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# 中央环保督察对企业纳税遵从的外溢性影响研究

——基于多维度公共风险治理的视角

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$$TS_{it} = \beta_0 + \beta_1 Pollution_{it} \times Inspection_{it} + \beta_2 Inspection_{it} + \beta_3 X_{it} + \epsilon_{it}$$

$$TE_{pt} = \beta_0 + \beta_1 Pollution_p \times Inspection_{pt} + \beta_2 Inspection_{pt} + \beta_3 C_{pt} + \epsilon_{pt}$$

$$Internet_{it}$$

$$TS_{it} = \beta_0 + \beta_1 Pollution_{it} \times Inspection_{it} \times Satisfaction_{it} + \beta_2 Inspection_{it} + \beta_3 Satisfaction_{it} + \beta_4 X_{it} + \epsilon_{it}$$



*Satisfaction<sub>it</sub>*    *i*

*t*

1

*TS*

*BT*

*BT<sub>it</sub>*    *it*    *i*    *it*

*i*    *it*

*TS<sub>it</sub>*

*BT*    *TS<sub>it</sub>*    *i*    *it*

*TS*

*TE*

*Internet*

*Satisfaction*

*tax<sub>pt</sub>/gdp<sub>pt</sub>*    *0*    *1*    (*ind1<sub>pt</sub>/gdp<sub>pt</sub>*)    *2*    *ind2<sub>pt</sub>/gdp<sub>pt</sub>*    *3*    *open<sub>pt</sub>/gdp<sub>pt</sub>*    *pt*

*TE<sub>pt</sub>* = (*tax<sub>pt</sub>/gdp<sub>pt</sub>*) / (*tax<sub>pt</sub>/gdp<sub>pt</sub>*)'

*tax<sub>pt</sub>*    *p*    *t*

*gdp<sub>pt</sub>*

*inds<sub>pt</sub>*    *inds<sub>pt</sub>*

*open<sub>pt</sub>*

*tax<sub>pt</sub>/gdp<sub>pt</sub>*    '

*TE<sub>pt</sub>*

*Internet*

*Satisfaction*

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*Current*

*Stock*

*Profit*

2

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3

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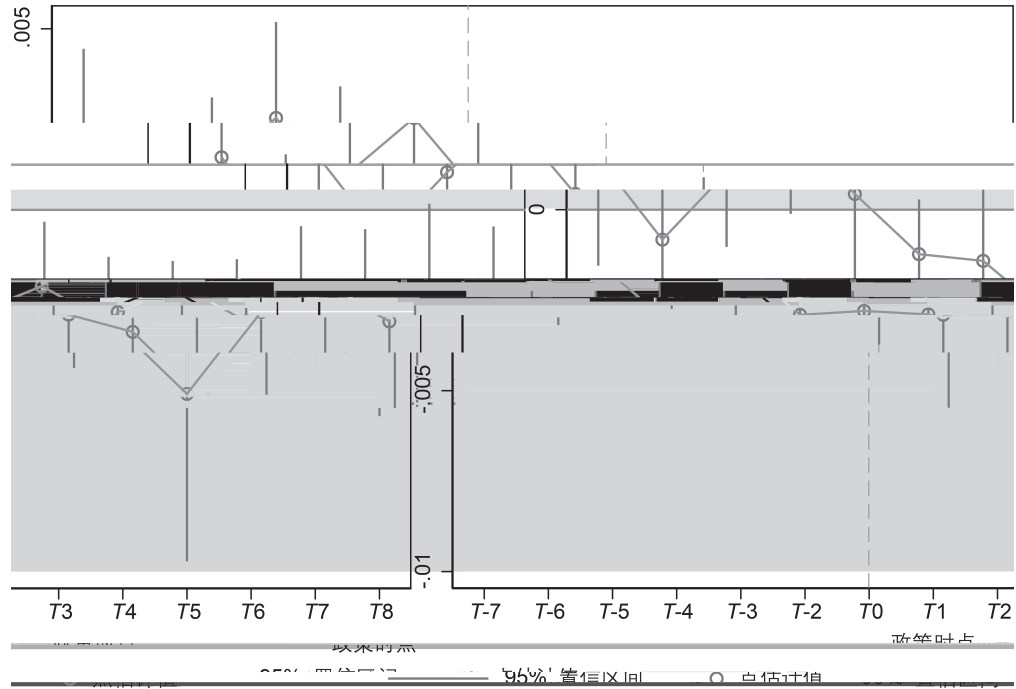
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$$TS_{it} = \alpha_0 + \sum_{k=1}^8 \alpha_k Pollution_i \times Inspection_i(k) + \alpha_1 Inspection_{it} + \alpha_2 X_{it} + \epsilon_{it}$$



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5

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- Alasfour F.. Costs of Distrust: The Virtuous Cycle of Tax Compliance in Jordan. *Journal of Business Ethics* : -
- Blaufus K. Bob J. & Otto P.E.. The Effect of Tax Privacy on Tax Compliance: An Experimental Investigation. *European Accounting Review* : -
- Desai M. A. & Dharmapala D.. Corporate Tax Avoidance and High-powered Incentives. *Journal of Financial Economics* : -
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Corporate tax compliance is an important part of tax risk management, and is crucial to ensure the good operation of public finance. Based on the perspective of government of multi-dimensional public risks, this paper establishes a triple-difference model using the quarterly data of listed manufacturing companies from 2015 to 2018, and systematically examines the spillover effect of central environmental supervision on corporate tax compliance. We find that the central environmental supervision would improve corporate tax compliance. Heterogeneity analysis shows that the spillover effect varies with property rights, collection agencies and regions. Mechanism analysis shows that on one hand, the central environmental supervision broke the collusion between the government and enterprises, and prompted the tax authorities to strengthen tax collection and management, thus improving the mandatory tax compliance; on the other hand, it improves government credibility and public service satisfaction, thereby enhancing tax willingness and bringing voluntary tax compliance. The conclusions

central environmental supervision, and systematically improving the level of public risk management.

Central Environmental Supervision; Tax Compliance; Governance of Tax Risk; Governance of Environmental Risk

( 责任编辑 : 郭晓辉 )