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CRITICAL ISSUES IN ENVIRONMENTAL TAXATION

International and Comparative Perspectives

Volume VI

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Critical Issues In Environmental Taxation Volume Vi International And Comparative Perspectives

Wolfgang Guggemos



Critical Issues In Environmental Taxation Volume Vi International And Comparative Perspectives:

Critical Issues in Environmental Taxation Claudia Dias Soares, Janet Milne, Hope Ashiabor, Kurt Deketelaere, Larry Kreiser, 2010-10-07 *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 eighth 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.

Environmental Taxation and Climate Change Hope Ashiabor, Larry Kreiser, Julsuchada Sirisom, Janet E. Milne, 2011. 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 Lin Heng Lye, 2009. *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.

Critical Issues in Environmental Taxation Jacqueline Cottrell, Janet E. Milne, Hope Ashiabor, 2009-03-19. Preliminary drafts of the articles were previously presented at the Third Annual Global Conference on Environmental Taxation Issues: Experience and Potential, which was held on April 12-13, 2002 in Woodstock, Vermont, U.S.A. Preface p. vii. Carbon Pricing, Growth and the Environment Lawrence A. Kreiser, Ana Yábar Sterling, Pedro Manuel Herrera Molina, Janet E. Milne, Hope Ashiabor, 2012-01-01. 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. _ Mikael Skou Andersen, Aarhus University, Denmark and European Environment Agency. Environmental 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. _ 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. *Distributional Choices in EU Climate Change Law and Policy* Javier De Cendra de Larragán, 2011-01-01. Climate change policy inevitably has two core components: the goals and the means chosen to pursue those goals. Decisions on goals and means necessarily have distributional consequences. Any policy choice generates winners and losers. While this outcome cannot be avoided, even doing nothing leads to distributional consequences; policymakers can

through the choice design and implementation of policies shape to some extent the distribution of the burdens of mitigation and adaptation to climate change In greater depth than any previous legal study in the field this book deals with the way in which the European Union EU has dealt with climate change and with the distribution of the benefits and costs of climate change mitigation policies among affected parties With extraordinary thoroughness the author assesses the legality of choices made particularly concerning mitigation targets and timelines and examines the role that legal principles can play in the adoption interpretation and judicial testing of distributional choices His analysis of the tension between such choices and EU law is bolstered by an exploration of emerging legal principles which could provide additional guidance in this challenging and controversial area Among the core issues dealt with are the following relationship among mitigation adaptation and sustainable development regulations as means to make distributional choices distributional choices between generations and the principle of intergenerational justice distributional choices concerning firms and individuals the participation of affected parties in distributional choices access to justice in EU courts to challenge violations of procedural environmental rights the role of legal principles in making evaluating and testing distributional choices the principle of proportionality with its tests of appropriateness and necessity the principle of equality the precautionary principle the principle of prevention the polluter pays principle A concluding chapter offers deeply informed recommendations regarding the design of EU climate change law including a preliminary assessment of EU wide personal carbon trading In its insightful illumination of how the inevitable trade offs weaknesses inconsistencies and ambiguities in the way law deals with distributional choices renders them vulnerable to external pressures this book will be of enormous value to regulators and policymakers concerned with effective efficient and fair climate change measures As a critical assessment of existing EU climate change laws and policies and as a systematic analysis of the problem of burden sharing this book will also prove highly valuable to academics in environmental fields of study

Environmental Taxation Law John Snape, Jeremy de Souza, 2016-05-06 The theoretical arguments for environmental taxes and other types of economic instruments for environmental protection have been discussed extensively in the literature Rather less well discussed has been the extremely complex form that such instruments have in fact taken in practice **Environmental Taxation Law Policy Contexts and Practice** 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 Although the focus of the book is the UK s pioneering implementation of a web of distinct yet interrelated policy measures it locates the UK s taxes and instruments not simply in their broader context of market and environmental regulation but also in the contexts of European and international law

Carbon-Energy Taxation Mikael Skou Andersen, Paul Ekins, 2009-10-29 When taxes are introduced on carbon and energy and the revenue is used to reduce

other taxes will a positive effect be achieved both for the environment and for the economy In 1990 Finland was the first country to introduce a tax on CO₂ Later Sweden Denmark Netherlands Slovenia Germany and the UK followed suit with tax reforms that shifted taxation from labour to carbon and energy Over the years CO₂ and energy taxes have gradually been raised so that in Europe taxes of more than 25 billion Euros a year have been shifted This book examines carbon energy taxation in detail and looks at tax shifting programmes for lowering other taxes It offers extensive analysis on the basis of historical data and seeks to answer important questions for policy making such as What was the impact of tax shifting for economic performance and competitiveness By how much were emissions of CO₂ reduced Could energy intensive industries cut further down on their fuel demand or did they loose market shares To what extent was there leakage from Europe so that production and CO₂ emissions were shifted to other countries or regions without CO₂ abatement policy The use of unique and original data including sector specific energy prices and taxes as well as the use of advanced statistical techniques such as co integration analysis and panel regression techniques along with the time series estimated macro economic model E3ME make this a truly comprehensive volume On the basis of the lessons learned in Europe this volume indicates how carbon energy taxation could usefully be combined with emissions trading and discusses implications for future international climate policy including how the IPCC recommendations for a gradual escalation in carbon price could be accomplished while preventing carbon leakage

Air Pollution Modeling and its Application XXIII Douw Steyn,Rohit Mathur,2014-05-09

Recent developments in air pollution modelling are explored as a series of contributions from researchers at the forefront of their field This newest contribution on air pollution modelling and its application is focused on local urban regional and intercontinental modelling data assimilation and air quality forecasting model assessment and evaluation aerosol transformation Additionally this work also examines the relationship between air quality and human health and the effects of climate change on air quality The work derives from a series of papers presented at the 33rd International Technical Meeting on Air Pollution Modelling and its Application held in Miami USA August 27 31 2013 The book is intended as reference material for students and professors interested in air pollution modelling at the graduate level as well as researchers and professionals involved in developing and utilizing air pollution models

The Oxford Handbook of Comparative

Environmental Law Emma Lees,Jorge E. Viñuales,2019-05-06 This Handbook is the first comprehensive account of comparative environmental law It examines in detail the methodological foundations of the discipline as well as the substance of environmental law across countries from four vantage points country studies from all continents responses to common problems including air pollution water management nature conservation genetically modified organisms climate change and energy chemicals waste foundational components of environmental law systems including principles property rights administrative and judicial organisation command and control regulation market mechanisms informational techniques and liability mechanisms and common interactions of environmental protection with the broader public private and criminal law

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