

研究計畫

Research Project

(一)個人未來之研究方向背景

(1) Research Background and Direction

租稅公平與金融市場之影響

The Effect of Taxation Fairness and Financial Market

(二)研究動機與目的

(2) Research Motivation and Objective

近幾年來，稅務改革是各個國家的趨勢，尤其貧富差距日漸增加，在資本市場的運行結構下，中產階級沒落，這時要拉小差距過去最常用的方式就是透過租稅的方法，因此租稅公平就應運而生，但在全球化之下，一個國家的稅務改革都會牽動產業和經濟的變化，在國家的考量，民間的力量，全球化的浪潮下由此衍生出的稅務變革，其中的變化是我研究的動機與目的。

In recent years, taxation reform has been on every country's main agenda, especially with the ever increasing wealth gap, and the demise of middle-class under the modern capital market structure. In the past, taxation used to be the instrument often used to address and narrow such wealth gap issue, hence, comes the dawn of taxation fairness. However, with the increasing influence of globalization, taxation reform in any country will implicate changes on both industry and economy levels. Therefore, I am intrigued by, and interested in exploring and attempting to decipher, the complexity of taxation reform, in the context of national agenda, influence of private sectors and tide of globalization.

(三)文獻探討

(3) Literature Review

從經濟合作暨發展組織(OECD)發布的金融帳戶資訊主動交換共同申報標準(CRS)，建立的多邊稅務資訊交換機制中，衍生出的反避稅和資訊交流當中，資金如何在稅務的考量當中影響金融市場的變化

From the multilateral taxation information exchange mechanism, per CRS published by OECD, amidst the anti-avoidance information flow, how funds may impact the financial market, under taxation consideration

(四)預期成果與貢獻

(4) Expected Results and Contributions

過去在經濟發展的架構下，經濟不斷的成長為首要考量，但在金融海嘯後，金融監管的重要性重新被認同，在外以限縮業務的方式，於內要用稅法的變革將資金的亂象重新導正，但在改革的過程當中，勢必會影響資金的流動和經濟的發展，近期川普上任後，改革稅法強烈要

求海外企業回歸，而中國玻璃大王曹德旺因考量到中國的整體稅負高而願意去美國投資設廠，顯示出稅負的成本影響一個企業的決定，從而牽引資金的流動

Under the structure of economic development in the past, seamless economic growth had always been the top-priority agenda, however, after the Financial Crisis; the importance of oversight on financial systems was revisited, and indeed firmly recognized, so as to externally regulating products, as well as internally leveraging taxation reform to regulate the previous chaos of market funds. As the reformative process would surely affect flow of funds and development of economy, the President-Elect of the United States, Mr. Donald J Trump advocated the return of US corporations, as the core sentiment behind his aggressive taxation reform. By the same token, as Mr. Te-Wang Tsao, the tycoon of Chinese glass-industry, decided to invest in manufacturing plants in the US, due to consideration of China's overall high taxation bearing, which goes to show taxation cost would impact corporate decision-making a great deal, hence, implicating flow of funds.

租稅公平是政府的大勢所趨，但在公平和經濟發展當中如何取得平衡點，以及企業和個人在租稅改革和既有優勢之中的取捨是否會影響政府的決策，若想達成兩者的均衡未來應考量哪些層面並以那些租稅改革為優先是我未來想研究的方向。

Taxation fairness is indeed the major calling of any modern-day governing principle. So, I am interested in both the priorities in taxation reform, and all the factors and facets to consider in achieving the balance a fitting balance between fairness and economic development, and furthermore, whether the give-and-take between the existing advantages of current corporate and personal taxation policies and inevitable taxation reform will affect government decisions.