

# Critical Issues In Environmental Taxation Volume Vi

## International And Comparative Perspectives

Handbook of Research on Environmental Taxation Environmental Taxation and Climate Change Critical Issues in Environmental Taxation Critical Issues in Environmental Taxation Environmental Taxation in China and Asia-Pacific Environmental Taxation and Green Fiscal Reform Critical Issues in Environmental Taxation Environmental Taxation in the Pandemic Era Environmental Taxes Green Taxation and Environmental Sustainability Environmental Pricing Environmental Fiscal Challenges for Cities and Transport Environmental Taxation Law Environmental Taxation in Practice Critical Issues in Environmental Taxation Environmental Taxes in OECD Countries Environmental Taxation Law Environmental Policy Making in Economies with Prior Tax Distortions The Political Economy of Environmental Taxation in European Countries Environmental Taxation and the Law Janet E. Milne Hope Ashiabor Claudia Dias Soares Lin Heng Lye Hope Ashiabor Larry Kreiser Claudia Dias Soares Ashiabor, Hope Kalle Mott Lawrence A. Kreiser Larry Kreiser Marta Villar Ezcurra Mr Jeremy de Souza Thomas Sterner Kurt Deketelaere John Snape Lawrence Herbert Goulder Noriko Fujiwara Janet E. Milne

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ingeniously organized in a life cycle format the handbook covers environmental tax 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 politicians and 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

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

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 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 china and asia pacific contains a rich collection of papers addressing issues of vital importance to policy formulation in a spectrum of environmental areas while not everyone would agree to all that is said in each of the papers the book will certainly trigger fruitful debates it is also a great source of information on environmental policy developments in major economies that will need to play an increasing role in addressing major issues such as climate change mitigation nils axel braathen principal administrator oecd environment directorate another outstanding volume on environmental taxation this time with focus on china and the asia pacific legal economic and policy contributions offer great insight in the present situation and future developments in this fascinating part of the world kurt deketelaere k u leuven belgium university of dundee uk and university of qatar environmental taxation in china and asia pacific contains an integrated set of detailed chapters providing insights and analysis on how fiscal policy can be used to achieve environmental sustainability highly topical chapters include energy tax policy in china environmental fiscal reform carbon tax policy in northeast asia and environmental taxation strategies in china asia and australia as well as many other relevant topics written by distinguished environmental taxation scholars from around the world the emphasis of this book is on finding solutions to environmental problems which merit serious consideration by policy makers as well as academics in environmental law and other

academic disciplines

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

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

at a time when climate change and the covid 19 pandemic pose a global existential threat this timely and important book explores how policy responses to a pandemic create both opportunities and challenges for the increased use of environmental pricing instruments such as carbon taxes and tradable permit schemes and targeted green fiscal incentives

environmental taxes differ from each other according to the functions they serve and the manner in which they are implemented this study highlights the appropriateness of different kinds of environmental taxes against a rigorous framework of theory and case study evidence the purpose of this book is to analyse the way in which environmental taxes are categorized and which factors affect the effectiveness and efficiency of the different kinds of environmental taxes in practice this pragmatic approach is emphasized along with the multiplicity of regulatory problems such as at what level should the environmental tax rate be set what is the proper time schedule for introducing an environmental tax what are the most appropriate taxable characteristics and how should they be

determined what activities should be exempt from environmental taxation how can tax relief be implemented these are only some of the regulatory problems explored in this study which also encompasses an examination of the theory of regulation the author argues that economists have often paid too little attention to the administrative and legal issues concerning the implementation of legislation such as environmental tax laws which are of course vital to the success of any potential policy lawyers too have in turn neglected the theory of regulation which would assist in analysing problems in a future oriented way environmental taxes will therefore be of great interest to a wide audience of environmental economists law and economics scholars as well as policymakers back cover

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

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 e

as populations become increasingly concentrated in urban centres and mega cities while demands on transportation continue to grow the question of how to mitigate the environmental footprint of these trends is ever more pressing this comprehensive book demonstrates the potentially significant role of environmental taxation and other market based instruments in meeting these challenges

this excellent volume examines the legal implications of introducing environmental taxes and other economic instruments into the regulatory framework of uk law in doing so it analyzes and explains the difficulties of grafting environmental taxes onto the complexities of existing regulatory structures not all of which of course were originally devised with environmental considerations in mind

since the 1980s market based instruments for environmental policy have become increasingly important focusing on environmental taxation in practice this volume collects key contributions on a wide range of topics including comparisons of environmental taxation schemes in different countries political economy issues and key aspects of concrete implementation it presents a wealth of ex ante and ex post analyses intended as a source of guidance for policy implementation and research the volume features a full length introduction locating the literature on environmental taxation in practice in a wider context of theoretical and applied issues

this new volume in the critical issues in environmental taxation series provides a multidisciplinary analysis of a number of environmental and energy taxation issues worldwide

survey of environmental tax instruments in use in oecd countries it deals a o with policy trends taxation of motor fuels and vehicle related taxes taxation of other energy products taxation of emissions environmental taxation of energy in denmark finland the netherlands norway and sweden environmental taxation of agricultural inputs taxation of other goods and services environmental provisions in direct taxation landing charges and other taxation of air transport water charges and taxes and waste disposal and management charges

this book examines the legal implications of introducing environmental taxes and other economic instruments into the regulatory framework of uk law although its focus is the uk s implementation of a web of distinct yet interrelated policy measures the book also provides an eu wide and international context for the material chapters deal a o with policy and contexts community law aspects national taxes climate change levy landfill tax workplace parking levies road user charging schemes emissions and waste trading schemes incentives excise duties employee taxes business taxes

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

economics shapes environmental pricing theory but the law translates theory into reality this two volume collection brings together carefully selected classic and cutting edge articles from around the world that delve into the legal design features of environmental tax instruments how governments define the legal authority to use environmental taxation the legal conundrums of border tax adjustments under wto law and the place of environmental taxation among other environmental regimes influential articles cover a wide range of environmental and legal issues that recur across continents with carbon taxes and climate change taking centre stage as important case studies together with an original introduction by the editor this timely compilation is an essential resource for those working in the field whether they are trained in law economics political science environmental science or public finance

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