

中南大学学报

JOURNAL OF CENTRAL SOUTH UNIVERSITY

社会科学版 SOCIAL SCIENCE EDITION

中国人文社科学报核心期刊 全国百强社科学报

+ 全文浏览

中南大学学报(社会科学版)
ZHONGNAN DAXUE XUEBAO(SHEHUI KEXUE BAN)
2008年06月第14卷第三期

本文已被: 浏览322次 下载79次

 [PDF全文下载]

文章编号: 1672-3104(2008)03-0350-09

税法漏洞补充理论研究

孙健波

(北京大学税法研究中心, 北京, 100871)

摘要: 在税法解释学中, 税法漏洞补充理论占据重要地位。税法漏洞系税法违反立法者计划的不圆满性, 因此所有的税法漏洞都是“体系违反”, 须透过法律补充予以消除, 使税法价值获得圆满的实现。以此为“元视点”, 进一步对税法漏洞的含义与认定、税法漏洞补充的方法、税法漏洞补充的容许性、税法漏洞补充的范围以及税法漏洞补充的限制等理论进行了分析。

关键字: 税收法定; 税法漏洞; 漏洞补充; 利益平衡

On the theory of supplement of tax laws' holes

SUN Jianbo

(Research Center for Tax Law, Beijing University, Beijing 100871, China)

Abstract: In the subject of the interpretation of tax laws, the theory of supplement of tax laws' holes holds a significant status. The tax laws' hole is the violation of the legislators' perfect scheme, so that all the holes of tax laws are "the violation of the system", demanding for removal through legal supplement, making the value of tax laws be realized. Based on the above discussion, the author analyzed the conception, the supplementing methods, the allowance for the supplement, the scope of the supplement and the limits to the supplement of tax laws' holes, etc.

KeyWords: legal requirement of taxation; tax laws' holes; supplement of holes; interests balancing

中南大学学报

JOURNAL OF CENTRAL SOUTH UNIVERSITY

社会科学版 SOCIAL SCIENCE EDITION

版权所有: 《中南大学学报(社会科学版)》编辑部 地址: 湖南省长沙市岳麓山中南大学内 邮编: 410083

电话: 0731-8830141, 4805023 传真: 0731-8830141

电子邮箱: znsks@mail.csu.edu.cn