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## **7M91DX - JOHNSON ARIANA**

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A key area of public policy in the last twenty years is the question of how, and how

much, to protect vthe environment. At the heart of this has been the heated debate over the nature of the relationship between economic growth and environmen-

tal sustainability. Is environemantal sustainability economic growth or 'green growth', a contradiction in terms? Avoiding the confusion that often surrounds these is-

sues, 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. 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. Although the world faces many environmental challenges, climate change continues to demand attention. This timely book explores ways in which market-based instruments and complementary policies can help countries meet their climate change goals. The chapters explore car-

bon pricing and other tax and non-tax measures, offering useful market-based perspectives that can help inform the many climate policy decisions that lie ahead. Governments around the world are struggling to meet their commitments to achieve targets relating to reductions in greenhouse gases. Many writers advocating ways to achieve these targets offer radical but often impractical approaches that do not offer a way forward within the existing economic model. In contrast, *Towards Ecological Taxation* is a pragmatic consideration of realistic possibilities by an author from the world of accounting. Based on his research into the implications of changes in the UK motor taxation regime for company cars, David Russell considers the broader efficacy of taxation policy as a mechanism for reducing demand for fossil fuels and encouraging a shift towards carbon-neutral energy production. He incorporates the findings of a number of studies into his analysis, along with a wider consideration of tax regimes. Dr Russell suggests a way forward that will attract the interest of researchers, policy makers and decision makers wanting a better understanding of how taxation could be used innovatively,

but within the existing economic status quo, to deliver specific and measurable reductions in CO<sub>2</sub>. Such a distinctive approach makes this book a valuable addition to the literature on environmental issues and the always thought provoking titles in the Corporate Social Responsibility Series.

"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, v. 1. A review of the literature on environmental taxes, focusing on European experiences, and analysing how such taxes can contribute to green causes as well as reducing the tax burden from "ordinary" taxation. The authors examine the potential 'double dividend' from tax reform for helping the environment, reducing unemployment and encouraging growth.

After reviewing the previous modeling studies on climate change on the global level and for Korean cases, the study builds a model that explores the relationship of the economy, fossil fuel taxes, and

CO<sub>2</sub> emissions, mainly referring to Nordhaus' RICE model. Two contrasting scenarios, the mainstream world scenario and the ecological world scenario are set up as reference cases, and policy simulations are conducted for the period up to 2100 to address the research questions.

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

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.

Traditional public finance theory may be applied to the internalization of international environmental externalities. The policy constraint imposed by the absence of sovereign international government may be partially overcome through international environmental agreements. Instruments such as cost sharing, found in existing agreements, are generally unsophisticated. Two proposals entailing improved in-

struments are considered: (a) an international carbon tax, and (b) a global commons trust fund financed by earmarked excise taxes or charges. Political realities appear to preclude the early adoption of sophisticated international environmental taxes, but modest improvements in the design and implementation of existing instruments may be feasible.

This book contains an impressive collection of papers discussing various aspects of the application of different market based instruments for environmental and climate policy. It covers questions related to the conceptualisation of environmental taxat

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 harmoniz-

ing 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.

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 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 Paris Agreement's key objective is the strengthening of the global response to climate change by transitioning the world to

an increasingly green economy. In this book, environmental tax and climate law experts examine carbon taxes energy subsidies, and support schemes for carbon and energy policies. Chapters reflect on the underlying policy dynamics and the constraints of various fiscal measures, and consider the harmonisation of smart instrument mixes.

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

total supply over time is determined only by nature. The owner of a resource deposit earns profit by extracting a given stock in time. Correspondingly, the value of the resource deposits is being determined by the discounted stream of future profits that can be expected from selling the stock (which can be affected by future changes in regulation). This implies that a regulator should pay special attention to the reactions of the supply side of fossil resource markets to his policies, but it also allows him to use a broad range of regulation policies regarding taxation. The clue is to set different incentives to extract the resource at different points in time. The resulting multiplicity of policy options can be used to correct different kinds of market failure. Sinn summarized the relationship between political intervention and supply side reactions against the background of climate change in his theory of the green paradox . It states that a lenient gradually tightening environmental policy leads to the counterproductive effect of falling resource prices and an increase in resource extraction in the present and the near future. This effect and the insight that gradually relaxing measures set the right incen-

tives led Sinn to recommend falling tax rates as the optimal regulation policy to slow down climate change. Another aspect that threatens the future profits of resource owners is the development of substitutes to fossil resources, for example alternative methods of energy production. The availability of those technologies sets an upper limit to the market price of fossil fuels and leads to a faster depletion of the (economically [...])

This book reviews taxing choices to protect the local and global environment and preserve and sustain natural resources. Alternative economic instruments such as carbon taxes and tradable permits to combat global climate change are also examined. Strategies and practices for the managing and sharing of revenues from natural resources are highlighted. Also, roles of various orders of government in managing, taxing, and sharing natural resources in selected countries are documented to highlight the impact of such division of responsibilities in preserving natural resources and the environment. The susceptibility of resource revenue dependent economies to corruption and malfea-

sance, and the Dutch disease, is also highlighted. This book could serve as a supplementary reference book for graduate and undergraduate courses and as a sourcebook for journalists, researchers, policymakers, and government practitioners.

"The broad sweep of "green taxation" pollution, carbon, resource and land taxes, and tax incentives for environmental goals makes it complex to analyse. Green Taxation in East Asia is a timely and valuable comparative contribution to an expanding literature. Its scholarly country studies show how green taxes aim to modify behaviour, correct externalities, regulate, or raise revenue. As environmental policy and tax policy move closer together, green taxes become feasible, but are always, as the editors say, "shaped by local political, economic and social circumstances"." Miranda Stewart, University of Melbourne, Australia "In today's world, environmental challenges grow apace and the impact of taxation measures on these will prove critical. Green Taxation in East Asia addresses those challenges. It draws on world-wide experiences (including those from North America and the EU) by analysing and critiquing how green taxation can inform, de-

velop and implement environmental policies in East Asia (and beyond). This is not a sterile tax debate. The authors of this work, all leading scholars in their respective jurisdictions, combine economic, social and local political perspectives on what should work and what should not. The debate is too important to ignore in a world where Kyoto seems a long way from Washington, the fragrant harbour is no longer, and even in the lands down-under, long white clouds and pristine beaches are no longer taken for granted. Taxation is not a panacea for curing environmental ills; but it is, as this book admirably shows, part of the answer." Andrew Halkyard, University of Hong Kong "The right of East Asia to grow its economy and provide its citizens with living standards enjoyed elsewhere is as undeniable as the risk to the global environment from this growth. A volume that contrasts current initiatives in China and Hong Kong to reduce that risk with lessons from international experience presented by leading international experts from four continents, is more than just timely; it can make a key contribution to the development of contemporary thinking on taxation and the environment. This

work fits the bill perfectly." Rick Krever, Monash University, Australia "The authors of the jurisdictional chapters in this book are, of necessity, more focussed on analyzing the interaction, today between taxation (and related fiscal measures) and the environment. From these studies it is clear that a great deal is amiss in the way this interface works at present across all the jurisdictions under review. But this research also shows positive steps being taken and great scope for further, positive tax policy development. We can see from this research how smart policy innovation can start right now and also how it can build better foundations for the introduction of more comprehensive, globally effective policy frameworks such as those advanced by Hansen and Sandor. Time is of the essence. The scholarship in this volume shows that lawyers and tax experts are engaged in finding solutions. Can green taxation make a difference? The answer is a resounding "yes"." From the foreword by Christine Loh The core concern of this book is the potential use of taxation and related measures to foster climate-helpful, large-scale change within East Asia. The contributing authors examine key issues

such as how Greater China, for instance, confronts severe environmental problems which are a direct product of several decades of remarkable economic growth. The detailed analysis in this book identifies a range of green taxation guidelines for East Asia as it seeks to drive down striking levels of environmental degradation and tackle the climate change challenge. Addressing an important need in the public policy debate, this book will appeal to academics, students, government policymakers, regulators and practitioners in environmental law, taxation law and policy, as well as, comparative environmental law and comparative taxation law and policy. Public policy commentators and journalists with an interest in the above areas will also find this book worthwhile and informative.

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.

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sights 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.

Seminar paper from the year 2018 in the subject Environmental Sciences, grade: 2,3, University of Kassel (Institut für Betriebswirtschaftslehre), course: Umweltökonomie, language: English, abstract: Climate Change is reality. The extreme weather conditions are increasing from year to year on the entire planet and it is also noticeably hotter in Germany. Each of the last summers was hotter than the previous summer and thus the hottest in many years. But what is to do to avoid a climate disaster? Can environmental taxes be the solution? This paper deals with what environmental taxes are and what influence they have on emissions in the EU. In the first chapter some terms are defined which are important for the future course. Chapter 3 is about Environmental taxes, what a Pigovian Tax is, what is hidden behind the term Double Dividend and what the environmental tax reform is. In the last chapter the impacts of the environmental tax reform in Europe is pointed out, with a view as well on economic as also on environmental impacts.

'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.

If environmental protection is costly, how much should we spend on pollution control? Is it worth reducing pollution to zero, or should we accept some level of pollution because of the economic benefits associated with it? How can we assess the benefits that people get from a less-polluted atmosphere? In broad terms, environmental economics looks at how economic activity and policy affect the environment in which we live. Some production generates pollution, such as power station emissions causing acid rain and contributing to global warming, but household consumption decisions also affect the environment,

where more consumption can mean more waste sent to polluting incinerators. However, pollution is not an inevitable consequence of economic activity - environmental policies can require polluting firms to clean up their emissions, and can encourage people to change their behaviour, through environmental taxes on polluting goods, for example. Generally, though, these measures will involve some costs, such as installing pollution control equipment. So there's a trade-off: a cleaner environment, but economic costs. In recent years, many economists have argued for greater use of incentive in the form of pollution charges and emissions trading rather than more traditional direct regulation of polluters. In this Very Short Introduction, Stephen Smith discusses environmental issues including pollution control, reducing environmental damage, and global climate change policies, answering questions about how we should balance environmental and economic considerations, and what form government policies should take. Including many illustrative case studies and examples he shows that this is an exciting field of economics, and one that is at the heart of many public debates

and controversies. ABOUT THE SERIES: The Very Short Introductions series from Oxford University Press contains hundreds of titles in almost every subject area. These pocket-sized books are the perfect way to get ahead in a new subject quickly. Our expert authors combine facts, analysis, perspective, new ideas, and enthusiasm to make interesting and challenging topics highly readable.

This report provides actionable advice on how to design and implement fiscal policies for both development and climate action. Building on more than two decades of research in development and environmental economics, it argues that well-designed environmental tax reforms are especially valuable in developing countries, where they can reduce emissions, increase domestic revenues, and generate positive welfare effects such as cleaner water, safer roads, and improvements in human health. Moreover, these reforms need not harm competitiveness. New empirical evidence from Indonesia and Mexico suggests that under certain conditions, raising fuel prices can actually increase firm productivity. Finally, the report discusses the role of fiscal policy in

strengthening resilience to climate change. It provides evidence that preventive public investments and measures to build fiscal buffers can help safeguard stability and growth in the face of rising climate risks. In this way, environmental tax reforms and climate risk-management strategies can lay the much-needed fiscal foundation for development and climate action.

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

This timely book focuses on achieving a sustainable future through the reform of green fiscal policy. Green fiscal policies help not only provide the needed financing but may also serve the Sustainable Development Goals adopted by the United Nations in 2015. In this volume environmental tax experts review the development of fiscal carbon policy, consider the impact of green taxation on trade and competition,

analyse the lessons learned from national experiences with fuel and energy pricing, and evaluate a variety of green economic instruments.

The U.S. Congress charged the National Academies with conducting a review of the Internal Revenue Code to identify the types of and specific tax provisions that have the largest effects on carbon and other greenhouse gas emissions and to estimate the magnitude of those effects. To address such a broad charge, the National Academies appointed a committee composed of experts in tax policy, energy and environmental modeling, economics, environmental law, climate science, and related areas. For scientific background to produce *Effects of U.S. Tax Policy on Greenhouse Gas Emissions*, the committee relied on the earlier findings and studies by the National Academies, the U.S. government, and other research organizations. The committee has relied on earlier reports and studies to set the boundaries of the economic, environmental, and regulatory assumptions for the present study. The major economic and environmental assumptions are those developed by the U.S. Energy Information Administration (EIA) in

its annual reports and modeling. Additionally, the committee has relied upon publicly available data provided by the U.S. Environmental Protection Agency, which inventories greenhouse gas (GHG) emissions from different sources in the United States. The tax system affects emissions primarily through changes in the prices of inputs and outputs or goods and services. Most of the tax provisions considered in this report relate directly to the production or consumption of different energy sources. However, there is a substantial set of tax expenditures called "broad-based" that favor certain categories of consumption—among them, employer-provided health care, owner-occupied housing, and purchase of new plants and equipment. *Effects of U.S. Tax Policy on Greenhouse Gas Emissions* examines both tax expenditures and excise taxes that could have a significant impact on GHG emissions.

Document from the year 2019 in the subject Business economics - General, , language: English, abstract: Climate change has been one of the most explosive social and political issues for years. In order to contain it effectively, politicians must act

quickly and consistently. So far, however, it has not yet used all resources and is easy on companies. This publication explains how the economy and the environment are interdependent. Is it possible to advance climate protection and at the same time promote economic growth? Environmental taxes can be the decisive step here. Basically, there is a conflict between ecological problems and economic interests. However, monetary incentives can regulate the behavior of companies. In this book, companies learn how they can implement climate protection measures in various areas of the company. From the content: - Framework Convention on Climate Change; - Kyoto protocol; - Paris Agreement; - Emissions trading; - Climate protection policy; - CO2 tax

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 le-

gal 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.

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.

Fiscal instruments are potentially among the most effective, and cost-effective, options for addressing externalities related to poor air quality, urban road congestion, and greenhouse gases. This paper takes a case study, focused on Mauritius (a pioneer in the use of green taxes) to illustrate how existing taxes, especially on fu-

els and vehicles, could be reformed to better address these externalities. We discuss, in particular, an explicit carbon tax; a variety of options for reforming vehicle taxes to meet environmental, equity, and revenue objectives; and a progressive transition to usage-based vehicle taxes to address congestion

This research paper, first, briefly highlights the consequences of climate change and the importance of environmental taxes as instruments that have, rightfully, gained popularity in the last decades to cope with these consequences. However, as its core topic requires, the paper discusses that the abundant presence, inconsistent and not harmonized implementation of these environmental taxes in tax systems and their uncoordinated application in the international tax arena have put an increasing burden on the business community. The different environmental tax concepts and their discrepancies with a focus on the reasons for and the consequences of the current situation is also examined (chapter 1). In chapter 2, special attention is paid to the interaction between the Emission Trading Schemes and energy taxes, to the burden the parallel existence of these instru-

ments represents and to the current state and the revision of the taxation of energy products in the EU. Finally, a possible environmental-driven introduction of border tax adjustments, their trade (competition), policy and tax law implications is discussed (chapter 3).

The interlinked issues of air pollution and energy policies in an enlarged Europe are currently subjects of major interest in economic, environmental, geography and regional sciences. This interest is understandable given the considerable consequences on human health and on climate change issues at not only a European, but a global level. In addition, the recent effects of economic fluctuation and oil prices as well as the actual restructuring of the European energy supply and security market raise a great deal of policy challenges. These issues have become an increasingly relevant concern, as the optimal design of policy by centralised European institutions has come under greater scrutiny. This book presents an integrated approach to recent regulations on air pollution with particular emphasis on transborder air pollution, climate change and energy policies in the

new Europe. This integrated vision embraces the extent to which global pollution influences policy decisions at different institutional levels; the magnitude, by virtue of policy simulation analysis, of environmental policy tools (i.e. environmental taxes) on aggregate welfare and transboundary air emissions fluxes in light of the recent enlargement process; the European Trading System and its flexible mechanisms to curb carbon emissions and fulfil the European Union Kyoto Protocol's commitments; and the developments of the new European energy strategy and its interdependencies across energy requirements, innovation, competitiveness and climate change. The book is primarily aimed at Postgraduates and Postdoctoral research students in economics, environmental economics, environmental sciences, or environmental policy disciplines. However, it should also be of interest to environmental economists, energy policy analysts, members of governmental and non-governmental agencies dealing with environmental policy, climate change or air pollution. 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.

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

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.

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 ÔenvironmentÕ next to ÔtaxationÕ 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 implementa-

tion, 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. 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.

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