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控制科学与工程

消费税控制策略对供应链系统绩效的影响

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摘要:

摘要: 对于具有负外部性的产品与奢侈品,消费税是控制其生产与消费的一种重要方式.建立了由制造商与零售商组成的两层供应链模型,研究了当从量税与从价税相同时,在供应链的不同环节征收消费税,对供应链绩效及国家税收的影响.研究发现,仅采取从量计征的方式征收消费税时,供应链整体绩效及国家税收收入不受消费税征收环节的影响,因此,从控制产品消费量,增加国家税收收入的角度,国家应该采取从价计征或者从价与从量混合计征的方式在下游流通环节征收消费税.

关键词: 关键词: 消费税; 供应链; Stackelberg均衡

The effect of excise tax control strategy on the supply chain system performance

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Abstract:

Abstract: The excise tax is an important way to adjust the consumption and production of goods, which are considered to

have negative externality or be luxuries. A two echelon supply chain with one manufacturer and one retailer was set up. The

effect of collection point of excise tax on the supply chain performance was studied when the excise tax with the same ad

valorem tax and specific tax was levied on the manufacturer and the retailer. It was found that the performance of the supply

chain and the tax revenue of the government were independent of the collection point when only the specific tax was charged. To

decrease the consumption of the goods and increase the tax revenue of the government, the ad valorem tax should be included in

the excise tax and the excise tax should be levied on the distributor.

Keywords: Key words: excise tax; supply chain; Stackelberg equilibrium

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