

Environmental Taxation

Series on International Tax Law, Volume 145

The postgraduate LL.M. program in International Tax Law at WU (Vienna University of Economics and Business) has an excellent reputation not only because of its outstanding curriculum and excellent faculty but also because of its competitive nature and exceptional students. It has become a tradition that each year's master theses are written on a general, timely topic, and the results are published in a book. The fantastic thing about this concept is that the students work as a team to create an academic book in the field of international tax law. This year's volume of the Series on International Tax Law is dedicated to environmental taxation as a crucial tool for addressing climate change. It provides a broad analysis of the legal, economic, and administrative aspects of environmental and carbon taxes as well as environmental tax incentive schemes. The book begins with a conceptual overview discussing the rationale behind environmental taxes, focusing on energy taxes and carbon taxes. It also examines how potential negative distributional effects can be addressed through eco-social reforms. Building on this foundation, the volume explores legislative developments and international case studies including the EU's Energy Taxation Directive and examples from the OECD and developing countries. Further chapters compare carbon taxes with emissions trading systems and consider their application in developing countries. Finally, the book examines the role of environmental tax incentives in promoting green investment including case studies of the U.S. Inflation Reduction Act and EU state aid rules.



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