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environmental goals, and thus economic theory argues that environmental tax revenue should not necessarily be spent on environmental ends, nor should environmental spending necessarily be financed by environmental taxes.

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This paper evaluates the economic and environmental effects of potential environmental tax reforms, based on a review of recent economic research. It focuses mainly on a carbon tax but also considers changes to motor fuel taxes and energy tax credits.

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environmental tax is a narrower tax than an income tax (because the income tax covers all production, whereas the environmental tax covers only polluting production). More recent work has pushed back to some extent against that conclusion.

Environmental Taxation - eml.berkeley.edu

Environmental taxes and Green Growth. Exploring possibilities within energy and climate policy This report is a translation of the Dutch publication

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environmental taxation, it is important to ensure that environmental taxation is coherent, and appropriately adjusted within the tax system as a whole. The Climate Change Levy is a tax on non-domestic use of energy which was

Environmental Taxation: Mirrless and Beyond

September 2011 1 Environmental Taxation A Guide for Policy Makers This guide is based on the OECD's recently issued book Taxation, Innovation and the Environment. Overview Environmental challenges are increasing the pressure on governments to find ways to reduce

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Designing tax systems for a green economy transition Environmental taxes can contribute to a healthier planet and healthier people. They also spur jobs and growth, are easy to administer and difficult to evade. However, meeting EU climate and other environmental policy targets will erode the existing base for these sort of taxes.

Environmental taxation and EU environmental policies

Environmental taxation is different from many other forms of taxation as it is not only used to raise revenue but it is also able to marginally influence behaviour to protect and enhance the environment.

ENVIRONMENTAL TAXATION IN THE UK: THE CLIMATE CHANGE LEVY

labour towards environmental taxation will lead to a substantial increase in the share of environmental taxes in public revenues.(4) The Commission's proposal for an Environmental Action Programme to 2020 (5) calls for applying the

Environmental taxes - ec.europa.eu

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.

Preface : Environmental Taxation and Climate Change

The second issue is the existing level of fragmentation and heterogeneity in the design of environmental fiscal instruments in industrialized countries, which leads to suggestions to improve coordination efforts and the search for international fiscal reform schemes and agreements to meet climate change targets.

Kreiser L. et al. (eds.), 2011. Environmental Taxation and

Tax departments should adapt to this evolving climate by understanding the risks and opportunities presented by environmental tax policies, carbon regimes and sustainability incentives on a global

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