一、

1. 請繪圖並注意標示橫軸與縱軸所代表的變數以說明何謂累進稅制度？何謂累退稅制度？(10分)

2. 請利用 Harberger Model 分別說明貨物稅 (commodity tax)、所得稅(income tax)及部份要素稅 (partial factor tax)的租稅歸宿 (30分)。

3. 請說明為何選擇採行外國稅賦扣抵法 (tax credit method)或外國所得免稅法 (tax exemption method) 牽涉到資本出口中立性 (capital export neutrality)原則與資本進口中立性(capital import neutrality) 原則之間的選擇？(10分)

二、

1. 試以圖形描繪並分析政府對價格較低的進口物品課徵關稅所可能導致的無謂損失 (deadweight loss)。妳 (你) 的分析必須包含文獻上所謂的 "the Harberger triangle" and "the Tullock rectangle." (10 分)

2. (a) (英翻中,5 分) "What this analysis demonstrates, so far as the radio industry is concerned, is that there is no analytical difference between the problem of interference between operators on a single frequency and that of interference between operators on adjacent frequencies … It is sometimes implied that the aim of regulation in the radio industry should be to minimize the interference. But this would be wrong. The aim should be to maximize output. All property rights interfere with the ability of people to use resources." (Source: Coase, Ronald H. "The Federal Communications Commission." *Journal of Law & Economics*, October 1959.)

   (b) (5 分) 基於美國 FCC 的發展經驗,我國於 2006 年 2 月 22 日亦成立了國家通訊傳播委員會 (National Communications Commission),NCC 的經濟功能為何? 從私有財產權的角度詳細解析之。

3. 永續發展 (sustainable development) 與國際公共財 (international public goods) 之間的關聯性為何? 詳細論述之。(10 分) [註: 妳 (你) 的回答必須包含永續發展與國際公共財的基本概念。]

4. (a) (英翻中,5 分) "The principle of equal liberty, when applied to the political procedure defined by the constitution, I shall refer to as the principle of (equal) participation. It requires that all citizens are to have an equal right to take part in, and to determine the outcome of, the constitutional process that establishes the laws with which they are to comply." (quoted from John Rawls' *A Theory of Justice*)

   (b) (5 分) 依照 John Rawls 所論及之上述原則,妳 (你) 認為制訂憲法是否歸屬於政府 (或民眾) 提供公共財的範疇? 詳細論述之。

5. Consider an individual with the following utility function: $U = x^a y$. His budget constraint is $I = px + y$, where p is the price of good x and I is his income. The price of good y has been normalized at unity. Solve for the indirect utility function $V = V(p, I)$. (10 分)

備 考	試 題 隨 卷 繳 交

命題委員: 067 (簽章) 2007年 2 月 26 日