

China in the Global Economy

# Environmental Taxes

RECENT DEVELOPMENTS IN CHINA  
AND OECD COUNTRIES



# Environmental Taxes Recent Developments In China And Oecd Countries

**D Keegan**



## **Environmental Taxes Recent Developments In China And Oecd Countries:**

### **China in the Global Economy Environmental Taxes Recent Developments in China and OECD Countries**

OECD,1999-09-02 This volume presents recent developments in designing and implementing environmental taxes in China and OECD countries *Environmental Taxes*,1999 China in the Global Economy Environmental Taxes Organisation for Economic Co-operation and Development (OECD) Staff,2001 **Environmental Taxes** Organisation for Economic Co-operation and Development,1999 This publication presents developments in designing and implementing environmental taxes in China and OECD countries Key challenges and opportunities are highlighted including the role of removing or reforming existing distortionary subsidies that are damaging to the environment restructuring existing taxes and introducing new environmental taxes The papers were presented at an OECD Workshop held in October 1998 *OECD Environmental Performance Reviews: China 2007* OECD,2007-07-18 OECD s first review of China s environmental situation and policies systematically reviews issues including air water waste and biodiversity examines the environment economic and environmental social policy interfaces and makes a series of recommendations 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 **The Green**

**Fiscal Mechanism and Reform for Low Carbon Development** Akihisa Mori,Paul Ekins,Stefan Speck,Soo-Cheol Lee,Kazuhiro Ueta,2013-10-30 This book reviews how far East Asian nations have implemented green fiscal reform and show how they can advance carbon energy tax reform to realize low carbon development with special reference to European policy and experience East Asian nations are learning European experiences to adopt them in their political economic and institutional contexts However implementation has been slow in practice partly due to low acceptability that comes from the same concerns as in Europe and partly due to weak institutional arrangements for the reform The slow progress in the revenue side turns our eyes on expenditure side how East Asian nations have increased environmental related expenditures and how far they have greened sectorial expenditures This lifecycle assessment of the fiscal reform coupled with the assessment of the institutional arrangement constitutes the features of this book The book helps to provide overall picture of green fiscal reform and carbon energy tax reform in the East Asian region The region has a variety of countries from lowest income to high income nations Nations have different interests in substance and barriers for reform This book covers recent development of environmental fiscal reform and carbon energy taxation in wider nations in the region including South Korea Taiwan Thailand Vietnam Indonesia and Japan In addition the book s holistic view helps to understand why a specific nation has interest and concern on some aspects of the reforms **An Evaluation of the Impact of Green Taxes in the Nordic**

**Countries** Mikael Skou Andersen,Niels Dengsøe,Anders Branth Pedersen,2001 I l pet av de siste ti rene har s kalte gr nne avgifter blitt introdusert for skjerm natur og milj i de nordiske landene Rapporten unders ker effekten av slike tiltak ved gjennomg eksisterende litteratur om gr nne avgifter p CO2 utslipp i forbindelse med plantevernmidler Mer enn 40 studier er evaluert *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

Environmental Regulation Through Financial Organisations: Comparative Perspectives on the Industrialised

Nations Benjamin Richardson, 2002-02-13 This book takes a comparative perspective of practice in the European Union North America Japan and Australasia arguing that existing legal reforms to promote sustainable development are unlikely to be successful unless environmental policy can be diffused and embedded in the financial services sector This sector plays a crucial role in creating the financial conditions that allow much economic development to proceed Financial markets are already highly regulated in pursuance of various public policy objectives and there is scope to adapt existing regulation to incorporate environmental aspects into the financial services sector In terms of specific reforms the book focuses on the role of corporate environmental reporting economic instruments and liability rules to provide a proper context for engaging financial organisations with the environment as well as reforms to the system of prudential regulation that currently governs this sector Beyond the focus on the financial services sector the book raises complex questions regarding the relationship between the state and market institutions in environmental policy and will appeal to scholars from a wide range of disciplines interested in problems of environmental governance

**Dictionary of Environmental Economics** Renat Perelet, Pamela Mason, Anil Markandya, Tim Taylor, 2014-05-14 A comprehensive dictionary of environmental economics compiled by leading academics in the field Each expression or phrase is explained clearly in non technical language with references given to its use in the growing literature on the subject area From abatement to zonal travel cost method ZTCM there are over 1000 cross referenced entries covering topics such as environmental instruments for policy making techniques applied in environmental and natural resource economics major issues in environmental economics and environmental management economics of sustainable development natural resource accounting and international environmental agreements As well as providing incisive answers to questions such as What is natural capital or when are crowding diseconomies important the dictionary includes a list of commonly used acronyms and abbreviations and a complete bibliography detailing the major texts in the field is provided

**The Chinese Coal Industry** Elspeth Thomson, 2003-09-02 This economic history examines the changes in the structure and operation of the Chinese coal industry from the mid nineteenth century to the present concentrating on the years of reform

**Environmental Policy and Air Pollution in China** Yuan Xu, 2020-11-09 This book systematically analyzes how and why China has expectedly lost and then surprisingly gained ground in the quest to solve the complicated environmental problem of air pollution over the past two decades Yuan Xu shines a light on how China's sulfur dioxide emissions rose quickly in tandem with rapid economic growth but then dropped to a level not seen for at least four decades Despite this favorable mitigation outcome Xu details how this stemmed from a litany of policy stumbles within the Chinese context of no democracy and a lack of sound rule of law Throughout this book the author examines China's environmental governance and strategy and how they shape environmental policy The chapters weave together a goal centered governance model that China has adopted of centralized goal setting decentralized goal attainment decentralized policy making and implementation Xu concludes that this model provides compelling evidence that China's worst

environmental years reside in the past This book will be of great interest to students and scholars of Chinese environmental policy and governance air pollution climate change and sustainable development as well as practitioners and policy makers working in these fields The Open Access version of this book available at <https://www.taylorfrancis.com/books/9780429452154> has been made available under a Creative Commons Attribution Non Commercial No Derivatives 4.0 license Multilevel Governance of Global Environmental Change Gerd Winter,2006-03-30 Originally published in 2006 this collection is the outcome of an interdisciplinary research project involving scholars in the fields of international and comparative environmental law the sociology and politics of global governance and the scientific study of global climate change Earth system analysis as developed by the natural sciences is transferred to the analysis of institutions of global environmental change Rather than one overarching supranational organisation a system of multilevel institutions is advocated The book examines the proper role of industrial self regulation of horizontal transfer of national policies of regional integration and of improved coordination between international environmental organisations as well as basic principles for sustainable use of resources Addressing both academics and politicians this book will stimulate the debate about the means of improving global governance Theory and Practice of Excise Taxation Sijbren Cnossen,2005-02-03 Excise taxes on smoking drinking gambling polluting and driving are always topical and controversial Not only are these taxes convenient sources of government revenue they can also be designed to reflect the external costs that consumers or producers of excisable products impose on other people Global warming acid rain traffic congestion and the economic costs of cigarette and alcohol consumption are problems that can be corrected through selective excise taxes and other regulatory instruments Excise taxes moreover are increasingly looked upon as revenue substitutes for distortionary taxes on capital and labour Addressing these and other issues this book by internationally recognized experts analyses the art of excise taxation providing a systematic insightful and often provocative treatment of a major fiscal instrument that policy makers often neglect and that gets little attention in the professional literature It provides a sound understanding not only of relevant economic theory but of the myriad institutional details that are crucial for the practical application of that theory *Environmental Taxes* European Environment Agency,2000 This is the second report from the EEA on the use and impact of environmental taxes in member countries of the EU It shows that the use of such taxes is increasing but in general tax rates are insufficient for a full internalisation of external costs for giving correct signals to the market and for establishing a more efficient and equitable fiscal system **Reconciling State, Market and Civil Society in China** Paolo Urio,2009-12-16 This book presents a balanced picture of the Chinese reform process analysing the economic social environmental legal political cultural aspects of the process showing the interconnections between them **Environmental Taxes** Organisation for Economic Co-operation and Development,1999 This publication presents developments in designing and implementing environmental taxes in China and OECD countries Key challenges and opportunities are highlighted including the role of removing or

reforming existing distortionary subsidies that are damaging to the environment restructuring existing taxes and introducing new environmental taxes The papers were presented at an OECD Workshop held in October 1998      **The Theory and Practice of Command and Control in Environmental Policy** Peter Berck, 2018-01-12 This title was first published in 2003 Economists have had increasing success in arguing the merits of market based approaches to environmental problems By making polluting expensive market based approaches provide polluters with incentives to clean up rather than mandates to stop polluting These approaches include pollution taxes transferable emissions permits and subsidies for pollution abatement The purpose of this volume is to explore the situations where Command and Control CAC may not be all bad and in fact might even have some advantages over market based instruments MBI      **Oecd Environmental Performance Reviews** ,2007



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