

# 行政院國家科學委員會補助專題研究計畫成果報告

## 歧視性關稅與最惠國待遇原則

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計畫主持人：劉 碧 珍 教授  
共同主持人：

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# 歧視性關稅與最惠國待遇原則

## Discriminatory Tariffs vs. the MFN Principle in a Mixed Oligopoly Model

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主持人：劉碧珍教授 台灣大學經濟學系

E-mail：bjliu@ccms.ntu.edu.tw

### 一. 中文摘要

本文設立一個混合寡占模式，重新檢視最惠國待遇原則之合理性。本文發現在工業化國家只有私營廠商，但開發中國家公、私營廠商並存之前提下，若從整個世界福利與生產效率之觀點來觀察，最惠國待遇原則未必合理，且此一原則可能反而劣於歧視性關稅。再者，我們也發現優惠關稅體制（GSP）下，進口國對於來自開發中國家之產品課以優惠關稅的作法，並無法帶來最大的福利水準，相反的，對生產效率較高之工業化國家課以優惠關稅，才是進口國福利極大之最適策略。

關鍵字：歧視性關稅，最惠國待遇原則，優惠關稅體制，混合寡占

### Abstract

This paper sets up a mixed oligopoly model to reexamine the validity of the MFN principle, taking into consideration different firm types between DCs and LDCs, as well as asymmetric cost functions between state-owned and privately-owned firms. We show that, from the perspective of global welfare and production efficiency, the MFN principle may be not be justified and may be worse than tariff discrimination. Moreover, we also show that a preferentially lower tariff should be granted to the developed country rather than the less developed country, which contradicts the current practice under the GSP regime.

Keywords: Discriminatory Tariff, the MFN Principle, Mixed Oligopoly  
JEL Classification: F13, D43

### 二. 計劃緣由與目的

MFN (Most-Favored-Nation) 原則要求各國在進口關稅之課徵上必須採取非歧視性原則，此一原則目前已廣為國際經濟體系(如 GATT, WTO)所接納。但為扶持開發中國家發展以及因應區域性組織的潮流，在 GSP 體制下以及 GATT 第 24 條款仍允許各國採取違背 MFN 原則的歧視性關稅體制。過去討論歧視性關稅與 MFN 關稅的文獻多在私營廠商極大化其利潤的前提假設下進行，此一假設與目前多數開發中國家公營與私營廠商仍然並存的現象互相背離。由於公營廠商以極大化一國福利為主，迥異於以利潤極大為目標之私營廠商，因此關稅政策對於此二類廠商生產決策的影響可能產生極大的差異，乃至進一步影響最適關稅的結構。此外，公營廠商基於歷史的因素所採生產技術、設備多半老舊，反之，以極大化利潤為主之私營廠商則比較有動機去採行先進生產技術，二類廠商成本結構的差異也將影響其生產決策以及進口國的最適關稅結構。因此本計畫的目的乃是在考慮公營與私營廠商並存、且公營與私營廠商成本結構不對稱的情況下，對於歧視性關稅或 MFN 關稅的合理性再作討論。同時也將分析兩種不同的關稅體制

對於進出口國的生產、福利、以及世界生產效率所帶來的影響。

### 三. 結果與討論

The ‘Most Favored Nations’ (MFN) principle requires that import tariffs be applied in a non-discriminatory manner. In reality, however, tariff discrimination is often exercised by countries towards different import supplying countries, and thus violates this principle. The Generalized System of Preferences (GSP) is one of examples. Whether or not the MFN principle is better than tariff discrimination in terms of global welfare and production efficiency has been a focus of the literature. Gatsios (1990), for example, utilizes a model similar to Brander and Spencer (1985) and shows that the MFN principle is well justified in terms of world production efficiency. However, he also shows that tariff discrimination can be an optimal outcome of non-cooperative behavior on the part of trading countries. By imposing a higher tariff on the more cost-efficient exporter but a lower tariff on the less cost-efficient exporter, the importing country can obtain the maximum welfare. Since the more (less) cost-efficient exporter usually refers to the developed (less developed) country, this conclusion can therefore be used to justify the exercise of tariff discrimination under the GSP regime, i.e., granting the less developed country a preferentially lower tariff.

The above result is obtained under the assumption that firms always maximize profits. While this assumption is generally true for firms in developed countries (DCs), it may not be applied in less developed countries (LDCs). For countries that are less developed, especially those that have attempted to reform their economic policies, it is very common to see the coexistence of state-owned and privately-owned firms. State-owned firms aim at maximizing the country’s welfare and thus behave differently from the profit-maximizing private firms. Moreover, state-owned firms often face outdated technology and typically

have significantly inefficient production. On the contrary, private firms maximizing their own profits may have the incentive to adopt modern technology. The cost structures between state-owned firms and private firms are therefore different.

This paper sets up a mixed oligopoly model to reexamine the validity of the MFN principle, taking into consideration different firm types between DCs and LDCs, and asymmetric cost functions between state-owned and privately-owned firms. The paper is organized as follows. Section 1 is introduction. Section 2 sets up the basic model. Section 3 derives and compares the optimal discriminatory and non-discriminatory tariffs. The economic impacts for both cases are also discussed. Section 4 examines the conditions for the MFN principle to be justified from the perspective of an importing country. The final section concludes the paper.

We show that, from the perspectives of global welfare and production efficiency, the MFN principle may not be justified and may be worse than tariff discrimination. We also show that the discriminatory tariff rule obtained in Gatsios (1990) still holds even in a mixed oligopoly model. That is, a higher (lower) tariff should be imposed on the imports from the more (less) cost-efficient exporters. However, the policy implication is different. Contrary to Gatsios (1990), we argue that the imports from the DC should be granted a preferentially lower tariff while those from the LDC should be subjected to a higher tariff. The above conclusions suggest that the current practice of adopting the GSP regime may not be a welfare-maximizing strategy for the importing country.

Moreover, this paper also examines the conditions that would justify the MFN principle from the perspective of an importing country. We show that, as long as all exporters have the same technologies (cost functions), imposing a non-discriminatory tariff will be the optimal strategy for the importing country, regardless of the forms of the cost functions and the presence of the state-owned firm.

#### 四. 計劃成果自評

過去討論最惠國待遇與優惠關稅體制之合理性的文獻不少，多從世界福利觀點去合理化最惠國待遇的原則，且從工業化國家與開發中國家生產效率（成本）之觀點合理化優惠關稅體制的採行。但這些文獻都在私營廠商極大化其利潤的前提假設下進行。本文基於開發中國家中私營與公營廠商並重現象非常頻繁之特性，因此利用混合寡占模式對該問題重新加以討論，獲得異於以往文獻不同的結果：亦即從世界觀點而言，最惠國待遇之關稅可能劣於歧視性關稅；而從進口國觀點，優惠關稅應給予工業化國家，而不是開發中國家。這些非常有趣之結果，不僅異於一般的直覺，且與過去文獻迥異。

整個計劃的進行完全按照原計劃內容來進行，且進行過程相當順利。目前依此一計劃所寫成的文章已經定稿，個人在近期內會將此一結果送到國內外的期刊發表。

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