

Environmental Taxes & Green Tax Reform

COVER COMING SOON

Environmental Taxes And Green Tax Reform



OECD

Environmental Taxes And Green Tax Reform:

Environmental Taxes and Green Tax Reform Organisation for Economic Co-operation and Development. Environment Policy Committee, 1997 Most OECD countries have introduced various ecotaxes but only a few are implementing comprehensive green tax reforms This report reviews the 1997 situation and the lessons which can be drawn e g as to the competitiveness social equity and employment implications of green taxes **Green Taxes** Runar Brännlund, Ing-Marie Gren, 1999 The prospect of simultaneously achieving a greener environment increased tax revenues and lower levels of unemployment has made ecological taxes an increasingly popular proposition This volume examines the possibility of ecological tax reform in the Nordic countries of Denmark Norway and Sweden The potential for ecological tax reform is investigated on a theoretical and an empirical level The social costs associated with environmental taxes are analysed and the impacts of a Swedish carbon tax are calculated by means of a static numerical model Taxes on carbon nitrogen and fertilisers are also examined The authors find that the level of unemployment cannot be decreased by revenue neutral environmental taxes without any social costs and conclude that there are no easy ways to achieve full employment a budget surplus and environmental sustainability They conclude that further understanding of the functioning of the labour market household decisions and the link between change in pollutant emissions and environmental damage is needed in order to make more concrete suggestions concerning ecological tax reforms Green Taxes will be of immense use to academics and practitioners in the field of environmental economics Environmental Taxes & Charges Paul Ekins, European Foundation for the Improvement of Living and Working Conditions, 1996 Recoge 1 Introduction 2 Environmental taxes and charges informaci n general 3 Environmental taxes and charges informaci n particular 4 Towards green tax reform 5 Conclusions

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 Environmental Taxes and Fiscal Reform L. Castellucci, A. Markandya, Gustavo Piga, 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 (ETR) Paul Ekins, Stefan Speck, 2011-04-07 A comprehensive analysis of an environmental tax reform where people are taxed on pollution and the use of natural resources instead of on their income it looks at the challenges involved in implementing this tax reform across Europe **Environmental Policy Making in Economies with Prior Tax**

Distortions Lawrence Herbert Goulder, 2002 In evaluating environmental policy researchers have tended to focus on the industry or market that is targeted by regulation and to disregard policy impacts in other parts of the economy Recent

research indicates however that in economies where governments rely on distortionary taxes environmental regulation can profoundly affect costs and efficiency in areas other than the targeted industry or market These findings signal the importance of evaluating environmental policy using a general equilibrium framework an approach that can capture interactions across industries sectors or markets General equilibrium analysis can fundamentally alter the evaluation of environmental tax policies and can overturn conventional wisdom concerning the relative cost effectiveness of environmental taxes emissions quotas or mandated technologies This volume gathers together important papers on the general equilibrium impacts of environmental regulation in the presence of distortionary taxes Topics include optimal environmental taxation green tax reform and the double dividend and the choice among alternative policy instruments The volume will be of interest to environmental economists public finance economists and researchers interested in the economics of regulation

Environmentally Related Taxes in OECD Countries Organisation for Economic Co-operation and Development, 2001 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

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

Environmental Taxation and Green Fiscal Reform Larry Kreiser, Socheol 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 **Green Tax Reform** Stephen Tindale, Gerald Holtham, 1996 **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 *Green Taxation in East Asia* Richard Cullen, Jefferson Vanderwolk, Yan Xu, 2011 The broad sweep of green taxation pollution carbon resource and land taxes and tax incentives for

environmental goals makes it complex to analyse Green Taxation in East Asia is a timely and valuable comparative contribution to an expanding literature Its scholarly country studies show how green taxes aim to modify behaviour correct externalities regulate or raise revenue As environmental policy and tax policy move closer together green taxes become feasible but are always as the editors say shaped by local political economic and social circumstances Miranda Stewart University of Melbourne Australia In today s world environmental challenges grow apace and the impact of taxation measures on these will prove critical Green Taxation in East Asia addresses those challenges It draws on world wide experiences including those from North America and the EU by analysing and critiquing how green taxation can inform develop and implement environmental policies in East Asia and beyond This is not a sterile tax debate The authors of this work all leading scholars in their respective jurisdictions combine economic social and local political perspectives on what should work and what should not The debate is too important to ignore in a world where Kyoto seems a long way from Washington the fragrant harbour is no longer and even in the lands down under long white clouds and pristine beaches are no longer taken for granted Taxation is not a panacea for curing environmental ills but it is as this book admirably shows part of the answer Andrew Halkyard University of Hong Kong The right of East Asia to grow its economy and provide its citizens with living standards enjoyed elsewhere is as undeniable as the risk to the global environment from this growth A volume that contrasts current initiatives in China and Hong Kong to reduce that risk with lessons from international experience presented by leading international experts from four continents is more than just timely it can make a key contribution to the development of contemporary thinking on taxation and the environment This work fits the bill perfectly Rick Krever Monash University Australia The authors of the jurisdictional chapters in this book are of necessity more focussed on analyzing the interaction today between taxation and related fiscal measures and the environment From these studies it is clear that a great deal is amiss in the way this interface works at present across all the jurisdictions under review But this research also shows positive steps being taken and great scope for further positive tax policy development We can see from this research how smart policy innovation can start right now and also how it can build better foundations for the introduction of more comprehensive globally effective policy frameworks such as those advanced by Hansen and Sandor Time is of the essence The scholarship in this volume shows that lawyers and tax experts are engaged in finding solutions Can green taxation make a difference The answer is a resounding yes From the foreword by Christine Loh The core concern of this book is the potential use of taxation and related measures to foster climate helpful large scale change within East Asia The contributing authors examine key issues such as how Greater China for instance confronts severe environmental problems which are a direct product of several decades of remarkable economic growth The detailed analysis in this book identifies a range of green taxation guidelines for East Asia as it seeks to drive down striking levels of environmental degradation and tackle the climate change challenge Addressing an important need in the public policy debate this book will appeal to academics

students government policymakers regulators and practitioners in environmental law taxation law and policy as well as comparative environmental law and comparative taxation law and policy Public policy commentators and journalists with an interest in the above areas will also find this book worthwhile and informative

Taking on Climate Change Through Green Taxation Dinis, Ana Arromba, David, Fátima, Pereira, Liliana, Dias, Sara Luís, 2023-08-10 Since environmental issues entered the global agenda governments have directing businesses towards sustainability The term sustainability is commonly associated with a firm's environmental attentiveness although there are two other areas in which companies should be sustainable social to achieve an adequate relationship and fluid communication with their stakeholders and economic to accomplish transparent management and correct distribution of the wealth that is generated The growing demand for corporate transparency encourages the publication of sustainability or corporate social responsibility CSR reports providing information of a non financial nature concerning the social and environmental dimensions of business activity namely relations with local communities the protection of human rights corporate governance and adaptation to climate change Being no exception and following the European agenda for sustainability development several governments have implemented tax measures that promote sustainable consumption and production patterns to reduce energy dependence on external sources and efficiently achieve international targets among others within a context of neutrality of the tax system This is where environmental tax incentives come in underlying a paradigm shift The relationship between tax policy and environmental policy is seen by governments as an opportunity to adjust the tax system to a more energy efficient economy in the use of resources For instance green tax incentives motivate investors to invest in green properties encouraging them to opt for greener solutions That is tax incentives should be viewed as a tool to empower taxpayers to change actions that may reduce carbon emissions and contribute to sustainability Taking on Climate Change Through Green Taxation provides applied research on increasing green tax literacy to build the capacity of companies to adopt sustainable practices in favor of environmental protection to raise companies awareness of sustainable reporting and to increase international discussion on the issue of environmental taxation and its impact on more sustainable business decisions Led by business experts with over 20 years of experience this book will cover topics such as corporate social responsibility environmental tax management and sustainable tax policy This resource is ideal for policymakers corporate governance and social responsibility professionals and researchers interested in taxation accounting auditing finance corporate governance and corporate social responsibility

Green Taxation and Environmental Sustainability Lawrence A. Kreiser, Ana Yábar Sterling, Pedro Herrera, Janet E. Milne, Hope Ashiabor, 2012 Green Taxation and Environmental Sustainability explores the critical issue of how taxes can be applied across relevant environmental issues _ including transport nuclear power and water and waste management _ to achieve sustainability Containing topical chapters written by environmental experts the book covers a number of key issues including interaction of biofuels and EU state aid rules territorial differences for transport fuel demand electric vehicles

taxation and electricity transmission public policy issues on the disposal of high level radioactive waste in Japan landfill and waste incineration taxes and many other topics This insightful study will appeal to policy makers in government as well as to students and academics in environmental law environmental economics and environmental sustainability *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

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

Green Budget Reform in Europe Kai Schlegelmilch, 1999 This book on Green Budget Reforms GBR provides comprehensive insight into how forerunner countries such as Denmark the Netherlands Norway Sweden and Switzerland but also Hungary and Poland have designed and taken

first steps toward GBR with emphasis on Ecological Tax Reform ETR The book covers the proceedings of an international seminar held in Slovenia with contributions from economists of the European Commission the OECD finance ministries and researchers It also includes the first comprehensive case study of Slovenia demonstrating the unique opportunities for GBR in Central and Eastern European Countries in particular The book is for policy makers consultants lecturers and scientists who wish to make and measure progress in sustainable development Readers can choose from a range of market based instruments applied in various countries and adapt them according to the requirements of their countries Distributional Effects of Environmental and Energy Policy Don Fullerton, 2017-05-15 Many effects of environmental and energy policy are likely to disproportionately burden those with low income First it raises the price of fossil fuel intensive products that constitute a high fraction of low income budgets like gasoline heating fuel and electricity Second the handout of pollution permits to firms provides value to those who own them Third low income individuals may place more value on food and shelter than on improvements in environmental quality so high income individuals may get the most benefit of pollution abatement Fourth air quality improvements may raise the value of houses owned by landlords rather than helping renters These effects might all hurt the poor more than the rich This book brings together the seminal economics literature that studies whether these fears are valid and whether anything can be done about them **Alleviating Unemployment** Ronnie Schöb, Erkki Koskela, 2014 It has been argued recently that imposing taxes on pollution produces additional tax revenues which can then be used to replace labor taxes and thus reap a double dividend in the form of improving environmental quality and alleviating unemployment This paper analyzes the employment effects of revenue neutral green tax reforms by focusing on the revenue recycling effect on employment Our model contains three features which are important when looking at the employment effects of green tax reforms 1 there is unemployment in equilibrium 2 wages are determined endogenously and 3 various institutional arrangements for taxing unemployment benefits for the price indexation of unemployment benefits and for personal tax allowances are considered The employment effects of a revenue neutral green tax reform are sensitive to institutional arrangements concerning taxation and indexation of unemployment benefits and personal tax allowances A revenue neutral green tax reform will boost employment if unemployment benefits are untaxed and nominally fixed Employment actually falls if unemployment benefits are taxed and price indexed When employment changes the functional distribution of income also changes Total private income after tax profits and after tax labor income increase with employment while transfer income decreases If the polluting good is normal a positive employment effect reduces the environmental dividend obtained from a revenue neutral green tax reform

The Enigmatic Realm of **Environmental Taxes And Green Tax Reform**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Environmental Taxes And Green Tax Reform** a literary masterpiece penned by a renowned author, readers attempt a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of people who partake in its reading experience.

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