opportunities for fraud. This budget also includes additional funding to improve Centrelink call centre service, and measures to bolster the existing fraud and compliance framework to ensure that payments are both accurate and only go to those who are entitled to them.

## Streamlining access to Government services and reducing fraud

The Government provides over $100 billion in health and social services benefits each year. These benefits should be paid efficiently and fairly.

### Access card system

To streamline the delivery of health and welfare payments and services, the Government has committed $1.1 billion to introduce a new access card system utilising smart card technology.

The access card, to be progressively phased in from 2008, will replace 17 existing cards and vouchers and will enable people to obtain benefits in a convenient, reliable way without having to produce multiple identity documents to access different services.

Only limited personal information will be stored on the card which will be protected against unauthorised access. Cardholders will also have the option of voluntarily storing other information such as emergency contact details.

In addition to improving service delivery, the new system will reduce administration costs and assist in minimising fraud going forward.

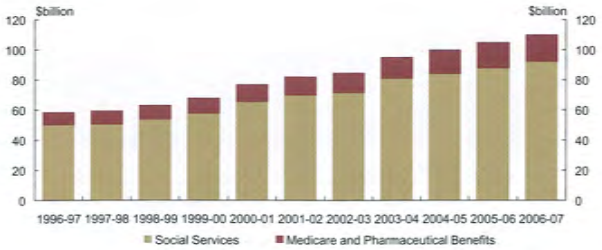
### Centrelink call centres

The Government is providing an additional $115 million to improve the ability of Centrelink call centres to meet peak demand and reduce call waiting times, including through the expansion of self-service telephone services.

### Enhanced fraud and compliance framework

The budget also provides $282 million for a package of measures to reduce social security fraud, minimise incorrect payments and improve compliance.

The package builds on the existing fraud and compliance framework and is expected to deliver gross savings of $548 million over five years, ahead of the introduction of the new access card.




Government spending on health and social services

# Maintaining education as a key priority

The Government is increasing its spending on education with a number of new initiatives. These build on the Government's commitments, through the Council of Australian Governments, to increase training and skills recognition and improve the quality of education. Continuing strong educational achievement is vital to Australia's long-term workforce participation and productivity outcomes.

## Ensuring education opportunities for all Australians

The Government will spend $16.6 billion on education in 2006-07, up from $10.8 billion in 1996-97.

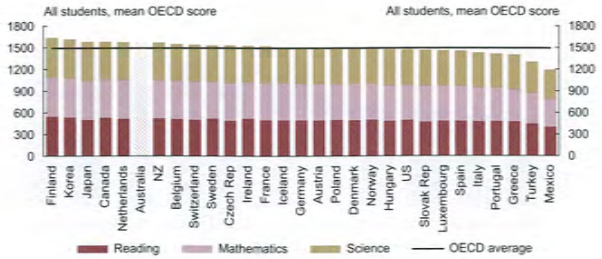
The Council of Australian Governments (COAG) has agreed to new measures which underpin a national approach to supporting skills. The Australian Government will provide $64 million for a range of measures including programmes to encourage skills development, flexible pathways into skilled occupations and the movement of trade-qualified people throughout Australia.

The Government is also working through COAG to enhance our already high level of literacy and numeracy.

This budget provides an extra $96 million to increase capital funds for universities. This is in addition to specific funding for the Australian National University ($125 million), Bond University ($5 million) and the University of Wollongong ($12 million).

The Government is also increasing the FEE-HELP loan limit for full fee-paying students. For medicine, dentistry and veterinary science the limit will rise to $100,000. The limit will rise to $80,000 for other courses.

The Government will allocate $35 million over four years to expand the Partnership Outreach Education Models pilot that targets disadvantaged youth, while $41 million over four years will be provided to extend eligibility to the English as a Second Language — New Arrivals Programme. New Apprenticeships Centres will receive an additional $107 million to increase contact by Centres with apprentices and their employers and provide assistance to encourage retention and completion.




Australian 15-year-old students perform well internationally (OECD 2004)

# Strengthening Indigenous communities

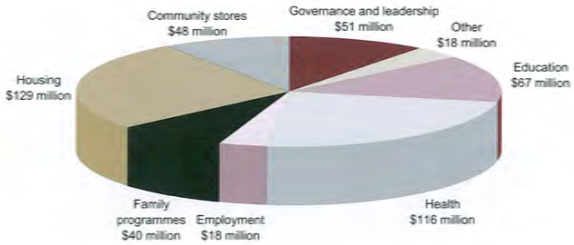
The Government is continuing to work with Indigenous communities to identify priorities and tackle disadvantage, including through Shared Responsibility Agreements. This budget commits an additional $488 million (including $115 million in capital) to high priority areas including health, education, housing, governance and leadership. The Government is spending $3.3 billion on Indigenous programmes in 2006-07, up from $1.7 billion in 1996-97.

## Providing greater opportunity for Indigenous Australians

The Government has committed an additional $488 million (including $115 million in capital) over five years to improve Indigenous outcomes. Priorities include:

- $129 million for housing initiatives, including greater access to finance and financial management services
- $67 million for education initiatives, including expanding the tutorial assistance programme and sporting academies
- $61 million for health initiatives, such as improving access to mainstream health services
- $55 million to help combat petrol sniffing, including further roll-out of non-sniffable Opal fuel, as well as prevention, diversion and rehabilitation strategies
- $48 million for the development of community stores, to improve health and business activity
- $28 million to improve the governance of Indigenous organisations
- $23 million to enhance community leadership
- $3 million to assist the development of a welfare reform trial in four Cape York communities to improve incentives to study and work, and outcomes for children. Community engagement and agreement is an essential component of the trial.

Recently, the Government announced improved employment service arrangements for participants in the Community Development Employment Projects programme, involving $127 million over four years.




Boosting Indigenous specific expenditure by $488 million (including $115 million in capital)

# Enhancing international engagement

The Government is enhancing its aid, security and defence programmes with Australia's regional neighbours and other countries important to Australia's security and wellbeing.

## Increased development assistance and better regional security

### Promoting development

The Government is committed to poverty reduction and sustainable development through effective aid, debt relief and reduced global trade barriers.

In 2006-07, the Government will provide around $3 billion in development assistance, representing a doubling of aid over the last decade. This includes an additional upfront payment of $136 million to relieve the debts of some of the world's poorest countries. Australia is one of only a few countries to make an upfront payment.

The Government's goal is to increase assistance to about $4 billion by 2010.

### Enhancing security

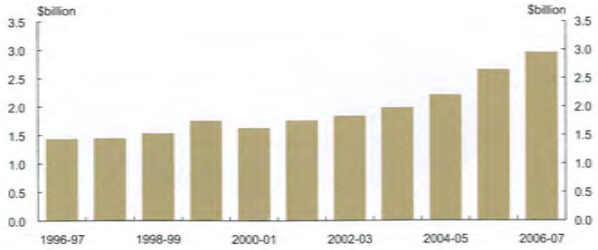
This budget also funds a programme of capacity building for the security agencies of key regional countries. Regional terrorism remains a serious threat to the citizens of these countries, as well as for Australians.

This budget will provide $93 million over four years to enable further capacity building in regional law enforcement and border control agencies as well as provide for increased cooperation across a number of Australian and regional security agencies.

### Promoting stability

Australia is committed to a secure and stable Afghanistan and Iraq. For Afghanistan, $14 million has been allocated to establish a diplomatic presence in Kabul and $218 million will fund an Australian Defence Force (ADF) contribution to a Netherlands-led Provincial Reconstruction Team (PRT). A further $58 million will provide for the deployment of Chinook helicopters to support the Special Forces Task Group and the initial stages of the PRT.

The Government is continuing the ADF's contribution to Iraq, providing an additional $393 million over three years.




Australian Official Development Assistance has doubled in the last decade

# Funding the abolition of state taxes

In accordance with the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (IGA), the States and Territories will abolish a range of inefficient taxes. The abolition of these taxes is being funded by the GST. The Australian Government's tax reforms will result in the States and Territories receiving cumulative gains from tax reform of $12.5 billion from 2006-07 to 2009-10.

## GST windfalls have allowed the States to abolish inefficient state taxes

### Abolition of taxes

All GST is paid to the States and Territories, giving them a secure and growing revenue base. The States and Territories agreed to abolish a range of inefficient taxes in return for receiving the GST. Taxes already abolished under the IGA are financial institutions duty, listed marketable securities duty, accommodation tax and debits tax.

There is now an agreed schedule with all States and Territories to abolish IGA taxes.

These taxes are mortgage duty, cheque duty, lease duty, rental duty, unlisted marketable securities duty and non-real non-residential conveyance duty.

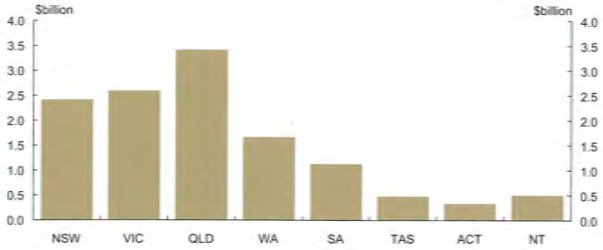
This will save taxpayers $4.4 billion over the next four years.

The Australian government will continue to pursue the abolition of stamp duty on business conveyances of real property. This is the last remaining tax listed for review under the IGA.

### GST windfalls

In 2006-07, the States and Territories are estimated to receive $1.9 billion more than if tax reform had not taken place.

- $160 million more for NSW
- $298 million more for VIC
- $665 million more for QLD
- $270 million more for WA
- $193 million more for SA
- $102 million more for TAS
- $61 million more for ACT
- $123 million more for NT




Cumulative gains by the States and Territories from tax reform: 2006-07 to 2009-10

Appendix A

# Higher household incomes

The spending power of Australians has increased significantly since 1996-97.

The increase in the wage level at which families become net taxpayers has been even more dramatic. For example, for a single income couple earning average full-time wages with two children, their real take-home income will have increased by 36.3 per cent and the point at which they become net taxpayers will be $48,065, a real increase of 41.3 per cent .

Improvement in the real disposable incomes and the net tax thresholds for different household types since 1996-97

| Family types and wage | Real disposable income ($2006-07) | | | Real net tax threshold (b) ($2006-07) | | |
|---|---|---|---|---|---|---|
| as percentages of AWOTE(a) | 1996-97 | 2006-07 | % change | 1996-97 | 2006-07 | % change |
| Single person (67%) | $24,350 | $30,428 | 25.0% | $14,965 | $17,728 | 18.5% |
| Single person (100%) | $33,977 | $43,166 | 27.0% | $14,965 | $17,728 | 18.5% |
| Single person (167%) | $50,351 | $66,972 | 33.0% | $14,965 | $17,728 | 18.5% |
| Sole parent (c) (0%) | $19,433 | $25,574 | 31.6% | $34,594 | $48,065 | 38.9% |
| Sole parent (67%) | $34,179 | $42,941 | 25.6% | $34,594 | $48,065 | 38.9% |
| Single income couple (133%) | $44,166 | $57,663 | 30.6% | $16,126 | $29,562 | 83.3% |
| Single income couple (167%) | $51,985 | $68,630 | 32.0% | $16,126 | $29,562 | 83.3% |
| Dual income couple (100 & 33%) | $47,540 | $60,401 | 27.1% | $19,517 | $32,959 | 68.9% |
| Dual income couple (100 & 67%) | $58,328 | $73,594 | 26.2% | $22,706 | $33,070 | 45.6% |
| Single income couple with children (100%) | $38,171 | $52,024 | 36.3% | $34,021 | $48,065 | 41.3% |
| Single income couple with children (133%) | $46,726 | $63,130 | 35.1% | $34,021 | $48,065 | 41.3% |
| Single income couple with children (167%) | $54,545 | $73,621 | 35.0% | $34,021 | $48,065 | 41.3% |
| Dual income couple with children (100 & 33%) | $49,300 | $64,624 | 31.1% | $34,650 | $51,829 | 49.6% |
| Dual income couple with children (100 & 67%) | $60,088 | $76,775 | 27.8% | $34,749 | $50,910 | 46.5% |
| Dual income couple with children (167 & 100%) | $84,329 | $110,139 | 30.6% | $34,733 | $51,433 | 48.1% |
| Senior single (0%) | $11,499 | $13,471 | 17.1% | $20,258 | $28,136 | 38.9% |
| Senior single (33% wages ) | $18,534 | $25,945 | 40.0% | $20,258 | $28,863 | 42.5% |
| Senior single (33% investment return ) | $18,534 | $25,491 | 37.5% | $20,258 | $28,136 | 38.9% |
| Senior couple (33 & 33% investment returns) | $32,684 | $45,677 | 39.8% | $33,982 | $49,670 | 46.2% |
| Pensioner Couple (0 & 0%) | $19,064 | $22,395 | 17.5% | $33,982 | $49,670 | 46.2% |

(a) AWOTE is average weekly ordinary time earnings for full-time employees.
(b) The net tax threshold is the private income at which taxes paid exceed cash benefits received.
(c) Families with children have two, one aged 3 the other 8 years.

Appendix B

# Benefits for families

The tax cuts and family tax benefit changes announced in the budget will significantly improve the incomes of families and individuals. For example, a single income family earning $40,000 with three children will benefit by $2,113 from the tax cuts, the increase in the family tax benefit threshold and the extension of the large family supplement.

Improvements in disposable income in 2006-07 from tax cuts and changes to Family Tax Benefit

| Private Income | Single income couple no children | Dual income couple no children (50/50 income split) | Sole parent 2 children aged 3 and 8 | Single income couple, 2 children aged 3 and 8 | Single income couple, 3 children aged 3, 8 and 10 | Dual income couple, 2 children aged 3 and 8 (67/33 income split) | Single person |
|---|---|---|---|---|---|---|---|
| $10,000 | $365 | $730 | $246 | $365 | $621 | $625 | $365 |
| $20,000 | $378 | $730 | $1,011 | $365 | $621 | $730 | $365 |
| $30,000 | $932 | $825 | $783 | $910 | $1,166 | $730 | $910 |
| $40,000 | $510 | $730 | $1,648 | $1,648 | $2,113 | $2,514 | $510 |
| $50,000 | $510 | $2,022 | $1,648 | $1,648 | $1,903 | $2,273 | $510 |
| $60,000 | $510 | $1,820 | $1,489 | $1,489 | $1,904 | $1,854 | $510 |
| $70,000 | $1,350 | $1,420 | $1,350 | $1,350 | $2,743 | $1,160 | $1,350 |
| $80,000 | $2,050 | $1,020 | $2,050 | $2,050 | $2,305 | $1,521 | $2,050 |
| $90,000 | $2,250 | $1,020 | $2,250 | $2,250 | $2,505 | $1,432 | $2,250 |
| $100,000 | $2,700 | $1,020 | $2,700 | $2,700 | $2,955 | $1,780 | $2,700 |
| $110,000 | $3,400 | $1,020 | $3,400 | $3,400 | $3,400 | $2,452 | $3,400 |
| $120,000 | $4,100 | $1,020 | $4,100 | $4,100 | $4,100 | $2,584 | $4,100 |
| $130,000 | $4,800 | $1,500 | $4,800 | $4,800 | $4,800 | $2,702 | $4,800 |
| $140,000 | $5,500 | $2,700 | $5,500 | $5,500 | $5,500 | $2,836 | $5,500 |
| $150,000 | $6,200 | $3,900 | $6,200 | $6,200 | $6,200 | $3,245 | $6,200 |

Appendix C

# Australian Government budget aggregates

The table below shows the main cash and accrual budget aggregates for the Australian Government general government sector over the period 2004-05 to 2009-10.[a] The underlying cash surplus is estimated to be $10.8 billion in 2006-07. The fiscal surplus is estimated to be $10.3 billion. More comprehensive information is provided in Budget Paper No. 1, *Budget Strategy and Outlook 2006-07*, Statement 2.

| | Actual | Estimates | | Projections | | |
|---|---|---|---|---|---|---|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
| **Revenue ($b)** | **206.6** | **222.9** | **231.7** | **240.7** | **252.1** | **265.6** |
| Per cent of GDP | 23.1 | 23.3 | 23.0 | 22.9 | 23.0 | 23.0 |
| **Expenses ($b)** | **195.7** | **206.0** | **219.7** | **230.6** | **240.9** | **252.6** |
| Per cent of GDP | 21.9 | 21.6 | 21.8 | 21.9 | 22.0 | 21.9 |
| Net operating balance ($b) | 10.9 | 16.8 | 11.9 | 10.1 | 11.2 | 13.0 |
| Net capital investment ($b) | 0.1 | 0.9 | 1.6 | 0.2 | 0.6 | 0.0 |
| **Fiscal balance ($b)** | **10.8** | **16.0** | **10.3** | **9.9** | **10.6** | **13.0** |
| Per cent of GDP | 1.2 | 1.7 | 1.0 | 0.9 | 1.0 | 1.1 |
| **Underlying cash balance ($b)**[b] | **13.6** | **14.8** | **10.8** | **10.6** | **11.2** | **12.0** |
| Per cent of GDP | 1.5 | 1.5 | 1.1 | 1.0 | 1.0 | 1.0 |
| *Memorandum item:* | | | | | | |
| Headline cash balance ($b) | 12.5 | 13.5 | 37.5 | 10.7 | 11.4 | 12.3 |

(a) All estimates are based on Government Finance Statistics (GFS) standards, but with goods and services tax (GST) revenue collected on behalf of the States and Territories netted off revenue and expenses.
(b) Excludes expected Future Fund earnings from 2005-06 onwards.

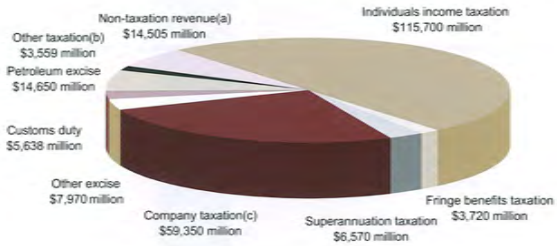
Appendix D

# Australian Government taxation and spending

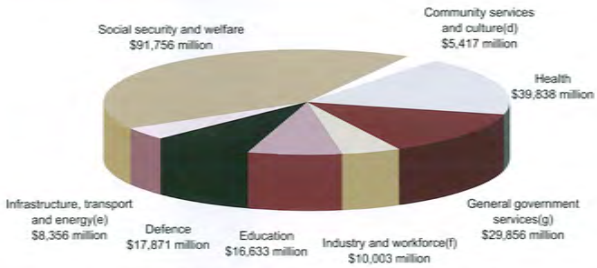
The charts below summarise Australian Government revenues and expenses for 2006-07 on an accrual basis. Total revenue for 2006-07 is expected to be $232 billion, an increase of 3.9 per cent on estimated revenue in 2005-06. Total expenses for 2006-07 are expected to be $220 billion, an increase of 6.7 per cent on estimated expenses in 2005-06.

More comprehensive information is provided in Budget Paper No. 1, *Budget Strategy and Outlook 2006-07*, Statements 5 and 6.

## Where revenue comes from




## Where taxpayers' money is spent




(a) Non-taxation revenue includes grants and subsidies, dividend income, interest income, sales of goods and services, and other.
(b) Other taxation includes wine equalisation tax, luxury car tax, sales tax, agricultural levies, and other taxes.
(c) Company taxation includes petroleum resource rent tax.
(d) Includes the housing and community amenities, and recreation and culture functions.
(e) Includes the fuel and energy, and transport and communication functions.
(f) Includes the agriculture, forestry and fishing, mining, manufacturing and construction and other economic affairs functions.
(g) Includes the general public services, public order and safety, and other purposes functions.

Appendix E

# Major initiatives in the 2006-07 Budget

This table provides a summary of major new initiatives in the 2006-07 Budget.[a] More comprehensive information is provided in Budget Paper No. 2, *Budget Measures 2006-07*.

| | 2005-06 $m | 2006-07 $m | 2007-08 $m | 2008-09 $m | 2009-10 $m | Total $m |
|---|---|---|---|---|---|---|
| **Tax(b)** | | | | | | |
| Personal income tax cuts | - | -6,385.0 | -9,205.0 | -9,830.0 | -10,435.0 | -35,855.0 |
| Fringe benefits tax - reduction in rate | - | -260.0 | -195.0 | -205.0 | -210.0 | -870.0 |
| Uniform capital allowance - diminishing value rate | - | -500.0 | -900.0 | -1,100.0 | -1,200.0 | -3,700.0 |
| Taxation of trusts - distributions to non-resident trustee | - | - | 250.0 | 270.0 | 280.0 | 800.0 |
| Tax compliance - high wealth individuals | - | 65.0 | 145.0 | 190.0 | 215.0 | 615.0 |
| Superannuation - pre-1July 1988 funding credits | - | 150.0 | 150.0 | 150.0 | 150.0 | 600.0 |
| **Defence** | | | | | | |
| Heavy airlift | - | 792.2 | 517.6 | 360.1 | 248.5 | 1,918.4 |
| Hardened and Networked Army - Phase 2 | - | 24.1 | 67.9 | 152.1 | 196.4 | 440.5 |
| Operation Slipper - provincial reconstruction team to Afghanistan | - | 91.5 | 99.4 | 27.3 | - | 218.2 |
| **National Security** | | | | | | |
| National Security - Preventing Terrorism | 83.8 | 314.2 | 346.3 | 388.2 | 410.5 | 1,543.0 |
| **Families** | | | | | | |
| Increase in FTB A threshold | - | 241.8 | 246.2 | 249.0 | 256.3 | 993.3 |
| A new child support scheme | 9.3 | 112.8 | 237.6 | 290.3 | 227.0 | 877.0 |
| Large families supplement | - | 113.7 | 125.4 | 128.2 | 129.4 | 496.7 |
| Carers payment | 354.4 | 3.6 | - | - | - | 358.0 |
| Utilities and senior concession allowance payment and extension of eligibility | 201.0 | 7.5 | 7.1 | 6.5 | 6.4 | 228.5 |
| **Transport** | | | | | | |
| Road and rail infrastructure - additional funding | 270.5 | 198.9 | 645.8 | 902.3 | 301.0 | 2,318.5 |
| **Environment** | | | | | | |
| Murray Darling Basin Commission | - | 65.0 | 145.0 | 175.0 | 65.0 | 450.0 |
| **Border control** | | | | | | |
| Securing Borders against Illegal Foreign Fishing | - | 105.5 | 105.6 | 90.9 | 87.0 | 389.0 |
| Improving immigration services | - | 145.9 | 90.7 | 73.7 | 64.9 | 375.2 |
| **Health** | | | | | | |
| COAG Mental Health | - | 138.3 | 328.2 | 430.3 | 465.7 | 1,362.5 |
| COAG Health Services | 6.3 | 137.4 | 167.4 | 201.9 | 180.8 | 693.8 |
| Funding for health and medical research | 215.0 | 34.0 | 106.4 | 183.9 | 266.4 | 805.7 |
| Health and social services access card | - | 207.8 | 289.9 | 315.0 | 239.0 | 1,051.8 |
| **Fraud and compliance** | | | | | | |
| Fraud and compliance measures(c) | -4.3 | 8.2 | -61.6 | -91.6 | -116.7 | -266.0 |
| **Education** | | | | | | |
| COAG Health Workforce | 23.0 | 23.0 | 40.5 | 70.0 | 84.3 | 240.8 |
| Australian National University - capital works | 125.0 | - | - | - | - | 125.0 |
| **Indigenous Australians** | | | | | | |
| Strengthening Indigenous communities | 14.3 | 65.5 | 88.6 | 102.1 | 102.5 | 373.0 |

(a) Measures are presented on a fiscal impact basis.
(b) A minus sign against a revenue measure indicates a reduction in the fiscal balance.
(c) A minus sign against an expense measure indicates an increase in the fiscal balance.

Appendix F

# Detailed economic forecasts for 2006-07

The table below shows the Government's macroeconomic forecasts. The Australian economy is expected to record moderate growth in 2006-07, following modest growth in 2005-06.

More comprehensive information is provided in Statement 3, Budget Paper No. 1, *Budget Strategy and Outlook 2006-07*.

| | Outcomes(b) 2004-05 | Estimates 2005-06 | Forecasts 2006-07 |
|---|---|---|---|
| **Demand and output(a)(c)** | | | |
| Household consumption | 4.2 | 2 3/4 | 3 |
| Private investment | | | |
| Dwellings | -1.5 | -3 | -1 |
| Total business investment(d) | 11.7 | 14 | 8 |
| Non-dwelling construction(d) | 7.7 | 14 | 6 |
| Machinery and equipment(d) | 15.4 | 15 | 9 |
| Private final demand(d) | 4.5 | 4 1/4 | 3 3/4 |
| Public final demand(d) | 4.3 | 3 1/4 | 3 1/4 |
| Total final demand | 4.4 | 4 | 3 1/2 |
| Change in inventories(e) | | | |
| Private non-farm | -0.3 | 0 | 0 |
| Farm and public authorities(f) | 0.0 | 0 | - 1/4 |
| Gross national expenditure | 4.1 | 4 | 3 1/2 |
| Exports of goods and services | 2.5 | 2 | 7 |
| Imports of goods and services | 12.0 | 6 | 7 |
| Net exports(e) | -2.0 | -1 | - 1/2 |
| **Gross domestic product(a)(c)** | 2.5 | 2 1/2 | 3 1/4 |
| Non-farm product | 2.6 | 2 3/4 | 3 1/4 |
| Farm product | -0.5 | -1 | 2 |
| **Other selected economic measures(a)** | | | |
| External accounts | | | |
| Terms of trade | 10.0 | 10 | 0 |
| Current account balance | | | |
| $billion | -57.6 | -56 1/4 | -62 1/2 |
| Percentage of GDP | -6.4 | -6 | -6 1/4 |
| Labour market | | | |
| Employment (labour force survey basis) | 3.0 | 2 | 1 |
| Unemployment rate (per cent) | 5.3 | 5 1/4 | 5 1/4 |
| Participation rate (per cent) | 64.0 | 64 1/2 | 64 1/4 |
| Prices and wages | | | |
| Consumer Price Index | 2.4 | 3 | 2 3/4 |
| Gross non-farm product deflator | 3.9 | 4 1/2 | 2 1/2 |
| Wage Price Index | 3.8 | 4 | 4 |

(a) Percentage change on preceding year unless otherwise indicated.
(b) Calculated using original data.
(c) Chain volume measures.
(d) Excluding second-hand asset sales from the public sector to the private sector.
(e) Percentage point contribution to growth in GDP.
(f) For presentational purposes, inventories held by privatised marketing authorities are included with the inventories of the farm sector and public marketing authorities.
Source: Australian Bureau of Statistics and Treasury.

Appendix G

# Historical budget and net debt data

This table provides historical data and forward estimates for Australian Government general government sector cash receipts, cash payments, the underlying cash balance and net debt. The table provides details of the cash budget aggregates for the period 1973-74 to 2009-10. More comprehensive information is provided in Statement 13, Budget Paper No. 1, *Budget Strategy and Outlook 2006-07*.

| | Receipts | | Payments | | Underlying cash balance(a) | | Net debt | |
|---|---|---|---|---|---|---|---|---|
| | $m | Per cent of GDP | $m | Per cent of GDP | $m | Per cent of GDP | $m | Per cent of GDP |
| 1973-74 | 11,890 | 20.1 | 10,829 | 18.3 | 1,061 | 1.8 | -1,851 | -3.1 |
| 1974-75 | 15,325 | 21.9 | 15,275 | 21.8 | 50 | 0.1 | -1,901 | -2.7 |
| 1975-76 | 18,316 | 22.4 | 19,876 | 24.3 | -1,560 | -1.9 | -341 | -0.4 |
| 1976-77 | 21,418 | 22.7 | 22,657 | 24.0 | -1,239 | -1.3 | 898 | 1.0 |
| 1977-78 | 23,491 | 22.8 | 25,489 | 24.7 | -1,998 | -1.9 | 2,896 | 2.8 |
| 1978-79 | 25,666 | 22.0 | 27,753 | 23.8 | -2,087 | -1.8 | 4,983 | 4.3 |
| 1979-80 | 29,780 | 22.5 | 31,041 | 23.4 | -1,261 | -1.0 | 6,244 | 4.7 |
| 1980-81 | 35,148 | 23.4 | 35,260 | 23.5 | -112 | -0.1 | 6,356 | 4.2 |
| 1981-82 | 40,831 | 23.6 | 40,394 | 23.3 | 437 | 0.3 | 5,919 | 3.4 |
| 1982-83 | 44,675 | 24.0 | 47,907 | 25.7 | -3,232 | -1.7 | 9,151 | 4.9 |
| 1983-84 | 49,102 | 23.4 | 55,966 | 26.6 | -6,864 | -3.3 | 16,015 | 7.6 |
| 1984-85 | 57,758 | 24.9 | 63,639 | 27.4 | -5,881 | -2.5 | 21,896 | 9.4 |
| 1985-86 | 64,845 | 25.3 | 69,838 | 27.3 | -4,993 | -2.0 | 26,889 | 10.5 |
| 1986-87 | 73,145 | 26.1 | 75,392 | 26.9 | -2,247 | -0.8 | 29,136 | 10.4 |
| 1987-88 | 81,217 | 25.4 | 79,440 | 24.8 | 1,777 | 0.6 | 27,359 | 8.6 |
| 1988-89 | 88,369 | 24.4 | 82,202 | 22.7 | 6,167 | 1.7 | 21,982 | 6.1 |
| 1989-90 | 95,517 | 24.0 | 88,882 | 22.4 | 6,635 | 1.7 | 16,121 | 4.1 |
| 1990-91 | 97,705 | 23.9 | 97,333 | 23.8 | 372 | 0.1 | 16,936 | 4.1 |
| 1991-92 | 92,966 | 22.3 | 104,551 | 25.1 | -11,585 | -2.8 | 31,132 | 7.5 |
| 1992-93 | 94,448 | 21.6 | 111,484 | 25.5 | -17,036 | -3.9 | 55,218 | 12.6 |
| 1993-94 | 100,142 | 21.8 | 117,252 | 25.5 | -17,110 | -3.7 | 70,223 | 15.3 |
| 1994-95 | 109,720 | 22.5 | 122,901 | 25.3 | -13,181 | -2.7 | 83,492 | 17.2 |
| 1995-96 | 121,105 | 23.4 | 131,182 | 25.3 | -10,077 | -1.9 | 95,831 | 18.5 |
| 1996-97 | 129,845 | 23.8 | 135,126 | 24.8 | -5,281 | -1.0 | 96,281 | 17.6 |
| 1997-98 | 135,779 | 23.5 | 134,608 | 23.3 | 1,171 | 0.2 | 82,935 | 14.4 |
| 1998-99 | 146,496 | 24.1 | 142,159 | 23.4 | 4,337 | 0.7 | 70,402 | 11.6 |
| 1999-00 | 166,089 | 25.7 | 153,030 | 23.7 | 13,059 | 2.0 | 53,768 | 8.3 |
| 2000-01 | 161,114 | 23.4 | 155,143 | 22.5 | 5,970 | 0.9 | 42,651 | 6.2 |
| 2001-02 | 162,884 | 22.1 | 163,867 | 22.3 | -983 | -0.1 | 38,024 | 5.2 |
| 2002-03 | 176,503 | 22.5 | 169,017 | 21.6 | 7,486 | 1.0 | 29,665 | 3.8 |
| 2003-04 | 187,336 | 22.3 | 179,300 | 21.4 | 8,036 | 1.0 | 23,421 | 2.8 |
| 2004-05 | 203,960 | 22.8 | 190,344 | 21.3 | 13,616 | 1.5 | 11,534 | 1.3 |
| 2005-06(e) | 222,400 | 23.3 | 207,512 | 21.7 | 14,805 | 1.5 | -4,784 | -0.5 |
| **2006-07(e)** | **230,819** | **22.9** | **218,225** | **21.6** | **10,828** | **1.1** | **-22,075** | **-2.2** |
| 2007-08(p) | 239,517 | 22.8 | 226,906 | 21.6 | 10,628 | 1.0 | -24,743 | -2.4 |
| 2008-09(p) | 250,663 | 22.8 | 237,329 | 21.6 | 11,225 | 1.0 | -37,140 | -3.4 |
| 2009-10(p) | 263,994 | 22.9 | 249,708 | 21.6 | 12,019 | 1.0 | -50,184 | -4.3 |

(a) Excludes expected Future Fund earnings from 2005-06 onwards.
(e) Estimates
(p) Projections

Australian Government
BUDGET
OVERVIEW
9 MAY 2006

附錄三

# 澳洲稅務局策略說明書

Australian Government
Australian Taxation Office

# 2006–10
# Strategic Statement

## MORE INFORMATION

You can find more information on the Tax Office in our corporate publications including:

- The *Taxpayers' charter*
- The compliance model
- The *Compliance program 2006–07*
- *Making it easier to comply*
- *Integrity framework*, and
- our *Annual report*.

For a copy of these publications or for other information, visit our website at **www.ato.gov.au**

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**PUBLISHED BY**

Australian Taxation Office
Canberra
August 2006

NAT 7772-08.06
JS 5392

Fairness in accordance with the law, integrity, accountability and transparency – these are core values underlying our administration of the tax system as we move towards our centenary year.

We are fortunate to have a tax and compliance culture where the great bulk of Australians, many supported by their agents, voluntarily comply with their tax obligations – but this is no accident. By building core values into our administration, service delivery and treatment of taxpayers, we have helped to foster high levels of community confidence in us.

On many measures, we are a successful tax administration, and recognised as such internationally. And yet we are not complacent, and we continue to look for ways to improve our contribution to our society. We are conscious of the need to be responsive to the changing expectations of the community and the dynamic world we live in, and to take advantage of opportunities for improvement presented by an evolving environment, new measures, new business processes and new technology.

This strategic statement sets out our aspiration to lift the bar in excellence in tax administration in the years ahead.

Fundamental to our approach is helping taxpayers and their agents to understand their rights and obligations. We will do everything possible to make it easy for people to comply with the tax law, and we will support those people who want to do the right thing – while ensuring there are real and tangible risks for those who don't. Our approach is about fairness for taxpayers, and ensuring that business can operate on a level playing field.

By listening to and co-designing with taxpayers and others, we can build community trust in our administration and reduce compliance costs. This more empathetic, user-based approach ensures that administrative solutions are designed and built around what works for taxpayers.

Our aim is to become less visible to those who comply, but highly visible to those who don't. For those who don't comply, we are investing in technology to improve our analysis and identification of risk. And for those who want to comply we will continue to be a source of help and assistance.

We will also invest in our own people to ensure we have the skills, support and commitment needed for the important work we do for the community and for government.

Over the next four years, we will continue working with the community in the care and management of its tax system and deliver an administration which continues to add value to our nation.

Michael D'Ascenzo

**Michael D'Ascenzo**
Commissioner of Taxation

WHAT WE ARE HERE FOR

# Our aspiration

To work with the community in the fair administration and effective management of the tax system to add value to our nation

## Our commitment to government

To effectively manage and shape administrative systems that support and fund services for Australians and give effect to social and economic policy through the tax, superannuation, excise and other related systems.

*'The quality of life enjoyed by Australians is underpinned by a myriad of government funded goods and services. Health, education, justice, general infrastructure, scientific research, emergency services, social security, defence and so many other vital aspects of our society are supported by revenue raised through taxation. The tax system is also used to give effect to social and economic policy. It is an indispensable part of Australia's wellbeing.'* **Michael D'Ascenzo**

## Our commitment to the community

To administer the tax system fairly by helping people do the right thing, by making it as easy as possible for taxpayers to comply, and by identifying people who are not meeting their obligations and dealing with them appropriately.

*'While tax law is a matter for government, the Tax Office's responsibility is to administer the law in a way that builds community confidence and encourages high levels of voluntary compliance.'* **Michael D'Ascenzo**

## Our business intent

To optimise voluntary compliance and make payments under the law in a way that builds community confidence.

**'Optimise'** is not about chasing every last dollar of revenue, but making intelligent choices about where to best apply our resources to create an environment that promotes compliance with the tax laws.

**'Making payments'** is about the benefits and refunds we administer. This includes income tax and GST refunds, excise grants, family tax benefits and superannuation guarantee transfers.

Working **'under the law'** recognises that the laws we administer determine what taxpayers owe the community and what the community owes them.

We need to **'build community confidence'** to have a fair, efficient and sustainable tax system. This guides the way we go about our work, the administrative choices we make, the user friendliness of our systems, the fairness of our approaches, and the professionalism of our dealings with taxpayers and their agents.

## Delivering our business intent

We deliver our business intent by:

- helping taxpayers and their agents understand their rights and obligations
- making it as easy as possible for people to comply with the law
- ensuring effective strategies are in place to deter, detect and deal with non-compliance, and
- developing and supporting the capability of our people and of others in the system.

Our outputs reflect the delivery of our business intent. These outputs are:

- shape, design and build administrative systems that support and deliver community and government expectations of the tax system
- manage tax collections, transfers and payments
- assure compliance and support for revenue collection
- assure compliance and support for transfers and regulation of superannuation funds
- deliver services to government and government agencies which facilitate government policy and meet community expectations, and
- give effect to, monitor and provide feedback to Treasury on the tax law and policy.

# Our people

## A highly skilled, well-managed, valued and committed workforce is critical to the Tax Office meeting its commitments to the community and government.

Investing in the training, development and values of our people is important. We must have the skills and commitment to deliver the right mix of service and enforcement necessary to encourage high levels of voluntary compliance with the tax laws.

To meet our business intent, we will:

- continue to support, train and develop our people to use their initiative, skills and new and existing systems to add value to the community and government, and
- adhere to the behaviours, values and ethics that underpin the taxpayers' charter, and Australian Public Sector standards.

Our approach to the care and management of the tax system has evolved to meet rising community expectations and our own desire to improve tax administration. We will continue to adapt and be responsive to change and to new challenges and opportunities by:

- building an environment that allows our people to grow and learn, and which seeks out their ideas and engagement
- equipping our people with the right tools that help them treat taxpayers as people or entities rather than as transactions, and
- improving our employment image and conditions to attract and retain talented people who want to add value to their community.

# Our values

Strong values build trust and community confidence in our management of the tax system.

COMMUNITY CONFIDENCE
We build community confidence by being professional, accountable and transparent, by treating people fairly and with courtesy, by maintaining high levels of integrity, and by promoting a culture of mutual respect.

THE RULE OF LAW
We apply the rule of law because it provides security, redress and certainty for taxpayers.

SUPPORT
We support taxpayers, tax professionals and other intermediaries who want to do the right thing, including being fair but firm where necessary with those that don't.

INVOLVE THE COMMUNITY
We involve the community in the administration of the tax system through consultation, collaboration and user based co-design.

ACCOUNTABILITY
We are transparent in our reporting, and in making public our views on matters of uncertainty and our approach to risk management. We listen and respond to community feedback. We go the extra step to help taxpayers comply.

INNOVATION
We look for opportunities to improve voluntary compliance or to reduce compliance costs.

HOW WE ADMINISTER THE TAX SYSTEM

# Our business model

## Our business model explains how we deliver our business intent and administer the tax system

**INDIVIDUALS AND BUSINESSES SELF-ASSESS**

**WE HELP TAXPAYERS AND THEIR ADVISERS UNDERSTAND THEIR RIGHTS AND OBLIGATIONS**

**WE MAKE IT AS EASY AS POSSIBLE TO COMPLY**

**WE VERIFY COMPLIANCE USING A RISK MANAGEMENT APPROACH TO PROMOTE VOLUNTARY COMPLIANCE**

The right environment must support self-assessment and high levels of voluntary compliance. That environment includes the law, collection and business processes including technology, information, advice, service and enforcement. It also includes recognition and support for others in the tax system such as tax agents, bookkeepers, employers and software providers.

Factors that shape community attitudes and behaviour include:

- the community's belief that the Tax Office is fair, certain and legitimate
- perceptions of fairness including:
  - the assistance people receive in relation to their responsibilities under the tax system, and
  - the ease with which people can deal with the Tax Office
- issues of respect and natural justice, and
- the perceived effectiveness of deterrence strategies.

The recurring themes of excellent service to taxpayers, efficient and effective management of risks to the tax system, making it easier for people to comply, and building community confidence in our tax administration remain our goals today as they were in the past.

The principles of the taxpayers' charter and the compliance model underpin and guide our compliance strategies which include:

- a mix of information, education, service and enforcement
- publishing our annual compliance program
- releasing technical advice and information to assist taxpayers and their advisers understand our view of the tax law,
- targeting areas of greatest risk, and those taxpayers with a history of non-compliance, with a view to creating a fair and level playing field for compliant taxpayers, and
- differentiating our responses based on the causes of non-compliance and the circumstances of the taxpayer.

The taxpayers' charter is about being open and fair in our treatment of people in accordance with the law.

Our support activities have two main functions:

- to ensure people understand their rights and responsibilities by providing them with accurate and timely information, and answering their questions – so that they understand how to comply, and
- to make it easier for them to comply by providing effective ways for people to send us information, make payments and receive refunds – through initiatives like e-tax and the tax agent and business portals.

Our verification and enforcement actions are guided by the compliance model which helps us to understand why people are not complying and to develop appropriate responses to particular behaviours as early as possible. Our actions include:

- deterring non-compliance by having sensible risk management strategies in place, and
- detecting and dealing with non-compliance in a way that promotes a level playing field for all.

**WE MANAGE RELATIONSHIPS AND DIFFERENTIATE OUR RESPONSES**

**WE SHAPE OUR INTERNAL CAPABILITIES**

**WE HELP SHAPE EXTERNAL CAPABILITIES**

We manage our relationships with taxpayers and key intermediaries such as employers, the tax profession and software developers through:

- consulting, collaborating and co-designing solutions that encourage high levels of voluntary compliance and reduce red tape and compliance costs, and
- exploring and introducing new ways of personalising our dealings with taxpayers and their advisers – for example through new technology.

In managing our relationships we operate as a:

- trusted authority on the law
- professional adviser and educator, ensuring that people have the information and support needed to meet their obligations under the law
- firm enforcer of the law where necessary, and
- fair administrator that recognises people's circumstances and previous compliance history.

We recognise that there are many different participants in the tax system. Different taxpayers have their own set of circumstances, and take different postures in meeting their tax obligations. Our compliance model provides for proportionate and tailored responses depending on the causes of non-compliance.

New systems give us richer information about taxpayers' compliance histories and a better understanding of their likely behaviour. This information allows us to differentiate our responses taking into account the causes for non-compliance and the taxpayer's circumstances.

A key approach for us is to differentiate between taxpayers trying to comply, and those who are not; supporting those trying to do the right thing and taking a firmer response for those that are not.

The effectiveness of our business model depends on the capabilities, professionalism and skills of all the participants in the tax system – including our people.

We build our own capabilities to ensure we:

- have skilled people who are equipped and committed to excellence in tax administration
- deliver our business intent and respond to changing needs, expectations and risks, and
- use technology and business processes to make the taxpayer experience timely, easier and more personalised.

Where possible we take a user based approach, directly involving taxpayers to co-design solutions.

We also support the capabilities of others. In particular we focus on:

- improving services to intermediaries such as tax agents
- creating systems to make things simpler for taxpayers and their agents (for example, e-tax, pre-population of returns, and the business and tax agent portals)
- taking a whole of government approach to business reporting, and
- collaborating with commercial accounting and tax preparation software producers, with a view to making the tax process part of everyday business.

'It could be argued that of all statutory authorities, the ATO has the most significant and wide-ranging relationship with the community, involving people both as individuals and also where they may be participants in business or non-profit organisations or as tax professionals. To assist the community in that relationship, the ATO has established a wide range of consultative arrangements …'

Uhrig *Review of Corporate Governance of Statutory Authorities and Office Holders (June 2003).*

# Adding Value

Tax administration in the future – how we intend to give the community the very best tax administration in the years ahead.

## Managing our relationships

### Listening to the Community

- Effective consultation, collaboration and co-design will encourage greater community participation in the care and management of the tax system, building trust and confidence and reducing compliance costs.

### Focusing on taxpayers, not transactions

- New systems provide a whole of client view, and allow us to proactively offer additional services to taxpayers to help resolve their problems.
- We relate more effectively with taxpayers and their agents by having detailed information about their prior dealings with us, their preferences and their requirements.

### Personalised services

- We have taxpayers' histories available to us and richer information so that we can differentiate our responses to best meet their circumstances.
- We acknowledge a taxpayer's past record and efforts to comply, and reflect this in our decisions about extensions of time to lodge or pay, and remissions of interest and penalties. When we deal with non-compliant taxpayers we consider their history, their circumstances and the reasons for the non-compliance and in these cases we are fair but firm where necessary.

# Supporting taxpayers and others

## Providing an integrated service

- Taxpayers' dealings with us are easier through online and taxpayer-centric services, improved access to information, improved risk profiling through better information management and co-designed processes.
- We have a practical approach of aligning our requirements with accepted business practice – so that tax fits with everyday business, accounting and community procedures, practices and systems. Increasingly tax is a by-product of the way taxpayers go about their business.
- We have standard procedures and our people, taxpayers and their agents can view one taxpayer account covering all revenue products.

## Strong support

- Pre-population of tax returns and e-tax makes it easier for taxpayers.
- Our research materials and precedents are open to the public through our website **www.ato.gov.au**
- Tax professionals have seamless access to information and electronic interfaces for lodgment and other transactions through ELS and the tax agent portal, and receive personalised service from us.
- Business can deal with us online through the business portal.
- We help and collaborate with tax agents and other intermediaries to support taxpayers who want to comply, or to make it easier for them to do so.

## Recognising reasonable care

- Taxpayers with good records using 'approved' software are treated as lower risk and attract less intrusive attention from us.
- New legislative proposals may give taxpayers a safe-harbour from penalties where they use tax agents.

## A more level playing field

- Our analytics, intelligence and data mining and matching capabilities allow us to make better risk management choices and to differentiate between those who want to do the right thing and those who do not. We are not visible to compliant taxpayers, other than when they require help but we are highly visible to those who choose not to comply.
- Our open and transparent approach makes public our view of the tax laws and our risk management choices based on the principle that prevention is better than cure.

## Simpler business processes

### Consistent processes

- We have processes and integrated systems to do our work. For example, case management, business processes and IT systems are consistent across the Tax Office, enabling better decision making and a better experience for taxpayers and their agents.
- Registration for business becomes a 'government' process with different agencies sharing responsibility.
- Making changes to our systems to incorporate new law or to fix existing problems is faster and easier.
- Consistent processes allow us to better plan ahead, act proactively and take more control over our workloads.

### A shift to higher value work

- Routine work is automated – our workloads have shifted from preparing and 'fixing' transactions passing through our systems, towards activities such as analysis, risk assessment, assisting taxpayers, reviewing transactions reported as 'unusual' from a risk perspective, problem solving and adding value.

## Agility

### Quick response to challenges and opportunities

- Our new business processes and systems provide a snapshot of our processing, advice and compliance workloads, allowing us to allocate resources on a monthly, weekly or even daily basis.
- Improved workflow management gives more timely turnaround for taxpayers and their advisers.
- Our people have the right skills, values and information to respond quickly to a dynamic environment. This enables them to deliver the improvements made possible by our new business systems and processes.

### Simpler accountabilities, more responsive decision making

- New accountability structures and approaches to risk management protect both the revenue and the rights of taxpayers.
- We have consistent collection and aggregation of organisational performance data, reduced reporting requirements, and an enhanced ability to identify areas for improvement and to add value to our community.

附錄四

# 新 加 坡

## 預算架構

Ministry of Finance
SINGAPORE

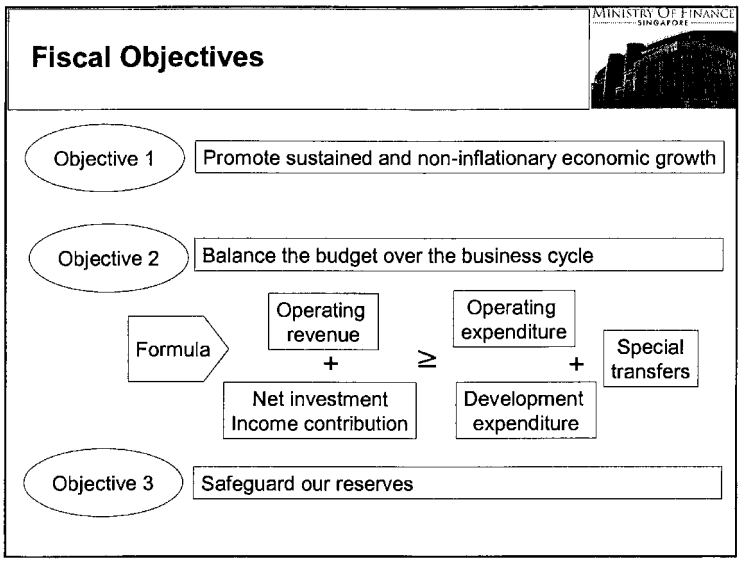
**Singapore's**
**Budgeting Framework**

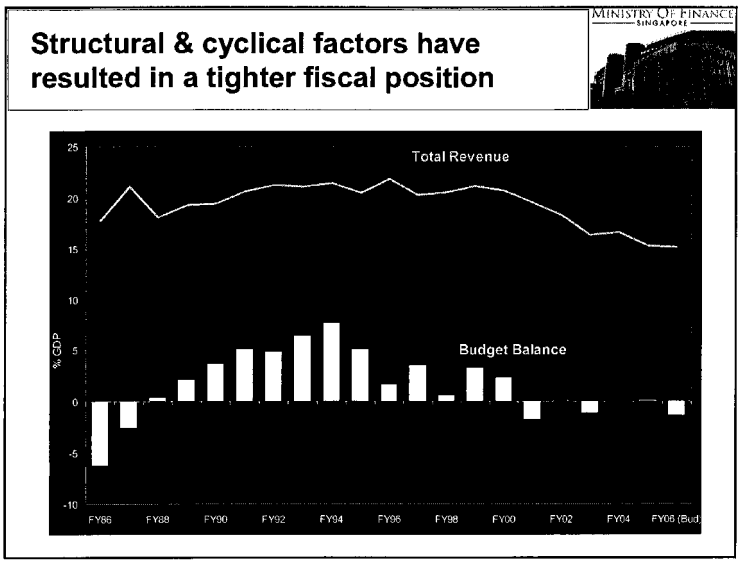
**12 April 07**

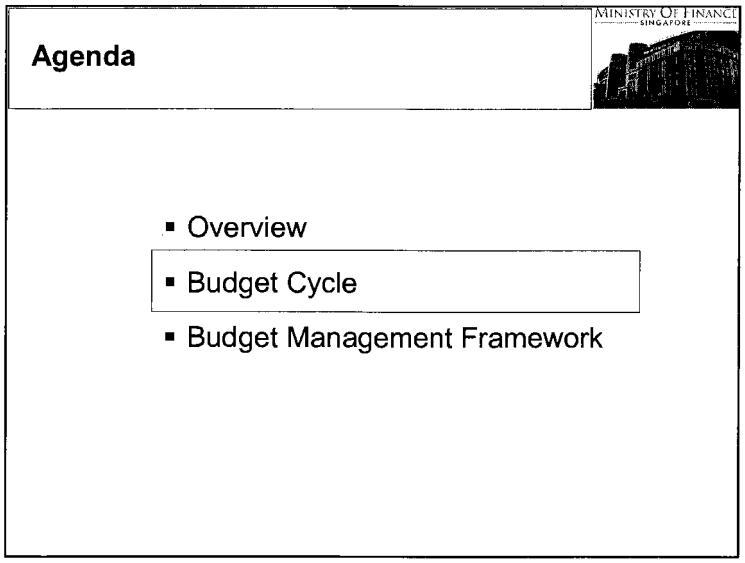
**Agenda**

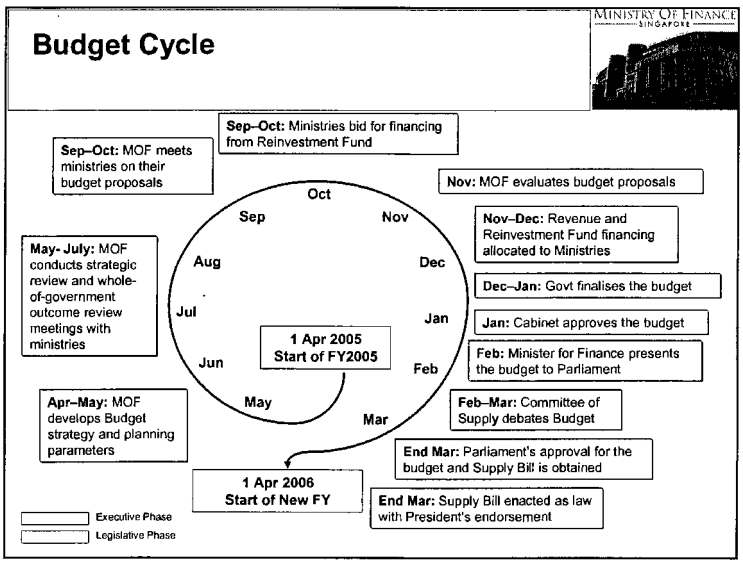
MINISTRY OF FINANCE
SINGAPORE

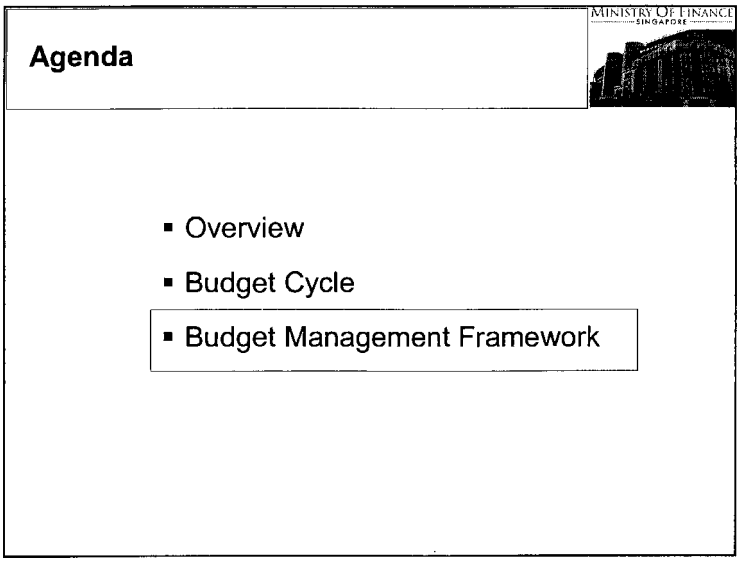
- Overview
- Budget Cycle
- Budget Management Framework


MINISTRY OF FINANCE
SINGAPORE
Fiscal Objectives
Objective 1
Promote sustained and non-inflationary economic growth
Objective 2
Balance the budget over the business cycle
Formula
Operating revenue
+
Net investment Income contribution
≥
Operating expenditure
+
Development expenditure
Special transfers
Objective 3
Safeguard our reserves


MINISTRY OF FINANCE
SINGAPORE
Structural & cyclical factors have resulted in a tighter fiscal position
Total Revenue
Budget Balance
% GDP
25
20
15
10
5
0
-5
-10
FY86
FY88
FY90
FY92
FY94
FY96
FY98
FY00
FY02
FY04
FY06 (Bud


MINISTRY OF FINANCE
SINGAPORE
Agenda
Overview
Budget Cycle
Budget Management Framework


MINISTRY OF FINANCE
SINGAPORE
Budget Cycle
Sep–Oct: Ministries bid for financing from Reinvestment Fund
Sep–Oct: MOF meets ministries on their budget proposals
Nov: MOF evaluates budget proposals
Nov–Dec: Revenue and Reinvestment Fund financing allocated to Ministries
May- July: MOF conducts strategic review and whole-of-government outcome review meetings with ministries
Dec–Jan: Govt finalises the budget
Jan: Cabinet approves the budget
Feb: Minister for Finance presents the budget to Parliament
Feb–Mar: Committee of Supply debates Budget
Apr–May: MOF develops Budget strategy and planning parameters
End Mar: Parliament's approval for the budget and Supply Bill is obtained
End Mar: Supply Bill enacted as law with President's endorsement
Oct
Nov
Dec
Jan
Feb
Mar
May
Jun
Jul
Aug
Sep
1 Apr 2005
Start of FY2005
1 Apr 2006
Start of New FY
Executive Phase
Legislative Phase


MINISTRY OF FINANCE
SINGAPORE
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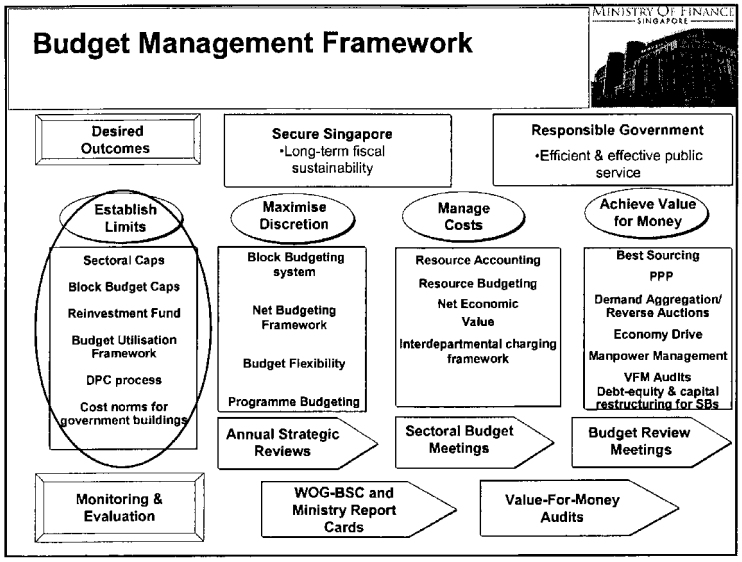
Budget Management Framework


MINISTRY OF FINANCE
SINGAPORE
Budget Management Framework
Desired Outcomes
Secure Singapore
•Long-term fiscal sustainability
Responsible Government
•Efficient & effective public service
Establish Limits
Maximise Discretion
Manage Costs
Achieve Value for Money
Sectoral Caps
Block Budget Caps
Reinvestment Fund
Budget Utilisation Framework
DPC process
Cost norms for government buildings
Block Budgeting system
Net Budgeting Framework
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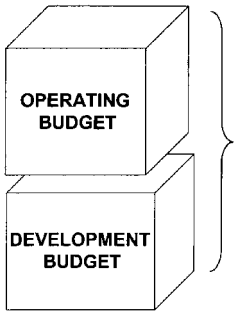
Monitoring & Evaluation
WOG-BSC and Ministry Report Cards
Value-For-Money Audits

## Establish Limits

MINISTRY OF FINANCE SINGAPORE

- Sectoral caps & block budget caps




Ministry's block budget capped at % of smoothened GDP

Smoothened GDP: 6-year moving average of GDP growth

## Establish Limits

MINISTRY OF FINANCE SINGAPORE

- Budget Utilisation Framework
  - Ministries' budget would be adjusted if their utilisation rate falls below the benchmark rate of 95%
- Reinvestment Fund (RF)
  - Reinvestment dividends are extracted from ministries' total budgets and pooled together to form the Reinvestment Fund
  - Priority of funding given to new, innovative, cross-agency bids

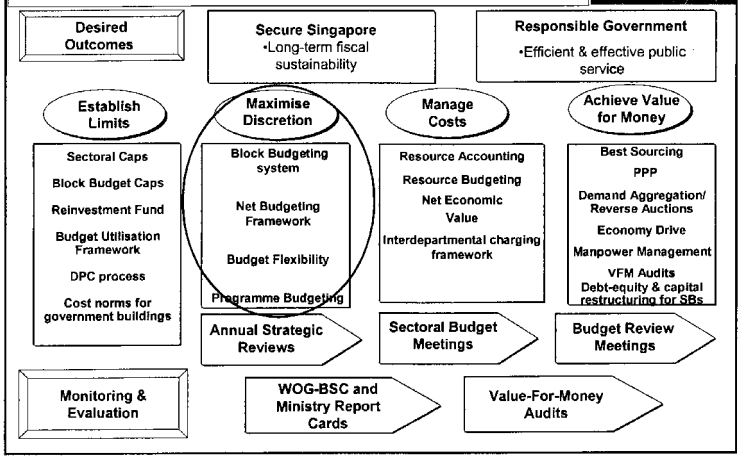
## Development Planning Committee (DPC)

MINISTRY OF FINANCE SINGAPORE

- DPC approves
  - large development projects (>$50m) of ministries, departments & statutory boards
- Committee comprises
  - Chairman: 2nd Minister for Finance
  - Member 1: Minister for Trade & Industry
  - Member 2: Minister of the lead ministry
- Evaluation based on 3 main criteria
  - Strategic need, Cost Norms, Cost-Benefit Analysis

## Budget Management Framework

MINISTRY OF FINANCE SINGAPORE



## Maximise Discretion

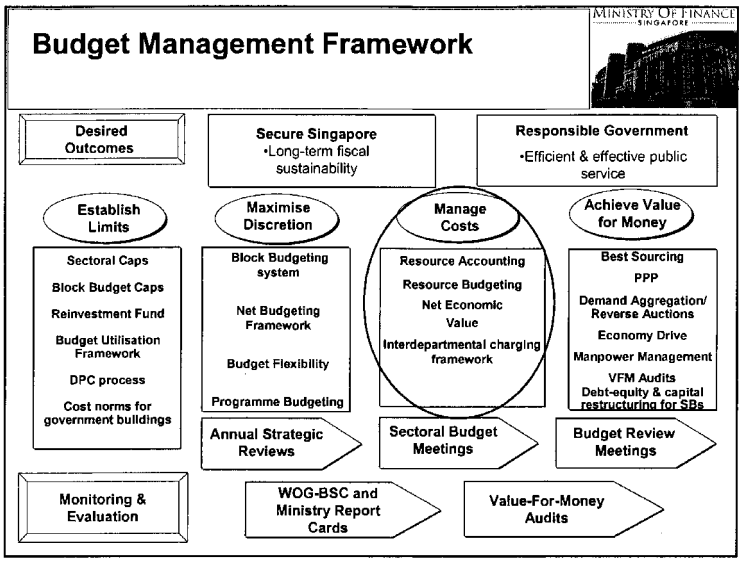
MINISTRY OF FINANCE SINGAPORE

- Ministries are free to prioritise and spend within their pre-determined blocks
- Budget flexibility mechanisms to manage multi-year cash flow better:
  - Advances – Up to 10% of current year budget, repayment with interest in 3 years
  - Carry-forwards (before the start of FY)- Carry forward unclaimed budget to future years
  - Rollovers (at the end of FY) - Up to 5% of their unused budgets to the next FY

## Maximise Discretion

MINISTRY OF FINANCE SINGAPORE

- Inter-Agency Programme budgets:
  - For Programmes that transcends more than one Ministry/Agency
  - Brings agencies to work together
  - Integrated means of delivering holistic public services


Budget Management Framework
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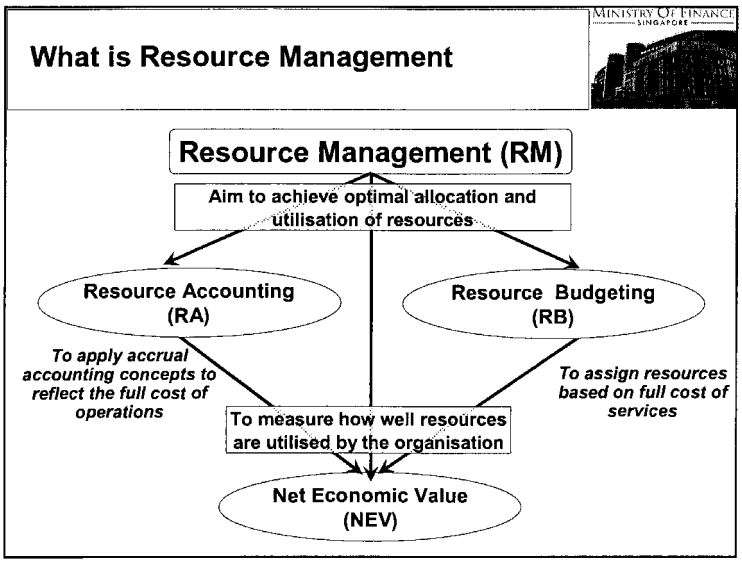

What is Resource Management
MINISTRY OF FINANCE SINGAPORE
Resource Management (RM)
Aim to achieve optimal allocation and utilisation of resources
Resource Accounting (RA)
Resource Budgeting (RB)
To apply accrual accounting concepts to reflect the full cost of operations
To assign resources based on full cost of services
To measure how well resources are utilised by the organisation
Net Economic Value (NEV)

## Resource Management Framework

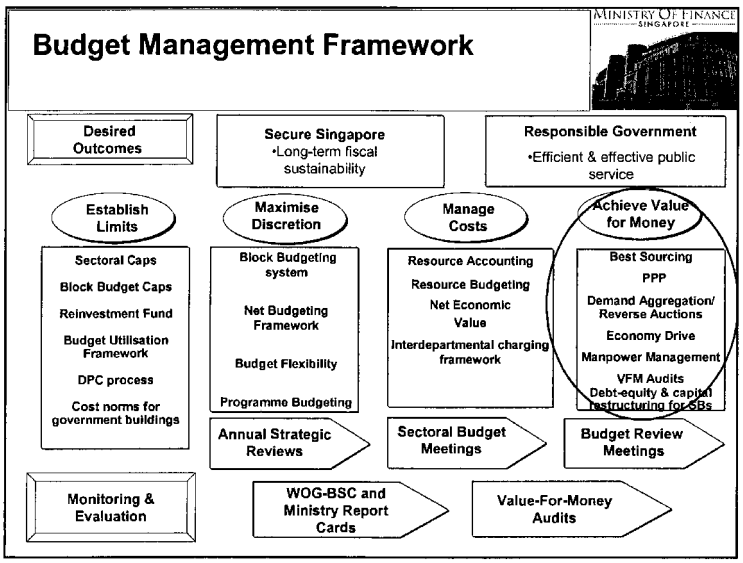
MINISTRY OF FINANCE SINGAPORE

- With Resource Management:
  - It is a shift from purely cash management to full resource management
  - Similar to financial management practices in the private companies
  - Clearer view of total cost involved in providing services and implementing initiatives
  - Optimise value from resources by providing a basis for weighing benefits against total cost
  - Encourages ministries to plan and evaluate their budgets for the long-term

## Net Economic Value Framework

MINISTRY OF FINANCE SINGAPORE

- Draws from the Concept of Economic Value Added (EVA)
- Cost awareness of Government capital injections
- NEV measures how well resources are utilised
  - by accounting for the cost of capital; and
  - other traditional cost components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MINISTRY OF FINANCE SINGAPORE
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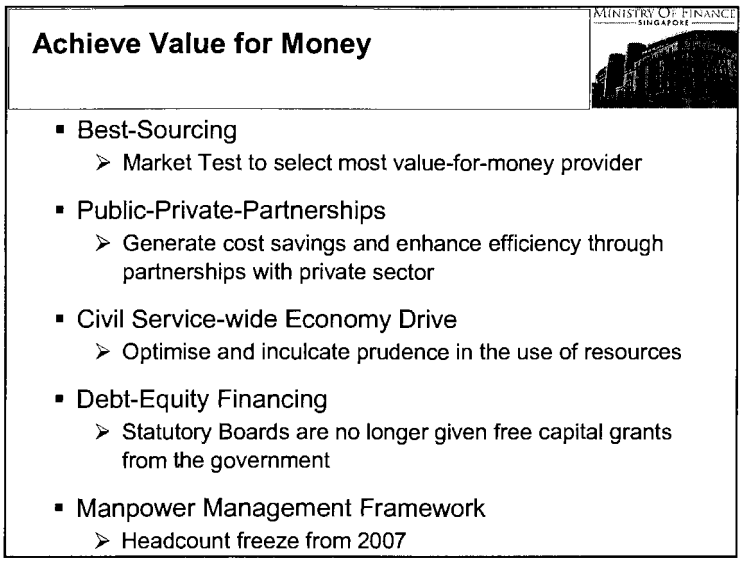
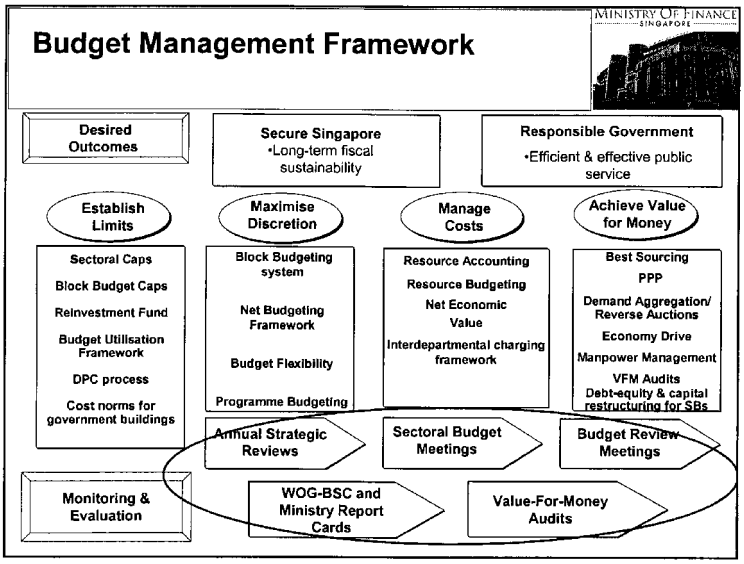

Achieve Value for Money
MINISTRY OF FINANCE SINGAPORE
Best-Sourcing
Market Test to select most value-for-money provider
Public-Private-Partnerships
Generate cost savings and enhance efficiency through partnerships with private sector
Civil Service-wide Economy Drive
Optimise and inculcate prudence in the use of resources
Debt-Equity Financing
Statutory Boards are no longer given free capital grants from the government
Manpower Management Framework
Headcount freeze from 2007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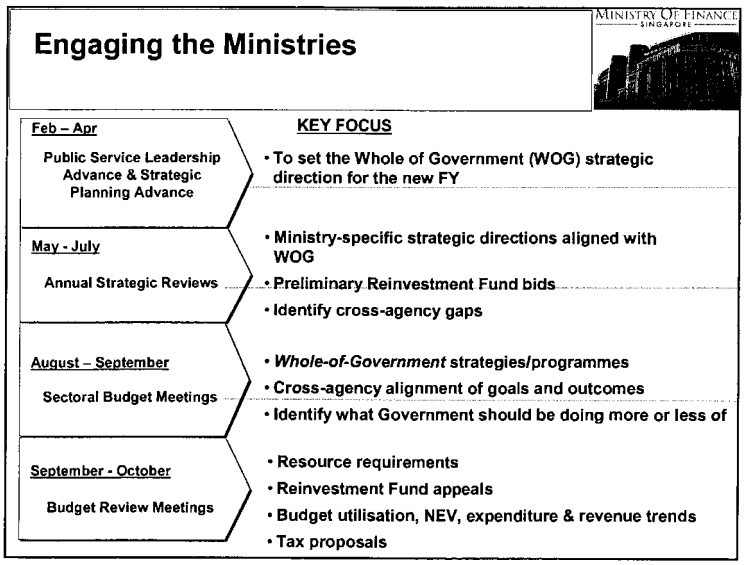

Engaging the Ministries
MINISTRY OF FINANCE SINGAPORE
KEY FOCUS
Feb – Apr
Public Service Leadership Advance & Strategic Planning Advance
• To set the Whole of Government (WOG) strategic direction for the new FY
May - July
Annual Strategic Reviews
• Ministry-specific strategic directions aligned with WOG
• Preliminary Reinvestment Fund bids
• Identify cross-agency gaps
August – September
Sectoral Budget Meetings
• Whole-of-Government strategies/programmes
• Cross-agency alignment of goals and outcomes
• Identify what Government should be doing more or less of
September - October
Budget Review Meetings
• Resource requirements
• Reinvestment Fund appeals
• Budget utilisation, NEV, expenditure & revenue trends
• Tax proposals

## Performance Reporting

MINISTRY OF FINANCE
SINGAPORE

- Ministry Report Card
  - Key initiative to report individual Ministry performance to Cabinet
- Whole-of-Government Balanced Scorecard
  - Similar to Ministry Report Card, but with a whole-of-Government orientation
  - Facilitates inter-agency planning

Ministry of Finance
SINGAPORE

# Thank You

附錄五

# 日本財政狀況及財政強化策略

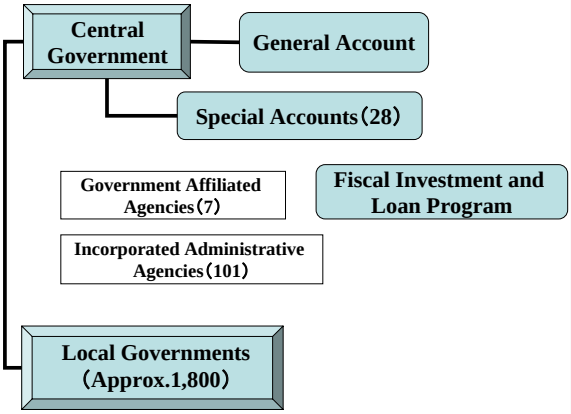
# The Japanese Fiscal Situations and Strategy for Fiscal Consolidation

**Budget Bureau**
**Ministry of Finance**

1

## Overview of the Japanese Budget

## Outline of the Japanese Budget




## Aspects of Budgets

- **Initial Budget**

  **The budget of a fiscal year (from April 1st to March 31th) which is formulated by the Cabinet and discussed/decided in the Diet. The Cabinet usually submits initial budget to the Diet by previous January. (section 27 of finance law)**

- **Supplemental Budget**

  **The budget which adds additional cost to initial budget or changes initial budget. Supplemental budget is executed with initial budget as one budget after decision.**

- **Settlement**

  **Minister of Finance aggregates settlement based on the report of actual expenditures and revenues made by each ministry after execution of each year's budget. The settlement is submitted to the Diet with Board of Audit's inspection report after inspected by Board of Audit and discussed in the Diet.**

## Basic Principles of the Japanese Budget System

**The Principle of an Independent Fiscal Year**

**Expenditures in each fiscal year shall be paid by the revenues in that fiscal year.**

**The Principle of a Single Fiscal Year**

**The Cabinet shall present the budget of every fiscal year to the Diet.**

**The Principle of a Comprehensive Budget**

**All expenditures and revenues shall be included in the budget.**

***The FY2007 is from April 2007 to March 2008.**

## Settlement of Accounts (FY2005)

**End of March 2006**

The fiscal year ends.

**By the end of July 2006**

Each Ministry and Agency accounts for its actual expenditures and presents a statement of accounts to the MOF.

**August 2006**

The MOF aggregated the individual settlement of accounts and came up with the total settlement of accounts.

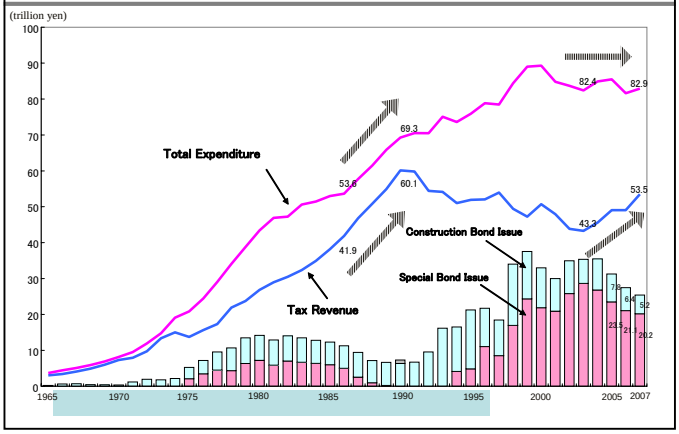
**September 8 2006**

The total settlement of accounts was sent to the Board of Audit after authorization by the Cabinet.

**November 21 2006**

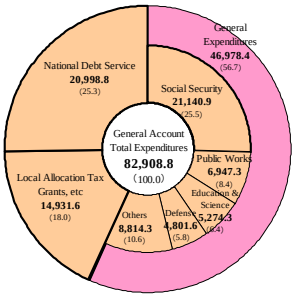
The Cabinet submitted the settlement of accounts to the Diet along with the Board of Audit's inspection report.

**Trends in General Account; Tax Revenues, Total Expenditures and Government Bond Issues**

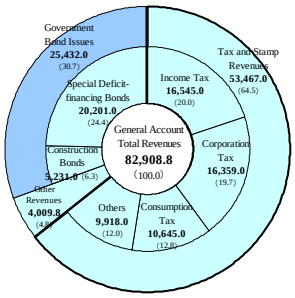



**FY2007 General Account Budget**

○ Expenditures

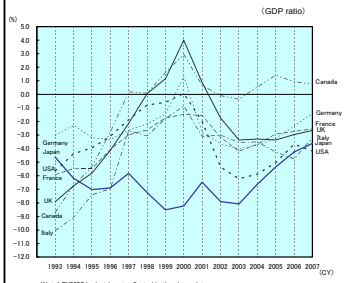



○ Revenues (Unit: billion yen,%)



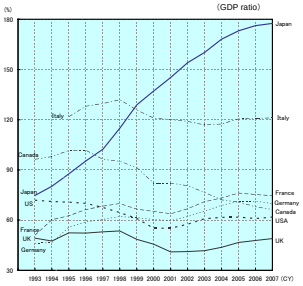
## International comparison about fiscal situation

**General Government Financial Balances**




(Note) FY2007 budget is not reflected in the above data.

**General Government Gross Debt**

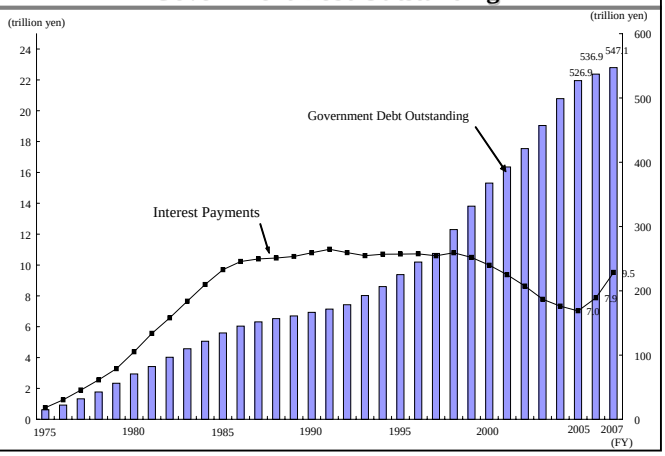



(Note) FY2007 budget is not reflected in the above data.

Source: OECD Economic Outlook 81 (June 2007)

Note: Japanese figures in FY2005-FY2007 are adjusted in order to exclude special factors; transfer of debt and asset accompanying the privatization of Public Road Administration in FY2005, and transfer of the surplus funds of Special Account for Fiscal Loan Program Funds to the Special Account of Government Debt Consolidation Fund in FY2006 and FY2007.

## Trends of Interest Payments and Government Debt Outstanding



## Roadmap and Targets for Fiscal Consolidation

- Phase Ⅰ (FY2001 – FY2006): Reforms by the Koizumi Cabinet
- Phase Ⅱ (FY2007 – early 2010s)
  - ・Achieve surplus in the primary balance as a first step toward fiscal consolidation.
    - *– Continue fiscal consolidation as in the first period and ensure a surplus in the primary balance of the central and local governments combined by FY2011.*
    - *– Aim to achieve a primary balance for the central government as much as possible.*

  Primary balance（FY2006〈estimation〉） central and local: ▲2.8%
  central: ▲3.2%

- Phase Ⅲ (early 2010s – mid-2010s)
  - ・Decrease the debt-GDP ratio at a steady pace.
    - *– Ensure surplus in the primary balance of the central and local governments.*
    - *– Aim at a steady reduction of the central government's debt-GDP ratio.*

## Principles of Reform

1. Minimize the increase of burden placed on citizens by thoroughly decreasing the size of government.
2. Enhance the growth potential of the economy so that fiscal consolidation may be advanced.
3. Reduce expenditures without exception with clear priorities.
4. Make cooperation between the central and local governments to conduct fiscal reconstruction for the both governments .
5. Establish social security systems that do not shift the burden to future generations.
6. Reduce the size of the government's balance sheet through a drastic reduction of its assets.
7. From any additional burdens, do not spend to the public sector, but to the benefits to the people.

## Toward achieving the Phase 2 Targets (FY2007-early2010s)

○ Achieve a surplus in the primary balance of the combined central and local governments by FY2011.

- Fiscal gap to be filled to achieve the target: 16.5 trillion yen

  ・The required amount of expenditure reduction or revenue increase to achieve the target.
  ・Based on the prudent assumption of nominal GDP growth of 3%.

- Expenditure to be reduced: Around 11.4 to 14.3 trillion yen

  ・Review expenditure in every category to minimize increases in the burden placed on the people.
  ・Expenditures will be cut by at least 11.4 trillion yen (of the total necessary improvement of 16.5 trillion yen). (See also next slide.)
  ・The expenditure reform will be implemented flexibly to respond appropriately to economic situation.
  ・Tax increases through revenue reform will supplement the fiscal gap after conducting expenditure reduction.

○ Achieve the primary balance for the central government as much as possible.

## Expenditure Reform

(Unit: trillion yen)

| | FY2006 | FY2011 | | Reduction | Remarks |
|---|---|---|---|---|---|
| | | Baseline | Reformed | | |
| Social Security | 31.1 | 39.9 | 38.3 | -1.6 | |
| Personnel Expense | 30.1 | 35 | 32.4 | -2.6 | |
| Public Investment | 18.8 | 21.7 | 16.1 – 17.8 | -5.6 – -3.9 | Public works related expenditure : -3% ～ -1%<br>Local government investment : -3% ～ -1% |
| Other Expenditure | 27.3 | 31.6 | 27.1 – 28.3 | -4.5 – -3.3 | Science and technology expenditures : 1.1% and the economic growth rate<br>ODA : -4% ～ -2% |
| Total | 107.3 | 128.2 | 113.9 – 116.8 | **-14.3 – -11.4** | |
| | **Fiscal gap to be filled: 16.5 trillion yen** | | | | |

（Notes）・Figures are the total for the central and local governments based on SNA, if not otherwise specified.

・"Remarks" are year-on-year nominal growth rates of the central government's major expenditures and the local governments' public investment (based on local finance plans).

## Integrated Expenditure-Revenue Reform in Phase Ⅲ (early2010s – mid-2010s)

・Decrease the debt-GDP ratio at a steady pace.
・Aim to steadily decrease the central government's debt-GDP ratio.

● Basic principles of the reform

・Implement the Reform with consistency in Phase 3 maintaining continuity.

・Secure stable financial resources for social security to stop shifting burdens to future generations.

● Medium- to long-term options

Discuss the measure to be taken from both revenue and expenditure sides to achieve a certain amount of surplus in the primary balance for each of the central and local government.

## "Course and Strategy for the Japanese Economy", Reference Estimate (1) (carried out by Cabinet Office)【cases of expenditure cuts by 14.3 trillion yen】

Tentative translation

(1) Macro economy, which is estimated based on the following two scenarios, respectively;

**(1) New growth economy transition scenario (transition scenario) : nominal GDP for FY2011 is 3.9%.**

The economy which is expected to be reached, when in line with "Course and Strategy for the Japanese Economy", the policy for raising the potential growth rate will be implemented.

- Thanks to the effect of measures for strengthening growth, a total factor productivity (TFP) increasing rate and labor participating rates of women and elderly, etc. will increase. The world economy will also continue firmly.

**(2) Growth constraints scenario (constraints scenario) : nominal GDP for FY2011 is 2.0%.**

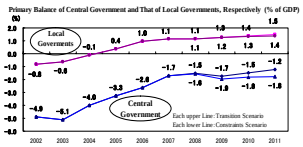
The economy if the policy effect will not be fully discovered and external economic environment, such as a slowdown of the world economy, will also become severe.

- The effect of policy is not fully discovered and a total factor productivity increasing rate and a labor participating rate will be low. The world economy will also be slowdown.

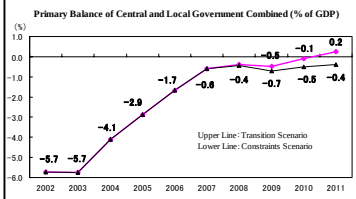
(2) The integrated reform of expenditures and revenues;

The premise of the finances after FY2008 assumes the case corresponding to the view of the expenditure cuts by 14.3 trillion yen shown in the attached table of "Basic Policies 2006". In addition, even if it is a case where the primary balance of central and local government combined is not surplus merely by the expenditure reform by FY2011, a particular revenue reform is not assumed on the estimation.

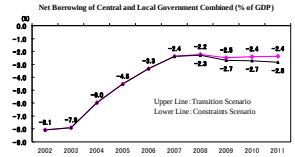
**Primary Balance of Central Government and That of Local Governments, Respectively (% of GDP)**




**Primary Balance of Central and Local Government Combined (% of GDP)**




**Net Borrowing of Central and Local Government Combined (% of GDP)**




(Note) Net borrowing is calculated by primary balance plus net interest payment.

## "Course and Strategy for the Japanese Economy", Reference Estimate (2) (carried out by Cabinet Office)【cases of expenditure cuts by 11.4 trillion yen】

Tentative translation

(1) Macro economy, which is estimated based on the following two scenarios, respectively;

**(1) New growth economy transition scenario (transition scenario) : nominal GDP for FY2011 is 3.9%.**

The economy which is expected to be reached, when in line with "Course and Strategy for the Japanese Economy", the policy for raising the potential growth rate will be implemented.

- Thanks to the effect of measures for strengthening growth, a total factor productivity (TFP) increasing rate and labor participating rates of women and elderly, etc. will increase. The world economy will also continue firmly.

**(2) Growth constraints scenario (constraints scenario) : nominal GDP for FY2011 is 2.0%.**

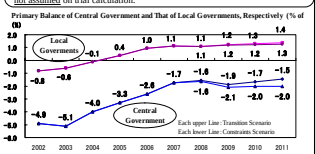
The economy if the policy effect will not be fully discovered and external economic environment, such as a slowdown of the world economy, will also become severe.

- The effect of policy is not fully discovered and a total factor productivity increasing rate and a labor participating rate will be low. The world economy will also be slowdown.

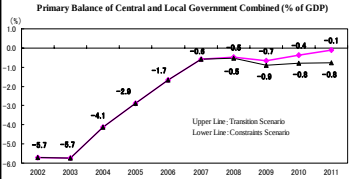
(2) The integrated reform of expenditures and revenues:

The premise of the finances after FY2008 assumes the case corresponding to the view of the expenditure cuts by 11.4 trillion yen shown in the attached table of "Basic Policies 2006". In addition, even if it is a case where the primary balance of central and local government combined is not surplus merely by the expenditure reform by FY2011, a particular revenue reform is not assumed on trial calculation.

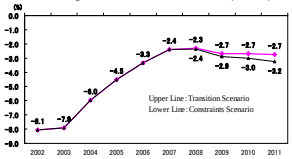
**Primary Balance of Central Government and That of Local Governments, Respectively (% of**




**Primary Balance of Central and Local Government Combined (% of GDP)**

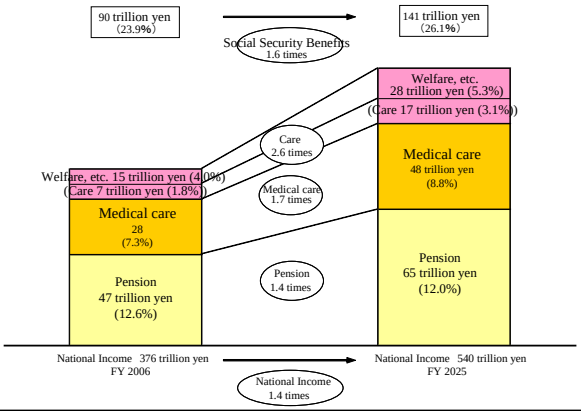


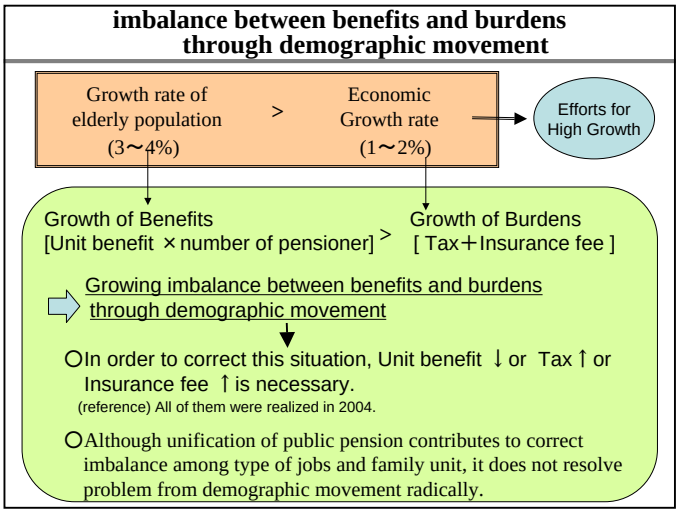

**Net Borrowing of Central and Local Government Combined (% of GDP)**

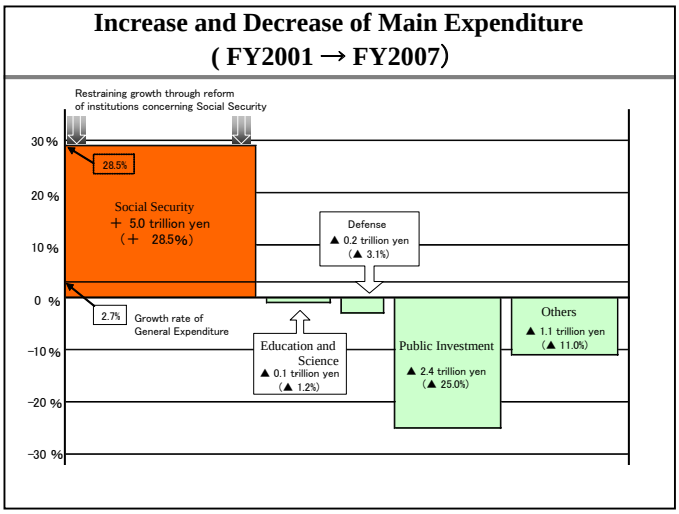


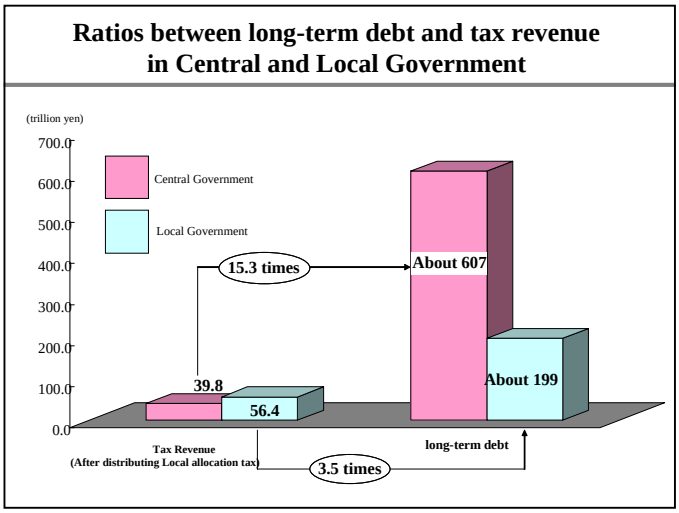

(Note) Net borrowing is calculated by primary balance plus net interest payment.

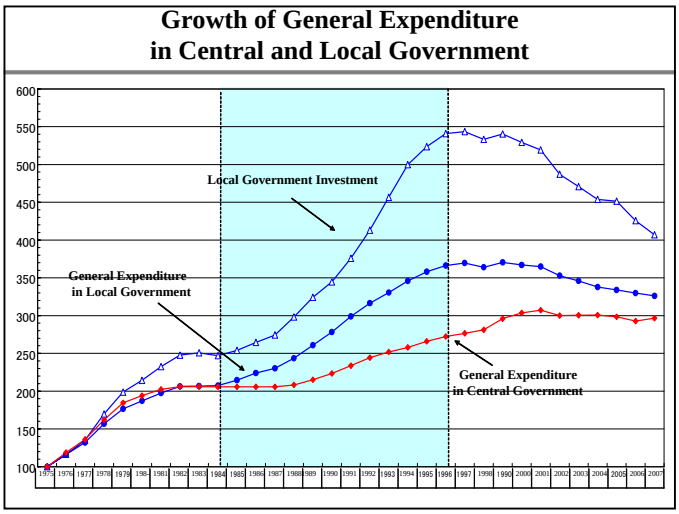
## Estimated Social Security Benefits

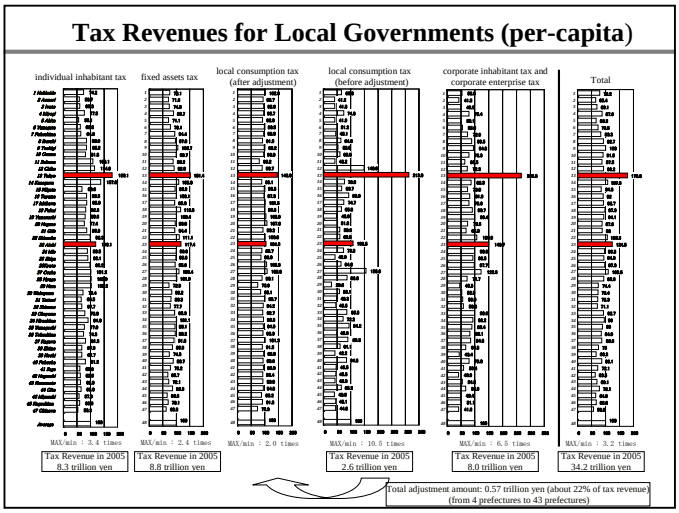


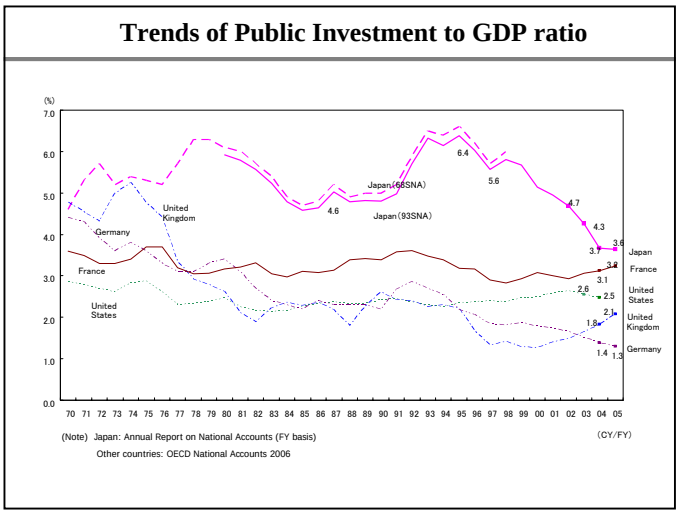

imbalance between benefits and burdens through demographic movement
Growth rate of elderly population (3～4%)
>
Economic Growth rate (1～2%)
Efforts for High Growth
Growth of Benefits [Unit benefit ×number of pensioner]
>
Growth of Burdens [ Tax＋Insurance fee ]
Growing imbalance between benefits and burdens through demographic movement
○In order to correct this situation, Unit benefit ↓ or Tax ↑ or Insurance fee ↑ is necessary.
(reference) All of them were realized in 2004.
○Although unification of public pension contributes to correct imbalance among type of jobs and family unit, it does not resolve problem from demographic movement radically.


Increase and Decrease of Main Expenditure
( FY2001 → FY2007)
Restraining growth through reform of institutions concerning Social Security
30 %
20 %
10 %
0 %
-10 %
-20 %
-30 %
28.5%
Social Security
＋ 5.0 trillion yen
（＋ 28.5%）
2.7%
Growth rate of General Expenditure
Defense
▲ 0.2 trillion yen
（▲ 3.1%）
Education and Science
▲ 0.1 trillion yen
（▲ 1.2%）
Public Investment
▲ 2.4 trillion yen
（▲ 25.0%）
Others
▲ 1.1 trillion yen
（▲ 11.0%）


Ratios between long-term debt and tax revenue
in Central and Local Government
(trillion yen)
700.0
600.0
500.0
400.0
300.0
200.0
100.0
0.0
Central Government
Local Government
15.3 times
About 607
About 199
39.8
56.4
Tax Revenue
(After distributing Local allocation tax)
long-term debt
3.5 times


Growth of General Expenditure
in Central and Local Government
600
550
500
450
400
350
300
250
200
150
100
Local Government Investment
General Expenditure
in Local Government
General Expenditure
in Central Government


Tax Revenues for Local Governments (per-capita)
individual inhabitant tax
fixed assets tax
local consumption tax (after adjustment)
local consumption tax (before adjustment)
corporate inhabitant tax and corporate enterprise tax
Total
MAX/min : 3.4 times
MAX/min : 2.4 times
MAX/min : 2.0 times
MAX/min : 10.0 times
MAX/min : 6.3 times
MAX/min : 3.2 times
Tax Revenue in 2005 8.3 trillion yen
Tax Revenue in 2005 8.8 trillion yen
Tax Revenue in 2005 2.6 trillion yen
Tax Revenue in 2005 8.0 trillion yen
Tax Revenue in 2005 34.2 trillion yen
Total adjustment amount: 0.57 trillion yen (about 22% of tax revenue)
(from 4 prefectures to 43 prefectures)


Trends of Public Investment to GDP ratio
(%)
7.0
6.0
5.0
4.0
3.0
2.0
1.0
0.0
Japan(68SNA)
Japan(93SNA)
United Kingdom
Germany
France
United States
6.4
5.6
4.6
4.7
4.3
3.7
3.6
3.8
3.1
2.6
2.5
2.1
1.8
1.4
1.3
Japan
France
United States
United Kingdom
Germany
70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05
(CY/FY)
(Note) Japan: Annual Report on National Accounts (FY basis)
Other countries: OECD National Accounts 2006

附錄六

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## 預算概要

# *Highlights of the Budget for FY2008*

*December 2007*

*Ministry of Finance*

# General Account Budget (FY2008 Budget)

(unit : billion yen)

| | FY2007 (Initial) | FY2006 →FY2007 | FY2008 (Initial) | FY2007 →FY2008 | Note |
|---|---|---|---|---|---|
| (Revenues) | | | | | |
| Tax Revenues | 53,467.0 | 7,589.0 | 53,554.0 | 87.0 | |
| Non-tax Revenues | 4,009.8 | 174.8 | 4,159.3 | 149.5 | |
| Government Bond Issues | 25,432.0 | -4,541.0 | 25,348.0 | -84.0 | Bond dependency ratio: 30.5% (FY2007: 30.7%) |
| Construction Bonds | 5,231.0 | -253.0 | 5,212.0 | -19.0 | |
| Special Deficit-financing Bonds | 20,201.0 | -4,288.0 | 20,136.0 | -65.0 | |
| Total | 82,908.8 | 3,222.8 | 83,061.3 | 152.5 | |
| (Expenditure) | | | | | |
| National Debt Service | 20,998.8 | 2,237.2 | 20,163.2 | -835.6 | |
| Local Allocation Tax Grants, etc. | 14,931.6 | 373.2 | 15,613.6 | 682.0 | |
| General Expenditures | 46,978.4 | 612.4 | 47,284.5 | 306.1 | Including increase due to: rise in state contribution of basic pension (135.6), etc. |
| Social Security | 21,140.9 | 567.0 | 21,782.4 | 641.5 | |
| Total | 82,908.8 | 3,222.8 | 83,061.3 | 152.5 | |

## Outline of General Expenditures by Major Expenditure Programs
(FY2008 budget)

(Unit : Billion Yen)

| | FY2007 Budget | | | FY2008 Budget | | |
|---|---|---|---|---|---|---|
| | | FY2006→FY2007 | % change | | FY2007→FY2008 | % change |
| Social Security | 21,140.9 | 567.0 | 2.8 | 21,782.4 | 641.5 | 3.0 |
| Education and Science | 5,285.6 | 7.2 | 0.1 | 5,312.2 | 26.6 | 0.5 |
| (Science only) | 1,347.7 | 15.0 | 1.1 | 1,362.8 | 15.1 | 1.1 |
| Former Military Personnel Pensions and Others | 923.5 | -75.4 | -7.5 | 852.2 | -71.3 | -7.7 |
| National Defense | 4,801.3 | -12.3 | -0.3 | 4,779.6 | -21.7 | -0.5 |
| Public Works | 6,947.3 | -254.2 | -3.5 | 6,735.2 | -212.1 | -3.1 |
| Economic Assistance | 691.3 | -30.5 | -4.2 | 666.0 | -25.3 | -3.7 |
| ODA (reference only) | 729.3 | -30.4 | -4.0 | 700.2 | -29.1 | -4.0 |
| Promotion of SMEs | 164.0 | 0.9 | 0.6 | 176.1 | 12.1 | 7.3 |
| Energy | 864.3 | 393.8 | 83.6 | 865.5 | 1.2 | 0.1 |
| Food Supply | 855.5 | -28.7 | -4.5 | 858.2 | 2.7 | 0.3 |
| Transfer to the Industrial Investment Special Account | 20.3 | -27.8 | -57.8 | — | -20.3 | — |
| Miscellaneous | 4,934.4 | 72.4 | 1.4 | 4,907.1 | -27.3 | -0.6 |
| Contingencies | 350.0 | 0.0 | 0.0 | 350.0 | 0.0 | 0.0 |
| Total | 46,978.4 | 612.4 | 1.3 | 47,284.5 | 306.1 | 0.7 |

(Note) FY2007 budget is recombined to compare to FY2008 budget, but "FY2006→FY2007" and "% change" are the data when FY2007 budget was decided.

## Basic Concepts of the FY2008 Budget

◆ **Ensure the implementation** of expenditure reforms as stipulated in the **"Basic Policies 2006"** in its second year.

◆ Although tax revenues have only risen slightly, as a result of efforts covering all expenditures and revenues areas, new bond issuance is reduced **for the fourth straight year**.

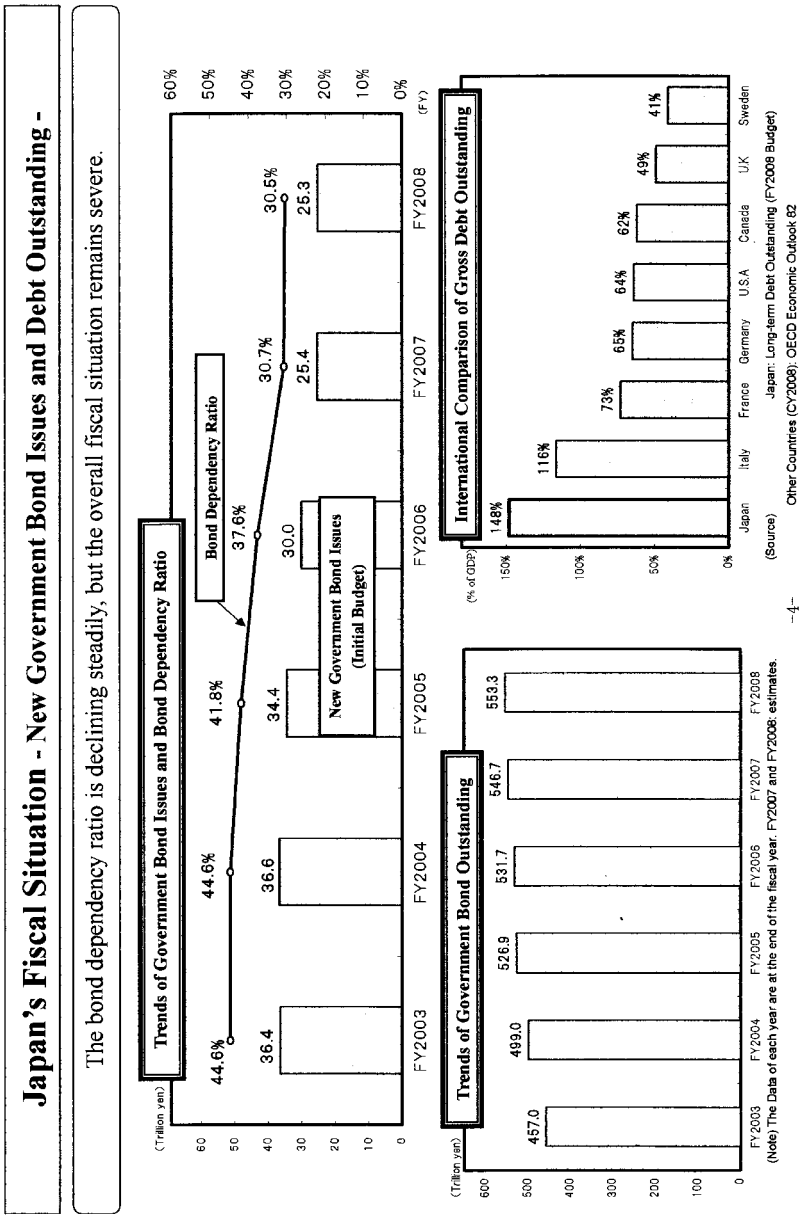
《Trends of the amount of new government bond issues》

| FY2004 | → | FY2005 | → | FY2006 | → | FY2007 | → | FY2008 |
|---|---|---|---|---|---|---|---|---|
| ¥36.6 trillion | → | ¥34.4 trillion | → | ¥30.0 trillion | → | ¥25.4 trillion | → | ¥25.3 trillion |

※ In line with the reform of the special accounts, ¥9.8 trillion from the reserve fund of the Special Account for Fiscal Investment and Loan was allotted for the redemption of government bonds in order to **reduce the total amount of outstanding government bonds**. (**Contributing to fiscal consolidation** due to reduced future interest payments.)

◆ The following policy issues were priorities in the budget allocation process and carefully considered:

(1) **enhancement of growth potential**
(2) **regional vitalization**
(3) **the security and safety of the people's life**


Japan's Fiscal Situation - New Government Bond Issues and Debt Outstanding -
The bond dependency ratio is declining steadily, but the overall fiscal situation remains severe.
Trends of Government Bond Issues and Bond Dependency Ratio
(Trillion yen)
Bond Dependency Ratio
New Government Bond Issues (Initial Budget)
44.6%
44.6%
41.8%
37.6%
30.7%
30.5%
36.4
36.6
34.4
30.0
25.4
25.3
FY2003
FY2004
FY2005
FY2006
FY2007
FY2008
(FY)
Trends of Government Bond Outstanding
457.0
499.0
526.9
531.7
546.7
553.3
(Note) The Data of each year are at the end of the fiscal year. FY2007 and FY2008: estimates.
International Comparison of Gross Debt Outstanding
(% of GDP)
148%
116%
73%
65%
64%
62%
49%
41%
Japan
Italy
France
Germany
U.S.A
Canada
U.K
Sweden
(Source)
Japan: Long-term Debt Outstanding (FY2008 Budget)
Other Countries (CY2008): OECD Economic Outlook 82
-4-

# Outline of the Budget for FY2008

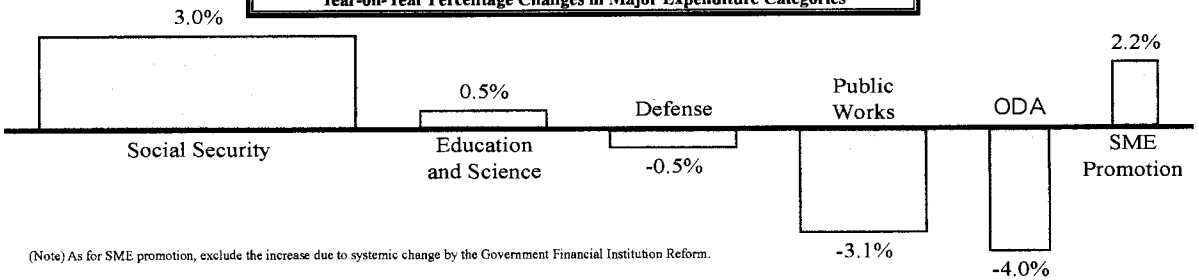
◆ Ensure the implementation of expenditure reforms as stipulated in the "Basic Policies 2006" in its second year.

- Social Security: Decrease by ¥220 billion through systemic revision, etc.
- Public works: year-on-year decrease by 3.1%

◆ Prioritize budget allocation to essential expenditures, while implementing thorough expenditure reforms.

- Science and Technology Promotion: year-on-year increase by 1.1%
- Measures for Small and Medium-Sized Enterprises: year-on-year increase by 2.2%

**Year-on-Year Percentage Changes in Major Expenditure Categories**




(Note) As for SME promotion, exclude the increase due to systemic change by the Government Financial Institution Reform.

◆ Through a review of all expenditure items, thoroughly eliminate wasteful expenditures.

- Thorough implementation and enhancement of the review of single tendering process
- Thorough incorporation of the items which were indicated by the Board of Audit of Japan
- Review of expenditures for Incorporated Administrative Agencies

# Implementing thorough expenditure reforms in line with "Basic Policies 2006"

Continue to steadily implement expenditure reforms as stipulated in each area of the "Basic Policies 2006."

## Public Works

◆ While the 3% reduction continues, prioritize budget allocation to such issues as regional self-reliance and vitalization as well as ensuring security and safety.

◆ While implementing thorough reforms of the cost structure and the bid system, promote the efficient use of the existing stock, including lengthening the lifespan of social infrastructure.

◆ As for the earmarked revenues for roads, based on the agreement between the government and the ruling parties (December 7), maintain the temporary tax rate, construct essential roads, and secure general revenues of ¥192.7 billion (FY 2007 [¥180.6 billion]).

## Local Public Finance

◆ Personnel expenses of local governments: decrease by around ¥0.3 trillion
- net reduction in the number of public employees by 28 thousand people, revision of the salaries of skilled workers, etc.

◆ Investment: decrease by around ¥0.3 trillion (down 3%)

◆ General administration: decrease by around ¥0.1 trillion

◆ Create an earmarked special fund in the local allocation tax by using the revenues gained from correcting the uneven distribution of local tax. (expenditures for local revitalization: ¥400 billion)

* In the first year, since there is still no mechanism to correct the uneven distribution of local taxes, extra fiscal measures bonds will be issued to secure revenue sources.

## Social Security

◆ Curb expenditure growth in line with the aging population by ¥220 billion, through following reviews of the existing system and measures.

| | |
|---|---|
| · Reviews of medical fees and drug prices, etc. | down by around ¥66 billion |
| · Promotion of the use of generic drugs | down by around ¥22 billion |
| · Supporting Government-managed Health Insurance by employee's health insurance | down by around ¥100 billion |
| · Other reviews of existing system and measures | down by around ¥32 billion |

## Others

[Education and Science]

◆ While fully enforcing the expenditure reduction policy, focus on measures to "establish a reliable public education."

◆ As for expenditures promoting science and technology, increase by 1.1% by, for example, shifting resources to key technologies for the country and curbing and abolishing allocations for low-priority projects.

[ODA]

◆ Decrease by 4%, while maintaining the current ODA project volume.

[Personnel Expenses]

◆ Personnel cost on national public servants: down ¥45.7 billion
- Number: Implement net reduction of central government officials by 4,122 workers, almost twice as much as last year (2,129).
- Salaries: Incorporate structural reform of salaries and encourage restraint in its recommendations on the part of the National Personnel Authority.

# Prioritization of Budget Allocation (1) – Prioritize "Hope and Reassurance"-

## Enhancement of growth potential

**○ Growth field development**

- Next-generation super computer development ¥14.5 billion (+¥6.8 billion)
- Program for realizing regeneration medicine ¥2.0 billion (+¥1.0 billion)
- Infrastructure improvement for promoting the development of rare metals ¥ 1.0 billion (New)
  (Including special account: ¥11.2 billion)

**○ Improvement of productivity (human resource development, SMEs development)**

- Assistance program for those starting a new career ¥2.1billion (New)
- Program for cooperation and creation for regional innovation ¥9.7billion (New)

**○ Construction of logistical infrastructure**

- Super central harbor development ¥60.1billion (+¥7.7 billion)
- Function upgrade program of airports, etc. ¥20.4billion (+¥5.6 billion)

## Regional vitalization (Promote economic growth of the whole country thorough the revitalization of vitality of local region)

**○Correcting the uneven distribution of revenue sources between local governments**

To address this urgent issue, correcting the uneven distribution of revenue sources between local governments, a special local corporate tax and special local corporate transfer tax will be created. (estimated amount of tax revenues to be transferred: around ¥370 billion (normal year basis) )

**○Special reserves in local allocation tax (expenditures for local revitalization)**

Create an earmarked special fund in the local allocation tax by using the revenues gained from correcting the uneven distribution of local tax. (expenditures for local revitalization: ¥400 billion)
(In the first year, since there is still no mechanism to correct the uneven distribution of local taxes, extra fiscal measures bonds will be issued to secure revenue sources. )

**○Support for local regions through earmarked revenues for roads**

Raise the subsidy rate of temporary subsidies for local road construction corresponding to the fiscal situation of each local government (current 55% → max 70%), and create a no-interest loan program. (5 years, around ¥500 billion)

**○Comprehensive efforts for local revitalization**

- Regional revival program ¥2.5 billion (New)
- Adjustment expenses for the national land formulation program ¥35.0 billion (New)
- Subsidies for regional self-reliance and vitalization ¥25.0 billion (+¥5.0 billion)

**○Ensuring and improving the quality of the life of local residents**

- Subsidies for town development and regional revitalization ¥395.6 billion (+¥10.8billion)
- Maintenance and revitalization of regional public transportation ¥19.7 billion (+ 3.2 billion)

**○Revitalization of industries that support local regions**

- Development of an advanced support system for management skill improvement and business succession, etc. ¥5.2 billion (New)
- Measures for the revitalization of rural regions ¥6.0 billion (New)

# Prioritization of Budget Allocation (2)

## Security and safety of the people's life

**○Secure safe and high-quality medical care**

- Measures to address the shortage of doctors ¥16.1 billion (+¥6.9 billion)
- Measures for emergency medical care ¥10.0 billion (+¥1.0 billion)
- Comprehensive measures against hepatitis ¥20.7 billion (+¥13.2 billion)

**○Disaster-resistant town development (aiming at "zero victims")**

- Earthquake resistant housing and building program ¥17.0 billion (+¥3.3 billion)
- Countermeasures against flood and landslide disasters in response to increased risk of such disasters ¥185.5 billion (+¥25.4 billion)

**○Create an environment where people can have children and raise them with a sense of security**

- Measures for helping to nurture future generations ¥37.5 billion (+¥1.0 billion)
- Comprehensive assistance for maternal and child health care ¥4.8 billion (+¥0.6 billion)

## Shift to a society that is compatible with the global environment

- Kyoto mechanism credit acquisition program ¥3.7 billion (+¥1.9 billion) (Including special account: ¥30.8 billion (+¥17.9 billion))
- Support for the prevention of global warming by business enterprises ¥3.1 billion (+¥2.1 billion)
- Pioneering model projects for ultra-long-term housing ¥13.0 billion (New)

## Establish a reliable public education system

- Increase school personnel by 1,000 people and program utilizing outside personnel (utilizing 7,000 retired teachers, etc.) ¥5.2 billion (New)
- Program for regional headquarters for school support ¥5.0 billion (New)
- Program utilizing school social workers ¥1.5 billion (New)

# Improving Budget Efficiency (1) - thoroughly eliminate wasteful expenditures

## Thorough implementation and enhancement of the review of single tendering process

Make efforts to gain an understanding of the cases of reviewing the single tendering process in each ministry, review unit costs and order amounts, abolish projects and cut unnecessary budgetary funds by **¥38.1 billion**. (FY2007 budget: cut by ¥10.6 billion)

## Incorporating the results of the Budget Execution Survey

In FY2007, budget examiners visited the 62 locations of budget execution to evaluate the necessity of projects, programs or systems. The survey results are incorporated in the budget, for example, 7 projects are stopped or suspended.

→In FY 2008 budget, cut unnecessary budgetary funds by **¥34.2 billion**. (FY2007 budget: cut by ¥28.8 billion)

## Thorough incorporation of the items which were indicated by the Board of Audit of Japan

For the indicated items related to ¥17.2 billion which can be incorporated in the revenue and expenditure budget, out of ¥31.0 billion, which was indicated in FY2006 audit report, **¥15.2 billion** was incorporated in the budget due to thorough implementation and enhancement of incorporation of the audit report. (In addition to this, ¥8.5 billion will be incorporated at the end of FY 2007 budget.)

# Improving budget efficiency (2)

## Review of expenditures for Incorporated Administrative Agencies

- In line with formulation of the Reorganization and Rationalization Plan for Incorporated Administrative Agencies, strictly review the expenditures, and **realize reductions of ¥156.9 billion (4.2%) [year-on-year basis]**.
- Combined with the payment to the national treasury of ¥27.8 billion by Incorporated Administrative Agencies, **the total financial contribution amounts to ¥184.7 billion**.

## Efforts for cost structure reform

(Defense)

- planning to set the target of cost reduction of **around 15% over five years**.
- Enhancing equipment procurement monitoring by third-party institutions and life-cycle cost management.

(Public Works)

- Planning to draw up a new program toward setting a target of cost structural improvement by **around 15% over five years**.
- Bid system reform such as expanding general competitive bidding, and review of the single tendering process. Promotion of bid system reform in local governments.

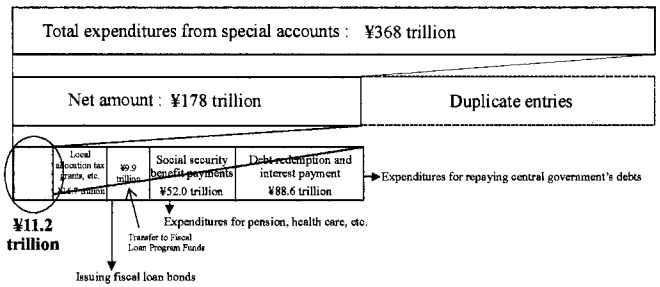
## Review of the Special Accounts

○In FY2008 budget, **¥9.8 trillion** from the reserve fund of **the Special Account for Fiscal Investment and Loan** was **allotted for the redemption of government bonds** in order to contribute to fiscal consolidation.

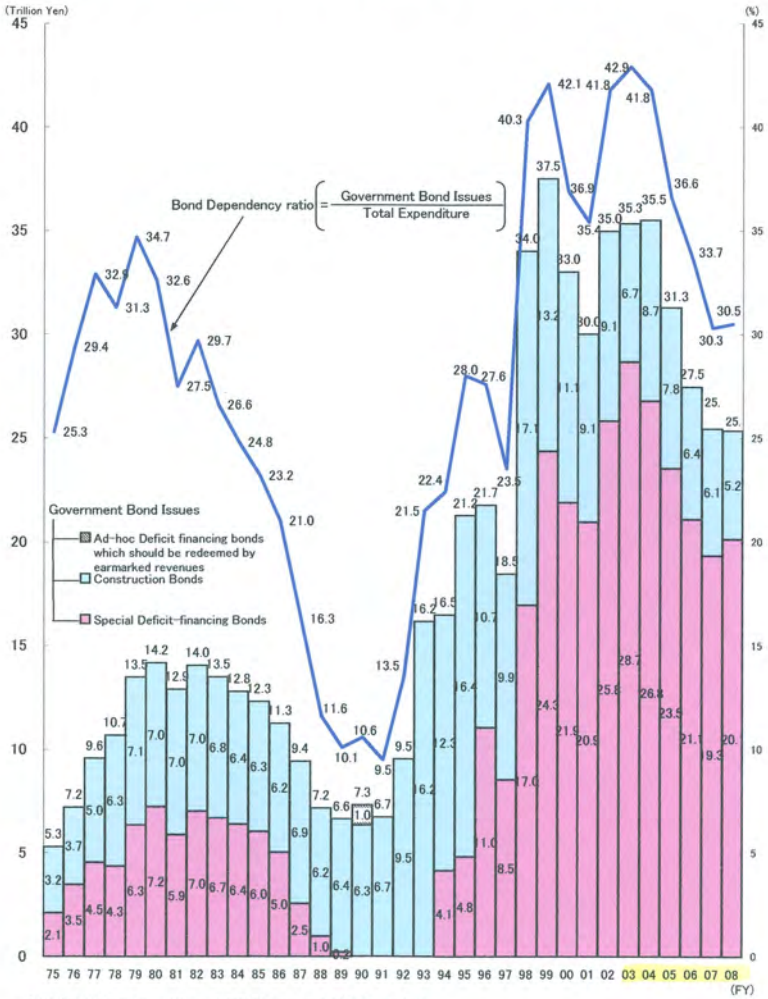
○**The outlays for programs and projects** excluding debt redemption, interest payments, social security benefits, local allocation tax grants, etc. **are ¥11.2 trillion out of ¥368 trillion, which is the gross total outlays of all special accounts**.

→These amounts are **steadily reduced** in the FY2008 budget.

| FY2006 | | FY2007 | | FY2008 |
|---|---|---|---|---|
| ¥12.3 trillion | → | ¥11.6 trillion | → | ¥11.2 trillion |
| (down ¥0.5 trillion) | | (down ¥0.7 trillion) | | (down ¥0.3 trillion) |



## Trends of Government Bond Issues （FY2008 Budget）

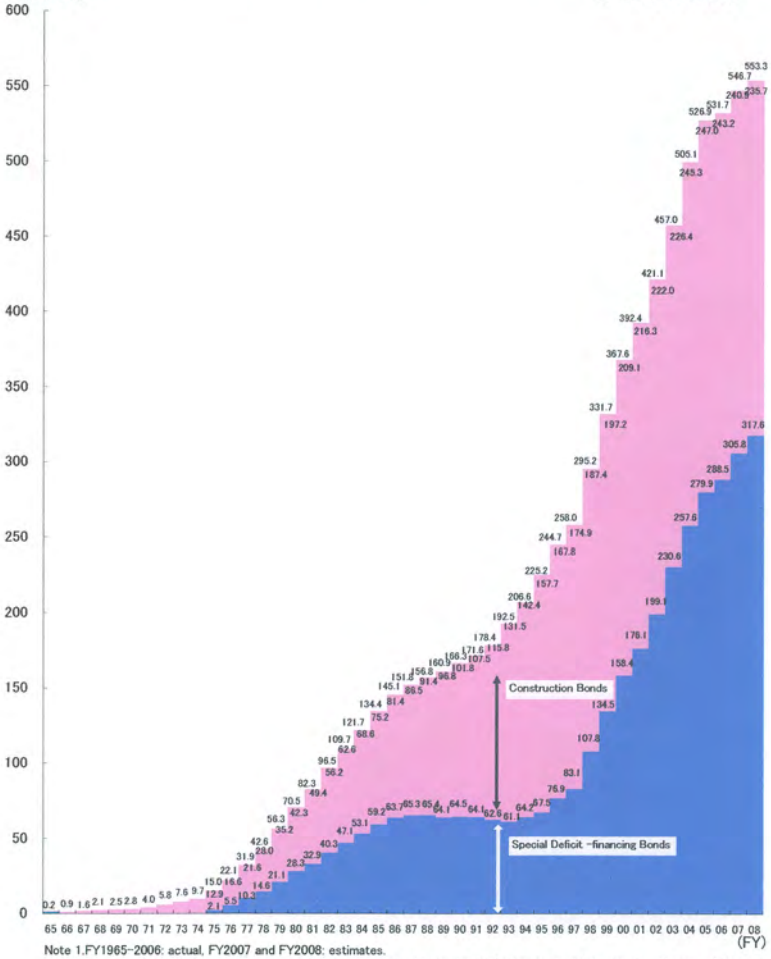



(Note)FY1975-2006: settlement, FY2007: revised, FY2008: budget

(Note) FY1983-2006: settlement, FY2007: revised, and FY2008: budget.

## Trends of Accumulated Government Bonds Outstanding

(Trillion Yen)　　(FY2008 Budget)




Note 1.FY1965-2006: actual, FY2007 and FY2008: estimates.
2.The special deficit-financing bonds outstanding includes refunding bonds for long term debts transferred from JNR Corp. settlement and National Forest Service, etc.
3.The estimates of FY2007 and FY2008 excluding front-loading issuance of refunding bonds is approximately 527 trillion yen, 533 trillion yen, respectively.

## Long-term Debt Outstanding (FY2008 Budget)

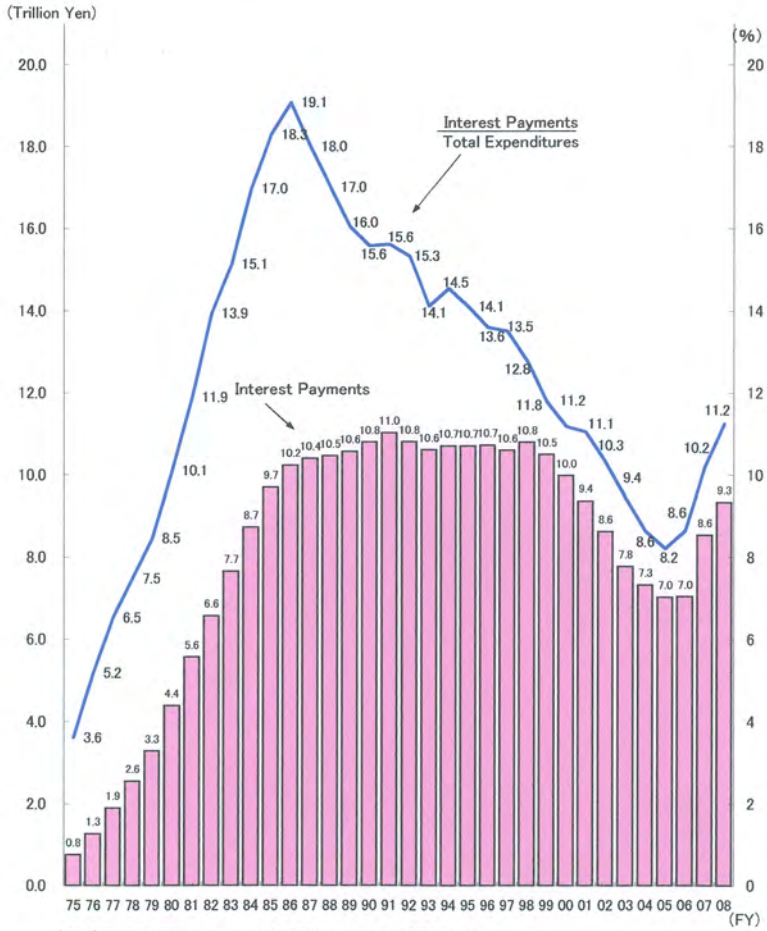
(Unit : Trillion Yen)

| | FY1995 <Settlement> | FY2000 <Settlement> | FY2006 <Settlement> | FY2007 <Revised> | FY2008 <Budget> |
|---|---|---|---|---|---|
| Central Gov. | 297 | 491 | 594 (573) | 607 (587) | 615 (595) |
| General Bonds | 225 | 368 | 532 (510) | 547 (527) | 553 (533) |
| Percentage of GDP | 45. 4% | 72. 9% | 103. 9% (99. 6%) | 105. 9% (102. 1%) | 105. 0% (101. 2%) |
| Local Gov. | 125 | 181 | 200 | 199 | 197 |
| Percentage of GDP | 25. 1% | 36. 0% | 39. 1% | 38. 5% | 37. 4% |
| Duplication | −12 | −26 | −34 | −34 | −34 |
| Total | 410 | 646 | 761 (739) | 772 (752) | 778 (758) |
| Percentage of GDP | 82. 6% | 128. 1% | 148. 7% (144. 4%) | 149. 6% (145. 8%) | 147. 6% (143. 8%) |

(Note)

1. GDP for FY2007: estimates, FY2008 forecast
2. Figures in parentheses exclude front-loading issuance of refunding bonds.
3. Outstanding Account of FILP Bond is around 133 trillion yen as of the end of FY2008.

## Trends of Interest Payment of Government Bonds (FY2008 Budget)



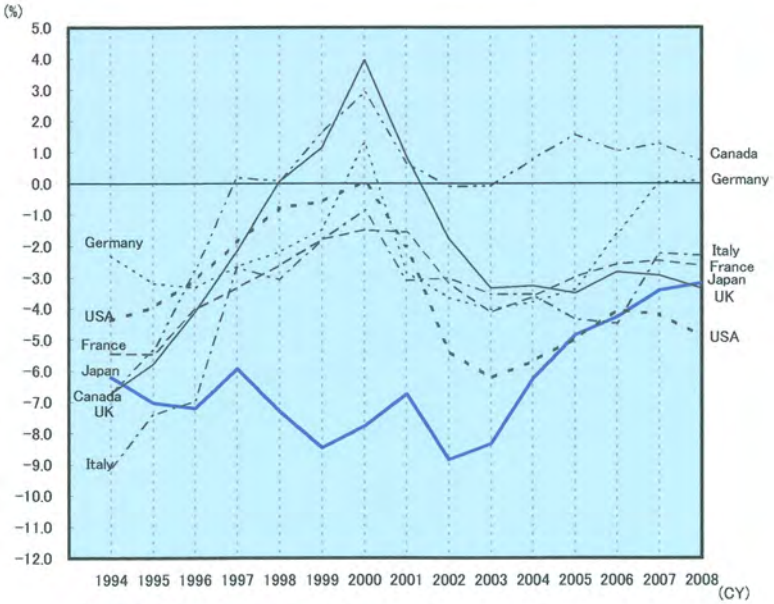

(Note) FY1975–2006: settlement, FY2007: revised, FY2008: budget

## General Government Financial Balances (International Comparison)

(As a percentage of GDP)

| ( CY ) | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Japan | −6.2 | −7.0 | −7.2 | −5.9 | −7.3 | −8.5 | −7.8 | −6.7 | −8.8 | −8.3 | −6.2 | −4.8 | −4.3 | −3.4 | −3.2 |
| United States | −4.4 | −3.9 | −3.1 | −1.9 | −0.8 | −0.6 | 0.1 | −2.0 | −5.4 | −6.2 | −5.7 | −5.0 | −4.0 | −4.2 | −4.9 |
| United Kingdom | −6.7 | −5.8 | −4.1 | −2.1 | 0.1 | 1.1 | 4.0 | 0.9 | −1.7 | −3.3 | −3.3 | −3.5 | −2.8 | −2.9 | −3.4 |
| Germany | −2.3 | −3.2 | −3.3 | −2.6 | −2.2 | −1.5 | 1.3 | −2.8 | −3.6 | −4.0 | −3.8 | −3.4 | −1.6 | 0.0 | 0.1 |
| France | −5.4 | −5.5 | −4.0 | −3.3 | −2.6 | −1.8 | −1.5 | −1.6 | −3.2 | −4.1 | −3.6 | −3.0 | −2.6 | −2.5 | −2.6 |
| Italy | −9.1 | −7.4 | −7.0 | −2.7 | −3.1 | −1.8 | −0.9 | −3.1 | −3.0 | −3.5 | −3.5 | −4.3 | −4.5 | −2.2 | −2.3 |
| Canada | −6.7 | −5.3 | −2.8 | 0.2 | 0.1 | 1.6 | 2.9 | 0.7 | −0.1 | −0.1 | 0.8 | 1.6 | 1.0 | 1.3 | 0.7 |

※ Source: OECD Economic Outlook 82 (December 2007). Figures are calculated on an SNA basis.
Japan and United States: General government financial balance excluding social security.



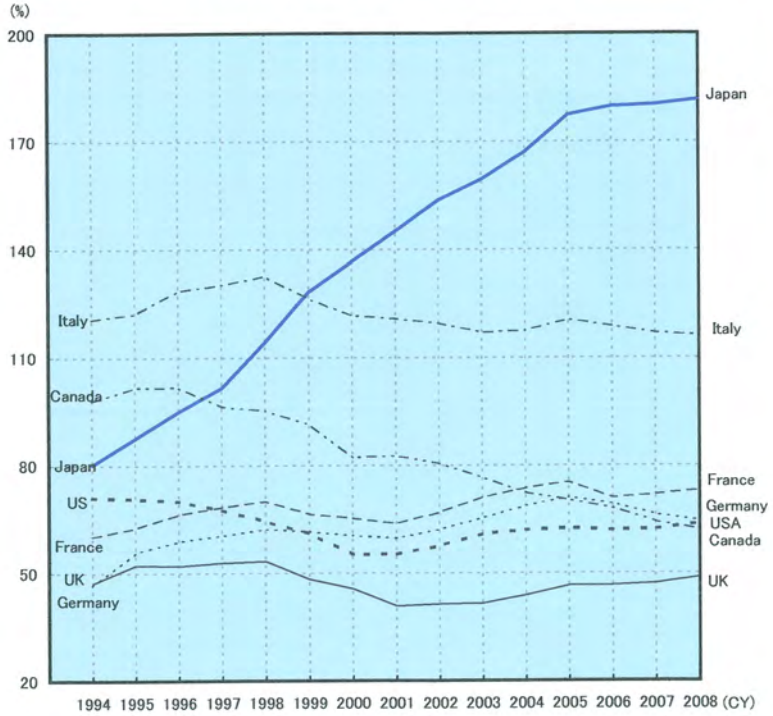

(Note1) FY2008 budget is not reflected in the above data.
(Note2) Japanese figures in FY2005–FY2007 are adjusted in order to exclude special factors; transfer of debt and asset accompanying the privatization of Public Road Administration in FY2005, transfer of the surplus funds of Special Account for Fiscal Loan Program Funds to the Special Account for Government Debt Consolidation Fund in FY2006, and transfer of the surplus funds of Special Account for Fiscal Investment and Loan to the Special Account for Government Debt Consolidation Fund in FY2007.

## General Government Gross Debt (International Comparison)

(As a percentage of GDP)

| ( CY ) | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Japan | 80.2 | 87.6 | 95.0 | 101.6 | 114.3 | 128.3 | 136.7 | 145.1 | 153.6 | 159.5 | 167.1 | 177.3 | 179.7 | 180.3 | 181.6 |
| United States | 71.1 | 70.7 | 70.0 | 67.6 | 64.5 | 61.0 | 55.2 | 55.2 | 57.6 | 60.9 | 62.0 | 62.4 | 61.9 | 62.2 | 63.8 |
| United Kingdom | 47.3 | 52.2 | 52.0 | 52.9 | 53.3 | 48.3 | 45.6 | 40.8 | 41.3 | 41.7 | 43.8 | 46.5 | 46.6 | 47.2 | 48.8 |
| Germany | 46.6 | 55.7 | 58.9 | 60.4 | 62.2 | 61.5 | 60.4 | 59.7 | 62.1 | 65.3 | 68.7 | 71.1 | 69.3 | 66.2 | 64.6 |
| France | 60.2 | 62.6 | 66.3 | 68.4 | 70.0 | 66.5 | 65.2 | 63.8 | 66.8 | 71.0 | 73.6 | 75.4 | 70.9 | 71.9 | 73.0 |
| Italy | 120.6 | 122.2 | 128.6 | 130.2 | 132.6 | 126.4 | 121.6 | 120.8 | 119.5 | 117.0 | 117.5 | 120.5 | 118.7 | 116.9 | 116.1 |
| Canada | 98.0 | 101.6 | 101.7 | 96.3 | 95.2 | 91.4 | 82.1 | 82.7 | 80.6 | 76.6 | 72.4 | 70.3 | 68.1 | 64.2 | 62.2 |

※ Source: OECD Economic Outlook 82 (December 2007). Figures are calculated on an SNA basis.



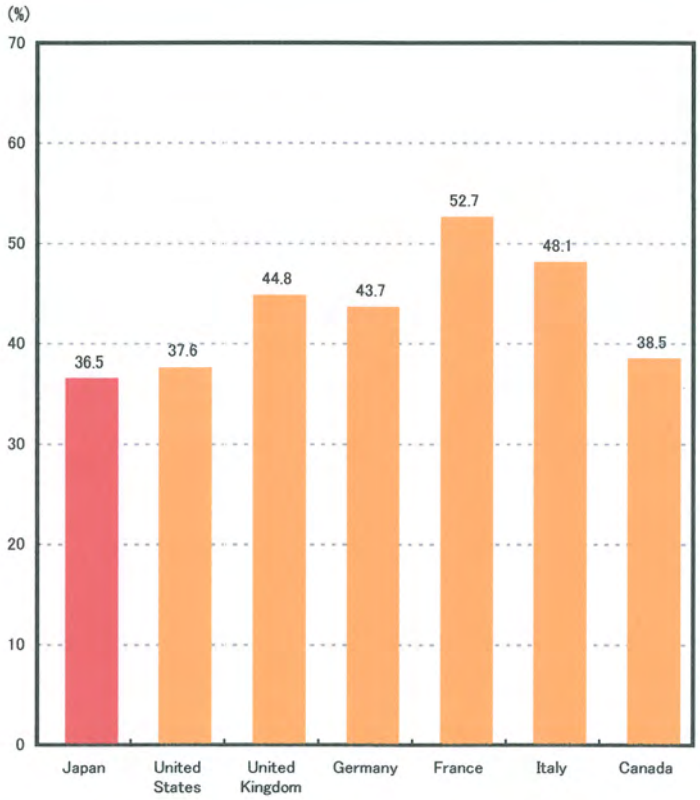

( (Note) FY2008 budget is not reflected in the above data.

## General Government Total Outlays (International Comparison)

(As a percentage of GDP)

| (CY) | Japan | United States | United Kingdom | Germany | France | Italy | Canada |
|---|---|---|---|---|---|---|---|
| 2008 | 36.5 | 37.6 | 44.8 | 43.7 | 52.7 | 48.1 | 38.5 |

※ Source: OECD Economic Outlook 82 (December 2007). Figures are calculated on an SNA basis.




(Note) FY2008 budget is not reflected in the above data.

# 經濟發展過程中財政赤字之危機處理

著　　者／凌忠嫄

出 版 者／財團法人孫運璿學術基金會

發 行 人／財團法人孫運璿學術基金會

地址：台北市杭州南路一段69號4樓

電話：（02）2392-5579

傳真：（02）2321-8623

出版日期／中華民國九十九年十一月

出版刷次／初版一刷

ISBN：978-957-29336-8-8（平裝）

《非　賣　品》

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**國家圖書館出版品預行編目資料**

經濟發展過程中財政赤字之危機處理
／凌忠嫄著.
--初版.-- 臺北市：孫運璿基金會, 民99.11
面；15×21公分
含參考書目
ISBN：978-957-29336-8-8（平裝）
1.國家財政 2.租稅結構 3.財政赤字
4.財政政策 5.比較研究
565 99023088