

Environmental Taxation A Guide For Policy Makers Oecd

S Corporation Taxation Guide offer comprehensive analysis of S corporation taxation using extensive examples and illustrations. 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 'Environmental Taxation and Green Fiscal Reform contains a rich selection of chapters that discuss different economic instruments used for environmental policy in a broad range of countries. the topics range from theoretical discussions of the definitions of such instruments to ex post assessments of their implementation. the book is an important source of - Nils Axel Braathen, OECD's Environment Directorate Against a backdrop of intense political interest it is more important than ever to explore the role of fiscal policy in achieving environmental sustainability. Environmental Taxation and Green Fiscal Reform skilfully explores the various ranges of environmental and energy policies needed for an environmentally sustainable future.

Some aspect or other of the negative impact of human activities upon the environment hits the headlines on an almost daily basis. While differences remain between the major industrialised nations over the steps which should be taken to reduce that impact, many European countries, including the UK, have introduced rules to their tax systems to penalise those activities likely to cause most environmental damage, and have introduced tax incentives to reduce detrimental environmental impact. Businesses which are involved in any activity identified by the law as attracting an environmental tax penalty will need to know what their liabilities and obligations are. Equally, businesses eligible for environmental tax incentives will want to be in a position to claim their full entitlement to allowances. This book covers the UK "penalty" taxes, namely landfill tax, climate change levy and the aggregates levy, as well as the topical issue of the EU emissions trading scheme and the system which allows companies a tax deduction for the costs of cleaning up contaminated land. It also deals with the tax incentives, such as special benefit rules for cars with low CO2 emissions and tax incentives to encourage staff to cycle to work. The book provides a comprehensive guide to the current range of UK environmental taxes and incentives aimed at businesses (and their advisers) potentially affected by them.

This series contains practical "how-to" information for economists and includes topics such as tax policy, balance of payments statistics, external debt statistics, foreign exchange reserve management, and financial sector assessment.

Environmental economists have in general paid little or no attention to the political context within which green taxation would be introduced. In order to understand the real-life politics of green taxation, it is necessary to establish which political constraints determine the actual design of green taxes. Daugbjerg and Svendsen identify rent-seeking, party politics, and policy networks as the three main constraints in environmental regulation. This analysis forms the basis of policy recommendations on the future design of green taxation and international permit trading. Even though these policy recommendations are second best in strict economic terms, they are the best economic designs given that they must be politically feasible.

Environmental Economics: A Simple Introduction offers an accessible guide to the central theories and methods of environmental economics, with examples, equations, and diagrams to support the analysis. Understand the problem of environmental degradation, and why environmental externalities and market failure cause pollution to spiral out of control. Examine the effectiveness of the polluters pay principle and a range of pollution control instruments, including bargaining, Pigovian taxation, tradable emissions permits, and command and control policy. Compare how each of the methods fare on cost efficiency, dynamic efficiency, equity, and performance under uncertainty. Explore efficient environmental management, and see how renewable natural resources can be harvested efficiently, and how a tragedy of the commons scenario can be avoided. Understand the conditions of the Hotelling rule for optimal extraction of non-renewable natural resources. Look at the stages of cost-benefit analysis and environmental policy valuation, and how the impacts of projects are valued using stated preference, revealed preference, or production function approaches.

This paper is an introductory chapter to a book that brings together 22 of my papers written between 1965 and 1981. The chapter provides a summary of each paper and a more general discussion of the role of taxation in influencing the process of capita1 accumulation. The four sections of the book are: (1) Household and Corporate Saving; (2) Portfolio Behavior; (3) Business Investment and (4) Tax Incidence in a Growing Economy.

Now available in paperback A Contribution to the Pure Theory of Taxation investigates the way in which tax systems affect economic efficiency and the distribution of welfare. It adheres to the rigorous standards of pure theory while paying careful attention to the policy relevance of the arguments. Tax systems are viewed as information extracting devices that generate sets of equilibria of complex geometry. A tax reform methodology is proposed that sheds light on optimal taxes. Social conflicts in the determination of taxes are shown to have effects on social cohesion.

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The scope, depth and persistence with which this book explores carbon pricing is admirable, reflecting that despite political reluctance it is a topic in all parts of the world.Í _ Mikael Skou Andersen, Aarhus University, Denmark and European Environment Agency iEnvironmental taxation and emissions trading continue to be high on the public policy agenda in many countries, and this is another welcome and very interesting volume in the Critical Issues in Environmental Taxation series that presents new ideas and evidence on these subjects from a wide range of countries and a variety of perspectives.Í _ Paul Ekins, University College London, UK This original and timely volume provides unique insights and analysis on the pressing question of how to achieve environmental sustainability while fostering economic growth. The emphasis of the book lies in finding critical solutions to global climate change including chapters on environmental fiscal reform and unemployment in Spain, EU structural and cohesion policy and sustainable development, ecological tax reform in Europe and Asia, Australia's carbon pricing mechanism, and many other timely topics. This insightful volume will appeal to policy makers in government as well as academics and students in environmental law, environmental economics and environmental sustainability.

This volume brings together published and unpublished but seminal work in welfare, development, and public sector economics, providing an overview of much of the author's work.

New edition of a text in which Folmer (Wageningen U. and Tilburg U.) and Gabel (INSEAD, France) present 22 contributions that offer both an introduction to the economic causes and consequences of environmental and resource problems and an assessment of recent developments in environmental policy instruments and corporate responses to environmental problems. The first part gives a broad overview of the misallocation problems in a market economy and analyzes the implications of policy and the problems involved in valuation. Subsequent articles provide further insights into topics such as international trade and

environmental policy, social accounting, green taxation, waste management, and the relationship between economic growth and environmental quality. Annotation copyrighted by Book News, Inc., Portland, OR

Since the introduction of landfill tax in 1996, this specialist area has developed rapidly into an important member of the environmental taxes. This is a reference source to the legislation, case law and practice relating to landfill tax. The work addresses the issues raised by those affected by the tax, from landfill site operators and waste producers to developers and environmental organizations, covering issues such as: exempt waste; contaminated land; accounting for landfill tax; methods of calculating the weight of waste; and registration. In addition, it discusses the relevant planning and compliance issues, and discusses legislative developments such as: Finance Bill 1999; the changes to the 1999 Budget; case law up to May 1999; customs and excise news releases and business briefs; customs and excise ENTRUST forms; and ENTRUST interpretations and precedents of the landfill tax regulations.

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This paper aims to contribute to the Government's plans by highlighting key policy options for reforming the tax system to address environmental concerns. It does this through firstly assessing the existing tax system to understand the incentives and measures in place in relation to environmental issues. It then outlines key gaps in the tax system, including in relation to the direction of environmental tax policy globally and in the European Union. As part of this analysis, the paper outlines several policy findings, providing suggested enhancements to the existing fiscal framework to improve environmental performance and support green industries. In doing so, the paper draws from the policy principles that underpin a greening of the tax system, to help guide policy formulation. Indicative impacts of such policy reforms are estimated for key parameters. The paper provides this analysis in the context of the existing policy reforms that are planned and underway, such as the Tax System Reform Strategy (2021-2025), the Strategy for Energy Development of the Republic of North Macedonia until 2040 (October 2019), the Strategy on Environment and Climate Change for the period 2014-2020 (adopted in 2018, developed in 2014), the National Plan for Ambient Air Quality Protection (2012), and the 2017 National Emissions Reduction Plan prepared for commitments under the Energy Community. The paper focuses on the energy sector, specifically on the environmental issues associated with fuel use and how these are influenced by the taxation system. The use of energy, in particular the burning of fossil fuels and fuelwood, is the largest contributor to both greenhouse gas emissions and air pollution in North Macedonia. These have important effects on the environment, human health, and the economy. Reducing emissions from the energy sector is critical to North Macedonia meeting its emissions reduction target of 51 percent below 1990 levels by 2030, set out in its enhanced Nationally Determined Contribution (NDC) under the Paris Agreement. The enhanced NDC along with North Macedonia signing of the Sofia Declaration on the Green Agenda for the Western Balkans³, represents a significant shift in climate policy ambition and appetite for carbon pricing.

The American tax system stands at a crossroads. In addition to longstanding arguments over the tax code and budget deficits, there are new concerns raised by Washington's expensive plan to repair the troubled economy, proposals to address global warming, and the scheduled expiration of the 2001 and 2003 tax cuts at the end of 2010. As they make pivotal decisions on these issues, what lessons can the Obama administration and the new Congress draw from analysis of past experience? Tax Policy Lessons from the 2000s brings together the most up-to-date research available on tax policy with trenchant analysis by America's leading economists. The authors explore the role taxes should play in setting environmental policy; the effect of tax rate increases on labor supply and reported taxable income; the economic impact of deficit-financed tax reductions; and the effect of the tax system on businesses' financial and investment decisions. During the 2000s, economists gained many valuable insights about how taxes affect economic behavior. Drawing on a decade's worth of theoretical models, statistical studies, and observations, the authors provide a map of the progress that has been made and the work that is yet to be done. This volume is an invaluable guide for policymakers facing important decisions about environmental taxation, marginal tax rates, dividend taxation, and the taxation of business investment.

This book provides insight into how governments are using a variety of innovative fiscal and non-fiscal instruments to develop circular economies with significant economic and environmental benefits. It emphasises the urgent need for these circular economies and to move away from our current, linear model that has led to environmental degradation, volatility of resource prices and supply risks from uneven distribution of natural resources. Natural Resource Management and the Circular Economy illustrates how governments have promoted the development of an economy that can provide substantial net material savings; mitigate price volatility and supply risks; and improve ecosystem health and long-term resilience of the economy. Through a series of case studies, it details the various innovative policy instruments which can be utilised, including regulations; market-based instruments; incentives; research and innovation support; information exchanges; and support for voluntary approaches. The book also proposes a series of best practices for different countries, both developed and developing, who are implementing their circular economy.

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Capturing the core challenges faced by the international tax regime, this timely Research Handbook assesses the impacts of these challenges on a range of stakeholders, evaluating various paths to reform at a time when international tax policy is a topic high on politicians' agendas.

Environmental policies at both national and global levels have never been more important, and environmental taxes are a key part of any such policy, influencing business decisions and strategies. The Environmental Tax Handbook, written by the UK's leading adviser on Environmental Taxation, is a comprehensive and informative guide to the UK's established environmental taxes, such as the Climate Change Levy, the Landfill Tax, the Aggregates Levy, and the Air Passenger Duty. The book also covers the significant changes to taxing carbon in recent years, including the introduction of the carbon price floor and the carbon reduction commitment, as well as the EU emissions trading scheme. It explains, in clear and concise terms, the operation of each of these taxes, so that those called on to account for (or advise on) them will have a clear understanding of their compliance requirements and how these will affect their business. It also deals with some of the more complex and challenging aspects, such as how landfill tax applies to certain materials. The Environmental Tax Handbook gives practical guidance, as well as statutory and case law background, and will be useful for accountants, lawyers, and tax advisers. It will also help finance/tax managers in businesses with direct responsibility for environmental taxes, including waste management companies, quarries, airlines, and utility companies. It provides students and others interested in the development of environmental taxation in the UK a deeper understanding of the way in which these taxes seek to achieve environmental objectives. This second edition now covers carbon price floor, carbon

reduction commitment, and air passenger duty. The chapters on the Landfill Tax and the Aggregates Levy are brought up-to-date, including Her Majesty's Revenue and Customs' latest guidance on the interpretation of the Landfill Tax lower rating legislation. Does the performance of your local government leave something to be desired? Maybe you're not satisfied with the services your government provides, or maybe the cost for these services is far too much. If so, take heart; you can do something about it. *Steps to Local Government Reform* is your step-by-step guide to undertaking reform on the local level. Public manager Allyn O. Lockner combines years of experience in the public sector to show how you, as a resident or an elected local official, can work with others to successfully implement change within your community. Lockner explains how to make numerous choices regarding the preparation for, and the study, planning, marketing, approval, implementation, and evaluation of reforms. He also shows you how to share these reform results with others. Using various criteria, comparisons, practices, analyses, and other studies aimed at local government performance, Lockner delves into the sometimes tricky world of enacting reform. He reveals how local government works and provides a map for maneuvering around bureaucratic roadblocks. In addition, he includes a comprehensive bibliography for research, an appendix of terms commonly used in the reform process, and guides to creating reform models that are likely to work. With this compendium, you can help resolve vital issues, improve your community, and live a better life.

A key area of public policy in the last twenty years is the question of how, and how much, to protect the environment. At the heart of this has been the heated debate over the nature of the relationship between economic growth and environmental sustainability. Is environmental sustainability economic growth or 'green growth', a contradiction in terms? Avoiding the confusion that often surrounds these issues, Ekins provides rigorous expositions of the concept of sustainability, integrated environmental and economic accounting, the Environmental Kuznets Curve, the economics of climate change and environmental taxation. Individual chapters are organised as self-contained, state-of-the-art expositions of the core issues of environmental economics, with extensive cross-referencing from one chapter to another, in order to guide the student or policy-maker through these complex problems. Paul Ekins breaks new ground in defining the conditions of compatibility between economic growth and environmental sustainability, and provides measures and criteria by which the environmental sustainability of economic growth, as it occurs in the real world, may be judged. It is argued that 'green growth' is not only theoretically possible but economically achievable and the authors show what environmental and economic policies are required to achieve this. *Economic Growth and Environmental Sustainability* will be welcomed by students of and researchers in environmental economics and environmental studies, as well as all interested policy-makers.

In economic terms three of the most important and controversial issues of our times are transition, taxation and the role of the state. This book examines the core associated problems of tax payment and collection in the context of transition from a centrally planned economy to a market economy and the persistence of the 'soft budget' constraint. While differences between the experiences of transition states vary, the attitude of the state towards the control of the tax discipline, its efficiency and vulnerability to corruption is shown to be a key issue, in particular when political constraints are often more pressing than tax design or economic constraints. This book will prove detailed and enlightening reading for all those concerned with tax administration in transition countries from both economic and political perspectives. This book provides English-speakers with a comprehensive description and incisive critique of the Japanese tax system. The third edition explores the Japanese government's latest round of tax reforms - a reaction to the country's prolonged period of recession following the collapse of the 'bubble' phenomenon in 1991. Two brand new chapters discuss the effect of environmental taxes and land tax reform, and much of the original data and empirical material has been updated.

Modernizing China: Investing in Soft Infrastructure

Environmental policy is high on the political agenda in many countries. This book identifies the failures of the market mechanism in the face of environmental problems and shows how economic policy should be designed to overcome them. Special attention is paid to the possible benefits from a green tax reform.

In recent years there has been great interest in the possibility of substituting environmentally motivated or 'green' taxes for ordinary income taxes. Some have suggested that such revenue-neutral reforms might offer a 'double dividend': not only (1) improve the environment but also (2) reduce certain costs of the tax system. This paper articulates different notions of 'double dividend' and examines the theoretical and empirical evidence for each. It also draws connections between the double dividend issue and principles of optimal environmental taxation in a second-best setting. A weak double dividend claim is that returning tax revenues through cuts in distortionary taxes leads to cost savings relative to the case where revenues are returned lump sum. This claim is easily defended on theoretical grounds and (thankfully) receives wide support from numerical simulations. The stronger versions contend that revenue-neutral swaps of environmental taxes for ordinary distortionary taxes involve zero or negative gross costs. Analyses of numerical results tend to cast doubt on the strong double dividend claim. Yet the theoretical case against the strong form is not airtight, and numerical dividend claim is rejected (upheld) are related to the conditions where the second-best optimal environmental tax is less than (greater than) the marginal environmental damages. The difficulty of establishing a strong double dividend claim heightens the importance of attending to and evaluating the (environmental) benefits from environmental taxes.

Environmental economics can be controversial, but it is also central to some key policy issues facing governments and society today, including industrial pollution, global warming, and waste/recycling. Stephen Smith looks at how economic activity affects the environment in which we live, and how environmental policies can most effectively be used.

Ô 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. Õ Æ 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." Ð 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." Ð 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." Ð 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.

This guide provides a framework and practical recommendations for establishing environmental tax statistics. It offers harmonised terminology, concepts, classifications and rules. The guide also offers help to compilers on data sources and methods and on the interpretation of indicators.

Offering a comprehensive exploration of EU taxation law, this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation. The important issues and debates arising from these general principles are expertly unpicked, with leading scholars examining the status quo as well as setting out a clear agenda for future research. A complete guide to environmental taxes, increasingly important in today's world. This book contains all relevant legislation and commentary, including the rules on climate change levy. It provides a practical understanding of these new and often complex taxes. The book comprises three main sections, namely: Landfill Tax Climate Change Levy Aggregates Levy The book contains all relevant legislation on this fast expanding area. It also contains commentary which provides an overview of the relevant provisions to aid interpretation of the legislation. LexisNexis UK and CIMA Publishing are offering CIMA members a discount on this product. Please go to www.lexisnexis.co.uk/cimapublishing to see if you qualify and to order.

Handbook of Research on Environmental Taxation Edward Elgar Publishing

'This book clearly and helpfully lays out the political and institutional context in which climate policy has been made in countries around the world. Don't expect stylized theories here. There's reality instead, as convoluted as it comes.'- Richard S.J. Tol, University of Sussex, UK and Vrije Universiteit Amsterdam, the Netherlands

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