

摘 要

随着环境保护意识的提升和能源危机的日益严重，新能源汽车作为一种低碳、环保的交通工具逐渐受到全球的关注和推崇。在这一背景下，新能源汽车产业正以惊人的速度发展和壮大，但仍面临着许多问题，如续航里程不够长、充电时间较长、充换电基础设施覆盖率较低等，这导致新能源汽车与传统燃油汽车相比竞争力仍然不足。为解决这些问题，企业需从自身寻找突破口，因此，为提升新能源汽车企业竞争力，保证新能源汽车企业持续向前迈进，企业技术创新能力的提升迫在眉睫。为助力新能源汽车企业进行技术创新，政府也采取了一系列针对新能源汽车企业的优惠政策，包括政府补助和免征车购税税收优惠等，然而，政府为防止新能源汽车企业对补贴形成依赖，补贴幅度正逐年下降，在此背景之下，免征车购税优惠政策对新能源汽车市场的调节作用将更加明显。

本文采用理论与实证相结合的方式展开研究。首先，从研究背景出发，阐述了研究主题的理论意义和现实意义，并对国内外相关文献进行了梳理和总结。其次，本文结合信号传递理论、技术创新理论、税收效应理论、外部性理论探讨了免征车购税优惠政策对新能源汽车企业创新绩效的影响作用，并在此基础上分析了免征车购税优惠政策对新能源汽车企业创新的影响机制。再次，本文分析了新能源汽车企业的产销现状、充电桩运营现状和创新现状，梳理了车辆购置税优惠政策变化历程及其税收状况，提出政策存在的问题，为下文实证研究以及政策建议做铺垫。最后，在理论分析的基础上进行实证研究，由于新能源汽车的电池、电机、电控等核心原材料和零部件是新能源汽车整车制造的核心，其成本占汽车总成本的60%以上，是新能源汽车企业技术创新的关键所在，因此，本文选取新能源汽车上游关键原材料和核心零部件企业、中游汽车整车企业以及下游充电桩企业上市公司为研究对象，选取了2010-2022年的数据作为样本数据，运用DID实证分析模型对免征车购税优惠政策和新能源汽车企业创新绩效之间的关系展开研究，研究得出结论：（1）免征车购税政策能够促进新能源汽车企业创新绩效的提升；（2）企业资金在免征车购税政策对创新绩效的影响中具有中介效应；（3）相较于大规模企业，免征车购税优惠政策对小规模企业创新绩效的促进效果更明显；（4）企业成长性越高，免征车购税政策对新能源汽车企业技术创新的激励效果越大；（5）免征车购税优惠政策对新能源汽车企业创新绩效的影响存在一定的滞后性。

基于上述理论与实证分析结果，提出相关政策建议：（1）进一步完善车辆购置税税法；（2）加大资金投入以推动核心部件研发创新；（3）制定差异化的车购税优惠政策；（4）推进新能源汽车产业链各环节共同发展。

关键词：新能源汽车企业；免征车购税；创新绩效；双重差分法

Abstract

With the improvement of environmental protection awareness and the increasingly serious energy crisis, new energy vehicles, as a low-carbon and environmentally friendly means of transportation, have gradually attracted global attention and praise. In this context, the new energy vehicle industry is developing and growing at an amazing speed, but it still faces many problems, such as insufficient range, low coverage of charging and changing infrastructure, which leads to the insufficient competitiveness of new energy vehicles compared with traditional fuel vehicles. In order to solve these problems, enterprises need to find a breakthrough from their own. Therefore, in order to enhance the competitiveness of new energy vehicle enterprises and ensure that new energy vehicle enterprises continue to move forward, the improvement of enterprise technological innovation ability is imminent. To help new energy automobile enterprises for technological innovation, the government has also adopted a series of preferential policies for new energy automobile enterprises, including government subsidies and shall be exempted from car purchase tax tax incentives, etc., however, the government to prevent new energy automobile enterprises rely on subsidies, subsidies are falling year by year, under this background, exemption from car purchase tax preferential policies for the regulation of new energy automobile market will be more obvious.

This thesis combines theoretical and empirical research. First, starting from the research background, the theoretical and practical significance of the research topic are expounded, and the relevant literature at home and abroad is also sorted out and summarized. Secondly, this thesis combines the theory of technology innovation, tax effect and externality, discusses the influence of the preferential policy of car purchase tax exemption on the innovation performance of new energy vehicle enterprises, and analyzes the influence mechanism of the preferential policy of car purchase tax exemption on the innovation of new energy vehicle enterprises. Thirdly, this thesis analyzes the current situation of production and sales of new energy vehicle enterprises, charging pile operation and innovation, sorts out the change process of vehicle purchase tax preferential policies and their tax status, puts forward the problems existing in the policy, and pave the way for the following empirical research and policy suggestions. Last, An empirical study based on the theoretical analysis, As the core raw materials and components such as batteries, motors, and electronic controls of new energy vehicles are the core of new energy vehicle manufacturing, Its costs account for more than 60% of the total vehicle costs, Is the key to the technological innovation of new energy

vehicle enterprises, therefore, This thesis selects the upstream key raw materials and core parts enterprises of new energy vehicles, midstream vehicle enterprises and downstream charging pile enterprises listed companies as the research objects, Years from 2010-2022 were selected as the sample data, Using the DID empirical analysis model to study the relationship between the preferential policy of vehicle purchase tax exemption and the innovation performance of new energy vehicle enterprises, The research concludes that: (1) the vehicle purchase tax exemption policy can promote the innovation performance of new energy vehicle enterprises; (2) Enterprise funds have an intermediary effect in the influence of the vehicle purchase tax exemption policy on the innovation performance; (3) Compared with large-scale enterprises, The preferential policy of vehicle purchase tax has more obvious effect on promoting the innovation performance of small-scale enterprises; (4) The higher the growth rate of the enterprise, The greater the incentive effect of the vehicle purchase tax exemption policy on the technological innovation of new energy vehicle enterprises is. (5) There is a certain lag in the impact of the preferential policy of vehicle purchase tax exemption on the innovation performance of new energy vehicle enterprises.

Based on the above theoretical analysis and empirical analysis results, put forward to promote new energy automobile enterprise innovation preferential tax policy Suggestions: (1) further improve the vehicle purchase tax law (2) increase investment to promote core component innovation (3) develop differentiated car purchase tax preferential policies (4) to promote the new energy automobile industry chain each link common development.

Key Words: new energy automobile enterprises; car purchase tax exemption; innovation performance; difference in difference

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1 绪论

1.1 研究背景及意义

1.1.1 选题背景

放眼全球，能源危机是所有人必须要面对的，再加上环境污染问题的日益突出，使得原本不怎么受关注的节能环保行业被推到了时代的顶峰。在 2020 年 9 月的联合国大会上，中国定下了实现“双碳”目标的重要发展战略，要想如期实现这一目标，就要在能源行业有所建树。其中，新能源汽车的推广及使用就是目前最为紧要的任务。

自 2014 年起，我国便开始对新能源汽车实施免征车辆购置税政策，并分别在 2017 年、2020 年、2022 年三次延长新能源汽车免征车辆购置税政策。2023 年 6 月，财政部、税务总局、工信部联合发布《公告》^①，将新能源汽车车购税减免优惠再延长四年，对符合条件的新能源汽车实行两免两减半的优惠政策。免征车购税政策的四次延续，较好地说明了政府对刺激新能源汽车消费的重视。据国家税务总局数据显示，2022 年，我国全年累计免征新能源汽车车辆购置税 879 亿元，同比增长 92.6%^②，新能源汽车年销量也从 2014 年的 7.5 万辆增长至 2022 年的 688.7 万辆，渗透率达 27.6%^③，提前完成了“十四五”方案^④中 2025 年新能源汽车新车销售量达到汽车新车销售总量的 20% 左右目标，但相较于传统燃油车，其市场占比仍较小。新能源汽车的核心部件之一就是动力电池，而目前我国在技术方面还存在一定的瓶颈，如电池续航能力差、成本高、寿命短、充电时间长等。根据 J.D.Power 市场研究机构针对中国新能源汽车购买意向的 SM 研究结果显示，电池技术不成熟、续航里程不足、使用不便利等亦是影响消费者购买新能源汽车的主要因素。我国为助力新能源汽车企业的创新发展，推出了多项激励政策，旨在增强企业的研发能力、提升企业市场竞争力，针对企业，主要包括中央和地方政府的财政补贴以及“三免三减半”、研发费用加计扣除等税收优惠政策，针对消费者，主要有免征车辆购置税、减免车船税、放宽汽车消费信贷以及在部分大城市实行不限行、不限号等。但自 2014 年以来，各地为了避免新能源汽车行业对政府补贴形成依赖，对新能源汽车的补贴标准正逐步下调。在这一趋势下，税收优惠政策对于支持新能源汽车企业技术创新显得尤为重要，同时，免征车购税优惠政策在经过数次延期后，也逐渐成为了公众关

^① 财政部、税务总局、工信部 2023 年第 10 号《关于延续和优化新能源汽车车辆购置税减免政策的公告》

https://www.miit.gov.cn/zwgk/zcwj/wjfb/gg/art/2023/art_4a6f9849758d4d47b0ffa6592958447d.html

^② 国家税务总局《新能源汽车购置税 2022 年免征 879 亿元》

<http://www.chinatax.gov.cn/chinatax/n810214/c102374/c102380/c101807e/c5190361/content.html>

^③ 乘用车市场信息联席会《2022 年 12 月份全国新能源市场深度分析报告》

<http://www.cpcauto.com/newslist.php?types=csjd&id=2995>

^④ 国务院印发《“十四五”节能降碳综合工作方案》http://www.gov.cn/gongbao/content/2022/content_5674299.htm

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