

廢棄物回收處理費之回收處理市場 及誘因效果

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經濟學者主張在庇古稅 (Pigouvian Tax) 難以執行時，可結合課稅及補助金制度同時執行的方式有效地達成環境目的，即兩階段政策工具 (two-part instrument)。民國 87 年，國內成立了資源回收管理基金會 (簡稱基管會)，目的即在於利用兩階段政策工具確保每一項產品都能被適當地回收處理，在當前各國相繼提出「零廢棄」的目標下，國內資源回收的成效頗值得檢討。

爲了瞭解政策是否能有效達成經濟誘因效果及環境目標，本研究以實證及理論結合的方式分析兩階段政策工具的政策效果，並探討民間回收處理市場的存在對環保署執行回收處理費制度的可能影響。本研究亦探討目前兩階段政策工具下之“匿報”及“溢報”的行爲。相信本文結果有助於釐清過去幾年來國內的相關政策爭論，及提供未來政策執行的方向。

關鍵字：庇古稅、資源回收處理費、廢資訊物品、廢潤滑油

The Economic Incentive Effects of Combined Product Tax and Recycling Subsidy

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ABSTRACT

In theory, the pigouvian tax (the primary incentive policy option advocated by many economists) is so difficult to implement that the use of a two-part instrument can provide an efficient means of reducing outputs and encouraging input substitution. In view of this, Taiwan established the Recycling Management Fund (RMF) system in 1998, imposing treatment and recycling fees on product items, and using the revenue from these fees to subsidize consumers, collectors and treatment firms, in order to ensure that all items are recycled.

This paper draws on the results of empirical and theoretical studies to show the effects of two-part instruments, particularly the economic incentive and environmental effects, and this paper establishes an economic model to systematically analyze the behaviors of producers and recycling firms. Finally, the paper shows the direction of future studies which may focus on the development of an incentive scheme for firms to innovate effective environmental technologies.

Key Words: pigouvian tax, recycling subsidy, recycling incentive, environmental technology