

## Green Tax: An International Perspective

*Aratrika Deb\**

Research Scholar,

National Law University, Mandor, Jodhpur, Rajasthan, India

### Abstract

*The present research paper shall be drafted with the purpose of enumerating and illustrating how environmental and regulatory policies all over the world have led to the incorporation of green tax reforms in the primary tax regime, as a widespread tool to combat the ever-increasing pollution globally. It shall further discuss the rationale behind various countries' adopting green tax as part of their legal framework and debate upon the reliability and plausibility of the implications it has in order to correct such environmental diseconomies. It shall conclude with the range of public acceptance that these reforms have achieved through the ages in various countries and recommend the changes, if any, that may be made under the Indian law to better equip with the current international standards to maintain a steady balance between industrialisation and environmental protection. The ultimate objective behind levying Green Tax is to keep a check on the non-environment friendly product and services so that the negative impact from the usage of the same can be offset. By charging firms and people approximately the same price as the value of the damage done by the externality, the government gets them to internalize the negative externalities they are creating. These reforms consist of firstly the adaptation of existing taxation systems so as to conform to an environmentalist line of reasoning and, secondly, the introduction of new taxes with a financial, environmental or mixed nature. Examples of measures adopted in a reform program of this kind include changes in fuel taxation from the current specific tax to one that takes into account the environmental impact of different kinds of fuels, or a new tax on harmful emissions.*

**Keywords:** Green tax, carbon credit, cascading effect, subsidy, environmental development

**\*Author for Correspondence** E-mail: aratrika93@gmail.com

### INTRODUCTION

*"The fight against pollution . . . is not a search for villains. For the most part, the damage done to our environment has not been the work of evil men, nor has it been the inevitable by-product either of advancing technology or of growing population. It results not so much from choices made, as from choices neglected; not from malign intention, but from failure to take into account the full consequences of our actions. Quite inadvertently, by ignoring environmental costs we have given an economic advantage to the careless polluter over his more conscientious rival" [1].*

President Richard M. Nixon, 1970

A very recent trend noticeable in federal governments all over the world is their increasing interest in enacting governance policies of sustainable development in order to combat the environmental degradation and emerging rates of pollution. While these

policies have often resulted in stricter regulation of environmental laws and application of the same to industries that produce pollutants or goods that are not environment friendly, attempts have been made to control such environmental hazards in the taxation regime, with a view to discourage industries and plants to engage in activities that are potentially harmful to the environment. Green Tax is one such economic instrument adopted as a measure to address such environmental harm by encouraging behavioral changes of industries and organizations in order to reduce and prevent such emissions and act as an incentive to adopt more environment friendly, sustainable and clean energy resources. The ultimate objective behind levying Green Tax is to keep a check on the non-environment friendly products and services so that the negative impact from the usage of the same can be offset. By charging firms and people approximately the same price

as the value of the damage done by the externality, the government gets them to internalize the negative externalities they are creating. It is of very little doubt that imposition of Green tax will ensure environmental effectiveness; economic stability and efficiency and address issues concerning waste disposal, water and air pollution, but one cannot deny that such a measure adopted by governments is not free from its own challenges. Apart from political considerations which might act as barriers, increased prices of goods, unfair and improper utilization of revenue generated often lead to failure of these reforms. However, it is only through the design of such Green Tax reforms that consumers and businesses can realize the environmental impact that their practices have in reality and incorporate such impact in the prices and it also provides them the flexibility to determine how to best reduce such practices and the platform for innovation of products that emit less; consumers are also encouraged to spend their money or utilize products that are more environment friendly. These reforms consist of firstly the adaptation of existing taxation systems so as to conform to an environmentalist line of reasoning and, secondly, the introduction of new taxes with a financial, environmental or mixed nature. Examples of measures adopted in a reform program of this kind include changes in fuel taxation from the current specific tax to one that takes into account the environmental impact of different kinds of fuels, or a new tax on harmful emissions.

### **GREEN TAX: THE RATIONALE BEHIND PROTECTING THE ENVIRONMENT WITHIN THE TAX REGIME**

In order for an effective implementation of Green Tax as a measure to counter environmental pollution, certain fundamentals have to be kept in mind by the government authorities which form the basis of the rationale behind such reforms.

#### **Determining a Proper Environmental Tax Base**

No Green Tax should be imposed specifically on any industry or market player, however, large or small. Such tax should be implemented targeting only the pollutant or polluting

behavior. Thus, any firm or industry as long as it qualifies for the threshold for such levy, will come within the purview of such tax and no considerable heed is to be paid to the market share or size of a firm for generation of the tax revenue [2].

#### **Scope of Environmental Tax**

The amount of tax levied must be proportional to the rate of environmental damage encountered and should ideally cover the entire scope of it. In other words, the levy needs to be reasonable and in consonance with the pollution rate and should not appear as an unnecessary burden on firms and enterprises to generate excess revenue for the state [3].

#### **Not Only Prevention, but also Cure**

Environmental Tax or Green Tax is not only levied for the purpose of charging the firms and organizations for damage they are causing by harmful emissions but also, to prevent them from adopting such practices and regulate the same by encouraging them to attempt new innovations of products that would involve lesser rate of emission or cause less harm to the environment. Thus, the tax rate must be predictable enough to generate such environmental improvements.

#### **Competitive Concerns and Distributional Impacts**

A major barrier to fair and equal environmental taxation imposed on enterprises is the distributional impacts of the same. Excessive rate of tax might have a negative impact on low income groups who might become victims of such a regime. Thus, a balance must be drawn between 'ability to pay' and 'certainty' principle so that a thin margin of exemption can be granted to such low esteemed consumers through sound policy decisions. As far as competitiveness is concerned, tax rates should not be so high that it promotes unfair competition in the market by placing foreign firms on an unequal footing with the domestic firms as the former is outside the purview of such taxation policy. It should neither drive the organization to lower taxed jurisdictions in order to avoid any tax liability, as it would totally defeat the purpose of enacting such reforms.

#### **Public Consultation**

Enactment of any legislation is not sufficient as its overall success depends on its effective implementation. In order to understand the amount of regulation that is essential to combat environmental problems, it's important to know and invite suggestions of the public about the reforms they would prefer. Public participation would ensure that the public has confidence in the government that the reforms are not enacted simply to generate revenue but to achieve environmental outcomes [4].

One of the major questions that arise is why environmental tax needs to be imposed when there are already laws and regulations enacted by the government to keep the pollution in check. **Firstly**, taxes are often considered to be more flexible than regulations as the former leaves consumers and businesses better alternatives to prevent environmental harm or damage. This is merely because regulations primarily specify the method of reducing emissions or the threshold as to who should reduce the rate of the same and prescribe stricter abatements which lead to higher costs compared to taxes and does not leave the choice to the firm and consumers to go for cheaper alternatives. Additionally, the government, by virtue of these regulations prescribes certain environmentally preferable products for which subsidies and incentives are granted. Both the above approaches steer the economy in a direction which is very prescriptive of favoring certain environmental solutions over others. Thus if tax is imposed on certain petroleum and diesel products which contribute to global warming by their usage, then it gives businesses and consumers to manufacture vehicles that use or emit less of the same or encourage the later to use more fuel efficient vehicles or go for other alternatives like cycling, walking and public transit or change any other habit by reducing the need to travel. In the same situation, if there was a regulation in place, it would prescribe the minimum threshold of fuel efficiency or provide subsidies that would privilege certain electric vehicles and the consequent effect of all of that would only address and target very confined solutions, denying the people of the choice they would get under the taxation regime [5]. **Secondly**, environmental policy decisions have vastly

changed over the years. Previously, the regulations were strictly targeted whereby certain products were either banned or their usage was limited and once that target was achieved; there was no need to further abate. However, when a tax is imposed, it increases the price of a product or activity in proportion to the environmental harm that it causes. This not only induces the businesses and consumers to take these excess prices into account while making a decision in regard to the manufacture or use of that particular product but also provides a continuous incentive to abate at all levels of emissions. **Thirdly**, and the most important of all, along with the wide range of flexibility that environmental taxes provide, it also increases demand for low cost alternatives in the market which leads to creating strong incentives to innovate and develop products that cause comparatively less environmental damage; which after all is the primary objective of such levy. Environmental taxes are also more transparent in comparison which is easier to discern and judge the financial impact of the same on businesses and consumers; strict regulations on the other hand have financial impacts which have less clarity, are more complex in nature and are harder to identify. [6]

### **THE DIFFERENT TYPES OF GREEN TAX REFORMS BROUGHT IN VARIOUS COUNTRIES INCLUDING INDIA**

In order to understand in detail a comprehensive inventory of the environmental tax measures in different countries all over the world we need to focus on certain environmental tax policies expenditures and institutional questions that can influence the use of environmental taxation instruments.

#### **United States of America**

USA had come up with the practice or principle of internalizing the externalities long back in history. That is to say, the cost of harming the environment is internalized into the prices of the product. In the 1960s and 1970s when environmental protection became a part of USA's agenda. All the major scholars and policy guides recognised the importance and effectiveness of environmental taxation as a market instrument to cure specific

environmental problems. President Nixon made the first attempt to harness a tax system for protecting the environment by proposing taxes on certain gasoline and sulfur dioxide emissions [7]. One of the most prominent legislations in this regard was Energy Tax Act of 1978 [8] which imposed a tax on gas guzzling cars; further in 1980, Hazardous Substance Response Revenue Act [9] imposed tax on chemicals which financed a fund for cleaning up hazardous waste sites. Subsequently, in 1980, pursuant to negotiations on the Montreal Protocol, Revenue Reconciliation Act of 1989 [10] was enacted to impose tax on ozone depleting chemicals. Then from 1990s onwards, the focus shifted to incorporating a broad base of energy tax and tax expenditures programmes and direct spending for green investments. The entire taxation system in USA is spread out over different levels of the federal government. Primarily income taxes, excise taxes, estate taxes, and social security taxes are adaptable vehicles for environmental taxation instruments. Although such federal taxation measures are applicable nationwide, the states have their personal freedom to enact tax policies for protecting the environment. This difference in policy regimes from state to state often causes deviation and confusion and defeats the principle of federalism by causing a lack of uniformity. Even in some cases municipalities play an important role in enforcing these tax reforms. By virtue of Boulder Revised Code of 2010, tax on electricity that funds the city's climate program has been imposed. Thus, environmental tax instruments reflect the characteristics of the tax regimes to which they are harnessed, and each instrument should not be analyzed in isolation but rather in light of its interactions with policies at the different levels of government. The fact that the discussion below focuses on federal environmental tax measures is not intended to suggest that states have not enacted measures that would affect an analysis of the role of tax policy in achieving environmental protection. It merely reflects a practical limitation on the scope of coverage possible in this analysis [11].

### United Kingdom

UK, one of the major signatories of the Kyoto Protocol of 1997 undertook upon itself a primary target along with other European Union (EU) Nations to reduce greenhouse gas emissions. Further to this international target, the UK adopted its own domestic target for CO<sub>2</sub> emissions in November 2000 as part of the 'climate change programme'. The target called for a reduction in CO<sub>2</sub> emissions of 20 per cent by 2010 compared with the 1990 level. In 2002, UK Emissions Trading Scheme (UK ETS) was launched which provided incentives to companies to reduce greenhouse gas emissions by providing payments if targets are met. The UK ETS is open to two groups: 'direct participants' (DPs) and 'climate change agreement participants' (CCAPs). The first group consists of companies that took part in an initial auction to establish targets for emissions reductions in exchange for incentive payments. The second group comprises companies that already had agreements to reduce energy use in exchange for a reduction in their climate change levy payments [12]. The three primary groups of taxes that operate in the environmental taxation regime in the UK are – Transport Taxes, Resource Taxes and Energy Taxes. Transport Taxes are particularly complicated because apart from externalities like harmful emissions, there are other external costs such as noise, accident congestion etc. which need to be internalized accurately into the prices paid for motoring and that is not an easy task. Vehicle Excise Duty is one of the most important transport taxes in the UK which is levied annually on the road vehicles depending on the size of their engine, fuel efficiency, capacity or mileage of the car which are the determinant factors of the rate of emission. Apart from that, there is Fuel Duty which represents the single largest green tax in the UK and is levied with an aim to encourage more efficient use of fuel and reduce emissions of environmentally harmful gases. Further, there is Air passenger duty (APD) which was introduced in the November 1993 whereby it was recognised that the aviation industry is highly under taxed and thus should pay the costs and the externalities that it imposes on society and on the environment. There are also taxes on natural resources and wastes designed to use market forces to reduce the environmental

damage associated with waste disposal such as the Landfill tax, Aggravates Levy and Water Abstraction levy. The government announced in the year 2003; Waste and Emissions Trading Act that a system of tradable permits for landfill of biodegradable municipal waste would be set called the Landfill Allowance Trading Scheme (LATS), which would allocate a quota of landfill tonnage to each local authority in England for each year up to 2020. Water abstraction charges are levied on businesses that extract and use over ground or underground water sources, including tidal water. The charges are levied by the Environment Agency and are designed to cover its costs of water resource management. There is also a policy of taxing energy sources in the UK as the later are considered a major source of harmful gas emissions and taxes will promote less energy consumption by businesses and consumers and efficient use of alternative energy resources [13].

### **China**

China's taxation laws in terms of environmental protection has been very prominent where the major tax collected was the Pollutant Discharge Fee (PDF) on air pollutants, water pollutants solid waste and noise pollution that was introduced in 1979. The newly enacted law in 2016 that replaces the Pollutant Discharge Fee is the Environmental Protection Tax Law (EPT). EPT includes within its purview all business houses and institutions that emit environmentally harmful pollutants to the open environment. The primary purpose of the new law was to replace 'fees' with 'tax' as the replacement would ensure the stability of the tax burden for the tax payers. Apart from that the collection and administration responsibility has shifted from the environment protection authorities to the tax authorities under the new regime. Although the tax base and tax amount are in consonance with the old PDF regime additional tax incentive and exemption is allowed under the EPT Law. This legislation will now force business houses to review their business operation in order to calculate the EPT that they are liable to pay, and such increased cost might induce them to change their business operations or invest or use pollutant control equipment by upgrading their

technology and shifting to cleaner production. Under the old PDF regime, a part of the revenue went to the local governments; however, it has been proposed that all of the revenue collected for EPT will straight away go to the local and provincial governments so as to maintain stable revenue and motivate them for a better collection [14]. This taxation attempt is not free from any challenges and debates of its own. It is of little doubt that the levy of an environmental tax will have the biggest impacts on heavily polluting industries such as steel, iron, concrete etc. but these industries in China already are characterized by slow growth, over capacity and narrow profit margin. So, imposing an environmental tax on them will have an over burdening effect on their expenditure. A further problem that attracts attention is that, since fees are replaced by tax under the new law, what part of it will go to the revenue fund generating income and what part of it should be allocated for environmental protection programmes and cleaning plans. This division is a matter of important concern because unlike other taxes which are primarily sources of generation of state income or revenue, environmental taxes are imposed to bring about change in the behavioral pattern of businesses [15].

### **India**

The first impetus for improving environmental protection in India came after the UN Conference on the Human Environment in 1972. The Five-year Plans starting from the Sixth Five-year Plan (1980-85) addressed major environmental concerns by incorporating mandatory environmental impact assessments of large projects, environmental action programmes for each state, preparation of State of Environment Reports etc. But most of these reforms have been through legislation-based regulations and command and control measures and little or no importance have been attached to fiscal measures such as imposition of environmental taxation. Even though the Tax Reforms Committee of 1992 suggested that the higher rates of taxes on some raw materials could be levied to induce economy in the use of those materials in production and consumption, for reasons of conservation and protection of the environment and recommended that excise

taxes could be a useful instrument in dealing with externalities in the form of social costs, this recommendation could not attract much attention in any subsequent enactment. Taxation regime in this regard has been limited to certain concessions and incentives given by the State Government from time to time for using a more environment friendly and pollution control equipment and adopting a more structured policy for the promotion of renewable energy technologies [16]. The Environment Protection Act, The Water Act, The Air Act and other legislations protecting the environment nowhere mentions levy of any tax on usage of any environmentally harmful product but rather bans or limits usage of the same by prescribing restricted thresholds. Only in some cases, freedom is granted to local state governments by virtue of which they can enact a policy of levying a tax on usage of old vehicles, emission of harmful substances by business houses etc. Thus, if we compare India to the other countries there lies a huge lacuna in the area of fiscal reforms due to which the behavioral pattern of the business and consumers remain unaffected even if certain harmful products and practices are deemed to have been abated by the legislations [17].

### **AN ANALYSIS OF THE IMPLICATIONS OF THESE REFORMS**

This section of the paper discusses the implications of environmental taxation and the various questions that come up from the analysis of the same.

#### **Can Environmental Protection be done alongside improving the Tax System?**

The above question primarily arises because the recent practices of governments all over the world indicate a trend where fiscal measures such as taxation and duties levied on environmentally harmful products are adopted for environmental protection and to counter its degradation by slowly doing away with the age-old method of 'command and control' legislations and regulations. In usual circumstances, the answer to the above is in the affirmative. Environmental taxes not only induce behavioral change in industries and consumers but also act as a source of revenue

generation for the state. This revenue generated can help reduce reliance on other types of taxes like income, sales etc. and actually improve the overall tax system and maximize efficiency gains almost simultaneously. But a lot of times the imposition of pollution taxes does not result in major reduction of rates of other taxes, rather increases the overall tax burden, causing negative distributional effects. Thus, the potential gain and the degree of social welfare that is targeted via levy of a green tax might or might not necessarily outweigh the increase in the burden of overall taxation. Therefore, how the design of a particular environmental tax will have an impact on the market and other distorting taxes is a very shaky concern which is subject a variety of factors, rather than a conclusive one [18].

#### **Does a Pollution Tax in Reality Affect a Monopoly in the Market?**

The common assumption or rationale as mentioned earlier behind incorporating environmental tax in the taxation regime is that the overall increase in the prices of the product would induce the industries and firms to change their business operations to a more environment suitable manner by improving or upgrading the existing technology or innovating cleaner and greener technology. But in a market of a monopoly firm, that is often not the case. It is highly unlikely that a monopoly would actually change its business practices due to higher tax burden, rather by using its market position; they are tempted to use dirtier technologies by evading or ignoring the existential tax reform and trying to find loopholes in the same. The higher rate of tax due to the pollution tax levy increases the variable production costs and therefore the price; this in turn reduces the demand and consequently the optimal production quantity. The latter is sometimes reduced to such an extent the total additional profit associated with switching to the cleaner technology may not be sufficient to offset the fixed costs associated with the acquisition and operation of the technology. This shift to a greener technology is also unlikely revenue neutrality is maintained irrespective of bringing a pollution tax reform. Thus, even if environmental tax is charged, the rates of other

taxes are subsequently reduced so that the overall tax burden of the public remains constant. In a situation like this, the pollution tax can be barely said to bring about any change in the behavioral pattern of firms and consumers [19].

### **What is the Degree of Public Acceptance of Environmental Taxes?**

An Environmental Tax is ultimately a social welfare reform targeted at making the environment better and more sustainable for the public at large. But due to the constraints and short-term adjustment difficulties, the public often ignores this intention of the legislature that is expected to have long term outcomes. Firstly, an environmental tax may require shifting or changing the business operations and consumer habits, to a more environment friendly pattern, of businesses and consumers, respectively. This shift often requires subjecting oneself to high adjustment costs, for example, many products like a particular kind of automobile or vehicle or fuel might be rendered uneconomic after the new levy. Therefore, the public in some instances may choose to turn skeptical about the tax reform. Secondly, a higher tax burden leads to an automatic increase in higher cost of production which may subsequently result in closure of many firms and businesses. This is however, subject to how well the environmental tax is designed, the way in which it is recycled and the broad effects it has on the output of the provincial economy. Firms which fear of being negatively affected by such change naturally are not motivated to accept such a tax reform. Also, a high rate of environmental tax may have concentrated effects on low income earners who end up paying more than their ability and this it works against society's income distribution goals. Thirdly, due to uncertainty towards public acceptance of these taxes and difficulty in predicting the rate at which the pollution will fall if environmental taxes are implemented, it becomes administratively costly for governments to pursue environmental targets and makes it difficult for firms and households to plan investment, production, and consumption activities. However, irrespective of the above-mentioned constraints, environmental taxes are slowly gaining an

impetus in countries all over the world and it would not have been possible without societal acceptance. The acceptance is however, without any qualifications in cases where the taxes are directed towards producers rather than consumers, small taxes provide many exemptions even though they are farther away from their efficient level and do little to improve the environment and especially when there is a full and fair mode of recycling of the taxes and redistribution of the same [20].

### **RECOMMENDATIONS FOR BETTER REFORMS**

Apart from certain fundamentals which have to be kept in mind while designing an environmental tax, mentioned in Chapter II of this paper, the following are certain recommendations which the legislature might take into account while enacting any environmental tax.

- It is often difficult to determine and estimate the extent of air pollution and assign a tax rate on the extent of pollution load emitted. So instead of always taxing the polluter or the pollution, environmental taxation can be product input based. It may be easier to identify the inputs or the outputs, which are responsible for the pollution, and can be considered for the pollution taxes. Then, a tax either on the input that pollutes, or the output produced can be levied.
- Tax Differentiation is another approach that the legislature can take into account whereby, by imposing various rates of tax on similar or like products, it can induce the consumer to opt for a more environment friendly alternative and a firm to produce a more environment suitable good.
- Environment or Green Taxes should take into utmost consideration, the point of application or levy of the tax, whether it should be at the start of the value chain or at the point of consumption. To maximize environmental effectiveness the tax base should “maximize the coverage of emissions sources” as accurately as possible [21].
- The tax rates should be commensurate with the marginal damage costs of the environment. Factors like lobby groups,

vested interests, timing within the electoral cycle, party political and competitiveness concerns should be taken into account before setting of such rate conclusively. Environmental Tax Reform becomes politically more feasible if a tax is introduced at a relatively low rate, which is gradually increased over time. This leaves better possibilities to actors to change their business behavior and makes the effect of the enactment very elastic.

- Most environmental taxes are quantity taxes and therefore, depreciate as a result of inflation, such that the price signal weakens over time and the tax loses its effectiveness. For this reason, in countries with stable and low rates of inflation, tax rates should be indexed to a consumer price index. This ensures that taxes send out a stable price signal to economic actors [22].
- In order to ensure cost efficiency, taxes should apply uniformly to all taxpayers as differentiated tax rates will distort competition in the market and reduce the incentives and make them inefficient to lessen the environmental harm. Industry exemptions can be allowed in taxation but they must be for a limited time period, well targeted and regularly reviewed so that enough time is given to the industries to structurally adjust in the long term and environmental effectiveness can be ensured [23].
- It is important to quantify the actual impact of a tax and thus regular policy monitoring needs to be done to ensure that it is environmentally efficient, the market has adjusted to the existing rates and the firms and businesses are contemplating the change of business behavior towards being more environmentally suitable.

## CONCLUSION

Environmental taxes are one of the best ways to bring prices of goods and services into line with society's ideology about environmental protection. It is a tool of inducing environmental awareness in businesses and consumers and ensuring that industrialization and technological advancement should not outweigh the basic responsibility that we all have towards maintaining a sustainable

environment. Environmental taxes also help in achieving environmental targets because they allow households and firm the freedom to choose their best and cheapest response to the tax, be that by altering behavior, seeking new and innovative ways of producing goods, or producing and consuming more environmentally suitable products. The effectiveness of an environmental tax is not only dependent upon who should pay what and when but also on the context in which the tax is used. It implies and includes the nature and type of the environmental problem and its relation to other environmental problems (e.g., climate change and air pollution), the technological characteristics of relevant production processes and market conditions (e.g., free market, monopoly). Interactions with other policy instruments like legislations, regulations – used to address the same objective as the tax in question, or for a different purpose altogether – also play an important role and should be in consonance with one another. The main challenge is to design policy objectives and their instruments in such a way that the social costs of any inefficiency are minimized and a fair distribution of the burden are ensured. Thus, the policy framework needs to be systematically analyzed for the successful design and implementation of environmental taxes. In conclusion, I would like to reiterate that although taxes will never be popular, environmental tax reforms may receive widespread public support if it is transparent, clearly identifies which existing taxes are reduced, and has a strong link between the environmental tax and environmental targets.

## REFERENCES

1. Ron Dueck, *Generating a Green Tax Policy for Renewable Electricity in Canada*, University of Victoria - Faculty of Law.
2. Xose C. Alveraz, *Green Tax Reforms: Facts and Experiences*.
3. Samuel Y.S. Chan, *New Green Tax incentive in Hong Kong*.
4. Wallace E. Oates, *Green Taxes: Can We Protect the Environment and Improve the Tax System at the Same*.
5. Carsten Daugbjerg, *New Policy Ideas and Old Policy Networks: Implementing Green Taxation in Scandinavia*.

6. Henrik Klinge Jacobsen, Katja Birr-Pedersen, Mette Wier, *Distributional Implications of Environmental Taxation in Denmark*.
7. Philippe Thalmann, *The Public Acceptance of Green Taxes: 2 Million Voters Express Their Opinion*.
8. Thorsten Bayindir-Upmann, *Do Monopolies Justifiably Fear Environmental Tax Reforms?*
9. Stefan Boeters, *Green Tax Reform and Employment: The Interaction of Profit and Factor Taxes*.
10. Special Message to the Congress on Environmental Quality, *Pub. Papers* 96, 96 (Feb. 10, 1970).
11. Green growth challenge: Shifting the tax burden in favour of environmentally related taxation available at <http://www.oecd.org/env/tools-evaluation/environmentaltaxation.htm>
12. Environmental Taxation - A Guide for Policy Makers available at <https://www.oecd.org/env/tools-evaluation/48164926.pdf>
13. Philippe Thalmann, *The Public Acceptance of Green Taxes: 2 Million Voters Express Their Opinion*, available at <https://www.jstor.org/stable/30025819>
14. Janet E. Milne, *Environmental Taxation: Why Theory Matters*, 1 *Critical Issues in Environmental Taxation: International and Comparative Perspectives* 3, 3–26p.
15. William A. Irwin, Richard A. Liroff, *Economic Disincentives for Pollution Control: Legal, Political and administrative Dimensions* 126–39 (1974).
16. Janet E. Milne, *Environmental Taxation in the United States: The Long View*, available at <https://www.lclark.edu/live/files/8328-lcb152art6milne>.
17. Andrew Leicester, *The UK Tax System and the Environment*.
18. George Austin, *The Impact of Green Taxes to Consumers in UK*, available at <http://www.essay.uk.com/free-essays/accounting/impact-green-taxes.php>, China Introduces First Green Tax Law for Environmental Protection, available at [www.careers.pwccn.com/home/webmedia/..chinatax\\_news\\_dec2016\\_40.pdf](http://www.careers.pwccn.com/home/webmedia/..chinatax_news_dec2016_40.pdf).
19. Afan Sun, *The Establishment of the Green Tax Policy in China – To Accelerate the Construction of Circular Economy Experimental Zone in Qaidam Basin of Qinghai Province as an Example*, available at [www.ccsenet.org/journal/index.php/ass/article/viewFile/25286/15726](http://www.ccsenet.org/journal/index.php/ass/article/viewFile/25286/15726).
20. Divya Datt, *Green Budget Reform in India: Opportunities and Challenges*, available at [www.teriin.org/ee/pdf/background.pdf](http://www.teriin.org/ee/pdf/background.pdf).
21. Bhalla Hema Khanna GS, Hardeep Kaur, *Deficient Environmental Taxation in India! Apeejay J Manage Technol.* available at [apeejay.edu/aimtc/journal/docs/volume2/Volume2No1Article4.pdf](http://apeejay.edu/aimtc/journal/docs/volume2/Volume2No1Article4.pdf).
22. Wallace E. Oates, *Green Taxes: Can We Protect the Environment and Improve the Tax System at the Same Time?* *Southern Economic J.* Apr. 1995; 61(4): 915–922p, available at <http://www.jstor.org/stable/1060731>.
23. Thorsten Bayindir-Upmann, *Do Monopolies Justifiably Fear Environmental Tax Reforms?* *Public Finance Analysis.* 2000; 57(4): 459–484p, available at <http://www.jstor.org/stable/40912942>

#### Cite this Article

Aratrika Deb. Green Tax: An International Perspective. *National Journal of Environmental Law.* 2018; 1(1): 30–38p.