

# WTO 新回合談判下 關稅級距的最適調整： 以台灣農業為例

翁永和

國立政治大學  
經濟系教授

陳坤銘

國立政治大學  
國際貿易學系副教授

郭炳伸\*

國立政治大學  
國際貿易學系教授

關稅隨著進口品之加工層次提昇其稅率也越高的現象，即所謂關稅調升(tariff escalation)。此一現象普遍存在於已開發以及開發中國家。在 WTO 新回合談判過程中，部份國家提案要求降低原料與成品之間的進口關稅級距，本文之目的即在於探討降低關稅級距之經濟效果。本文首先建立一理論模型，由理論結果顯示，最適關稅級距決定於兩國既有之原料與成品之加工成本以及進口關稅水準之高低。此外，當進口國既有之關稅稅率足夠高且其產業越有競爭力時，該進口國應當建議 WTO 所有會員國調降原料與成品關稅，此時將導致該國之福利水準上升的可能性越大。反之，當該國既有之關稅稅率相對較低時，則原料與成品關稅之調整對該國福利水準的影響方向便無法確定。最後，本文應用一多國多部門之一般均衡模型，模擬分析各國調降關稅級距對台灣經濟之影響。由模擬結果顯示，整體而言，各國調降關稅級距對台灣之社會福利有正面影響，惟對大部份農畜產品與食品加工業之生產將造成一些不利影響。

關鍵詞：最適關稅級距、WTO 新回合談判、可計算一般均衡、農畜產品、食品加工業

# **Optimal Tariff Escalation in the Doha Round of WTO: the Case of Taiwan's Agriculture Industries**

**Yungho Weng**

Professor, Department of Economics,  
National Chengchi University

**Kun-ming Chen**

Associate Professor, Department of International Trade,  
National Chengchi University

**Biing-shen Kuo**

Professor, Department of International Trade,  
National Chengchi University

## **ABSTRACT**

It is a prevailing phenomenon in developed countries and developing countries that tariff rates of commodities are increased following their processing stages, known as "tariff escalation". This paper investigates the economic impact of reducing the degree of tariff escalation. First, a theoretical model is constructed to examine the optimal degree of tariff escalation. It shows that the optimal degree depends on relative tariff levels and marginal production costs between exporting and importing countries. The lower the marginal production costs in the importing country, the more likely it is that a decrease in tariff escalation may increase the country's welfare if its initial tariff levels are high enough. However, the optimal degree of tariff escalation of the importing country is indeterminate if the initial tariff levels are not high enough. Second, a computable general equilibrium model is utilized to evaluate the effects of lowering the degree of tariff escalation on Taiwan's economy. The results reveal that lowering the degree of tariff escalation, as proposed in the WTO Doha Round, might enhance Taiwan's social welfare, but it may lower production levels in most of Taiwan's agriculture, poultry and processed food industries.

**Key Words:** optimal tariff escalation, WTO Doha Round, computable general equilibrium, agriculture industries