

摘要

习近平总书记在二十大报告中指出，加快发展方式绿色转型。推动经济社会发展绿色化、低碳化是实现高质量发展的关键环节。加快推动产业结构、能源结构、交通运输结构等调整优化。这是我国绿色发展、绿色转型的行动指南。在此之前，我国提出了“碳达峰、碳中和”的伟大目标，并发布了《关于加快建立健全绿色低碳循环发展经济体系的指导意见》，指出要大力发展绿色低碳产业，大力推进资源节约集约利用，推进环境污染第三方治理。企业是国民经济中最具活力和发展潜力的微观经济主体，企业的“绿色技术创新”和“绿色转型”是实现我国经济社会可持续发展的必由之路。目前我国企业，尤其是重污染企业的绿色转型仍任重道远。税收政策作为国家治理手段之一，对环境治理有着重要作用。2018年1月1日，我国正式开始实行《中华人民共和国环境保护税法》，对比之前的排污费，环境保护税在征收环节、征收率等方面都更加规范化。因此，本文研究环境保护税对重污染企业绿色技术创新的影响，具有一定的理论和实践意义。

本文深入分析环境保护税对企业绿色创新的理论依据和作用机理。从投入和产出角度梳理目前我国环境保护税和重污染行业绿色技术创新现状。在此基础上提出研究假设，运用固定时间及行业的双重固定效应模型对2012-2021年这十年的上市公司数据进行分析，得出我国的环境保护税对重污染企业的绿色创新是存在激励作用的，并对数据进行分组进行异质性分析，得出环境保护税对重污染企业中的国有企业、规模较大企业及东部企业的激励作用更明显。同时通过扩大样本容量及税收滞后一期进行分析结果的稳健性。

最后，本文通过前文的现状分析及研究结果，从如何强化环境保护税对重污染企业绿色技术创新的效应出发，提出政策建议：在现有基础上逐步提升环境保护税税率、扩大环境保护税征税范围，以及加强对中西部地区企业及民营企业激励作用等方面进行阐述。

关键词：重污染企业；环境保护税；绿色技术创新

Abstract

Promoting the green and low-carbon development of the economy and society is a key link to achieving high-quality development. Accelerate the adjustment and optimization of industrial structure, energy structure, and transportation structure. This is the action guide for China's green development and green transformation. Before that, China proposed the great goal of "carbon peak and carbon neutrality," and released the "Guiding Opinion on Accelerating the Establishment of a Green, Low-carbon and Circular Economic System." It pointed out that we should vigorously develop green and low-carbon industries and promote the efficient and intensive use of resources. We should also promote the third-party governance of environmental pollution. Enterprises are the most dynamic and promising microeconomic entities in the national economy. The "green technological innovation" and "green transformation" of enterprises are the only way to achieve sustainable development of our economy and society. At present, the green transformation of Chinese enterprises, especially those with heavy pollution, is still a long way to go. Tax policy, as one of the means of state governance, plays an important role in environmental governance. On January 1, 2018, China officially implemented the "Law of the People's Republic of China on Environmental Protection Tax," which is more standardized in terms of collection procedures and rates compared to the previous pollution fees. Therefore, this paper studies the impact of environmental protection tax on the green technological innovation of heavy pollution enterprises, which has both theoretical and practical significance.

This thesis analyzes the theoretical basis and working mechanism of the impact of environmental protection tax on enterprise green innovation in depth. From the perspective of input and output, this paper analyzes the current situation of environmental protection tax and green technology innovation in heavy polluting industries in China. Based on this, the study hypotheses are proposed, and a fixed time and industry double fixed effect model is used to analyze the data of listed companies from 2012 to 2021 for the past ten years. The results show that the environmental protection tax has an incentive effect on green innovation of heavy polluting enterprises in China. The data is divided into groups for heterogeneity analysis, and it is found that the incentive effect of environmental protection tax on state-owned enterprises, large-scale enterprises and enterprises in the eastern region of heavy polluting enterprises is more obvious. At the same time, the robustness of the analysis results is improved by expanding the sample size and tax delaying one period.

Finally, based on the current situation analysis and research results, this thesis puts forward

policy suggestions from the perspective of strengthening the effect of environmental protection tax on green technology innovation of heavy polluting enterprises: it explains in detail how to gradually increase the tax rate of environmental protection tax, expand the scope of taxation, and enhance the incentive effect on enterprises in the central and western regions and private enterprises.

Key Words: Heavy polluting enterprises; environmental protection taxes; green technology innovation

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