

$$V = XY, P_x = 20, P_y = 10, M = 1000$$

(A) 求消费者均衡 (X, Y) 及最大效用 (U)

$$\begin{cases} MR_{XY} = P_x/P_y \\ P_x X + P_y Y = M \end{cases} \Rightarrow \begin{cases} Y/X = \frac{1}{2} \\ 20X + 10Y = 1000 \end{cases} \Rightarrow \begin{cases} X = 50, Y = 100 \\ U_0 = 5000 \end{cases}$$

(B) 每单位课税

$$\begin{cases} MR_{XY} = (P_x + t)/P_y \\ (P_x + t)X + P_y Y = M \end{cases} \Rightarrow \begin{cases} Y/X = 1 \\ 30X + 10Y = 1000 \end{cases} \Rightarrow \begin{cases} X_1 = 20, Y_1 = 160 \\ U_1 = 3200 < U_0 \end{cases}$$

$$(C) \text{ 总效用} = 10 \times 20 = 200$$

(D) 以定率课税

$$\Rightarrow \begin{cases} MR_{XY} = P_x/P_y \\ P_x X + P_y Y = M \end{cases} \Rightarrow \begin{cases} Y/X = \frac{1}{2} \\ 20X + 10Y = 750 \end{cases} \Rightarrow \begin{cases} X_2 = 37.5, Y_2 = 187.5 \\ U_2 = 7031.25 < U_0 \end{cases}$$

(E) $25 < 37.5 \Rightarrow$ 故有课税税率能抑制消费

(F) $U_2 > U_1$, 可接受定率课税

$$(G) \begin{cases} MR_{XY} = (P_x + t)/P_y \\ (P_x + t)X + P_y Y = M \end{cases} \Rightarrow \begin{cases} Y/X = 1 \\ 30X + 10Y = 1250 \end{cases}, \quad \begin{cases} X^* = 31.25, Y^* = 31.25 \\ U_1 = 976.5625 < U_0 \end{cases}$$

\Rightarrow 效用下降