

# 外人直接投資、技術移轉與 政府政策 —— 跨期模型\*

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## 摘 要

本文比較地主國政府對外國直接投資廠商實施賦稅誘因政策以促使其技術移轉時，採取「時間一致」與「時間不一致」兩種不同政策時的福利。若地主國政府不願事先承諾第二期的稅率，意圖在外國廠商技術移轉後課徵更高的利潤稅，則其福利水準反而會較事先承諾兩期的稅率時為低。地主國政府若想在直接投資的外國廠商將技術移轉給本國廠商後，採取「時間不一致性」的課稅政策意圖提高本國的福利水準，會有適得其反的結果。

關鍵詞：外人直接投資；技術移轉；最適政策；  
時間一致性。

## 大 綱

- 壹、前言
- 貳、基本模型
- 參、本國政府承諾第二期稅率下的技術移轉與福利
- 肆、本國政府未承諾第二期稅率下的技術移轉與福利
- 伍、結論

# Foreign Direct Investment, Technology Transfer and Government Policies: A Multiple-Period Model

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## Abstract

In dealing with multinational firms owned by foreign countries, a host-country government may adopt tax-reducing policies in order to encourage the firm to transfer technology to host-country firms. This paper compares the welfare effects of two different tax-reducing policies, a "time consistent" one and a "time inconsistent" one, that can be adopted by the host-country government.

In a two-period model, the "time consistent" policy means the host government is willing to precommit to a tax rate for the second period and the "time inconsistent" one is the contrary. We find that when the host government intends to maximize welfare, the optimal policy is to precommit the tax rate for the second period.

**Keywords:** Foreign direct investment; Technology transfer;  
Optimal policy; Time consistency.

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