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Nota di contenuto	1: Problem Orientation: Prominent Problems Facing China's Fiscal and Taxation System -- 2: Goal Lead: the General Idea, Basic Goal and Path of Fiscal and Taxation System Reform -- 3: Practical Operation: Build A Modern Fiscal and Taxation System Suitable for the Modernization of National Governance -- 4: Risk Prevention and Control and Supporting Linkage. .
Sommario/riassunto	This book elucidates the murky realities of China's taxation system today, and advocates bold plans for change. Theorizing finance and taxation in relation to a national political system, the authors explain the current tangled-up realities of China's creaky, inherited and uneven tax system- and put forward a plan for radical change. This book will

be of interest to finance professionals, economists, and scholars of the Chinese economy. The focus is to properly handle the three basic economic and social relations between the government and the market (and the enterprises as the main market entities), between the central and local governments, and between the public power system and the citizens. This book follows the research context of problem orientation - goal orientation - practical operation, and puts forward the ideas, basic goals and paths of fiscal system reform that adapt to the modernization of national governance. Jia Kang is Ph.D. Advisor and Research Fellow at Chinese Academy of Fiscal Sciences. He is a member of the National Committee of CPPCC and Member of Subcommittee of Economy, CPPCC. His has extensively published monographs and chapters such as New Supply: Chinese Innovation in Theory of Economics, Supply-Side Reform - China New Supply-Side Economics, Ten Topics of Supply-Side Reform, and Crucial Challenge in front of China: How to Escape Mid-income Trap. Liu Wei has a Ph.D. in Economics and is Associate Research Fellow and Graduate Instructor at Chinese Academy of Fiscal Sciences (originally, Research Institute for Fiscal Science, the Ministry of Finance, P.R.C.). He is also Adjunct Professor of East China University of Political Science and Law and is mainly engaged in the research of financial theory and policies, government investment and financing, government budget performance.

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