

ENVIRONMENTAL TAXATION: GREEN TAX AND ITS EFFECTUATIONS

Taxation And The Environment Complementary Policies

W.Bartley Hildreth



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Taxation and the Environment Stephen Smith, Organisation for Economic Co-operation and Development. Committee on Fiscal Affairs, Organisation for Economic Co-operation and Development. Environment Committee, Organisation for Economic Co-operation and Development. Task Force on Tax and Environment, 1993 Examines both approaches and discusses the tax and environmental policy issues raised by environmental taxes and how tax environmental policies can be made not only compatible but also mutually reinforcing

Tax Policy and the Environment Mr. David C. L. Nellor, Mr. Ronald T. McMorran, 1994-09-01 This paper provides a framework for examining environment taxes It reviews the theoretical efficiency of three types of environment taxes taxes on emissions or Pigouvian taxes taxes on productive inputs or consumer goods whose use is related to environmental damage and environment related provisions in other taxes A survey of environment taxes in 42 countries drawn from developing countries economies in transition and industrial countries illustrates that the use of environment taxes differs dramatically from the recommendations of environment tax theory This divergence between the theory and practice of environment taxes can be attributed to several factors environment taxes are difficult to implement there are many factors that impede their effectiveness and their introduction may be discouraged by their implications for other policy objectives

Taxation and the Environment Stephen Smith, Organisation for Economic Co-operation and Development. Committee on Fiscal Affairs, Organisation for Economic Co-operation and Development. Environment Committee, Organisation for Economic Co-operation and Development. Task Force on Tax and Environment, 1994

Tax Law and the Environment Roberta F. Mann, Tracey M. Roberts, 2020-07-06 Tax Law and the Environment A Multidisciplinary and Worldwide Perspective takes a multidisciplinary approach to explore the ways how tax policy can be used to solve environmental problems throughout the world using a multi jurisdictional and multidisciplinary approach Environmental taxation involves using taxes to impose a cost on environmentally harmful activities or tax subsidies to provide preferred tax treatment to more sustainable alternatives to those harmful activities This book provides a detailed analysis of environmental taxation with examples from around the world As the extraction processing and use of energy resources has been a major cause of environmental harm this book explores the taxation and subsidization of both fossil fuels and renewable energy Its analysis of the past present and future potential of environmental taxation will help policymakers move economies toward sustainability as well as and informing students academics and citizens about tax solutions for pressing environmental issues

Environmentally Related Taxes in OECD Countries Issues and Strategies OECD, 2001-10-05 This report analyses current use of environmentally related taxes in OECD Member countries Focus is given to their environmental effectiveness The report identifies obstacles to a broader use of such taxes in particular the fear of loss of sectoral competitiveness and ways to overcome them

Public Policies for Environmental Protection Paul Portney, Robert N. Stavins, 2010-10-28 The first edition of Public Policies for Environmental Protection contributed

significantly to the incorporation of economic analysis in the study of environmental policy Fully revised to account for changes in the institutional legal and regulatory framework of environmental policy the second edition features updated chapters on the EPA and federal regulation air and water pollution policy and hazardous and toxic substances It includes entirely new chapters on market based environmental policies global climate change solid waste and for the first time coverage of the Safe Drinking Water Act Portney Stavins and their contributors provide an invaluable resource for researchers policymakers industry professionals and journalists anyone who needs up to date information on U S environmental policy With their careful explanation of policy alternatives the authors provide an ideal book for students in courses about environmental economics or environmental politics Handbook on Taxation W.Bartley Hildreth,2019-07-16 A groundbreaking reference this book provides a comprehensive review of tax policy from political legal constitutional administrative and economic perspectives A collection of writings from over 45 prominent tax experts it charts the influence of taxation on economic activity and economic behavior Featuring over 2400 references tables equations and drawings the book describes how taxes affect individual and business behavior shows how taxes operate as work and investment incentives explains how tax structures impact different income groups weighs the balanced use of sales property and personal income taxes traces the influence of recent tax changes and more Sustainable Development OECD Policy Approaches for the 21st Century OECD,1998-01-06 This publication provides an overview and analysis of trends in Sustainable Development and identifies policy gaps and trade offs that have been encountered and points to future options

Handbook of Research on Environmental Taxation Janet E. Milne,Mikael Skou Andersen,2012-01-01 Ingeniously organized in a life cycle format the Handbook covers environmental taxation concepts design acceptance implementation and impact The universal themes discussed in each area will appeal to a broad range of readers Larry Kreiser Cleveland State University US This book is a smart and useful reader s guide providing analytical tools for a full comprehension of environmental taxes with an interdisciplinary approach that looks at all the different phases of environmental taxation from the design to the implementation the political acceptance and the impact on the economy The authors effort is very successful in endowing academicians policy makers and the general public with an excellent proof of the effectiveness of environmental taxes and green tax reforms Alberto Majocchi University of Pavia Italy Putting the words environment next to taxation might not always be the flavour of the month but no modern society can ignore the value of the natural environment and the need to maintain its good quality and no competitive economy can prosper without the necessary tax revenues to function Environmental taxation offers the prospect of moving towards a more resource efficient economy where preference is given to tax more what we burn less what we earn I welcome this contribution to the literature Commissioner Connie Hedegaard European Commission The Milne and Andersen volume provides a splendid treatment of environmental taxation that encompasses the basic conceptual issues problems of tax design and implementation and several insightful case studies

that show how environmental taxes actually work in practice It is the best overall treatment of environmental taxation available comprehensive rigorous and readable Wallace Oates University of Maryland US The Handbook of Research on Environmental Taxation captures the state of the art of research on environmental taxation Written by 36 specialists in environmental taxation from 16 countries it takes an interdisciplinary and international approach focusing on issues that are universal to using taxation to achieve environmental goals The Handbook explores the conceptual foundations of environmental taxation essential elements for designing environmental tax measures factors that influence the acceptance of environmental taxation the variety of ways to implement environmental taxes their environmental and economic impact and finally the larger question of the role of taxation among other policy approaches to environmental protection Intermixing theory with case studies the Handbook offers readers lessons that can be applied around the world It identifies key bodies of research for people who are already working in the field or entering the field and highlights issues that call for more research in the future With systematic analysis of key issues in environmental taxation this book will appeal to researchers governments think tanks NGOs and academics in law economics political science and public finance as well as students specializing in environmental taxation and other market based instruments Public Economics and the Environment in an Imperfect World Lans Bovenberg, Sijbren Cnossen, 2012-12-06 Growing populations and economies have increased the public's awareness that the world's environmental resources are finite The issues of global warming and the depletion of the ozone layer have given universal significance to what were once local and regional pollution problems What is evident from Public Economics and the Environment in an Imperfect World is that Coasian negotiations fail to internalize the costs of environmental degradation often calling for public intervention through the market mechanism In its consideration of such issues the book includes contributions on assessment problems institutional aspects the need for coordination and efficiency and distribution issues **Tax Expenditures and Environmental Policy** Hope Ashiabor, 2020-08-28 This timely book provides a critical examination of the ways in which tax expenditures can be best used in order to enhance their efficacy as instruments for the implementation of environmental policy **Implementing Domestic Tradable Permits for Environmental Protection** OECD, 2000-03-22 This book reviews the issues related to the implementation of domestic tradable permits systems in different areas air water land and in several OECD countries Environmental Taxes Kalle Määtä, 2006-01-01 Environmental taxes differ from each other according to the functions they serve and the manner in which they are implemented This study highlights the appropriateness of different kinds of environmental taxes against a rigorous framework of theory and case study evidence The purpose of this book is to analyse the way in which environmental taxes are categorized and which factors affect the effectiveness and efficiency of the different kinds of environmental taxes in practice This pragmatic approach is emphasized along with the multiplicity of regulatory problems such as At what level should the environmental tax rate be set What is the proper time schedule for introducing an environmental tax What are the

most appropriate taxable characteristics and how should they be determined What activities should be exempt from environmental taxation How can tax relief be implemented These are only some of the regulatory problems explored in this study which also encompasses an examination of the theory of regulation The author argues that economists have often paid too little attention to the administrative and legal issues concerning the implementation of legislation such as environmental tax laws which are of course vital to the success of any potential policy Lawyers too have in turn neglected the theory of regulation which would assist in analysing problems in a future oriented way Environmental taxes will therefore be of great interest to a wide audience of environmental economists law and economics scholars as well as policymakers Back cover

Environmental Taxation and Green Fiscal Reform Larry Kreiser, Soochool Lee, Kazuhiro Ueta, Janet E. Milne, Hope Ashiabor, 2014-08-29 The book combines perspectives from leading environmental taxation scholars on both the theory and impact of different policies It covers topics such as theoretical assumptions of environmental taxes the relationship between environmental taxes and t

Environmental Challenges Shimson Belkin, 2012-12-06 In the summer of 1999 an international group of experts convened in Jerusalem Israel in order to define the major environmental challenges facing humanity at the dawn of the new millennium and where possible propose ways of addressing them Almost 50 selected articles are collected in the present book which constitutes a striking interdisciplinary combination of state of the art science with the latest views on environmental law education and international cooperation Whilst a major fraction of the book is devoted to water related issues water quality monitoring water and wastewater treatment water based international cooperation and more other sections deal with timely topics relating to air pollution biodiversity conservation and education The book is intended for environmental scientists professionals and students of all disciplines

OECD Green Growth Studies Creating Incentives for Greener Products A Policy Manual for Eastern Partnership Countries OECD, 2015-10-07 The European Union s Eastern Partnership EaP countries Armenia Azerbaijan Belarus Georgia Moldova and Ukraine struggle with environmental challenges related to the consumption and end of life management of many harmful products This policy manual considers the potential use and

Environmental Tax Policy Review of Andalusia OECD, 2023-03-09 The Environmental Tax Policy Review of Andalusia provides a detailed review of the environmentally related tax framework in the areas of greenhouse gas emissions and air pollution water usage and pollution and waste and circular economy in the Autonomous Region of Andalusia Spain

Critical Issues in Environmental Taxation Lin Heng Lye, 2009 Critical Issues in Environmental Taxation is an internationally refereed publication devoted to environmental taxation issues on a worldwide basis It seeks to provide insights and analysis for achieving environmental goals through tax policy By sharing the perspectives of the authors in response to the diverse challenges posed by environmental taxation issues effective approaches used in one country may be considered and possibly implemented by governmental authorities in other countries Each volume contains pioneering and thought provoking articles contributed by the world s leading environmental tax

scholars This seventh volume focuses on the special problems of the urban environment and the challenges which confront cities and mega cities It examines tax issues relating to congestion and pollution control road pricing and other forms of transportation management housing and the construction industry energy generation and consumption trade carbon taxes and new eco service markets research and development taxes It contains case studies from developed as well as developing countries Contributors come from various disciplines particularly law accounting and economics The countries examined include Australia Brazil Canada China Hong Kong Japan Kenya Pakistan Singapore Spain Uganda and the United States

Non-doctrinal Research Methods in Environmental Law Paul Martin,Solange Teles da Silva,Marcia

Leuzinger,Miriam Verbeek,Andrew Lawson,2023-09-06 This timely book explores the innovative non doctrinal methods currently being used in environmental law research Drawing on their extensive experience expert contributors provide insight into how creative approaches to research can improve understanding of law and policy leading to more effective legal protection for the environment *The ^AOxford Companion to Global Change* Andrew Goudie,David Cuff,2008-11-21 The Oxford Companion to Global Change is a fresh look at the world and the compelling environmental issues of the early 21st century including global warming and its technical and regional implications as well as the prospects for current energy supplies and the promise of new technologies In one convenient volume it brings together current knowledge about the relations between technological social demographic economic and political factors as well as biological chemical and physical systems It is an essential reference work for law and policy practitioners researchers and other professionals seeking to understand any aspect of global change

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