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我国污染控制政策研究

——兼论我国污染税的开征

A Study on the Pollution Controlling Policies in China

——With a Survey of Levying Pollution Taxes in China

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## 内容提要

随着我国经济持续快速增长，环境污染问题亦日益突出并引起广泛关注。但是，无论是在理论界还是政策实践中，关于选择什么样的污染控制政策才能更有效地解决我国日益严峻的环境污染问题，一直是一个争论不休的主题。我国现行的污染控制政策仍然是沿袭传统体制下的环境治理模式，虽然这种模式在改善我国环境状况方面也发挥了较大的作用，但其效率低下却已是一个不争的事实，这种状况与我国经济体制改革的进程显然不相适应。因此，本论文围绕我国转型时期应该选择怎样的污染控制政策才能更好地解决目前的环境难题这一核心问题，从提高我国污染控制政策体系整体效率的角度，借鉴发达国家污染控制的成功经验，结合我国转型发展阶段的现实国情，对我国污染控制政策的优化提出了一些政策和建议。同时，在我国污染控制政策整体优化的思路下，对污染税开征进行了具体地探讨。

本论文共分六章，第一章导论，第二、三章是关于污染控制政策的基础理论探讨，第四到六章是我国污染控制政策的对策研究，各章内容如下：

第一章“导论”。主要阐述了本论文选题的意义，概述了国内外关于这一领域的主要研究结论，介绍了论文思路 and 论文的创新与不足，并对文章中的主要概念进行了界定。

第二章“污染控制政策的效应分析”。本章以效率和公平为标准，从理论上探讨应该采取什么样的污染控制政策。首先是基于污染控制政策的微观效应分析，探讨在实现同样的污染控制目标的前提下实施不同政策企业所要付出的成本差异和不同政策在促进企业技术进步的激励作用上的差异。接着，从污染控制政策的宏观效应着眼，分析了污染控制政策对国民经济的影响，着重研究了政策实施产生的社会福利成本和政策实施对产业竞争力、就业和收入分配的影响。

第三章“影响污染控制政策选择的因素分析”。现实条件下，决策者对污染控制政策的选择，不仅取决于上一章分析中假设条件下的理论优劣，还受到多方面现实因素的影响。本章通过对污染控制政策现实影响因素的分析，从理论上探讨什么样的污染控制政策更容易被决策者采用。首先从影响污染控制政策选择的主观因素切入，分析了决策者的控制欲望以及公众对政策成本收益的感知程度对决策者偏好的影响。然后，从影响污染控制政策的客观因素着眼，分析了政策的

实施条件和适用范围、政策的环境效果、政策调整的灵活性以及政策监督和执行  
的难易程度对污染控制政策选择的约束。

第四章“我国污染控制政策的变迁分析”。本章主要是研究探讨我国污染控制  
政策的变迁规律和影响因素，为探讨我国污染控制政策的今后走向作好铺垫。  
首先详细地描述了我国污染控制政策的背景和演进过程，然后总结了我国污染控  
制体系的变迁特征、动因和制约因素。

第五章“我国污染控制政策优化”。本章的研究视角集中于我国污染控制  
政策的整体构建。首先简要回顾了我国污染控制政策取得的成绩，然后深入分析  
了我国现行污染控制政策存在的问题及深层次的制度原因，并在考虑国内外背景  
影响和制约的框架下，提出了优化我国污染控制政策的思路 and 具体对策建议。

第六章“我国开征污染税的探讨”。本章是在第五章对我国污染控制政策整  
体构建的思路下，对我国开征污染税进行深入探讨。首先分析了污染税在我国实  
施的必要性、有利条件和开征障碍，论证了我国宏观经济对开征污染税的承受能  
力。然后利用有关数据测算了污染税的收入能力，初步评估了污染税开征对我国  
经济可能造成的影响。最后提出了污染税设计的基本思路 and 具体建议，并提出其  
实施的若干策略。

**关键词：**污染控制；政策优化；污染税



## **Abstract**

With the rapid development of the economy in China, the environment pollution has been getting worse and also has aroused extensive attention. However, both in theoretical circle and in the process of carrying out the policies, it has always been a hot issue as to what are the most effective environment pollution controlling policies. The current environment pollution controlling policies we adopt are the controlling modes made in traditional economic system although they have played an important role in bettering the environment condition in China. It is also a fact that these policies are quite inefficient; therefore they cannot suit the rapid process of our economic system reforms. Considering this situation, this paper focus on what are the better environment pollution controlling policies we should adopt in the economic transformation period in China in order to solve the current environment problems in a better way. From the perspective of raising the overall efficiency of environment pollution controlling policies system in china, and with reference to the successful experiences in other countries and also considering the actual situation of our country, it will propose some suggestions on optimization of environment pollution controlling policies in China.

The dissertation includes six chapters. Chapter one is an introduction. Chapter two and Chapter three discuss the basic theories about environment pollution controlling policies. Chapter four to six are devoted to suggestions concerning environment pollution controlling policies.

Chapter one is an introduction. It includes the significance of this study, the relative literature review abroad and at home, the frame of this dissertation and also its innovations and limitations. Finally it gives definitions of key concepts in the dissertation.

Chapter two is about the effect analysis of environment pollution controlling policies. With the standard of efficiency and equity, and from the theoretical perspective, it discusses what environment pollution controlling policies should be adopted. Based on the micro effect analysis of environment air pollution controlling

policies, it discusses the differences in the cost the corporations pay in carrying out the policies to achieve the equal air pollution controlling goals, and it also analyses the differences in the motivation function of different policies in advancing the corporation technologies. Then from the angle of the macro effect, it expounds the influences of environment pollution controlling policies on national economy by focusing on social welfare cost in carrying out the policies and also on the influences on industry competing ability, employment and revenue allocation in carrying out the policies.

Chapter three is devoted to analyzing the influencing factors in choosing environment pollution controlling policies. In actual practice, when the decision-makers choose pollution controlling policies, their decisions are on the one hand dependent on the presumed theoretical respects in Chapter two, on the other hand, they are influenced by some actual and practical factors. By analyzing the influencing factors in actual practice, it discusses what environment pollution controlling policies will be more possible to be chosen by the decision-makers. First beginning from analyzing the subjective factors influencing choosing the environment pollution controlling policies, this chapter gave an analysis of the controlling desire of the decision-makers and the influence of the public's perceptions of the policy cost-benefit on the decision-makers. Then from the perspective of the objective factors, it explains the conditions for the policy implementation, the applicable scope of the policies, the effect of the policies, the flexibility of the policy adjustment, and the influence of the difficulty in administrating and carrying out the policies on choosing the relative policies.

Chapter four concerns the transformation of the environment pollution controlling policies. It mainly discusses the transformation patterns of the environment pollution controlling policies and also the influencing factors, which will establish the basis for changing direction of the environment pollution controlling policies. It first gives a detailed description of the institutional background and evolving process of the environment pollution controlling policies, and then it gives a summary of the characteristics, motivations and influencing factors in the transformation of the

environment pollution controlling policies.

Chapter five focuses on the optimization of the environment pollution controlling policies. The study in this chapter is mainly from the perspective of the overall reconstruction of the environment pollution controlling policies. First it reviews the achievement in controlling the environment pollution in China, then it analyses deeply the limitations of our current environment pollution controlling policies and deeper institutional reasons for the limitations. By reference to the international background, it proposes some suggestions and countermeasures on optimizing our current environment pollution controlling policies.

Chapter six is about levying pollution taxes in China. Based on the frame proposed in the previous chapter, it discusses in detail the pollution tax collection in China. First it expounds the necessity, advantages and obstacles in collecting pollution tax in China and demonstrates the enduring ability of the macro economy on pollution tax collection. Then it calculates the revenue of the pollution tax based on statistics, and evaluates the possible consequence of the pollution tax on our economy. Finally this chapter raises some suggestions on the policies about pollution tax and also some on the policy transition from the current situation to the ideal one.

**Key Words:** pollution controlling; policy optimization; pollution taxes.



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