

# Environmental Taxation And Climate Change Achieving Environmental Sustainability Through Fiscal Policy Critical Issues In Environmental Taxation Series

Climate Change and Environmental Governance Why don't we just tax carbon emissions? Environmental taxation Handbook of Research on Environmental Taxation A Carbon Tax, Explained Public support for environmental taxes | Linus MATTAUCH (Oxford), FSR Climate Conference 2020 Is carbon tax the answer to climate change? 10 minutes on tax: Global climate change Environmental taxes Taxes and climate policy in Sweden | Susanne Akerfeldt Climate Change can we fix it? #shortsvideo #climateissues #podcast #esg What You Need To Know About Carbon Taxes: Elon Musk's Climate Change Solution Green Taxation Event Taxes, Targets, and the Social Cost of Carbon What is the social cost of climate change ? (Forum 2021) The Climate Solutions Worth Funding — Now | Jonathan Foley | TED How tax can save the world | Femke Groothuis | TEDxUtrecht 21. U.S. Environment Policy Why everyone's fighting over the carbon tax (again) | About That Carbon Tax rebate: Do you really get back more than you pay? | About That How do carbon markets work? Environmental Econ: Crash Course Economics #22 The Implications of Cross-Border Carbon Taxes on Geopolitics and International Trade Climate change adaptation paid for by tax. Love it or hate it? □ Energy / Carbon taxation and climate policies | Workshop Highlights by FSR Climate Tax \u0026 Sustainability: What Is The Climate Change Levy Can a tax on livestock emissions help curb climate change? Denmark aims to find out Green Transition for Europe - Economy and Environmental taxation (EN) 2022 GTAP Conference - Session #19 - Environmental and Climate Change Policies Tax \u0026 Sustainability | What Are Environmental Taxes

Taxation and the Green Growth Challenge

Carbon Pricing, Growth and the Environment

Climate Change

Green Fiscal Reform for a Sustainable Future

The Green Market Transition

Environmental Policies for Air Pollution and Climate Change in the New Europe

Carbon Pricing

Economic Instruments for a Low-carbon Future

Fiscal Policies for Development and Climate Action

Critical Issues in Environmental Taxation

Environmentally Related Taxes in OECD Countries

Innovation Addressing Climate Change Challenges

Taking on Climate Change Through Green Taxation

Implementing a US Carbon Tax

Green Deals in the Making

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OMB No. 6187352760328 edited by

## COMPTON BARTLETT

Taxation and the Green Growth Challenge OECD Publishing

Critically assessing recent developments in environmental and tax legislation, and in particular low-carbon strategies, this timely book analyses the implementation of market-based instruments for achieving climate stabilisation objectives around the world.

Carbon Pricing, Growth and the Environment Organisation for Economic Cooperation and Development

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.

Climate Change Edward Elgar Publishing

"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.

**Green Fiscal Reform for a Sustainable Future** Lexington Books

This report provides actionable advice on how to design and implement fiscal policies for both development and climate action. Building on more than two decades of research in development and environmental economics, it argues that well-designed environmental tax reforms are especially valuable in developing countries, where they can reduce emissions, increase domestic revenues, and generate positive welfare effects such as cleaner water, safer roads, and improvements in human health. Moreover, these reforms need not harm competitiveness. New empirical evidence from Indonesia and Mexico suggests that under certain conditions, raising fuel prices can actually increase firm productivity. Finally, the report discusses the role of fiscal policy in strengthening resilience to climate change. It provides evidence that preventive public investments and measures to build fiscal buffers can help safeguard stability and growth in the face of rising climate risks. In this way, environmental tax reforms and climate risk-management strategies can lay the much-needed fiscal foundation for development and climate action.

## THE GREEN MARKET TRANSITION

Edward Elgar Publishing

This timely book focuses on achieving a sustainable future through the reform of green fiscal policy. Green fiscal policies help not only provide the needed financing but may also serve the Sustainable Development Goals adopted by the United Nations in 2015. In this volume environmental tax experts review the development of fiscal carbon policy, consider the impact of green taxation on trade and competition, analyse the lessons learned from national experiences with fuel and energy pricing, and evaluate a variety of green economic instruments.

Edward Elgar Publishing

The interlinked issues of air pollution and energy policies in an enlarged Europe are currently subjects of major interest in economic, environmental, geography and regional sciences. This

interest is understandable given the considerable consequences on human health and on climate change issues at not only a European, but a global level. In addition, the recent effects of economic fluctuation and oil prices as well as the actual restructuring of the European energy supply and security market raise a great deal of policy challenges. These issues have become an increasingly relevant concern, as the optimal design of policy by centralised European institutions has come under greater scrutiny. This book presents an integrated approach to recent regulations on air pollution with particular emphasis on transborder air pollution, climate change and energy policies in the new Europe. This integrated vision embraces the extent to which global pollution influences policy decisions at different institutional levels; the magnitude, by virtue of policy simulation analysis, of environmental policy tools (i.e. environmental taxes) on aggregate welfare and transboundary air emissions fluxes in light of the recent enlargement process; the European Trading System and its flexible mechanisms to curb carbon emissions and fulfil the European Union Kyoto Protocol's commitments; and the developments of the new European energy strategy and its interdependencies across energy requirements, innovation, competitiveness and climate change. The book is primarily aimed at Postgraduates and Postdoctoral research students in economics, environmental economics, environmental sciences, or environmental policy disciplines. However, it should also be of interest to environmental economists, energy policy analysts, members of governmental and non-governmental agencies dealing with environmental policy, climate change or air pollution.

**Environmental Policies for Air Pollution and Climate Change in the New Europe** Oxford University Press

Environmental taxes can be efficient tools for successful environmental policy. Their use, however, has been limited in many countries. This thoughtful book explores the scope of environmental pricing and examines a variety of national experiences in **Carbon Pricing** Edward Elgar Publishing

Sweden has a long history of ambitious environmental, energy and climate policy. Due to the large amount of data available it is possible to perform statistically sound analysis and assess long term changes in productivity, efficiency, and technological development. The data at hand together with Sweden's ambitious energy and climate policy provides a unique opportunity to shed light on pertinent policy issues. The Impact of Climate Policy on Environmental and Economic Performance answers several key questions: What is the effect of the CO2 tax on environmental performance and profitability of firms? Does including emissions in productivity measurement of the industrial firm matter? Did the introduction of the EU ETS spur technological development in the Swedish industrial firm? What air pollutant is most inhibiting production when regulated? Being aware and learning from the Swedish case can be very relevant for countries that are in the process of shaping their climate policy. This book is of great importance to researchers and policy makers who are interested in environmental economics, industrial economics and climate change.

**Economic Instruments for a Low-carbon Future** International Monetary Fund

Greenhouse gas concentrations are rapidly increasing and pathways to limit global warming require fundamental economic transitions. Green Deals in the Making addresses the challenges and opportunities associated with the implementation of Green Deals, in particular the use of market-based instruments.

**Fiscal Policies for Development and Climate Action** OECD Publishing

This publication contains technical papers discussed at the tax workshop held in Paris in November 1991 and organised by the OECD. The book draws on actual experiences in designing tax systems to address the global warming problem, and reviews the key design problems likely to be encountered in expanding their use in this field.

**Critical Issues in Environmental Taxation** OECD Publishing

Inhaltsangabe: Introduction: The link between greenhouse gases and global warming is scientifically well established nowadays. The burning of fossil fuels causes a large part of the world's greenhouse gas emissions. For example, the burning of a ton of coal leads to the release of a certain amount of carbon dioxide into the atmosphere where it adds to the presently already increased stock of greenhouse gases. Consequently any further burning of coal is exacerbating the problem of climate change. This externality calls for political intervention on resource markets and the question arises which policies should be implemented. In this thesis, the multitude of optimal solutions taxation offers is derived. Any analysis of possible policy options on this topic has to consider that fossil fuels are no normal goods. Their total supply over time is determined only by nature. The owner of a resource deposit earns profit by extracting a given stock in time.

Correspondingly, the value of the resource deposits is being determined by the discounted stream of future profits that can be expected from selling the stock (which can be affected by future changes in regulation). This implies that a regulator should pay special attention to the reactions of the supply side of fossil resource markets to his policies, but it also allows him to use a broad range of regulation policies regarding taxation. The clue is to set different incentives to extract the resource at different points in time. The resulting multiplicity of policy options can be used to correct different kinds of market failure. Sinn summarized the relationship between political intervention and supply side reactions against the background of climate change in his theory of the green paradox. It states that a lenient gradually tightening environmental policy leads to the counterproductive effect of falling resource prices and an increase in resource extraction in the present and the near future. This effect and the insight that gradually relaxing measures set the right incentives led Sinn to recommend falling tax rates as the optimal regulation policy to slow down climate change. Another aspect that threatens the future profits of resource owners is the development of substitutes to fossil resources, for example alternative methods of energy production. The availability of those technologies sets an upper limit to the market price of fossil fuels and leads to a faster depletion of the (economically [...])

**Environmentally Related Taxes in OECD Countries** Routledge

This timely book brings clarity to the debate on the new legal phenomenon of environmental border tax adjustments. It will help form a better understanding of the role and limits these taxes have on environmental policies in combating global environmental challenges, such as climate change.

**Innovation Addressing Climate Change Challenges** Environmental Taxation and Climate Change '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.

**Taking on Climate Change Through Green Taxation** diplom.de

Traditional public finance theory may be applied to the internalization of international environmental externalities. The policy constraint imposed by the absence of sovereign international government may be partially overcome through international environmental agreements. Instruments such as cost sharing, found in existing agreements, are generally unsophisticated. Two proposals entailing improved instruments are considered: (a) an international carbon tax, and (b) a global commons trust fund financed by earmarked excise taxes or charges. Political realities appear to preclude the early adoption of sophisticated international environmental taxes, but modest improvements in the design and implementation of existing instruments may be feasible.

**Implementing a US Carbon Tax** Edward Elgar Publishing

This book explores how tax policy can solve environmental problems, using a multi-jurisdictional and multi-disciplinary approach. The book provides a detailed analysis of environmental taxation with examples from around the world.

## GREEN DEALS IN THE MAKING

Edward Elgar Publishing

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.

**International Environmental Taxation in the Absence of Sovereignty** International Monetary Fund

Although the world faces many environmental challenges, climate change continues to demand attention. This timely book explores ways in which market-based instruments and complementary policies can help countries meet their climate change goals. The chapters explore carbon pricing and other tax and non-tax measures, offering useful market-based perspectives that can help inform the many climate policy decisions that lie ahead.

**Green Taxation in East Asia** Edward Elgar Publishing

Although the future extent and effects of global climate change remain uncertain, the expected damages are not zero, and risks of serious environmental and macroeconomic consequences rise with increasing atmospheric greenhouse gas concentrations. Despite the uncertainties, reducing emissions now makes sense, and a carbon tax is the simplest, most effective, and least costly way to do this. At the same time, a carbon tax would provide substantial new revenues which may be badly needed, given historically high debt-to-GDP levels, pressures on social security and medical budgets, and calls to reform taxes on personal and corporate income. This book is about the practicalities of introducing a carbon tax, set against the broader fiscal context. It consists of thirteen chapters, written by leading experts, covering the full range of issues policymakers would need to understand, such as the revenue potential of a carbon tax, how the tax can be administered, the advantages of carbon taxes over other mitigation instruments and the environmental and macroeconomic impacts of the tax. A carbon tax can work in the United States. This volume shows how, by laying out sound design principles, opportunities for broader policy reforms, and feasible solutions to specific implementation challenges.

## THE IMPACT OF CLIMATE POLICY ON ENVIRONMENTAL AND ECONOMIC PERFORMANCE

Routledge

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.

#### **ENVIRONMENTAL TAXATION IN THE PANDEMIC ERA**

OUP Oxford

The Paris Agreement's key objective is the strengthening of the global response to climate change by transitioning the world to an increasingly green economy. In this book, environmental tax and climate law experts examine carbon taxes energy subsidies, and support schemes for carbon and energy policies. Chapters reflect on the underlying policy dynamics and the constraints of various fiscal measures, and consider the harmonisation of smart instrument mixes.

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