



Environmental Taxes and Fiscal Reform (Central Issues in Contemporary Economic Theory and Policy)

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The best fiscal system for a country is the one that allows maximum revenue in the long run, satisfying both efficiency and equity. Environmental taxes are consistent with these criteria. Not only it is fair to tax 'bads', such as pollution or excessive use of natural resources, rather than 'goods', such as labor and profits, it is a known result in the received literature that green taxes have a positive effect on the development and diffusion of new technologies. GDP (and possibly employment) increases will follow, which in turn secure an increase in the long run tax revenue.

This book aims to encourage the study of fiscal reforms – consistent with ongoing environmental problems - by addressing a variety of efficiency and equity related issues under different perspectives and in relation to different countries. Moreover the book emphasises that 'green tax reform' requires further action than the introduction of one or two green taxes.

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