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CRITICAL ISSUES IN ENVIRONMENTAL TAXATION

International and Comparative Perspectives Volume I



Hope Ashiabor

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 eight 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 Critical Issues in Environmental Taxation Kurt Deketelaere, Janet E. Milne, Hope Ashiabor, 2007 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 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 The Yearbook of European Environmental Law Thijs Etty, Han Somsen, 2008-09-04 The Yearbook of European Environmental Law is a joint venture between leading academics practitioners and Community officials Academics and students will find a wealth of information in the stimulating and clearly

written articles The well structured and reliable Annual Survey is specifically designed to provide easy access to the very latest developments in environmental law at the European level Separate parts of the Yearbook are devoted to important policy documents and reviews of books 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 Tax Law and the Environment Roberta F. Mann, Tracey M. Roberts, 2020-07-06 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 **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 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 contexts The volume brings together the foremost authorities in this field from around the world to provide a concise self contained and technically rigorous account of environmental law as a single overall system Environmental Governance in Europe and Asia Jona Razzaque, 2013 This book offers a comparative analysis of environmental governance in Europe and Asia The book assesses the legislative institutional and participatory mechanisms which affect environmental governance and analyses current issues concerns and strategies in respect of environmental governance at the local national and international levels **Effective Environmental Regulation in China** Federico Pasini,2021-06-16 Though recently improved Chinese legislation on environmental permits is still weak and urgent measures are needed to help the country in moving towards an effective permitting system This book examines this legislation gap and presents a contribution to solving China's pollution problems By analysing the deficiencies of current Chinese provisions on permitting in light of EU legislation and its Italian application the book determines which permitting legislative structure and approach China should embrace in practice in order to build more comprehensive legislation on emission permitting It is argued that a set of ad hoc legislative measures should be implemented so as to strengthen China's environmental protection and efficiently tackle pollution The book will be a valuable resource for researchers academics and policy makers working in the areas of international environmental law and comparative 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 Oxford Handbook of International Environmental Law Lavanya Rajamani, Jacqueline Peel, 2021-08-06 The second edition of this leading reference work provides a comprehensive discussion of the dynamic and important field of international law concerned with environmental protection It is edited by globally recognised international environmental law scholars Professor Lavanya Rajamani and Professor Jacqueline Peel and features 67 chapters authored by 76 renowned experts in their fields The Handbook discusses the key principles underpinning international environmental law its relevant actors and tools and rules applying in its substantive sub fields such as climate law oceans law wildlife and biodiversity law and hazardous substances regulation It also explores the intersection of international environmental law with other areas of international law such as those concerned with trade investment disaster migration armed conflict intellectual property energy and human rights The Handbook sets its discussion of international environmental law in the broader interdisciplinary context of developments in science ethics politics and economics which inform the way in which environmental rules are made implemented and enforced It provides an introduction to the foundations of international environmental law while also engaging with questions at the frontiers of research teaching and practice in the field including the role of Global South perspectives the contribution made by Earth jurisprudence and the growing role of a diverse range of actors from indigenous peoples to business and industry Like the first edition this second edition of the Handbook is an essential reference text for all engaged with environmental issues at the international level and the applicable governance and regulatory structures <u>Transition towards Sustainable Mobility</u> Yoram Shiftan, 2016-02-17 Reflecting the dynamic relationships between socio technical behaviour and change this book presents leading research on the transition process needed to achieve more sustainable transport systems Focusing on making transition happen this volume looks at various aspects and factors that are involved in the transition process and their implications for transport policy making The concept of Transition Management and how it can be applied to the transport sector is considered in detail and forms the focus of the first part of the volume The rest of the book is organised according to the three themes of transport energy use and emissions the role of information in policy making and the evaluation of transport policy This volume brings together scholars involved in research from various disciplines and countries to discuss the relationships between policy instruments individual behaviour institutional practices and the transition towards more sustainable transport systems **Reconciling Trade and**

Climate Tracey Epps, Andrew James Green, 2010-01-01 This book provides a comprehensive examination of the legal and policy interactions between international trade and measures to forestall climate change Epps and Green cover all major aspects of the current debate and are especially attentive to the connection to economic development and poverty alleviation The last chapter provides a creative and thoughtful menu of policy initiatives that could be undertaken in the World Trade Organization or in the UN Climate Change regime Environmental Governance in Europe Rüdiger K.W. Wurzel, Anthony R. Zito, A. J. Jordan, 2013-01-01 This path breaking book written by three well known experts makes an extremely valuable contribution to the study of new environmental policy instruments as well as to much wider theoretical debates about governance policy innovation learning and transfer Drawing on an unrivalled comparative empirical study of five different jurisdictions it manages to make many new points about issues that many of us thought had already been settled Martin J nicke Free University of Berlin and former deputy chair German Advisory Council on the Environment Germany Much more than a study of environmental policy instruments this book ranges widely and authoritatively over the government to governance debate theories of policy change regulation policy transfer and policy learning Its lessons and conclusions are relevant and timely well beyond the European context of its case studies and it will be essential reading for public policy scholars everywhere for some time to come Jeremy Rayner University of Saskatchewan Canada This book represents a very rare achievement in that it combines detailed and up to the minute empirical analysis of environmental policy over the past four decades with a sophisticated discussion and critique of current theoretical issues in comparative and policy studies generally It unfolds with a keen eye towards understanding the temporal dimensions of policy dynamics both in the specific policy field examined but also in terms of testing key analytical concepts Taken as a whole it provides the most detailed empirical assessment to date of the general government to governance hypothesis with significant implications for policy and governance studies in general Michael Howlett Simon Fraser University Canada and National University of Singapore This book fills an important gap in the environmental governance literature addressing governance at a lower level of abstraction than other texts and examining how it plays out in relation to specific modes and instruments of governing It also contributes towards governance theory building efforts through the development of an empirically relevant analytical framework In so doing it provides a firm underpinning for assessing whether to what extent and in what ways there has been a transition from government towards governance in environmental policy Neil Gunningham Australian National University Theoretically sophisticated and empirically rich this book provides an overview of the introduction development and use of new policy instruments and new modes of environmental governance in the European context taking into account both national and European Union experiences This is a welcome addition to the field Miranda Schreurs Environmental Policy Research Centre and Free University of Berlin Germany European governance has witnessed dramatic changes in recent decades By assessing the use of new environmental policy instruments in European Union countries including the United Kingdom Germany the

Netherlands and Austria this timely book analyses whether traditional forms of top down government have given way to less hierarchical governance instruments which rely strongly on societal self steering and or market forces The authors provide important new theoretical insights as well as fresh empirical detail on why and in what form these instruments are being adopted within and across different levels of governance along with analysis of the often overlooked interactions between the instrument types Providing important new theoretical insights into the governance debate by combining institutionalist and policy learning transfer approaches this book will be invaluable for both undergraduate and postgraduate students The analytical insights as well as a thorough empirical assessment of the use of environmental policy instruments in practice will prove essential for environmental policy specialists practitioners **Environmental Taxes and Fiscal Reform** L. Castellucci, A. Markandya, Gustavo Piga, 2012-11-30 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 Expenditures and Environmental Policy Hope Ashiabor, 2020-08-28 This timely book provides a critical examination of the ways in which tax expenditures can be best used in order to enhance their efficacy as instruments for the implementation of environmental policy Non-doctrinal Research Methods in Environmental Law Paul Martin, Solange Teles da Silva, Marcia Leuzinger, Miriam Verbeek, Andrew Lawson, 2023-09-06 This timely book explores the innovative non doctrinal methods currently being used in environmental law research Drawing on their extensive experience expert contributors provide insight into how creative approaches to research can improve understanding of law and policy leading to more effective legal protection for the environment **Environmental Law and Economics** Klaus Mathis, Bruce R. Huber, 2017-04-07 This anthology discusses important issues surrounding environmental law and economics and provides an in depth analysis of its use in legislation regulation and legal adjudication from a neoclassical and behavioural law and economics perspective Environmental issues raise a vast range of legal questions to what extent is it justifiable to rely on markets and continued technological innovation especially as it relates to present exploitation of scarce resources Or is it necessary for the state to intervene Regulatory instruments are available to create and maintain a more sustainable society command and control regulations restraints Pigovian taxes emission certificates nudging policies etc If regulation in a certain legal field is necessary which policies and methods will most effectively spur sustainable consumption and production in order to protect the environment while mitigating any potential negative impact on economic development Since the related problems are often caused by scarcity of resources economic analysis of law can offer remarkable insights for their resolution Part I underlines the foundations of environmental law and economics Part II analyses the effectiveness of economic instruments and regulations in environmental law Part III is dedicated to the problems of climate change Finally Part IV focuses on tort and criminal law The twenty one chapters in this volume deliver insights into the multifaceted debate surrounding the use of economic instruments in environmental regulation in Europe Research Handbook on Fundamental Concepts of Environmental Law Douglas Fisher, 2022-11-25 This expanded and updated Research Handbook delivers an authoritative and in depth guide to the conceptual foundations of environmental law It offers a nuanced reflection on the underlying principles by exploring issues such as human rights constitutional rights sustainable development and environmental impact assessment within the context of environmental law

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