

The Fiscal Policy of Promoting the Development of Ecological Civilization in Japan and Its Enlightenment to China

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Abstract. This paper mainly introduces the development of ecological civilization, promotes Japan's fiscal policy, promotes the development of ecological civilization in Japan based on fiscal policy, and puts forward to our country to promote the development of ecological civilization and implications for fiscal policy.

Introduction

Since the reform and opening up, China's economic development has made a huge success, the total economy is rising and the economic structure is optimized to enhance comprehensive national strength and the per capita income. At present, China's GDP has reached second position in the world. Especially in some areas, the prosperous extent has reached the level of developed countries. However, the contradiction between economic development and environment and resources is becoming increasingly serious, environmental pollution, waste of resources and economic growth accompanied by the problem of environment and resource has gradually become an important factor affecting economic development and social progress. Under this background, circular economy, low carbon economy, new energy economy and other new economic models emerge one after another. To promote the development of ecological civilization is not only an important content of China's imminent implementation of the "13th Five-Year" plan, but also the development process of China's socialist market economy is an important goal. Many countries in the world have achieved success in the fiscal policy and practice of ecological civilization in the world. In the practice of fiscal policy of ecological civilization, there are many typical development models in the world, both developed and developing countries, there are many successful experience. Especially the Asian neighbors in Japan, on the one hand is the Asian countries, and China has a cultural background and historical origin of similar, on the other hand started earlier in the resources, environment and ecology, which offer a reference significance for our country to promote the development of ecological civilization and the perfection of fiscal policy. This paper introduces the advanced experience of Japan's fiscal policy to promote the development of ecological civilization.

Fiscal Policy of Promoting the Development of Ecological Civilization in Japan

Japan's fiscal policy to promote the development of ecological civilization started earlier, it can be divided into two aspects of fiscal expenditure policy and fiscal policy. The fiscal expenditure includes green government procurement, financial investment and financial subsidies. As far as the income fiscal policy is concerned, it includes the environmental tax policy, the environmental tax preferential policy, the general waste disposal fee and the deposit system.

Fiscal Expenditure Policy of Promoting the Development of Ecological Civilization in Japan.

In Japan, as the largest enterprises and consumers, government procurement plays an important role in promoting the development of ecological civilization, not only to regulate the economic system, has a good demonstration role and guiding role of the construction of market economy system, but also one of the important means of national macro-control. Green government procurement, is the government to use its huge procurement system and procurement capacity, less impact on the

environment of the environmental labeling products purchase priority, so as to the whole society play a role in promoting the green consumption and demonstration. The key to promote the green government procurement, through the procurement behavior intervention and norms at all levels of the government and its subordinate departments, so that the ecological civilization products take priority in government procurement, so as to create more market demand for the development of the environmental industry, with the development and progress of ecological civilization environmental industry.

In order to promote the development of ecological civilization, the Japanese government has developed a series of capital investment policy, first of all in terms of financial resources to promote the development of ecological civilization to support. After the funds approved by Congress to direct environment Province, Ministry of agriculture, Ministry of land and the Ministry of economy and other major relevant departments, and shall be prescribed by the Ministry of environment and responsible to co-ordinate follow-up survey, evaluation of effect of the use of funds. This capital investment began to be more, reached a consensus on the social level, the formation of the industrial cycle, will be gradually reduced as the case. The special fund budget funds, provides a stable source of funding for the Japanese construction of circular society.

In order to promote the construction of Ecological Industrial Park, the Japanese government has formulated the relevant subsidy system of eco industrial parks, the implementation of the ministry of environmental protection and the Ministry of economy and industry. More than forty vein industrial facilities in the existing twenty-five parks, environment is mainly responsible for the funding of the eco industrial park construction of facilities and the development of science and technology; development of construction industry, mainly responsible for supporting hardware facilities and related 3R technology and ecological products development. Some individual infrastructure projects are burdened by the environment and economy together. In the ecological industrial park enterprises only in maintaining the level of advanced, leading in the same industry in order to achieve the central government funding and a small amount of local government subsidies, the subsidies are mainly used in the new factory land and plant construction and equipment purchase of the above. In order to promote the use of renewable energy, the Japanese government put through the additional power consumption tax levied funds together, subsidies for residents to install solar power generation equipment, the amount of subsidies is approximately equivalent to the one third of the cost of the equipment. In addition, the electricity sector has also encouraged residents to install solar power installations, commitment to market prices to buy back home after the use of solar power generated by the remaining electricity.

Fiscal Revenue Policy of Promoting the Development of Ecological Civilization in Japan. Since 2000, Japan has begun to carry out the reform of the environmental tax system and the environmental tax in Japan, including the energy tax and vehicle tax, which is mainly to regulate greenhouse gas emissions. In addition, there are a lot of Japan to promote the preferential tax policies for environmental protection, such as to provide environmental services, nonprofit group tax policy and the central government for motor vehicles, waste recycling, alternative energy and other energy saving and pollution control facilities to implement relevant preferential tax. The reform of Japan's environmental tax system has the following characteristics: first, expand the environmental tax adjustment range, the new tax should fully take into account the "low carbon society, circular society, harmony between man and nature society" construction requirements, to guide enterprises and the public mode of production, way of life, the concept of environmental protection; second, reasonable adjustment the tax rate, to achieve the greatest environmental benefits with the minimum tax burden. In addition, Japan also attaches great importance to guide the behavior of public participation, the public is given preferential taxation, such as the implementation of low emission vehicle certification system in Japan, through the certification of vehicles can enjoy different ranges of vehicle purchase tax and vehicle use tax preferential

At the end of production, the Japanese government has adopted a series of preferential tax policies. For example, installation of waste disposal facilities, waste disposal sites and ordinary terminal industrial waste disposal facilities, which can be exempted from tax of fixed assets; the installation of

wastewater treatment facilities, water treatment facilities and industrial water treatment facilities of the enterprise, can be exempted from business tax facilities; low emission cars and achieve the new pollution control standard of traffic the tools and alternatives, can relief car tax; light electric vehicles can be reduced light vehicle tax. In addition, the use of battery or methanol mixture, natural gas as the driving force of low emission vehicles and to achieve the latest pollution prevention standards of transport and alternatives, but also to reduce the car purchase tax. These incentive policy measures not only applies to the terminal control facilities, but also in the land, buildings, factories, low emission vehicles, pollutants and pollutant emissions of low production facilities within the scope of. Because of these incentive policies and measures, enterprises can be pollution control investment costs into the total cost. They will enjoy preferential tax included in its total income, which is very effective for the promotion of pollution prevention and control of enterprise investment.

According to the relevant provisions of the *Waste Disposal Law*, the disposal of general waste is determined by municipalities responsible for maintaining the local living environment and public health service fees and land tax by local government. However, with the increase of waste emissions, from the perspective of fairness, beneficiaries should also bear certain costs. In addition, the general waste disposal charges a certain fee, but also can effectively reduce the amount of waste emissions. Therefore, some municipalities have started to collect some general waste treatment fee. Coarse waste (such as home appliances), in accordance with the relevant provisions of the household appliances recycling law, should be paid with the waste collection, recycling and other related costs. In addition, the car scrapped, consumers need to bear about twenty thousand yen per vehicle recycling fee.

Prepaid deposit refers to the original sales price of the product to add a certain amount of money, when consumers return to the packaging container will be added to the amount of the return to the consumer a measure. At present, the deposit system has been established in Japan, which is mainly used in the recycling of beverage bottles, beer bottles, glass containers and so on. Although the Japanese government has not yet enacted a mandatory consumer prepaid deposit system and the return of the deposit after the packaging of the legal system, but the beer industry has implemented such industry regulations. The price of bottled beer generally contains a deposit. The consumers can return the deposit when returning beer bottles. In addition, many vending machines have taken some similar practices, such as buying a box of beverage packing paper prices generally contain ten yen deposit, when consumers after drinking, will be automatically folded paper packaging recycling machine is pumped into the side after the deposit will automatically return to the consumer. It is worth noting that some public places in Japan have also introduced a deposit system. For example, a park, island, tourist attractions and other tickets in a part of the deposit, leave time to visit these places when tourists came to an end. If there is no damage to the environment behavior, it will return tickets contained in the deposit in order to promote the environmental awareness of tourists.

Enlightenment of Fiscal Policy of Promoting the Development of Ecological Civilization in Japan to China

Form a Stable Government Investment Mechanism. Due to the characteristics of public goods and externalities, there is a market failure in the resource and environment problems. Government investment in circular economy by budget, financial subsidies, special funds and other means of financing policies, mainly for the construction of environmental protection facilities, environmental projects, the development of technology of rational utilization of energy projects, renewable energy research and development projects, waste recycling projects, spending efforts are also increasing attention as countries continue to increase.

Realize Green Policy of Government Purchase. In the aspect of consumer spending, the government mainly encourages the recycling of waste recycling behavior through green procurement. Government as the largest procurement groups, the purchase amount is huge, whether the procurement expenditure in line with the spirit of green consumption, much attention from all walks of life. Based on it, OECD held the International Green Public Procurement Conference in

Switzerland in February 1997. The governments have launched the green procurement measures, such as the enactment of laws to encourage and promote green procurement and administrative order, publish guidelines and manuals and actively promote the green government procurement activities.

Introduce Independent Environmental Taxes. In the western developed countries, the implementation of the environmental tax law, they are not all of the environmental problems into a large environmental tax law, but for different pollution objects have specific tax methods. Such as Holland water tax, garbage tax, fuel use tax, the United Kingdom has carbon tax, energy tax. Different pollutants will cause different environmental pollution, cannot be measured with the same standards and basis, otherwise there will be a loss of fairness and rationality of taxation. Therefore, tax of different methods for the different pollutants, is fundamentally to find out the cause of the environmental pollution of the culprit. Only in this way can we truly achieve the objective to protect the environment. In addition, although the law has the advantages of high transparency, fairness and so on, it also has the disadvantages of hysteresis. With the continuous development of China's economy, the problem of environmental pollution is becoming more and more serious. If it is not broken down, it is not conducive to the implementation and collection of environmental taxes. At present, China's economy has been developed. The people's cultural literacy is also rising, for the implementation of environmental taxes in China provides a good economic and legal basis. Furthermore, the environmental tax collection for the protection of the environment ensures that the source of funds can be very strong and fair and efficient.

From easy to difficult, the Environmental Taxes shall be carried out Step by Step. At present, China's tax system is not perfect, and the internal environmental tax also contains many different types of taxes, different tax collection standard, tax rate should be different provisions, therefore, our country in a short time is difficult to develop a comprehensive and detailed environmental tax. In addition, the people to the environment tax should also be accepted through a period of time, as well as coordination involving different interest groups interested, so China should step by step in the implementation of environmental law, and the simple complex, to achieve the goal of a different stage, and finally develop the perfect environment tax law.

Establish Reasonable Preferential Tax Policy. Many western developed countries in the process of levying environmental taxes, will give some tax incentives, tax relief policy, in order to encourage people to actively pay taxes, the formation of good environmental protection habits. In this regard, China in the implementation of environmental law, can also follow the Western practice of some developed countries, the implementation of some preferential tax relief policy, and to encourage the enterprises to actively focus on environmental protection, reduce environmental pollution. We can implement different preferential policies according to the different nature of the industry and the nature of public service. Such as the strong nature of public service industry to adopt preferential policies to encourage environmental protection and energy saving technology research, development and use, but also can make enterprises to increase investment in environmental protection, reduce environmental pollution. At the same time, it also promotes the production and consumption of environmental protection products, and advances the development of environmental protection industry.

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