

# Environmental Taxation And Climate Change Achieving Environmental Sustainability Through Fiscal Policy Critical Issues In Environmental Taxation Series

Ecological Tax Reform  
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 Environmental Tax on Products and Services Based on Their Carbon Footprint  
 Critical Issues in Environmental Taxation  
 Environmental Taxes and Fiscal Reform  
 Fossil Fuel Taxation for Climate Sustainability: Perspectives of Mainstream and Ecological Economics Applied to the Case of South Korea  
 Taxing Energy Use 2019 Using Taxes for Climate Action  
 Green Fiscal Reform for a Sustainable Future  
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 Environmental Taxation in the Pandemic Era  
 Environmental taxes and its effects on emissions in the EU

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**Ecological Tax Reform** Edward Elgar Publishing

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.

Edward Elgar Publishing

Taxing Energy Use (TEU) 2019 presents a snapshot of where countries stand in deploying energy and carbon taxes, tracks progress made, and makes actionable recommendations on how governments could do better. The report contains new and original data on energy and carbon taxes in OECD and G20 countries, and in international aviation and maritime transport.

**Environmental Tax Reform** Edward Elgar Publishing

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.

*Environmental Tax on Products and Services Based on Their Carbon Footprint* Edward Elgar Publishing

'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.

*Critical Issues in Environmental Taxation* International Monetary Fund

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.

*Environmental Taxes and Fiscal Reform* GRIN Verlag

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.

**Fossil Fuel Taxation for Climate Sustainability: Perspectives of Mainstream and Ecological Economics Applied to the Case of South Korea** Environmental Taxation and Climate Change

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

*Taxing Energy Use 2019 Using Taxes for Climate Action* Edward Elgar Publishing

Climate change is one of the biggest challenges facing the world today and requires an urgent response from Government, industry and the individual. This inquiry was triggered by the publication of the Stern Review on "The Economics of Climate Change" (2006, ISBN 9780102944204), which stressed the need to stabilise carbon emissions sooner rather than later, and warned of potentially catastrophic impacts if that was not achieved. The Review framed the climate change debate in terms of economic choices, and considered the use of economic tools such as environmental taxation and permit trading schemes as economically-efficient mechanisms for cutting emissions. This Report recommends that the Government give primary consideration to the use of economic tools in combating climate change: The Treasury's policies and action in this regard were the main focus of the inquiry. The report looks at work on this topic by the Treasury and other select committees. It then assesses the economics of the Stern Review, and examines the Government's approach to reducing emissions. Further sections cover emissions trading schemes, environmental taxes and adaptation (designed to counter the negative impacts caused by time lags in global and local ecosystems). The Committee calls for a twin track approach involving both adaptation and mitigation.

**Green Fiscal Reform for a Sustainable Future** Edward Elgar Publishing

Volume IV: International and Comparative Perspectives in the Critical Issues in Environmental Taxation series is a peer-reviewed selection of papers on environmental taxation written by experts from around the world. Selected from papers delivered at the Annual Global Conference on Environmental Taxation, they cover the theory of environmental taxation, countries' experiences of specific environmental taxes, proposed environmental taxes, and evaluations of the role of taxation compared with other environmental instruments. The book sets forth an interdisciplinary approach to environmental taxation, drawing on the fields of economics, law, political science, and accounting. Each volume in the series reflects the theme of the conference from which the papers are drawn, as well as other broader themes. Volume IV: International and Comparative Perspectives focuses on the role of taxation in promoting renewable energy, but also includes a number of papers on other topics related to environmental taxation. Volume IV of Critical Issues in Environmental Taxation provides in-depth analysis that is a valuable resource to people interested in environmental taxation. \_

*Pre-budget 2005 Tax, Economic Analysis, And Climate Change* GRIN Verlag

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.

*Taxes against climate change? How to tax CO<sub>2</sub> promotes climate protection* Zed Books

The book combines perspectives from leading environmental taxation scholars on both the theory and impact of different policies. It covers topics such as theoretical assumptions of environmental taxes; the relationship between environmental taxes and t

*Critical Issues in Environmental Taxation* International Monetary Fund

Environmental Taxation and Climate Change Edward Elgar Publishing

*Economic Instruments for a Low-carbon Future* Oxford University Press

Carbon taxes, energy taxes and related measures are gaining increasing popularity around the world, as governments, activists and international bodies seek an effective way of integrating economic and environmental policies. Ecological Tax Reform offers a timely exploration of this key component of the global fight against climate change. Providing a useful overview of the arguments for and against environmental taxation, the book's central proposition is that such taxes can play an instrumental role in promoting environmentally friendly industry, as well as raising valuable funds for economic development and state efforts to combat global warming. The authors go on to argue that such taxes could be usefully applied to such diverse economic areas as fossil fuel consumption, nuclear energy, water, raw materials and waste. Concise and accessible to undergraduates as well as the general reader, Ecological Tax Reform represents the perfect introduction for those seeking to understand the role which taxation can play in achieving a more sustainable society.

*Taxation, Innovation and the Environment* OECD Publishing

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.

*Environmental Economics: A Very Short Introduction* OUP Oxford

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.

*Tax Law and the Environment* Springer

"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.

**Green Deals in the Making** Lexington Books

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 *Innovation Addressing Climate Change Challenges* Edward Elgar Publishing

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.

*Critical Issues in Environmental Taxation* Edward Elgar Publishing

There is widespread agreement that climate change is a serious problem. If we fail to regulate greenhouse gases that contribute to global warming, or use alternative strategies for addressing the problem, the damages could be significant, and perhaps catastrophic. After several international meetings in which nation-states have tried unsuccessfully to address the climate change problem, there is a sense of frustration and urgency: frustration at the slow pace at which countries are moving toward an international agreement to reduce greenhouse gas emissions; urgency because of the growing evidence that climate change is a serious problem that should be addressed globally and quickly. This book takes a close look at the fundamental political and economic processes driving climate change policy. It identifies institutional arrangements and policies that are needed to design more effective climate change policy. It also examines ethical and distributional arguments that are critical in understanding and framing the climate debate. The book is built around a conference honouring Tom Schelling that took place at the Sustainable Consumption Institute at The University of Manchester. Each chapter represents a significant contribution to the literature on the political economy of climate change.

**The Green Market Transition** Edward Elgar Publishing

The Committee reports on the progress made by the Treasury in placing environmental objectives at the heart of its fiscal policies. This year's pre-Budget report (Cm. 6701, December 2005, ISBN 0101670125) is found to be inadequate, especially in the context of UK CO<sub>2</sub> emissions actually increasing once more. No significant new measures were announced, and the Committee sees a continued slowing down of the Treasury's momentum in turning rhetoric into action. It believes the Treasury should redefine Air Passenger Duty (APD) as an environmental tax and that APD rates should more accurately reflect the carbon emissions of the flights to which they apply. Charging APD on flights rather than passengers could also act as an incentive to more efficient use of aviation fuel. The Committee also recommends action on aviation fuel duty, biofuels, car energy efficiency, steps to wean the economy off over-reliance on oil, stamp duty and council tax

reductions for homes built or refurbished to high environmental standards. Each pre-Budget report should include figures on total revenue from the climate change levy, aggregates levy, and landfill tax. Although the Treasury accepts the principle of increasing taxes on "bads" rather than "goods" its reluctance for bold reform of the tax system mystifies the Committee. A Green tax Commission

should be reconsidered, to develop a proper communications strategy to sell the environmental programme to the public. The Committee exhorts the Government to make moves on the climate change problem, as waiting for universal agreement is a recipe for stasis. Finally, the Committee

regrets the Treasury's decision to abolish the Operating and Financial Review required from large companies, in that it appears to view sustainable reporting as an optional extra. It hopes that the proposed new business reviews will continue to require some form of social and environmental disclosure from companies.

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