

## Environmental Taxation Oecd

This companion volume to Economic Instruments for Environmental Management presents essential information on the applications of economic valuation to environment and development. It draws on a three-year collaborative effort by research institutions around the world. Authoritative studies review the range of valuation methods used in developing economies, their purposes, the problems encountered and the quality of the results. Topics covered include the value of wildlife viewing, the conservation of rainforests, mangroves and coral reefs, supplying rural water, and controlling urban air pollution. The analysis reveals important methodological and contextual factors, highlighting key lessons and ways of strengthening future valuations. Written to be accessible to non-economists, the book provides source material for students and academics, and for policy-makers and professionals, using valuation methods to frame policy.

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.

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.

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.

This book provides a comprehensive discussion on the effectiveness of environmentally related taxes and their potential for wider use.

Carbon pricing very effectively encourages the shift of production and consumption choices towards low and zero carbon options that is required to limit climate change. Are countries using this tool to its full potential? This report measures the pricing of CO<sub>2</sub>-emissions from energy use in 44 OECD and G20 countries, covering around 80% of world emissions. This action plan, created in response to a request by the G20, identifies a set of domestic and international actions to address the problems of base erosion and profit sharing.

Taxation, Innovation and the Environment OECD Publishing

This book sheds light on the use of tax expenditures, mainly through a study of ten OECD countries: Canada, France, Germany, Japan, Korea, Netherlands, Spain, Sweden, the United Kingdom and the United States. It highlights key trends and successful practices.

Belgium has made progress in decoupling several environmental pressures from economic growth, in improving wastewater treatment and in expanding protected areas. Regions have achieved high levels of recovery and recycling, and have pioneered circular economy policies. However, further efforts are needed to progress towards carbon neutrality, reduce air and water pollution, reverse biodiversity loss and consolidate results of circular economy initiatives.

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.

The report assesses the contribution made by OECD countries, both at home and internationally, and brings together the main lessons learned through the Organisation's extensive work on sustainable development.

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.

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

This book examines fundamental issues of principle and practice in the taxation of international corporations. It analyses the economic and wider normative basis of the existing international tax system, and proposes potential reforms, including radical methods of allocating taxing rights based on residence, destination, and formula apportionment.

This report analyses the issues that arise before and during the introduction of environmental taxes and draws on the experiences of OECD Member countries implementing them.

This annual publication gives a conceptual framework to define which government receipts should be regarded as taxes. It presents a unique

set of detailed and internationally comparable tax data in a common format for all OECD countries from 1965 onwards.

Since World War II OECD countries have increasingly used taxation to achieve a variety of economic policy objectives of which stimulating economic activity and employment are usually the most important. The tax system is also used to create a favourable climate for investment, to spur business innovation and to promote long-term sustainable environmental policy. More recently, policies have focused on stimulating child care and encouraging citizens to work for longer. This book discusses the effects of taxation on the economy and its development. It aims to provide the reader with the necessary empirical information, while at the same time presenting an overview of the latest theory. In doing so, it touches on many relevant policy issues.

This publication presents developments in designing and implementing environmental taxes in China and OECD countries. Key challenges and opportunities are highlighted, including the role of removing or reforming existing distortionary subsidies that are damaging to the environment, restructuring existing taxes, and introducing new environmental taxes. The papers were presented at an OECD Workshop held in October 1998.

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 Ð 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 Ð 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 Ð 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 Ð 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 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.

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.

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.

- Foreword - Executive Summary - Introduction - Carbon pricing trends - Reasons to be cheerful - Carbon pricing in 2015 - Detailed analysis - Description of emissions trading systems and results

Most OECD countries have introduced various ecotaxes, but only a few are implementing comprehensive green tax reforms. This report reviews the 1997 situation and the lessons which can be drawn e.g. as to the competitiveness, social equity and employment implications of green 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.

Environment at a Glance 2020 presents a digest of major environmental trends in areas such as climate change, biodiversity, water resources, air quality and circular economy. Analysis is based on indicators from the OECD Core Set of Environmental Indicators

This is the third Environmental Performance Review of Denmark. It evaluates progress towards sustainable development and green growth, with special features on waste, materials management and the circular economy and chemicals management.

The Factbook is the OECD's most comprehensive and dynamic statistical annual. More than 100 indicators cover a wide range of areas: economy, agriculture, education, energy, environment, foreign aid, health and quality of life, industry, information and communications, population and labor force, trade and investment, taxation, public expenditure, and R&D. The focus of the 2009 edition is on inequalities in income, earnings, health, and education. Each indicator has a two-page spread: the left page provides a short introductory text followed by a detailed definition of the indicator, comments on comparability of the data, an assessment of related long-term trends, and a list of references for further information. The right page contains a table and a graph that provide--at a glance--the key message conveyed by the data. A dynamic link (StatLink) is provided for each table. It directs the user to a web page where the corresponding data are available in Excel(R) format.

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.

Scholarly & Professional Organization for Economic Cooperation & Development.

This ninth volume of the OECD Tax Policy Studies series reports on trends in the areas of tax revenues, the 'tax mix' and the taxation of labour, dividends, and personal and corporate income. It also looks at value added and environmental taxes.

This volume presents recent developments in designing and implementing environmental taxes in China and OECD countries.

The Multilateral Instrument (MLI) proposed in OECD BEPS Action 15 will lead to the modification of numerous tax treaties. As tax treaties can have different wording, terminology and structure, a great challenge is to find a proper way to accomplish their modification without distorting the underlying framework or triggering undesirable effects. This book analyses the MLI, which was signed by over seventy jurisdictions on 7 June 2017. The topics covered include: • the procedural mechanisms on how the new measures to prevent base erosion and profit shifting (BEPS) will interact with and complement existing tax treaties; • the scope of the MLI in order to ascertain which tax treaties and taxes are covered; • the interpretation of terms used in the MLI and the relationship between the languages used in the MLI and in the particular tax treaties; • the implementation of the minimum standard through the MLI, as well as how states can exercise various options offered by the MLI and reserve the right not to apply certain provisions of the MLI; • the legal consequences of the exercise of options and reservations for the other states; • the notification procedure through which states declare their choices; and • the possibilities and procedure for withdrawal from the obligations entered into upon signing the MLI. Finally, the book discusses whether the mechanism of the MLI can serve as a role model for future changes to the OECD Model Convention. The book incorporates the analyses of leading scholars and practitioners dealing with international tax matters. Critical insights are offered for academics, practitioners, tax officials and judges who deal with or are interested in the field of international taxation.

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

Survey of environmental tax instruments in use in OECD countries. It deals a.o. with policy trends, taxation of motor fuels and vehicle-related taxes, taxation of other energy products, taxation of emissions, environmental taxation of energy in Denmark, Finland, the Netherlands, Norway, and Sweden, environmental taxation of agricultural inputs, taxation of other goods and services, environmental provisions in direct taxation, landing charges and other taxation of air transport, water charges and taxes, and waste disposal and management charges.

[Copyright: 530f93e38439bec606055293323c02b4](https://www.oecd.org/tax/530f93e38439bec606055293323c02b4)