出口骗税手段及应对措施的探究

[摘要]出口退税是指国家利用税收杠杆对出口进行奖励的一种措施，出口货物以不含税的价格进入国际市场，公平参与贸易竞争，有利于提高本国货物在国际市场上的竞争力，是世界各国的普遍做法。出口退税制度自 1985 年实施以来，对促进外贸经济发展和“一带一路”的推行等政策发挥了积极作用。然而，在金钱的利诱下，部分国内外不法分子将出口退税作为谋取非法利益的工具，从而造成税收损失，造成了税收杠杆的失衡，破坏了国际贸易市场的公平竞争环境。出口骗税，是指企业、事业单位对其生产经营的商品，采取虚假出口申报等欺诈手段，骗取国家出口退税款的行为。2010 年以来，因骗取出口退税罪被定罪的案件逐年增多。本文将从镇江虚开用假手机出口骗税 7.6 亿的案例探讨出口骗税的特点及其手段的变化，从而分析出口退税是如何转变成出口骗税，其次分析国外不同国家对出口骗税的防范措施，最后结合国外经验思考本国企业和政府又该如何从中得出相应的应对措施。这对完善出口退税制度、平衡税收杠杆、避免国家税收损失、稳定社会经济，对国际贸易市场打造公平竞争的环境具有重大意义。

[关键字]出口退税；出口骗税；出口骗税应对措施；镇江出口骗税案

EXPORT TAX FRAUD MEANS AND COUNTERMEASURES TO EXPLORE

[Abstract]Export tax rebate is a measure that the state USES tax levers to reward exports. It is a common practice in the world that export goods enter the international market at the price excluding tax and participate in trade competition fairly, which is conducive to enhancing the competitiveness of domestic goods in the international market. Since the implementation of export tax rebate system in 1985, it has played a positive role in promoting the development of foreign trade economy and "One Belt And One Road" and other policies. However, lured by the trend of money, some criminals at home and abroad take export tax rebate as a tool to seek illegal interests, resulting in tax loss, resulting in imbalance of tax leverage and damaging the fair competition environment in the international market of foreign trade. Fraudulent export tax rebate, referred to as "export tax fraud", refers to the ACTS of enterprises and institutions to defraud the state of export tax refund by fraudulent means such as false export declaration of commodities produced or operated by them. Since 2010, the number of cases convicted of the crime of defrauding export tax rebate has been increasing year by year. This article from the ZhenJiang falsely making out with fake phones such as export tax fraud case 760 million cases to explore the changes of the characteristics of the export tax fraud, means, so as to analyze how the export tax rebate into export tax fraud, secondly analyses foreign different countries to export tax fraud prevention measures, domestic enterprises and the government finally combine foreign experience thinking and how to draw the corresponding countermeasures, which to improve the system of export tax rebates, balance of tax leverage, avoid national tax loss, stable social economy, the foreign trade in the international market to build the environment of fair competition is of great significance.

[Key words] The export tax rebate; Export tax fraud; Export tax fraud measures; Zhenjiang export tax fraud case

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