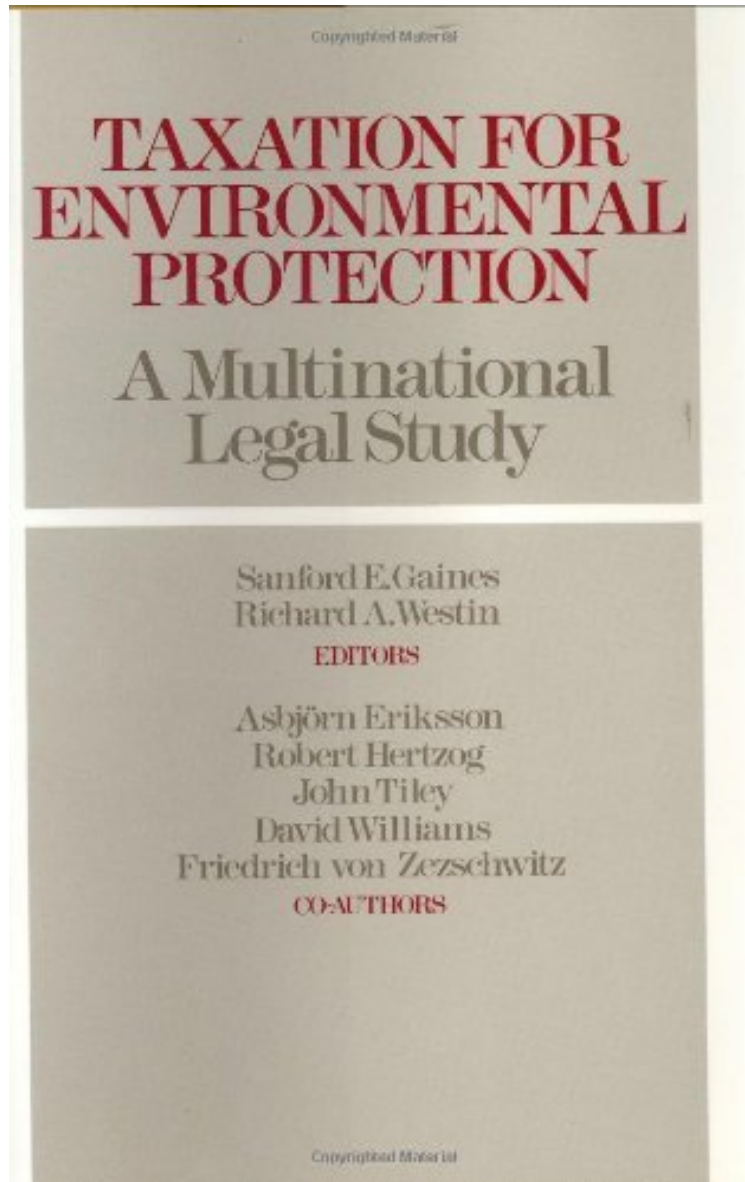


(Mobile book) Taxation for Environmental Protection: A Multinational Legal Study

Taxation for Environmental Protection: A Multinational Legal Study

Asbjorn Eriksson, Robert Hertzog, John Tiley, David Williams Ph.D., Friedrich Von Zezschwitz
ePub | *DOC | audiobook | ebooks | Download PDF



 Download

 Read Online

#4361236 in eBooks 1991-11-08 1991-11-30 File Name: B001EYTGQA | File size: 31.Mb

Asbjorn Eriksson, Robert Hertzog, John Tiley, David Williams Ph.D., Friedrich Von Zezschwitz : Taxation for Environmental Protection: A Multinational Legal Study before purchasing it in order to gage whether or not it would be worth my time, and all praised Taxation for Environmental Protection: A Multinational Legal Study:

This book brings together the work of scholars from England, France, Germany, Sweden, and the United States to examine the ways in which industrialized nations have used and are developing tax laws to help alleviate environmental problems. For each country, the contributors offer a thorough review of existing and proposed initiatives and an in-depth evaluation of their effectiveness. They also discuss the theoretical framework behind environmental tax initiatives, explain alternative systems to taxation, reveal problems in dealing with environmental concerns that are common to all of the countries studied, and suggest ways to more efficiently coordinate tax and environmental policies. Based on their research, the contributors conclude that the general tax systems of the United States and other countries unintentionally conflict with environmental policies and that no country has yet been able to adequately control automobile pollution, although some have had varying degrees of success in other areas. The volume begins with an introduction that presents a nontechnical discussion of the current economic thinking on environmental taxes and alternatives such as direct government regulation and granting polluters limited or tradable rights to pollute. The following chapters discuss each country in turn. Each chapter first examines the institutional framework of the country--central versus regional government, how legislation is enacted and executed, the distribution of authority over environmental matters, and important environmental policy goals. Next, the compatibility of the tax system with environmental goals is analyzed. Finally, there is a thorough treatment of that country's environmental tax initiatives, including an in-depth assessment of their relative success or failure. Policymakers, lobbyists, economists, and attorneys will find *Taxation for Environmental Protection* enlightening reading.

About the Author SANFORD E. GAINES is Associate Professor of Law at the University of Houston Law Center. RICHARD A. WESTIN is Professor of Law at the University of Houston Law Center. AUTHORS: ASBJORN ERIKSSON is Lecturer in Law at the University of Umea, Sweden. ROBERT HERTZOG is Director of the Centre for Public Law, a research organization associated with the French Centre National de la Recherche Scientifique. He holds a joint appointment as Professor of Public Law at the Institute of Political Science and in the Faculty of Law at Robert Schuman University, France. JOHN TILEY is Chaired Professor of Law at Cambridge University, England. DAVID WILLIAMS is the Price Waterhouse Professor of International Business Taxation at Queen Mary and Westfield College, University of London. FRIEDRICH VON ZEJSCHWITZ is Professor of Public Law and Tax Law at Justus-Liebig University in Giessen, Germany.