

Environmental Taxation A Guide For Policy Makers Oecd

Energy taxes can produce substantial environmental and revenue benefits and are an important component of countries' fiscal systems. Although the principle that these taxes should reflect global warming, air pollution, road congestion, and other adverse environmental impacts of energy use is well established, there has been little previous work providing guidance on how countries can put this principle into practice. This book develops a practical methodology, and associated tools, to show how the major environmental damages from energy can be quantified for different countries and used to design the efficient set of energy taxes. The results, which are illustrated for more than 150 countries, suggest there is pervasive mispricing of energy across developed and developing countries alike with much at stake in policy reform. At a global level, implementing efficient energy prices would reduce carbon emissions by an estimated 23 percent and fossil-fuel air pollution deaths by 63 percent, while raising revenues (badly needed for fiscal consolidation and reducing other burdensome taxes) averaging 2.6 percent of GDP.

ÔIngeniously 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 ÔThis book is a smart and useful readerÕs 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 authorsÕ 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.Õ Æ Alberto Majocchi, University of Pavia, Italy ÔPutting the words ÒenvironmentÓ next to ÒtaxationÓ 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.Õ Æ Commissioner Connie Hedegaard, European Commission ÔThe 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.Õ Æ 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.

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. Fuel Taxes and the Poor challenges the conventional wisdom that gasoline taxation, an important and much-debated instrument of climate policy, has a disproportionately detrimental effect on poor people. Increased fuel taxes carry the potential to mitigate carbon emissions, reduce congestion, and improve local urban environment. As such, higher gasoline taxes could prove to be a fundamental part of any climate action plan. However, they have been resisted by powerful lobbies that have persuaded people that increased fuel taxation would be regressive. Reporting on examples of over two dozen countries, this book sets out to empirically investigate this claim. The authors conclude that while there may be some slight regressivity in some high-income countries, as a general rule, fuel taxation is a progressive policy particularly in low income countries. Rich countries can correct for regressivity by cutting back on other taxes that adversely affect poor people, or by spending more money on services for the poor. Meanwhile, in low-income countries, poor people spend a very small share of their money on fuel for transport. Some costs from fuel taxes may be passed on to poor people through more expensive public transportation and food transport. Nevertheless, in general the authors find that gasoline taxes become more progressive as the income of the country in question decreases. This book provides strong arguments for the proponents of environmental taxation. It has immediate policy implications at the intersection of multiple subject areas, including transportation, environmental regulation, development studies, and climate change. Published with Environment for Development initiative.

Examines the possibility that ecological tax reform in Denmark, Norway, and Sweden could achieve a greener environment, increase tax revenues, and lower levels of unemployment. The analysis encompasses theoretical and empirical levels, looking at the social costs of such taxes, the impacts of a Swedish carbon tax as seen in a static numerical model, and taxes on nitrogen and fertilizer. Finds that the level of unemployment cannot be reduced by revenue-neutral environmental taxes without any social costs, and more broadly, that there are no easy ways to achieve full employment, a budget surplus, and environmental sustainability. However, suggests that further research may open possibilities. The eight studies are from a September 1995 workshop in Stockholm. Annotation copyrighted by Book News, Inc., Portland, OR 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.

Data on government sector receipts, and on taxes in particular, are basic inputs to most structural economic descriptions and economic analyses and are increasingly used in economic comparisons. This annual publication gives a conceptual framework to define which government receipts should be regarded as taxes.

A workshop proceedings address questions that lead to a better understanding of the interaction between innovation and the environment and explored elements of "best practice" policies that can stimulate innovation for the environment and shift our development path towards sustainability.

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.

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. 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.

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.

This report analyses current use of environmentally related taxes in OECD Member countries. Focus is given to their environmental effectiveness. The report identifies obstacles to a broader use of such taxes -- in particular the fear of loss of sectoral competitiveness -- and ways to overcome them.

A rigorous and innovative approach for integrating environmental policies and fiscal reform for the U.S. economy. Energy utilization, especially from fossil fuels, creates hidden costs in the form of pollution and environmental damages. The costs are well documented but are hidden in the sense that they occur outside the market, are not reflected in market prices, and are not taken into account by energy users. Double Dividend presents a novel method for designing environmental taxes that correct market prices so that they reflect the true cost of energy. The resulting revenue can be used in reducing the burden of the overall tax system and improving the performance of the economy, creating the double dividend of the title. The authors simulate the impact of environmental taxes on the U.S. economy using their Intertemporal General Equilibrium Model (IGEM). This highly innovative model incorporates expectations about future prices and policies. The model is estimated econometrically from an extensive 50-year dataset to incorporate the heterogeneity of producers and consumers. This approach generates confidence intervals for the outcomes of changes in economic policies, a new feature for models used in analyzing energy and environmental policies. These outcomes include the welfare impacts on individual households, distinguished by demographic characteristics, and for society as a whole, decomposed between efficiency and equity.

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.

A comprehensive analysis of an environmental tax reform where people are taxed on pollution and the use of natural resources instead of on their income, it looks at the challenges involved in implementing this tax reform across Europe.

Climate change : what's the big deal? -- Business as usual : what are the costs? -- Why do economists like a carbon tax? -- Isn't there a better way? (No, there isn't) -- Cap and trade : the other way to price pollution -- What to do with \$200 billion : give it back -- So you want a carbon tax : how do you design it? -- Objections to a carbon tax -- Enacting a carbon tax: how do we get there? -- Afterword : what next? -- References -- Notes

'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. 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.

Japan's tax system, which has changed notably through periods of war, post-war reconstruction, rapid economic development, and moderated economic growth, provides outstandingly rich material for in-depth study. In this comprehensive and incisive work, Professor Ishi makes available to English-speaking readers both a detailed description and a perceptive critique of that system. Part I introduces the system in historical and contemporary context and sets out its main features. Part II is devoted to individual income tax - the most

important of Japan's taxes - and Part III covers corporate and capital taxation. In Part IV, Professor Ishi provides a detailed analysis of the structure of the indirect tax system in Japan, which proved crucial to tax reform movements in the late 1980s, while Part V discusses the significance of recent tax innovations. This fully revised 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. Professor Ishi's unrivalled experience, including his service on the Tax Advisory Commission (most recently as its Chairman), his activities in scholarly international public finance organizations, and his work in teaching and research, notably in the United States, Italy, and Australia, have enabled him to produce an authoritative and stimulating view of Japan's tax system. His book will be invaluable to all scholars of the theory and practice of taxation.

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. 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.

Handbook of Research on Environmental Taxation Edward Elgar Publishing

The book describes the difficulties of the current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for example under the Inclusive Framework at the OECD, and potential radical reform ideas developed by academics.

Digitization promises to reshape fiscal policy by transforming how governments collect,

process, share, and act on information. More and higher-quality information can improve not only policy design for tax and spending, but also systems for their management, including tax administration and compliance, delivery of public services, administration of social programs, public financial management, and more. Countries must chart their own paths to effectively balance the potential benefits against the risks and challenges, including institutional and capacity constraints, privacy concerns, and new avenues for fraud and evasion. Support for this book and the conference on which it is based was provided by the Bill and Melinda Gates Foundation "Click Download on the top right corner for your free copy..."

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 air-tight, 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.

This report draws on case studies to explore the relationship between environmentally-related taxation and innovation to see whether taxation can spur innovation and if so, what types. 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.

This publication contains the following four parts: A model Competent Authority Agreement (CAA) for the automatic exchange of CRS information; the Common Reporting Standard; the Commentaries on the CAA and the CRS; and the CRS XML Schema User Guide.

After two generations of emphasis on governmental inefficiency and the need for deregulation, we now see growing interest in the possibility of constructive governance, alongside public calls for new, smarter regulation. Yet there is a real danger that regulatory reforms will be rooted in outdated ideas. As the financial crisis has shown, neither traditional market failure models nor public choice theory, by themselves, sufficiently inform or explain our current regulatory challenges. Regulatory studies, long neglected in an atmosphere focused on deregulatory work, is in critical need of new models and theories that can guide effective policy-making. This interdisciplinary volume points the way toward the modernization of regulatory theory. Its essays by leading scholars move past predominant approaches, integrating the latest research about the interplay between human behavior, societal needs, and regulatory

institutions. The book concludes by setting out a potential research agenda for the social sciences.

The debates about the what, who, and how of tax policy are at the core of politics, policy, and economics. The Economics of Tax Policy provides a straightforward overview of recent research in the economics of taxation. Tax policies generate considerable debate among the public, policymakers, and scholars. These disputes have grown more heated in the United States as the incomes of the wealthiest 1 percent and the rest of the population continue to diverge. This important volume enhances understanding of the implications of taxation on behavior and social outcomes by having leading scholars evaluate key topics in tax policy. These include how changes to the individual income tax affect long-term economic growth; the challenges of tax administration, compliance, and enforcement; and environmental taxation and its effects on tax revenue, pollution emissions, economic efficiency, and income distribution. Also explored are tax expenditures, which are subsidy programs in the form of tax deductions, exclusions, credits, or favorable rates; how college attendance is influenced by tax credits and deductions for tuition and fees, tax-advantaged college savings plans, and student loan interest deductions; and how tax policy toward low-income families takes a number of forms with different distributional effects. Among the most contentious issues explored are influences of capital gains and estate taxation on the long term concentration of wealth; the interaction of tax policy and retirement savings and how policy can "nudge" improved planning for retirement; and how the reform of corporate and business taxation is central to current tax policy debates in the United States. By providing overviews of recent advances in thinking about how taxes relate to behavior and social goals, The Economics of Tax Policy helps inform the debate.

This paper recommends a system of upstream taxes on fossil fuels, combined with refunds for downstream emissions capture, to reduce carbon and local pollution emissions. Motor fuel taxes should also account for congestion and other externalities associated with vehicle use, at least until mileage-based taxes are widely introduced. An examination of existing energy/environmental tax systems in Germany, Sweden, Turkey, and Vietnam suggests that there is substantial scope for policy reform. This includes harmonizing taxes for pollution content across different fuels and end-users, better aligning tax rates with values for externalities, and scaling back taxes on vehicle ownership and electricity use that are redundant (on environmental grounds) in the presence of more targeted taxes.

"As Secretary of the Interior, implementing the Endangered Species Act was one of my most important, and challenging, responsibilities. All who deal with this complex and critical law need a clear and comprehensive guide to its provisions, interpretation, and implementation. With chapters written by some of the foremost practitioners in the field, the new edition of Endangered Species Act: Law, Policy, and Perspectives is an essential reference for conservationists and the regulated community and the attorneys who represent them."---Bruce Babbitt, former Secretary of the Interior "In January 1973, when I introduced in Congress the bill that would become the Endangered Species Act, I described it as one of the most important pieces of legislation needed if we were to conserve, protect, and propagate our threatened fish and our wildlife resources, which were diminishing too rapidly. I am proud to have introduced the original bill and even prouder that, in the ensuing years, the Endangered Species Act has saved hundreds of species from extinction. We have learned much along the way about the conservation of endangered species, the needs of the regulated community, and how the Endangered Species Act can successfully reconcile the two. It is important that we have a comprehensive understanding of the problems and potential of this landmark law."---John D. Dingell, U.S. House of Representatives, Michigan "Possibly the single most effective legislative effort of modern times to ensure that our children and grandchildren can enjoy the blessings of nature that were passed on to our generation was the enactment of the

landmark Endangered Species Act (ESA) in 1973. The ESA has allowed the United States to make great advances in protecting the web of life that enables the intricate coexistence of man, plant, and animal. In my role as Chairman of the House Committee on Natural Resources, I recognize the role of the Endangered Species Act in helping us to fulfill our stewardship responsibilities while balancing local concerns and economic needs.

Understanding how the ESA works is essential to its continued success."---Nick J. Rahall, II, U.S. House of Representatives, West Virginia "After a lifetime of studying, writing about, and being amazed by the diversity of life, I remain convinced that failing to do everything we can to protect it is the folly future generations are least likely to forgive us. The Endangered Species Act is one of the most far-sighted and important laws ever adopted. A thorough understanding of how the law works, the major policy issues surrounding it, and how to resolve those issues will ensure the law's continued success in protecting biodiversity. Endangered Species Act:

Law, Policy, and Perspectives provides readers with the needed insight to this critically important law."---Edward O. Wilson, University Research Professor Emeritus at Harvard University and Honorary Curator in Entomology at the Museum of Comparative Zoology

This Handbook describes the types of values usually associated with biodiversity. While there are exceptions to the need to prioritise economic values over other values, economic valuation has a sound theoretical foundation that can help clarify the tradeoffs implicit in public policy decisions.

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.

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.

There are few areas of economic policy-making in which the returns to good decisions are so high—and the punishment of bad decisions so cruel—as in the management of natural resource wealth. Rich endowments of oil, gas and minerals have set some countries on courses of sustained and robust prosperity; but they have left others riddled with corruption and persistent poverty, with little of lasting value to show for squandered wealth. And amongst the most important of these decisions are those relating to the tax treatment of oil, gas and minerals.

This book will be of interest to Economics postgraduates and researchers working on resource issues, as well as professionals working on taxation of oil, gas and minerals/mining.

This book discusses politically-feasible reform strategies that can be used to combat environmentally harmful subsidies.

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