

The Economic and Social Environment for Tax Reform

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Environmental Tax Reform (ETR) Paul Ekins, Stefan Speck, 2011-04-07 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

Tax Reform in the 21st Century John G. Head, Richard E. Krever, 2009-01-01 No government can be sustained without the ability to tax its citizens The question then arises how can a nation do so in a way that is fair and equitable to taxpayers while simultaneously promoting economic growth and providing the state with the funds it needs to adequately address the needs of its citizens This insightful work featuring contributions from a stellar array of international tax experts and economists addresses the crucial relevant issues which developed countries will confront in the early decades of the 21st century The pursuit of tax reform Personal tax base income or consumption Tax rate scale equity and efficiency aspects Business tax reform structural and design issues Interjurisdictional issues Controlling tax avoidance

Environmental Tax Reforms for a Just Energy Transition Lee-Ann Steenkamp, Janet Milne, Mikael Skou Andersen, Hope Ashiabor, 2025-08-11 This book outlines how an accelerated move to cleaner energy is a global imperative and one that is especially challenging for emerging economies which often face extreme inequalities unemployment and poverty Contributing authors consider perspectives from the Global North and South to underscore the importance of an energy transition which is both inclusive and fair

China's Fiscal Policy Gao Peiyong, 2018-05-16 Fiscal policy has always been a primary measure of macroeconomic control The fiscal revenue and expenditure can influence the operation of the whole economic and social activities by changing the existing GDP distribution pattern affecting the consumption and investment of enterprises and people etc Within the framework of macroeconomic analysis this book reviews the evolution of China's fiscal policy and the main changes China's economy has experienced since 1990s To begin with it makes an empirical research of China's national debts including their relationship with macroeconomic regulation and total social demand Besides it examines the economic effect mechanism of national debts issuance Then it focuses on the taxation issues elucidating the sources of tax revenue growth and the judgments on tax burden The issue of tax reduction is also covered especially its complexity in China Lastly it provides insights into China's fiscal tendency changes of macroeconomic policies and financial operation in the context of the New Normal Scholars and students in economics finance and Chinese economic studies will be attracted by this book Also it will appeal to readers interested in modern Chinese economic history

The Reform of the Ohio Tax System ... Harley Leist Lutz, Edwin Smith Todd, 1917

The Economic and Social Environment for Tax Reform Allan M. Maslove, 1995-12-15 Major economic and social developments that will determine the context for tax reforms in the 1990s are the subject of this volume They include the globalization of markets free trade arrangements changing technology and production processes macro economic policies and conditions in Canada and population growth and changes in demographic structure

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Environment for Tax Reform David W. Conklin,1995 Major economic and social developments that will determine the context for tax reforms in the 1990s are the subject of this volume They include the globalization of markets free trade arrangements changing technology and production processes macro economic policies and conditions in Canada and population growth and changes in demographic structure *OECD Environmental Performance Reviews: Poland 2015* OECD,2015-04-23 This report is the third OECD review of Poland s environmental performance It evaluates progress towards sustainable development and green growth with a focus on forestry and biodiversity as well as waste and materials management

Technical Bulletin ,1988 *The Green Fiscal Mechanism and Reform for Low Carbon Development* Akihisa Mori,Paul Ekins,Stefan Speck,Soo-Cheol Lee,Kazuhiro Ueta,2013-10-30 This book reviews how far East Asian nations have implemented green fiscal reform and show how they can advance carbon energy tax reform to realize low carbon development with special reference to European policy and experience East Asian nations are learning European experiences to adopt them in their political economic and institutional contexts However implementation has been slow in practice partly due to low acceptability that comes from the same concerns as in Europe and partly due to weak institutional arrangements for the reform The slow progress in the revenue side turns our eyes on expenditure side how East Asian nations have increased environmental related expenditures and how far they have greened sectorial expenditures This lifecycle assessment of the fiscal reform coupled with the assessment of the institutional arrangement constitutes the features of this book The book helps to provide overall picture of green fiscal reform and carbon energy tax reform in the East Asian region The region has a variety of countries from lowest income to high income nations Nations have different interests in substance and barriers for reform This book covers recent development of environmental fiscal reform and carbon energy taxation in wider nations in the region including South Korea Taiwan Thailand Vietnam Indonesia and Japan In addition the book s holistic view helps to understand why a specific nation has interest and concern on some aspects of the reforms

Hearings, Reports and Prints of the House Committee on Banking, Currency, and Housing United States. Congress. House. Committee on Banking, Currency, and Housing,1978 **OECD Green Growth Studies Towards Green Growth in Southeast Asia** OECD,2014-11-11 Carried out in consultation with officials and researchers from across the region Towards Green Growth in Southeast Asia provides a framework for regional leaders to design their own solutions to move their countries towards green growth **Handbook on the Politics of Taxation** Hakelberg, Lukas ,Seelkopf, Laura,2021-09-14 This comprehensive Handbook provides an insight into the main concepts and academic debates on taxation from a political science perspective Providing a background to current debates on green taxation taxation and inequality taxation and gender tax evasion and avoidance and tax compliance it offers potential avenues for future research Handbook of Environmental and Resource Economics Jeroen C. J. M. Van den Bergh,2002-01-01 This major reference book comprises specially commissioned surveys in environmental and resource economics written by an international team of experts Authoritative yet

accessible each entry provides a state of the art summary of key areas that will be invaluable to researchers practitioners and advanced students

Environment, Incentives and the Common Market F.J. Dietz, Herman Vollebergh, Jan L. de Vries, 1995-08-31 Although economists have long advocated the use of economic instruments in the implementation of environmental policy they have only recently gained acceptance There is a growing consensus within the European Union that both Member States and the environment would benefit from the use of such incentive based economic instruments Environment Incentives and the Common Market has been written by members of the Study Group on the Environment and Economics of the National Environmental Forum which includes economists and social scientists from all the major Dutch universities and research institutes The book covers a wide range of topics on the use of taxation and tradeable permits in a variety of abatement policies It concludes with comments on political feasibility *A Subject Index to Current Literature*

Australian Public Affairs Information Service, **The Environmental Brief** Richard Hyde, Steve Watson, Wendy Cheshire, Mark Thomson, 2007-01-24 The built environment is responsible for an estimated forty five per cent of all greenhouse gas emissions As the greatest opportunities for reducing these emissions occur during the briefing and design processes the pathway to better design lies in preparing environmental briefs and using these to drive building design and produce buildings of high environmental performance This process driven book looks at the theoretical issues involved in an environmental brief and outlines methods by which architects can approach the writing of a brief that considers all aspects of the natural and the built environment and relates these concepts to a number of case studies from around the world

International Environmental Economics Günther G. Schulze, Heinrich W. Ursprung, 2001 Environmental economics has traditionally been conducted in a closed economy mode Most textbooks on the subject still reflect this restriction international aspects of environmental problems are often not covered at all or dealt with as an afterthought In a world in which many environmental pollutants spill over national borders and national economies have become increasingly integrated this state of affairs is clearly unsatisfactory rational environmental policies undertaken in a globalizing world need to take the international economic and environmental relationships into consideration This perception has given rise to much literature employing an open economy approach to analysing environmental problems and policies After a decade of intensive research the time has come to take stock of the state of the art knowledge It is the objective of this volume to provide a review which will be of interest to scholars and graduate students of economics and political science who wish to familiarize themselves with the main issues and actors in the field of international environmental economics This collection of non technical issue oriented and comprehensive surveys is written by leading specialists in international and environmental economics Tax Reform in Economies in Transition Mr. Vito Tanzi, 1991-03-01 The transition from a command to a market economy requires profound reforms of the tax system Such a transition will put downward pressures on the level of taxation at a time when public expenditure remains high This paper outlines the main characteristics of the tax systems in centrally

planned economies It describes recent changes in those tax systems Finally it discusses the major difficulties that will be faced and the errors that must be avoided during the transition

Handbook of Public Economics Martin Feldstein,A.J. Auerbach,2002-01-25 The Field of Public Economics has been changing rapidly in recent years and the sixteen chapters contained in this Handbook survey many of the new developments As a field Public Economics is defined by its objectives rather than its techniques and much of what is new is the application of modern methods of economic theory and econometrics to problems that have been addressed by economists for over two hundred years More generally the discussion of public finance issues also involves elements of political science finance and philosophy These connections are evidence in several of the chapters that follow Public Economics is the positive and normative study of government s effect on the economy We attempt to explain why government behaves as it does how its behavior influences the behavior of private firms and households and what the welfare effects of such changes in behavior are Following Musgrave 1959 one may imagine three purposes for government intervention in the economy allocation when market failure causes the private outcome to be Pareto inefficient distribution when the private market outcome leaves some individuals with unacceptably low shares in the fruits of the economy and stabilization when the private market outcome leaves some of the economy s resources underutilized The recent trend in economic research has tended to emphasize the character of stabilization problems as problems of allocation in the labor market The effects that government intervention can have on the allocation and distribution of an economy s resources are described in terms of efficiency and incidence effects These are the primary measures used to evaluate the welfare effects of government policy

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