

ENVIRONMENTAL TAXATION: GREEN TAX AND ITS EFFECTUATIONS

Taxation Environment And Employment

**Hope Ashiabor, Larry
Kreiser, Julsuchada Sirisom, Janet E.
Milne**

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Environment and Employment Philip Lawn, 2009-06-30 This book reconciles the growing conflict between the ecological sustainability and full employment objectives discussing and analyzing the impact that achieving ecological sustainability will have on unemployment and the nature of the workplace Taxation, Environment, and Employment

Sweden. Skatteväxlingskommittén, 1997 **Taxes and the Economy** W. A. Vermeend, Rick van der Ploeg, Frederick van der Ploeg, Jan Willem Timmer, 2008 Since World War II OECD countries have increasingly used taxation to achieve a variety of economic policy objectives of which stimulating economic activity and employment are usually the most important This title discusses the effects of taxation on the economy and its development **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 *Environmental Taxes and Fiscal Reform* L. Castellucci, A. Markandya, 2012-11-30 A review of the literature on environmental taxes focusing on European experiences and analysing how such taxes can contribute to green causes as well as reducing the tax burden from ordinary taxation The authors examine the potential double dividend from tax reform for helping the environment reducing unemployment and encouraging growth *Environmental Tax Reform and the Labour Market* Kurt Kratena, 2002-01-01 During the 1990s and 2000s the issue of general welfare double dividend an improvement in environmental quality combined with a positive welfare effect triggered by a tax shift from labour to energy resources has been extensively debated In this book Kurt Kratena studies the employment effects of revenue neutral shifts from labour to energy and measures the impact on theoretical and empirical models of the European labour market Environmental Taxation in China and Asia-Pacific Hope Ashiabor, Larry Kreiser, Julsuchada Sirisom, J E Milne, 2011 Environmental Taxation in China and Asia Pacific contains a rich collection of papers addressing issues of vital importance to policy formulation in a spectrum of environmental areas While not everyone would agree to all that is said in each of the papers the book will certainly trigger fruitful debates It is also a great source of information on environmental policy developments in major economies that will need to play an increasing role in addressing major issues such as climate change mitigation Nils Axel Braathen Principal Administrator OECD Environment Directorate Another outstanding volume on environmental taxation this time with focus on China and the Asia Pacific Legal economic and

policy contributions offer great insight in the present situation and future developments in this fascinating part of the world Kurt Deketelaere K U Leuven Belgium University of Dundee UK and University of Qatar Environmental Taxation in China and Asia Pacific contains an integrated set of detailed chapters providing insights and analysis on how fiscal policy can be used to achieve environmental sustainability Highly topical chapters include energy tax policy in China environmental fiscal reform carbon tax policy in northeast Asia and environmental taxation strategies in China Asia and Australia as well as many other relevant topics Written by distinguished environmental taxation scholars from around the world the emphasis of this book is on finding solutions to environmental problems which merit serious consideration by policy makers as well as academics in environmental law and other academic disciplines

Carbon Pricing, Growth and the Environment Lawrence A. Kreiser, Ana Yábar Sterling, Pedro Manuel Herrera Molina, Janet E. Milne, Hope Ashiabor, 2012-01-01 The scope depth and persistence with which this book explores carbon pricing is admirable reflecting that despite political reluctance it is a topic in all parts of the world _ Mikael Skou Andersen Aarhus University Denmark and European Environment Agency Environmental taxation and emissions trading continue to be high on the public policy agenda in many countries and this is another welcome and very interesting volume in the Critical Issues in Environmental Taxation series that presents new ideas and evidence on these subjects from a wide range of countries and a variety of perspectives _ Paul Ekins University College London UK This original and timely volume provides unique insights and analysis on the pressing question of how to achieve environmental sustainability while fostering economic growth The emphasis of the book lies in finding critical solutions to global climate change including chapters on environmental fiscal reform and unemployment in Spain EU structural and cohesion policy and sustainable development ecological tax reform in Europe and Asia Australia s carbon pricing mechanism and many other timely topics This insightful volume will appeal to policy makers in government as well as academics and students in environmental law environmental economics and environmental sustainability

The Politics of Corporate Taxation in the European Union Claudio Radaelli, 2013-01-11 This study explores the formation of the European Union s tax policy and asks why member states did not raise objections to it The author s analysis is enriched by two further levels of inquiry Firstly he examines the Europeanization of domestic tax policy in Italy and the UK asking how domestic policy has changed and what is meant by Europeanization Secondly he puts the European Union tax policy in the wider context of tax globalization Will the liberalization of capital movement tax havens and the flexibility of multinationals in managing their taxable incomes wreck the European Union s fragile tax policies

Critical Issues in Environmental Taxation Claudia Dias Soares, Janet Milne, Hope Ashiabor, Kurt Deketelaere, Larry Kreiser, 2010-10-07 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 eight volume includes 42 articles on environmental tax issues which were presented at the Tenth Global Conference on Environmental Taxation. It features articles in six areas relating to environmental tax reforms, experiences and potential market based instruments for climate protection, market based instruments for environmentally sound management of energy, market based instruments for environmentally sound management of water, market based instruments for environmentally sound management of urban areas and evaluation of market based environmental policies. The quality of the articles published in Volume VIII reflects the excellent and inspiring work of leading scholars and practitioners in the field of environmental taxation.

Environmental Taxation and Climate Change Hope Ashiabor, Larry Kreiser, Julsuchada Sirisom, Janet E. Milne, 2011. Whilst green taxes face new challenges there is now an accumulated international experience on which to reflect. This new collection of papers providing material for further vigorous argument evinces a keen appreciation of these realities. I recommend this generally very readable book as a helpful reflection of some recent key concerns in the environmental policy area. It constitutes a welcome addition to the literature inviting critical responses from the specialist but also drawing in the newcomer to the subject. John Snape, University of Warwick, UK. The level of public and political debate on carbon taxes is low. Politicians fear the impact of a carbon tax on businesses and low income groups as well as on their popularity among voters. This valuable book studies carbon taxes from many angles with ample attention paid to practical examples and shows that a smartly designed carbon tax is an indispensable instrument in the transition to a less carbon dependent economy. Jonathan Verschuuren, The University of Sydney, Australia and Tilburg University, The Netherlands. Containing an authoritative set of original essays, *Environmental Taxation and Climate Change* provides fresh insights and analysis on how environmental sustainability can be achieved through fiscal policy. Written by distinguished environmental taxation scholars from around the world, this timely volume covers a range of hotly debated subjects including carbon related taxation in OECD countries, implications of environmental tax reforms, innovative environmental taxation and behavioural strategies as well as many other relevant topics. This up to date and well informed book will appeal to policymakers in government as well as students, researchers and academics in environmental law and other academic disciplines.

OECD Environmental Performance Reviews: Norway 2001 OECD, 2001-11-19. This review of Norway's environmental conditions and policies evaluates progress in reducing the pollution burden, improving natural resource management, integrating environmental and economic policies and strengthening international co-operation.

Environmental Fiscal Reform and Unemployment Carlo Carraro, D. Siniscalco, 2013-03-14. The European Union faces several interlinked challenges: how to protect the environment and favour sustainability, how to reduce unemployment and foster competitiveness in a context of growing globalization, how to reduce regional disparities among and within member countries. The recent policy debate has clarified that the above objectives are

not a trade off if jointly tackled In particular win win policy options are available to the European Union by an appropriate integration of regulation macro policy social policy fiscal policy and environmental policy Evidence shows that optimising on each single policy will not meet the needs of the European Union On the contrary an integrated approach will make it possible to reach the various objectives as stated in the Treaty on European Union in the 5th Environmental Action Programme in the White Paper on Growth Competitiveness and Employment This integrated approach would implement a genuine sustainable development policy

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

OECD Tax Policy Studies Recent Tax Policy Trends and Reforms in OECD Countries OECD,2004-10-19 This ninth volume of the OECD Tax Policy Studies series reports on trends in the areas of tax revenues the tax mix and the taxation of labour dividends and personal and corporate income It also looks at value added and environmental taxes

Growth, Competitiveness, Employment DIANE Publishing Company,1995-10 This White Paper sets out to foster debate to assist decision making at centralized national or Community level so as to lay the foundations for sustainable development of the European economies thereby enabling them to withstand international competition while creating the millions of jobs that are needed Describes the challenges conditions of growth competitiveness employment in a macroeconomic framework Maps charts tables graphs

Ecotaxation Timothy O'Riordan,2014-04-23 Ecotaxation covers two distinct ideas To date it has largely been associated with the polluter pays principle in the form of correctional charges imposed on activities which have a demonstrably damaging effect on the quality of life or the environment The other involves a more ambitious policy shift aiming to put taxation onto a different basis away from income and labour and onto resource depleting and environmentally damaging activities By going further and directing the additional revenue towards environmentally supportive and socially improving ends it can be part of the fiscal basis for sustainable development This volume explores the history of both ideas but with more emphasis on the wider ranging policy alternatives that ecotaxation represents The contributors look at the mixed records of the correctional economic instruments which have been introduced suggesting that unless they are integrated into a more comprehensive package of reforms they are not likely to have much effect on the direction of an already unsustainable economy On the other hand taxation has the potential not only to stimulate sustainable forms of economic activity but also by lowering the costs of work and employment to create jobs and greater social justice At a time when governments room for manoeuvre is being more and more restricted by conflicting social economic and environmental commitments and pressures revenue neutral ecotaxation has a crucial role to play in reconciling those objectives and putting policy onto a new and lasting footing

OECD Environmental Performance Reviews: Germany 2001 OECD,2001-04-10 This review of Germany's environmental conditions and policies

evaluates progress in reducing the pollution burden improving natural resource management integrating environmental and economic policies and strengthening international co operation *The Political Economy of Environmentally Related Taxes* OECD,2006-06-19 This book provides a comprehensive discussion on the effectiveness of environmentally related taxes and their potential for wider use **The Macroeconomic Effects of Environmental Taxes** Ms.Jenny Elisabeth Ligthart,1998-05-01 This paper reviews recent literature on the macroeconomic effects of environmental taxes It attempts to delineate the conditions under which a cleaner environment is compatible with attaining macroeconomic objectives such as more employment and economic growth The analysis reveals that an environmentally motivated fiscal reform using the revenues from environmental taxes to cut labor taxes may yield employment and environmental dividends if the tax burden can be shifted to agents outside the labor market such as capitalists transfer recipients and foreigners A cleaner environment and a higher rate of economic growth go hand in hand if the environment is considered an important public input into production

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