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# Ecological Tax Reform

A POLICY PROPOSAL FOR SUSTAINABLE DEVELOPMENT

# Ecological Tax Reform A Policy Proposal For Sustainable Development

**Janet E. Milne, Mikael Skou Andersen**



## **Ecological Tax Reform A Policy Proposal For Sustainable Development:**

Ecological Tax Reform Ernst Von Weizsacker, Jochen Jesinghaus, 1992-07-01 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

**Environmental Fiscal Reform and Unemployment** Carlo Carraro, D. Siniscalco, 2013-03-14 The European Union faces several interlinked challenges how to protect the environment and favour sustainability how to reduce unemployment and foster competitiveness in a context of growing globalization how to reduce regional disparities among and within member countries The recent policy debate has clarified that the above objectives are not a trade off if jointly tackled In particular win win policy options are available to the European Union by an appropriate integration of regulation macro policy social policy fiscal policy and environmental policy Evidence shows that optimising on each single policy will not meet the needs of the European Union On the contrary an integrated approach will make it possible to reach the various objectives as stated in the Treaty on European Union in the 5th Environmental Action Programme in the White Paper on Growth Competitiveness and Employment This integrated approach would implement a genuine sustainable development policy

*Sustainable Development in Western Europe* Timothy O'Riordan, Heather Voisey, 1997 The transition to sustainable development will test government democracy in a radical way These essays look at the three elements of sustainable development reliable growth stewardship and empowerment in terms of the institutional challenge they pose It provides the view of five European Union Member States

*Implementing Ecological Integrity* Philippe Crabbé, Alan J. Holland, Lech Ryszkowski, L. Westra, 2012-12-06 This book contains some of the papers which were presented at the NATO Science Environmental Security Advanced Research Workshop on Implementing Ecological Integrity Restoring Regional and Global Environmental and Human Health held in Budapest from June 26 to July 1 1999 All papers presented are summarized in the Introduction and in some cases shorter versions are published A multidisciplinary core of American and Western European participants had met over the preceding years to discuss the concept of ecological integrity The term ecological integrity is found in environmental policy documents but generally is not defined It competes with other recent terms or environmental narratives such as ecosystem health and sustainable development and also with

older ones such as conservation Therefore it is deemed important not only to sort out the definitions of these concepts but also to find out whether their practical implications differ Moreover it was interesting to find out whether participants from Central and Eastern European Countries CEEC and more generally from NATO partner countries would be first responsive to this concept and second would hold different views of it This explains the broad albeit not always consistent range of topics which are covered in this book The core group learned that CEEC and other NATO partners participants were responsive to the concept but that they were less exclusive of human influence

### **Towards Ecological Taxation** David

Russell, 2016-02-24 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

### **Principles of Sustainable Development - Volume II** Giancarlo Barbiroli, 2009-10-20 Principles of Sustainable

Development is the component of Encyclopedia of Development and Economic Sciences in the global Encyclopedia of Life Support Systems EOLSS which is an integrated compendium of twenty one Encyclopedias Sustainable Development is a term of differing definitions Standing alone the term is abstract and ambiguous The meaning most often cited is that adopted by the World Commission on Environment and Development meeting today's true needs and opportunities without jeopardizing the integrity of the planetary life support base the environment and diminishing its ability to provide for needs opportunities and quality of life in the future This definition may serve as a general principle but for a guide to action its components sustainability and development must be given substance what is to be sustained and what developed Is development essentially economic or material growth and is sustainability mostly a means to keep economic growth growing Consequently should development represent means toward ecologically sustainable ends The concept of ecological sustainability has been advanced as a restriction on economic development It follows therefore that principles of sustainable development depend upon how the term is understood and how it is put into practice Even so the definition of the World Commission on Environment and Development given the adequate definition of variable needs provides the most reliable principle for testing

the qualitative and ecological sustainability of development proposals The Theme on Principles of Sustainable Development in three volumes deals with the diversity of points of view on this complex subject These three volumes are aimed at the following five major target audiences University and College students Educators Professional practitioners Research personnel and Policy analysts managers and decision makers and NGOs *Developing The Environment C* Barrow,2014-09-19 This book presents a comprehensive overview of global environmental problems past present and future examining their roots and implications and suggesting where possible ways in which they might be mitigated or avoided by careful management **Environmental Taxes** Kalle Määttä,2006-01-01 Environmental taxes differ from each other according to the functions they serve and the manner in which they are implemented This study highlights the appropriateness of different kinds of environmental taxes against a rigorous framework of theory and case study evidence The purpose of this book is to analyse the way in which environmental taxes are categorized and which factors affect the effectiveness and efficiency of the different kinds of environmental taxes in practice This pragmatic approach is emphasized along with the multiplicity of regulatory problems such as At what level should the environmental tax rate be set What is the proper time schedule for introducing an environmental tax What are the most appropriate taxable characteristics and how should they be determined What activities should be exempt from environmental taxation How can tax relief be implemented These are only some of the regulatory problems explored in this study which also encompasses an examination of the theory of regulation The author argues that economists have often paid too little attention to the administrative and legal issues concerning the implementation of legislation such as environmental tax laws which are of course vital to the success of any potential policy Lawyers too have in turn neglected the theory of regulation which would assist in analysing problems in a future oriented way Environmental taxes will therefore be of great interest to a wide audience of environmental economists law and economics scholars as well as policymakers Back cover *Earth Summit 2002* Felix Dodds,2014-02-25 As we start the preparations for the Earth Summit in 2002 10 years from Rio and 30 years from Stockholm we need to set targets and dates that are realistic to deliver the change that is needed There will also need to be a debate on the international machinery to achieve what we want and 2002 will be significant in setting out the direction This book has drawn in some of the key people who are working to make 2002 a significant event FROM THE FOREWORD BY KLAUS TOPFER EXECUTIVE DIRECTOR UNITED NATIONS ENVIRONMENT PROGRAMME AND CENTRE FOR HUMAN SETTLEMENTS At the Earth Summit in Rio in 1992 world leaders adopted a comprehensive programme of action for implementing sustainable development worldwide As preparations for Earth Summit 2002 proceed leading players from around the world present a frank assessment of progress to date They set goals and describe mechanisms that will enable the international community to complete the tasks set in Rio and prepare for new challenges and opportunities This book will be a catalyst for the public and political momentum required to push forward the global sustainable development agenda **Environmental Management**

**for Sustainable Development** Chris Barrow, 2006-09-27 Environmental management is a wide expanding and rapidly evolving field affecting everyone from individual citizens to businesses governments to international agencies Indisputably it plays a crucial role in the quest for sustainable development This comprehensively updated second edition explores the nature and role of environmental management covering key principles practices tools strategies and policies offers a thorough yet understandable introduction and points to further in depth coverage Among the key themes covered are sustainable development proactive approaches the precautionary principle the polluter pays principle the need for humans to be less vulnerable and more adaptable Reflecting the expansion and evolution of the field this revised edition focuses strongly on sustainable development There has been extensive restructuring to ensure the book is accessible to those unfamiliar with environmental management and it now includes greater coverage of topics including key resources under stress environmental management tools climate change and urban environmental management With rapid expansion and development of the subject it is easy for those embarking on a course of study to become disorientated but with its well structured coverage effective illustrations and foundation for further more focused interest this book is easily accessible to all

Ecological Integrity David Pimentel, Laura Westra, Reed F. Noss, 2013-04-22 Global Integrity Project has brought together leading scientists and thinkers from around the world to examine the combined problems of threatened and unequal human well being degradation of the ecosphere and unsustainable economies Based on the proposition that healthy functioning ecosystems are a necessary prerequisite for both economic security and social justice the project is built around the concept of ecological integrity and its practical implications for policy and management Ecological Integrity presents a synthesis and findings of the project Contributors including Robert Goodland James Karr Orie Loucks Jack Manno William Rees Mark Sagoff Robert Ulanowicz Philippe Crabbe Laura Westra David Pimentel Reed Noss and others examine the key elements of ecological integrity and consider what happens when integrity is lost or compromised The book examines historical and philosophical foundations of the concept of ecological integrity explores how integrity can be measured examines the relationships among ecological integrity human health and food production looks at economic and ethical issues that need to be considered in protecting ecological integrity offers concrete recommendations for reversing ecological degradation while promoting social and economic justice and welfare Contributors argue that there is an urgent need for rapid and fundamental change in the ecologically destructive patterns of collective human behavior if society is to survive and thrive in coming decades Ecological Integrity is a groundbreaking book that integrates environmental science economics law and ethics in problem analysis synthesis and solution and is a vital contribution for anyone concerned with interactions between human and planetary health

*Environmental Policy and Societal Aims* D. Requier-Desjardins, Clive Spash, Jan van der Straaten, 2012-12-06 Sustainable development and environmental improvement are often regarded as intrinsically valuable a priori As a result the policies by which these goals are to be attained is often inadequately scrutinised In this book

ecological economics addresses the institutional and policymaking aspects of environmental problems thus covering a broad socioeconomic research agenda in contradistinction to mainstream economic approaches The approach advocated here is open to differing viewpoints on the same issue sees conflict resolution as a social process and accepts the need for research into political economic issues according a prominent position to the aims of society itself An in depth analysis of the policy process is followed in order to understand the pitfalls and barriers that will confront society on the road to sustainable development Readership The broad approach advocated will appeal to all involved in environmental problems decision makers NGO members and academic scholars

**Learning To Think And Act Environmentally: While There Is Still Time** Lester W. Mibrath,1999 [Buddhism in the Public Sphere](#) Peter D. Hershock,2006-09-27 The core teachings and practices of Buddhism are systematically directed toward developing keen and caring insight into the relational or interdependent nature of all things Hershock applies Buddhist thought to reflect on the challenges to public good created by emerging social economic and political realities associated with increasingly complex global interdependence In eight chapters the key arenas for public policy are addressed the environment health media trade and development the interplay of politics and religion international relations terror and security and education Each chapter explains how a specific issue area has come to be shaped by complex interdependence and offers specific insights into directing the growing interdependence toward greater equity sustainability and freedom Thereby a sustained meditation on the meaning and means of realizing public good is put forward which results in a solid Buddhist conception of diversity Hershock argues that concepts of Karma and emptiness are relevant across the full spectrum of policy domains and that Buddhist concepts become increasingly forceful as concerns shift from the local to the global A remarkable book on this fascinating religion Buddhism in the Public Sphere will be of interest to scholars and students in Buddhist studies and Asian religion in general

**Sustainable Development and the Energy Industries** Nicola Steen,1994 **The Transition to Sustainability** Timothy O'Riordan,2013-11-05 The Transition to Sustainability details how all nations are repositioning their economies their societies and their collective purpose to maintain all life on Earth peacefully healthily equitably and with sufficient wealth to ensure that all are content in their survival From the Preface The governments of Europe are committed in principle to the implementation of sustainable development policies What will this mean in practice Most importantly how compatible is such implementation with other commitments to economic growth and competitive markets Can it be achieved and what are the implications for all other policy areas This book looks at the implications for government business taxation planning measures of change and local communities within the European Union Country case studies include Germany Norway Greece Portugal and the UK The Editors conclude by giving an overview of progress so far and offer pointers for the future Policy makers researchers and students across the range of social sciences will find this a valuable and groundbreaking book

**Environmental Protection Law and Practice** Usman, Adamu Kyuka,2017-05-01 This is basic text which offers a

comprehensive approach to the consideration of environmental protection law and practice Essential concepts and issues in Environmental science including global warming caused by greenhouse effect negative and positive feedback the Gala hypothesis the Chaos theory environmental economics principles of cost benefit analysis tradable permits and other topics have been explained in such detailed but straightforward manner for the law student law lecturer legal practitioner and even the general reader who may otherwise feel unfamiliar with some of these scientific subjects critical to appreciating the law in the area to comprehend quite easily Of tremendous benefit of the legal practitioner researchers and judges this book also examines a lot of cases of environmental protection both in Nigeria and foreign jurisdictions such as the United Kingdom United States India the Philippines and a host of other countries mostly within the common law tradition The intention is to give life to the cold principles of environmental protection law by examining the cases in which environmental legal principles have been applied It is hoped that environmental law students law lecturers legal practitioners and policymakers should find this book indispensable and judges too in their adjudication of technical environmental matters

*Dimensions of Sustainable Development - Volume II* Kamaljit S. Bawa ,Reinmar Seidler,2009-11-26 Dimensions of Sustainable Development is the component of Encyclopedia of Development and Economic Sciences in the global Encyclopedia of Life Support Systems EOLSS which is an integrated compendium of twenty one Encyclopedias The Theme on Dimensions of Sustainable Development in two volumes deals with the diversity of points of view on this complex subject The chapters in these volumes are organized into five groups The first starts with chapters introducing the general concepts underlying sustainable development The second treats current and emerging understandings of the general biophysical limits of economic growth and development The third focuses on the human and social capital requirements for sustainability The fourth deals with a particular aspect of the organization of human economic and technological activity The final group discusses something of the diversity of possible approaches to the management of sustainability These two volumes are aimed at the following five major target audiences University and College students Educators Professional practitioners Research personnel and Policy analysts managers and decision makers and NGOs

**Economic and Political Weekly** ,1993 **Handbook of Research on Environmental Taxation** Janet E. Milne,Mikael Skou Andersen,2012-01-01 Ingeniously 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 Larry Kreiser Cleveland State University US This book is a smart and useful reader's 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 authors 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 Alberto Majocchi University of Pavia Italy Putting the words environment next to taxation 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 Commissioner Connie Hedegaard European Commission The 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 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

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