



ERNST U VON WEIZSÄCKER
and JOCHEN JESINGHAUS

Ecological Tax Reform

A POLICY PROPOSAL FOR SUSTAINABLE DEVELOPMENT

Ecological Tax Reform A Policy Proposal For Sustainable Development

Carlo Carraro, D. Siniscalco



Ecological Tax Reform A Policy Proposal For Sustainable Development:

Ecological Tax Reform Ernst Von Weizsacker, Jochen Jesinghaus, 1992-07-01 Carbon taxes energy taxes and related measures are gaining increasing popularity around the world as governments activists and international bodies seek an effective way of integrating economic and environmental policies Ecological Tax Reform offers a timely exploration of this key component of the global fight against climate change Providing a useful overview of the arguments for and against environmental taxation the book s central proposition is that such taxes can play an instrumental role in promoting environmentally friendly industry as well as raising valuable funds for economic development and state efforts to combat global warming The authors go on to argue that such taxes could be usefully applied to such diverse economic areas as fossil fuel consumption nuclear energy water raw materials and waste Concise and accessible to undergraduates as well as the general reader Ecological Tax Reform represents the perfect introduction for those seeking to understand the role which taxation can play in achieving a more sustainable society

Sustainable Development in Western Europe Timothy O'Riordan, Heather Voisey, 1997 The transition to sustainable development will test government democracy in a radical way These essays look at the three elements of sustainable development reliable growth stewardship and empowerment in terms of the institutional challenge they pose It provides the view of five European Union Member States

Principles of Sustainable Development - Volume II Giancarlo Barbiroli, 2009-10-20 Principles of Sustainable Development is the component of Encyclopedia of Development and Economic Sciences in the global Encyclopedia of Life Support Systems EOLSS which is an integrated compendium of twenty one Encyclopedias Sustainable Development is a term of differing definitions Standing alone the term is abstract and ambiguous The meaning most often cited is that adopted by the World Commission on Environment and Development meeting today s true needs and opportunities without jeopardizing the integrity of the planetary life support base the environment and diminishing its ability to provide for needs opportunities and quality of life in the future This definition may serve as a general principle but for a guide to action its components sustainability and development must be given substance what is to be sustained and what developed Is development essentially economic or material growth and is sustainability mostly a means to keep economic growth growing Consequently should development represent means toward ecologically sustainable ends The concept of ecological sustainability has been advanced as a restriction on economic development It follows therefore that principles of sustainable development depend upon how the term is understood and how it is put into practice Even so the definition of the World Commission on Environment and Development given the adequate definition of variable needs provides the most reliable principle for testing the qualitative and ecological sustainability of development proposals The Theme on Principles of Sustainable Development in three volumes deals with the diversity of points of view on this complex subject These three volumes are aimed at the following five major target audiences University and College students Educators Professional practitioners Research personnel and Policy

analysts managers and decision makers and NGOs

Business & Sustainability Gabriel Eweje, Martin Perry, 2011-12-06

This volume aims to assist readers to navigate the conceptual maze surrounding discussions of business and sustainability by offering critical reflection on the state of business action for environmental sustainability and providing evidence about what is actually taking place in real localities and businesses

Cents and Sustainability Michael H. Smith, Karlson

Hargroves, Cheryl Desha, 2010 Cents and Sustainability is a clear sighted response to the 1987 call by Dr Gro Brundtland in Our Common Future to achieve a new era of economic growth that is forceful and at the same time socially and environmentally sustainable The Brundtland Report argued that not only was it achievable but that it was an urgent imperative in order to achieve a transition to sustainable development while significantly reducing poverty and driving clean and green investment With some still arguing for significantly slowing economic growth in order to reduce pressures on the environment this new book Cents and Sustainability shows that it is possible to reconcile the need for economic growth and environmental sustainability through a strategy to decouple economic growth from environmental pressures combined with a renewed commitment to achieve significant environmental restoration and poverty reduction Beginning with a brief overview of some of the most pressing environmental challenges of our time the book then explains decoupling theory overviews a number of factors that can undermine and even block efforts to decouple in both developed and developing countries and then discusses a number of key considerations to assist the development of national decoupling strategies The book then focuses on presenting evidence to support greater action not just on climate change but also on decoupling economic growth from the loss of biodiversity and the deterioration of natural systems freshwater extraction waste production and air pollution In the lead up to the 2012 United Nations Earth Summit and beyond Cents and Sustainability will be a crucial guide to inform and assist nations to develop strategies to significantly reduce environmental pressures strengthen their economy create jobs and reduce poverty I commend the team from The Natural Edge Project and their partners for undertaking to develop a response to Our Common Future to mark its 20th anniversary Dr Gro Brundtland Sequel to The Natural Advantage of Nations Published with The Natural Edge Project

China's Search for Energy Security Suisheng Zhao, 2014-06-11 China's rapid economic growth in the recent decades has produced an unprecedented energy vulnerability that could threaten the sustainability of its economic development a linchpin to social stability and ultimately the regime legitimacy of the Chinese Communist Party CCP as well as the foundation for China's rising power aspirations What is the Chinese perception of the energy security and challenges how has the Chinese government responded to the challenges What are the international implications of China's search for energy security This collection of contributions by leading scholars seeks answers to these extremely important questions The book is divided into three parts Part I presents an overview of China's sense of energy security and its strategic responses Part II examines China's energy policy making processes the efforts to reform and reorganize the energy sector and reset policy priorities Part III focuses on the international implications of China's search for

energy security This book consists of articles published in the Journal of Contemporary China *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 **Earth Summit 2002** Felix

Dodds, 2014-02-25 As we start the preparations for the Earth Summit in 2002 10 years from Rio and 30 years from Stockholm we need to set targets and dates that are realistic to deliver the change that is needed There will also need to be a debate on the international machinery to achieve what we want and 2002 will be significant in setting out the direction This book has drawn in some of the key people who are working to make 2002 a significant event FROM THE FOREWORD BY KLAUS TOPFER EXECUTIVE DIRECTOR UNITED NATIONS ENVIRONMENT PROGRAMME AND CENTRE FOR HUMAN SETTLEMENTS At the Earth Summit in Rio in 1992 world leaders adopted a comprehensive programme of action for implementing sustainable development worldwide As preparations for Earth Summit 2002 proceed leading players from around the world present a frank assessment of progress to date They set goals and describe mechanisms that will enable the international community to complete the tasks set in Rio and prepare for new challenges and opportunities This book will be a catalyst for the public and political momentum required to push forward the global sustainable development agenda

Ernst Ulrich von Weizsäcker Ernst Ulrich von Weizsäcker, 2014-05-21 On the occasion of the 75th birthday of Ernst Ulrich von Weizsäcker this unique anthology presents thought provoking texts from 1970 to 2013 spanning several disciplines and combining science and practice Among them are three Reports to the Club of Rome that Weizsäcker lead authored a new university curriculum system to promote interdisciplinary studies and a proposal for a five fold increase in resource productivity which would make it possible to shut down nuclear and fossil power plants avoiding dangerous climate change impacts Weizsäcker is Co President of the Club of Rome and Co Chair of UNEP's Resource Panel He has served as a Professor

of Biology President of Kassel Univ Director of the UN Centre for Science and Technology and of the Institute for European Environment Policy President of the Wuppertal Institute for Climate Environment and Energy as a Member of the Bundestag as Chair of its Environment Committee and as Dean of the Bren School for Environmental Science and Management Univ of California Santa Barbara USA

Ethics of Consumption David A. Crocker, Toby Linden, 2000-01-01 Scholars in diverse fields now agree on the importance of investigating the impact of consumption practices on the global environment quality of life and international justice In this comprehensive collection of essays most of which appear for the first time eminent scholars from many disciplines philosophy economics sociology political science demography theology history and social psychology examine the causes nature and consequences of present day consumption patterns in the United States and throughout the world Specifically the essays evaluate the impact of consumption practices on our own lives our institutions other people and the environment The contributors give explicit attention to the principles relevant for a consumption ethic as well as to the policies and practices that such an ethic permits or requires These engaging jargon free essays frame the problem of consumption in a variety of ways challenging readers to see the issue from new perspectives For scholars and students from across the disciplines as well as for environmental and consumer activists this volume will serve as the touchstone for discussions of consumption and global stewardship

Justifying Taxes Agustín José Menéndez, 2013-03-14 Justifying Taxes offers readers some of the elements of a democratic tax law considered within its political and philosophical context in order to determine the extent of legitimate tax obligations The objective is to revisit some of the issues in the dogmatics of tax law from the viewpoint of a critical citizen always ready to ask questions about the justification underlying her obligations and especially about her paramount burden viz the payment of certain amounts of money Within this purview special attention is paid to the general principles of taxation The argument is complemented by a detailed reconstruction of constitutional reasoning in tax matters close attention being paid to the jurisprudence of the Spanish Tribunal Constitucional Readership Legal scholars political scientists and philosophers Especially recommended to graduate and undergraduate students of Tax Law Constitutional Law Jurisprudence Philosophy of Law and Political Theory

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 Society and Its Environment Egbert Tellegen, Maarten Wolsink, 2014-01-02 First Published in 1998 People cannot live without changing nature They do so by breathing feeding and defecating by dressing and heating and by creating barriers against wind and water cold and heat These forms of human induced change of nature have been present since the dawn of mankind People are constantly confronted by a malignant nature against which they have to defend themselves and whose resources they have to use in order to survive However the relationship between man and nature has dramatically changed during the past centuries More than the word nature the term environment has become strongly associated with damage and decay caused by human beings Hence in practice environment is mostly associated with problems In this book the term environment does not describe different environments and the way they are changed by human activities in general but focuses on those human induced of it What are the causes of these changes when and where are these changes considered as environmental problems and how do people react to these changes are the main questions of this book One of the possible reactions to environmental problems is the efforts to solve them The ways in which individual citizens private enterprises public authorities environmental organizations and others try to solve environmental problems is a main topic of this book Buddhism in the Public Sphere Peter D. Hershock, 2006-09-27 The core teachings and practices of Buddhism are systematically directed toward developing keen and caring insight into the relational or interdependent nature of all things Hershock applies Buddhist thought to reflect on the challenges to public good created by emerging social economic and political realities associated with increasingly complex global interdependence In eight chapters the key arenas for public policy are addressed the environment health media trade and development the interplay of politics and religion international relations terror and security and education Each chapter explains how a specific issue area has come to be shaped by complex interdependence and offers specific insights into directing the growing interdependence toward greater equity sustainability and freedom Thereby a sustained meditation on the meaning and means of realizing public good is put forward which results in a solid Buddhist conception of diversity Hershock argues that concepts of Karma and emptiness are relevant across the full spectrum of policy domains and that Buddhist concepts become increasingly forceful as concerns shift from the local to the global A remarkable book on this fascinating religion Buddhism in the Public Sphere will be of interest to scholars and students in Buddhist studies and Asian religion in general **Economic Theory for Environmentalists** John Gowdy, 2020-02-10 Economic Theory for Environmentalists is a much needed and heralded new book that examines the implications of neoclassical economic theory and how it relates to the environment and environmental activity It addresses the ongoing conflict between market forces and environmental integrity and explains how neoclassical economic theory views the relationship between economic activity and the natural world Each chapter outlines the concepts of economic theory and the relevance of its environmental and policy implications It focuses on both micro and macro economics Policy

tools such as price and income elasticities consumer surplus and methods for measuring the economic value of environmental resources are discussed A case study which examines a range of policy options is presented Examples are also given throughout the text to illustrate regional and international policy questions Presented in a simple and easy to understand manner this valuable book is suited for anyone dealing with environmental economic or policy issues

Implementing Ecological Integrity Philippe Crabbé, Alan J. Holland, Lech Ryszkowski, L. Westra, 2012-12-06 This book contains some of the papers which were presented at the NATO Science Environmental Security Advanced Research Workshop on Implementing Ecological Integrity Restoring Regional and Global Environmental and Human Health held in Budapest from June 26 to July 1 1999 All papers presented are summarized in the Introduction and in some cases shorter versions are published A multidisciplinary core of American and Western European participants had met over the preceding years to discuss the concept of ecological integrity The term ecological integrity is found in environmental policy documents but generally is not defined It competes with other recent terms or environmental narratives such as ecosystem health and sustainable development and also with older ones such as conservation Therefore it is deemed important not only to sort out the definitions of these concepts but also to find out whether their practical implications differ Moreover it was interesting to find out whether participants from Central and Eastern European Countries CEEC and more generally from NATO partner countries would be first responsive to this concept and second would hold different views of it This explains the broad albeit not always consistent range of topics which are covered in this book The core group learned that CEEC and other NATO partners participants were responsive to the concept but that they were less exclusive of human influence Anarchy and the Environment J. Samuel Barkin, George E. Shambaugh, 1999-01-01 Argues that the logic of common pool resources is the most appropriate and productive way to understand international environmental conflict and offers important practical insights into environmental negotiations and bargaining Towards Ecological Taxation David Russell, 2016-02-24 Governments around the world are struggling to meet their commitments to achieve targets relating to reductions in greenhouse gases Many writers advocating ways to achieve these targets offer radical but often impractical approaches that do not offer a way forward within the existing economic model In contrast Towards Ecological Taxation is a pragmatic consideration of realistic possibilities by an author from the world of accounting Based on his research into the implications of changes in the UK motor taxation regime for company cars David Russell considers the broader efficacy of taxation policy as a mechanism for reducing demand for fossil fuels and encouraging a shift towards carbon neutral energy production He incorporates the findings of a number of studies into his analysis along with a wider consideration of tax regimes Dr Russell suggests a way forward that will attract the interest of researchers policy makers and decision makers wanting a better understanding of how taxation could be used innovatively but within the existing economic status quo to deliver specific and measurable reductions in CO₂ Such a distinctive approach makes this book a valuable addition to the literature on

environmental issues and the always thought provoking titles in the Corporate Social Responsibility Series The Natural Advantage of Nations Michael Harrison Smith,2013 This book is more than just a palliative care guide for the planet it is about innovation solutions competitiveness and profitability At work at home and as members of society our generation has an opportunity to be part of the obligation and an exciting solution in restoring the balance The authors present a bold vision for the future and demonstrate how we can get there drawing on lessons of competitive advantage theory and the latest in sustainability economics innovation business and governance theory and practice The result is nothing less than the most authoritative and comprehensive guide to date to building the new ecologically sustainable economy For further information about The Natural Edge Project and to view the book s online companion visit www.naturaledgeproject.net 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

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Table of Contents Ecological Tax Reform A Policy Proposal For Sustainable Development

1. Understanding the eBook Ecological Tax Reform A Policy Proposal For Sustainable Development
 - The Rise of Digital Reading Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Advantages of eBooks Over Traditional Books
2. Identifying Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Ecological Tax Reform A Policy Proposal For Sustainable Development
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Personalized Recommendations
 - Ecological Tax Reform A Policy Proposal For Sustainable Development User Reviews and Ratings
 - Ecological Tax Reform A Policy Proposal For Sustainable Development and Bestseller Lists
5. Accessing Ecological Tax Reform A Policy Proposal For Sustainable Development Free and Paid eBooks

- Ecological Tax Reform A Policy Proposal For Sustainable Development Public Domain eBooks
- Ecological Tax Reform A Policy Proposal For Sustainable Development eBook Subscription Services
- Ecological Tax Reform A Policy Proposal For Sustainable Development Budget-Friendly Options
- 6. Navigating Ecological Tax Reform A Policy Proposal For Sustainable Development eBook Formats
 - ePub, PDF, MOBI, and More
 - Ecological Tax Reform A Policy Proposal For Sustainable Development Compatibility with Devices
 - Ecological Tax Reform A Policy Proposal For Sustainable Development Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Highlighting and Note-Taking Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Interactive Elements Ecological Tax Reform A Policy Proposal For Sustainable Development
- 8. Staying Engaged with Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ecological Tax Reform A Policy Proposal For Sustainable Development
- 9. Balancing eBooks and Physical Books Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ecological Tax Reform A Policy Proposal For Sustainable Development
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Setting Reading Goals Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Fact-Checking eBook Content of Ecological Tax Reform A Policy Proposal For Sustainable Development
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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
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