

WTO 補貼規則改革方向之探討：以工業及政府控制企業補貼為例

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摘要

以扶植特定產業或企業而對生產要素提供減免、租稅誘因、土地優惠等之工業補貼，向來是各國政府常用之產業發展政策工具，惟該等補貼措施也是被質疑是無效率、經濟扭曲以及產能過剩問題的根源。「世界貿易組織 (World Trade Organization, WTO)」的《補貼暨平衡措施協定》被各界認為規範不足，除了未明確規定政府控制事業的概念外，對於禁止性補貼內涵也有限。本文擬透過去 (2020) 年「美日歐三方補貼聲明」所指出的現行規則修正方向、《歐中全面投資協定》共識文本的補貼透明化及政府控制事業之定義，探討對未來推動國際補貼規範改革之意義。

關鍵字：WTO 補貼及平衡措施協定、政府控制事業、禁止性補貼

Abstract

Industrial subsidies such as direct grants, tax incentives, preferential land rents and other concessions to support the development of specific industries or enterprises have been common policy approaches employed by many WTO Members. However, the concerns that such subsidy measures often lead to problems of inefficiency, trade and distortion, overcapacity and etc. are also valid. While recognizing the WTO Agreement on Subsidies and Countervailing Measures disciplines has been one of the key tools in addressing these issues, there are also criticisms regarding the inadequacy of the Agreement to regulate certain types of subsidies and related challenges. In addition to the issue surrounding the defining of state-owned enterprise, the scope and categorization of prohibited subsidies are also challenged. The purpose of this article is to explore major issues discussed and possible reform items, with emphasis on the

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Joint Statement on Trilateral Meeting of the Trade Ministers of the United States, Japan, and the European Union, and the transparency rules of subsidies in the EU-China Comprehensive Investment.

Keywords: WTO ASCM, state-owned enterprises, prohibited subsidy

