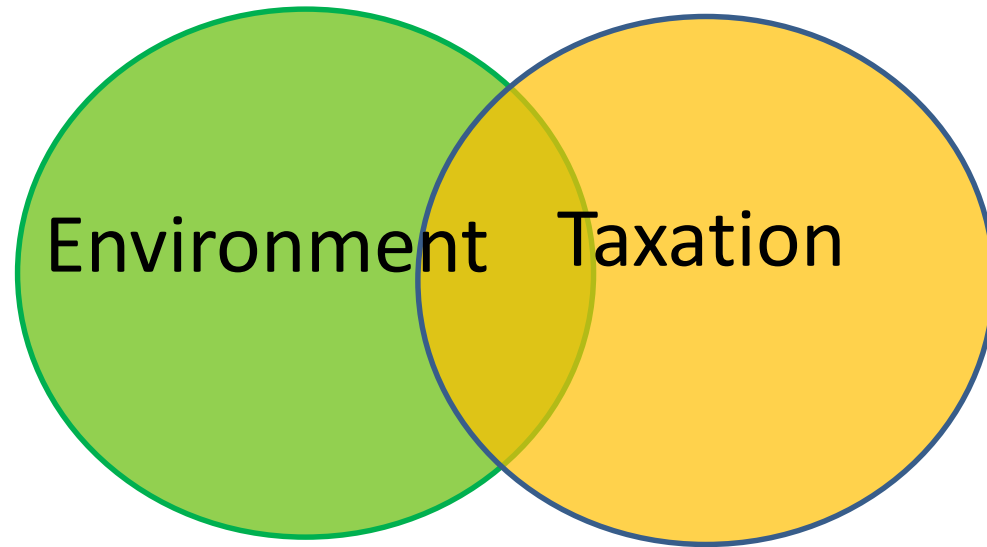




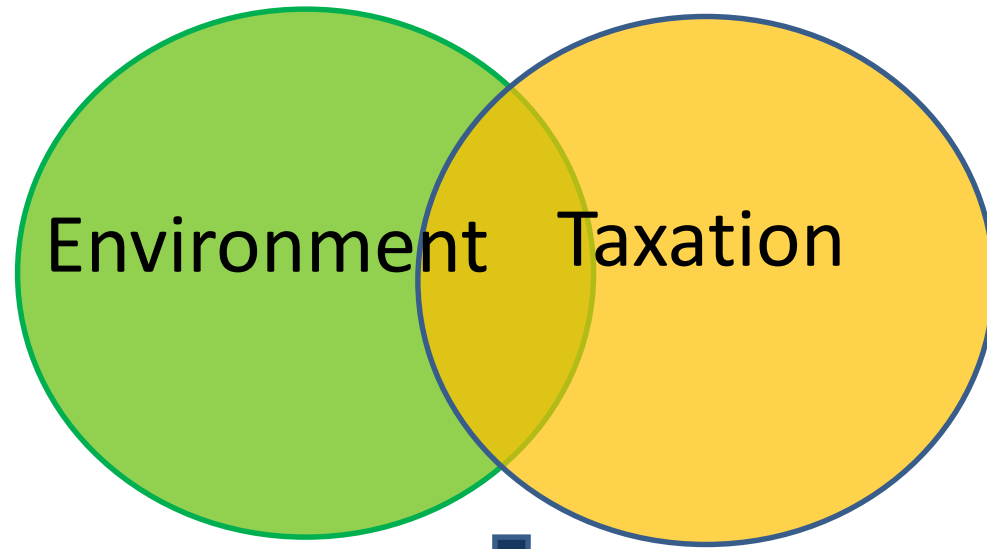
# **Taxation and Environmental Protection An Introduction**

**Prof. Janet Milne  
Environmental Tax Policy Institute  
Vermont Law School USA**

**United Nations Economic and Social Council  
Special Meeting on International Cooperation in Tax Matters  
New York, April 29, 2019**



Professor A. C. Pigou  
1920



**Environmental Taxes**

## Environmental Taxes

Tax Base

x

Tax Rate

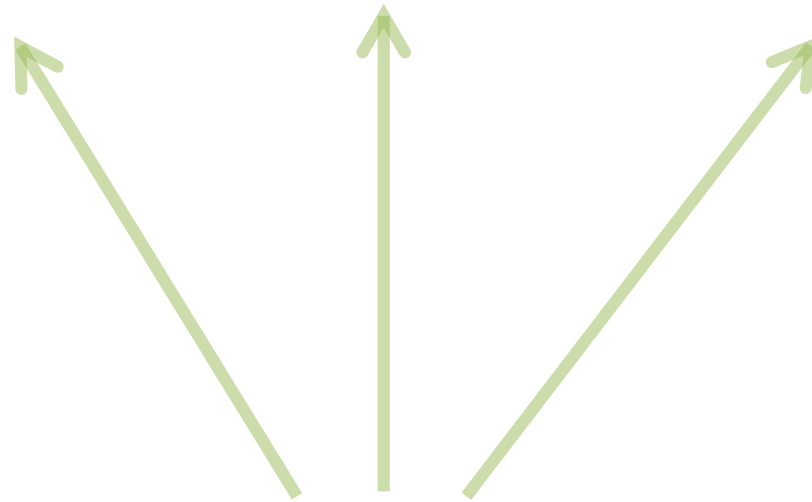
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Tax Revenue



## Environmental Taxes

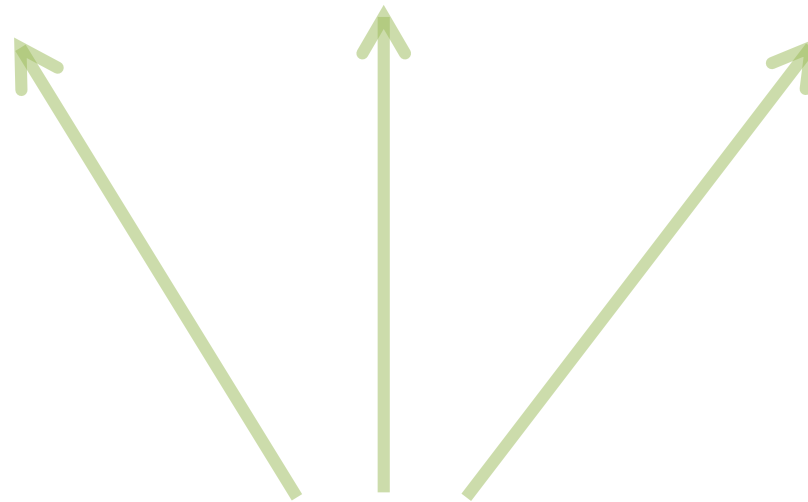
$$\boxed{\text{Tax Base}} \times \boxed{\text{Tax Rate}} = \boxed{\text{Tax Revenue}}$$



Environmental Effect

## Environmental Taxes

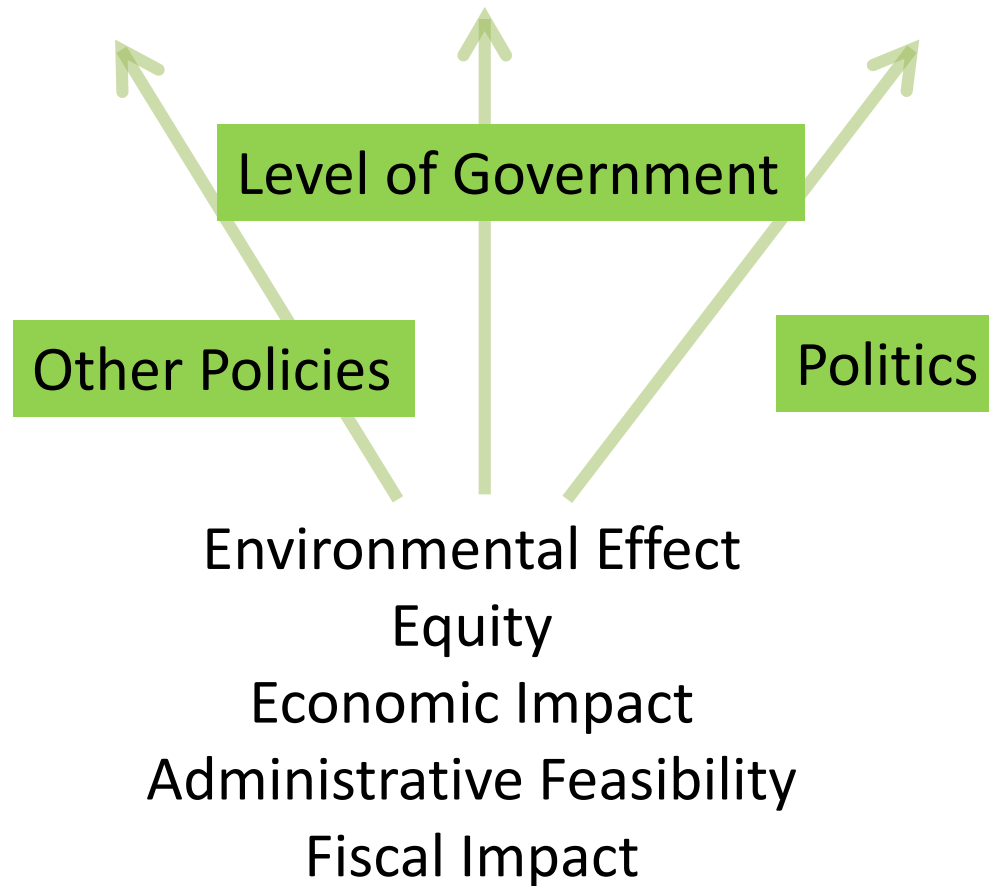
$$\boxed{\text{Tax Base}} \times \boxed{\text{Tax Rate}} = \boxed{\text{Tax Revenue}}$$

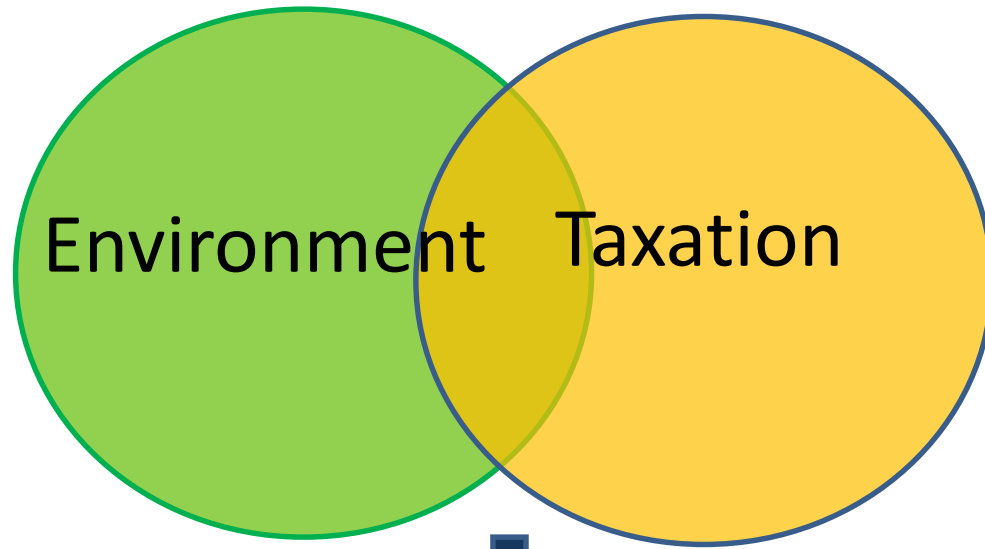


Environmental Effect  
Equity  
Economic Impact  
Administrative Feasibility  
Fiscal Impact

## Environmental Taxes

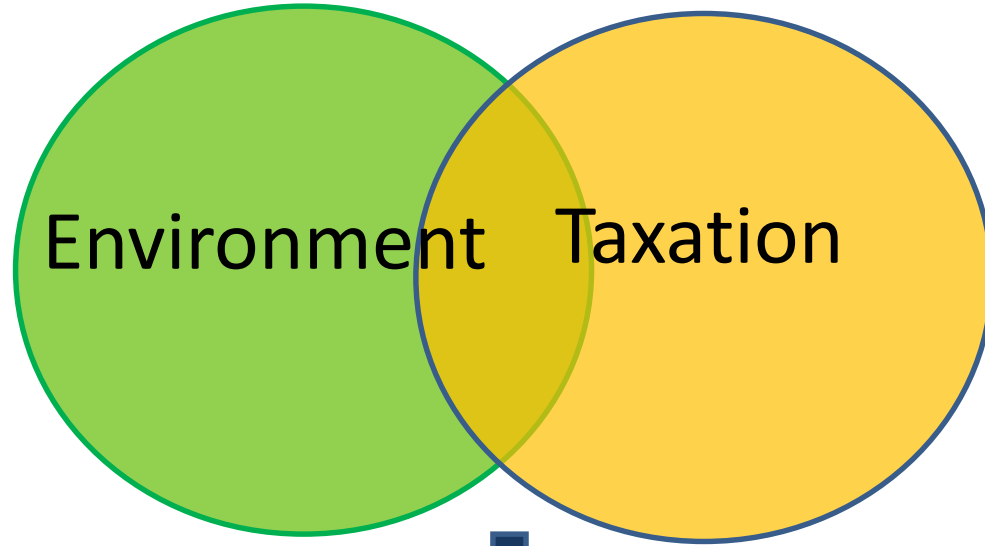
$$\text{Tax Base} \times \text{Tax Rate} = \text{Tax Revenue}$$





Environmental Taxes  
Environmental Tax Reform  
Repeal Harmful Subsidies  
Green Tax Expenditures





A greener fiscal system



**Thank you.**

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