

Yashil IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, siyosiy, ilmiy, ommabop jurnal

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- 08.00.01 Iqtisodiyot nazariyasi
- 08.00.02 Makroiqtisodiyot
- 08.00.03 Sanoat iqtisodiyoti
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AN ANALYSIS OF GREEN TAXATION AND ITS EFFECT ON ECONOMIC GROWTH

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Abstract: This study examined green taxation as one of the tools that governments are utilizing to protect the environment and deter enterprises from having a detrimental influence. In order to lessen the tax burden from growth-oriented elements and contribute to the reduction of pollution and the depletion of natural resources, green taxes also known as environmental, pollution, eco, and carbon taxes are implemented. Though it is primarily seen to apply in industrialized countries, the application of green taxes has not been fully approved in all nations. A few emerging nations use soft policies, such as renewable energy subsidies. The policies pertaining to green taxes have encountered numerous obstacles, mostly because of their adverse effects on the economy, which include elevated rates of unemployment. Nonetheless, there are ways to implement the reforms without having a detrimental effect on the environment, as by bolstering them with complementing legislation. Furthermore, in order to develop novel production techniques, cooperation between all parties involved primarily the government, businesses, and environmental organizations is required. The primary industries that degrade the environment are those that manufacture tires, transportation equipment, and other goods. These industries can't be completely eradicated, but there are strategies that can keep them viable and profitable.

Key words: Green Taxation, Environment, Financial Sustainability, Renewable Energy

Annotatsiya: Ushbu tadqiqot hukumatlar atrof-muhitni muhofaza qilish va korxonalarni zararli ta'sir ko'rsatishdan to'xtatish uchun foydalanadigan vositalardan biri sifatida yashil soliqlarga tortishni ko'rib chiqdi. O'sishga yo'naltirilgan elementlardan soliq yukini kamaytirish va ifloslanishni kamaytirish va tabiiy resurslarning kamayishiga hissa qo'shish uchun ekologik, ifloslanish, eko va uglerod solig'i deb ham ataladigan yashil soliqlar amalga oshiriladi. Bu asosan sanoati rivojlangan mamlakatlarda qo'llanilishiga qaramasdan, yashil soliqlarni qo'llash barcha mamlakatlarda to'liq ma'qullanmagan. Bir nechta rivojlanayotgan davlatlar yumshoq siyosatlardan, masalan, qayta tiklanadigan energiya subsidiyalaridan foydalanadilar. Yashil soliqlarga taalluqli siyosat ko'p to'siqlarga duch keldi, asosan ularning iqtisodga salbiy ta'siri, jumladan, ishsizlik darajasining oshishi. Shunga qaramay, islohotlarni atrof-muhitga zararli ta'sir ko'rsatmasdan amalga oshirish yo'llari mavjud, ya'ni ularni to'ldiruvchi qonun hujjatlari bilan mustahkamlash. Bundan tashqari, yangi ishlab chiqarish texnikasini ishlab chiqish uchun barcha jalb qilingan tomonlar, birinchi navbatda, hukumat, biznes va atrof-muhitni muhofaza qilish tashkilotlari o'rtasida hamkorlik zarur. Atrof-muhitni buzadigan asosiy tarmoqlar shinalar, transport uskunalari va boshqa tovarlar ishlab chiqaradigan tarmoqlardir. Bu tarmoqlarni butunlay yo'q qilib bo'lmaydi, lekin ularning hayotiy va daromadli bo'lishini ta'minlaydigan strategiyalar mavjud.

Kalit so'zlar: Yashil soliqlarga tortish, atrof-muhit, moliyaviy barqarorlik, qayta tiklanadigan energiya.

Аннотация: В этом исследовании "зеленое" налогообложение рассматривалось как один из инструментов, которые правительства используют для защиты окружающей среды и предотвращения пагубного влияния предприятий. Чтобы уменьшить налоговое бремя, связанное с элементами, ориентированными на рост, и способствовать снижению загрязнения и истощения природных ресурсов, вводятся зеленые налоги, также известные как экологические налоги, налоги на загрязнение окружающей среды, экологические налоги и налоги на выбросы углерода. Хотя в первую очередь считается, что "зеленые" налоги применяются в промышленно развитых странах, их применение не получило полного одобрения во всех странах. Некоторые развивающиеся страны используют мягкую политику, например субсидии на возобновляемые источники энергии. Политика, касающаяся зеленых налогов, столкнулась с многочисленными препятствиями, главным образом из-за их негативного воздействия на экономику, включая рост уровня безработицы. Тем не менее, существуют способы реализовать реформы, не оказывая вредного воздействия на окружающую среду, например, подкрепив их дополнительным законодательством. Кроме того, для разработки новых технологий производства необходимо сотрудничество всех сторон, в первую очередь правительства, бизнеса и экологических организаций. Основными отраслями промышленности, которые ухудшают окружающую среду, являются производства шин, транспортного оборудования и других товаров. Эти отрасли невозможно полностью искоренить, но существуют стратегии, которые могут сохранить их жизнеспособность и прибыльность.

Ключевые слова: зеленое налогообложение, окружающая среда, финансовая устойчивость, возобновляемые источники энергии. Yashil soliqlarga tortish va uning iqtisodiy o'sishga ta'siri tahlili



INTRODUCTION

Green taxes are excise taxes on products and services whose use contributes to pollution, according to Carattini et al. (2017). The goal of green taxes, sometimes referred to as pollution, carbon, environmental, and eco taxes, is to improve the environment. Environmental policies place a lot of weight on environmental taxes. Taxation is primarily used to deter corporations from engaging in activities that have a detrimental impact on the environment. Businesses, governments, and consumers, among other stakeholders, are becoming more conscious of the effects of their operations on the environment as a result of the threats posed by global warming. Several environmental organizations have been founded to put pressure on all parties involved to act responsibly. Environmental taxation has been used since the 1990s to shift the tax burden away from growth-oriented factors and toward minimizing pollution and the depletion of natural resources (Andreoni, 2019). Companies are very important to a nation's economic development. They do, nevertheless, also play a major role in the harm that they cause to the environment. Governments have implemented green taxation policies in an effort to reduce their use of natural resources in manufacturing and production by raising the cost of these resources as inputs. This is a response to their desire to protect the environment. Many nations have imposed green taxes, albeit they haven't yet achieved their goal (Siebers et al., 2019). Governments must provide support tools to allow businesses to be profitable while also being sustainable in order to reduce their negative environmental effects. This study makes recommendations on how governments and organizations can use green taxation policies to effectively accomplish both of their goals while also examining how governments are implementing green taxation and the risks and obstacles they face.

THE APPLICATION OF GREEN TAXES

Countries and international organizations have been working hard over the past ten years to develop a universal governance framework that would enable them to address climate change. The typical approach has been the introduction of green taxation, which, although widely known, has not yet gained complete acceptance in many nations. Furthermore, the majority of countries prefer to enact soft policies like subsidies for renewable energy, which are typically both regressive and expensive, while just a small number of countries have chosen to enact green taxes. According to Carattini et al. (2017), several countries have found it challenging to introduce green taxes. Nonetheless, in light of previous mistakes, it's critical that countries boost support for and expand the application of green tax measures. Like previous tax reforms, green taxation plans have encountered resistance in a number of nations. Governments that have enforced these measures strictly have, nevertheless, witnessed a rise in green tax income and compliance. According to Almansoori et al. (2019), one way businesses reveal their sustainable initiatives is through corporate sustainability reporting. Governments can use such reports to decide which green taxation measures are most appropriate to implement. For example, the EU saw a rise in green tax revenue, and five of its twenty-five states saw progress toward a more sustainable system. In other states, the main causes of the inequalities in green tax revenue have been structural changes and economic growth. Because of this, most countries are not doing enough to put the green tax reforms into effect and move the focus from workers to the environment. In 2019. (Andreoni).

CIRCULAR ECONOMY AND GREEN TAXATION

One of the most productive nations in the world, China, took the lead in creating a circular economy. This economic model preserves the environment and is good for the preservation of natural resources. By focusing on recycling, the model will change from resource-products-waste to resource-products-reproduction resources. China needs to be heavily involved in the development of its economy in order to implement a circular economy. For example, the government needs to be linked with the right policies and tools. According to Sun (2013), China needs to create a green tax structure in order to execute the circular economy. A circular economy with a primary focus on sustainable manufacturing is also being implemented in India. Sustainability has three impacts: environmental, economic, and social, according to the triple bottom approach. To guarantee that the requirements of sustainable development are satisfied, the three domains must be integrated. Although there are many parties involved in sustainability, the government is crucial, particularly in fostering the development of a circular economy. The government's primary responsibility is to formulate policies that strike the correct balance between fostering development and reducing unfavorable externalities associated with resource consumption (Mishra and Mittal, 2019). Additionally, the government employs taxation measures to make some inputs more costly in an effort to dissuade firms from using them and promote the use of cleaner manufacturing inputs.



fleets and public transportation provide a more affordable option for the rollout of renewable hydrogen supply (Cerniauskas et al., 2019).

Tsai (2018) claims that the tire industry is one of the most polluting industries, primarily due to carbon dioxide emissions. One of the green taxation schemes being considered by governments is the carbon tax, which is intended to lessen environmental damage. In addition to its direct benefits, the carbon tax offers indirect ones as well, such as enhanced expectations for future energy prices and its effect on other pollutants and technological advancements. According to Tsai (2018), carbon taxes and carbon trading schemes are useful tools for combating global warming and will support the development of a green economy. The author also pointed out that businesses that lower their carbon emissions also save a lot of money on operating expenses, which results in higher profitability.

Carbon emissions are a given in every production system, according to Datta (2017). In 2016, Ivanov and Hartmann conducted a study which revealed that the South African soft drink manufacturing industry's 300 ml PET packaging technique has 4.5 times higher potential to cause global warming than the 500 ml PET packaging. Therefore, in order to reduce carbon emissions and boost revenues, Ivanov and Hartmann (2016) encouraged producers to consider the effects of altering container size. Transportation, machine operation, chemical reactions, and storage are the primary activities that release carbon into the atmosphere. According to Datta (2017), capital investment in green technology is a novel feature that will help reduce emissions and partially offset the carbon tax in order to boost earnings. Furthermore, the carbon tax benefits the environment but has a detrimental effect on GDP and maximum profit.

Green growth is one of the efforts aimed at achieving ecologically sustainable economic development, which is required due to the continuous effects of climate change. A major factor contributing to the promotion of green growth is the high cost of inputs that emit pollutants. The development of clean technologies increases when the cost of these inputs surpasses that of the cleaner factors of production (Di Maria et al., 2017). Fossil-based energy is one example of a polluting input; according to Di Maria et al. (2017), it is too inexpensive, which deters green growth. As a result, nations must enact laws that will raise the cost of inputs used in pollution.

A resource tax was introduced by China and is levied on certain natural resources. Manufacturers are now more inclined to use renewable energy and green materials as a result of the levy. The government places a strong emphasis on resource extraction, therefore businesses must choose the right materials to produce in an environmentally friendly manner. China continues to use large amounts of natural resources even with the resource tax in place, suggesting that the tax policy is not having the desired effect. According to Lin et al. (2011), the nation need to impose a high tax rate on resources that are finite, non-renewable, and that will have a bigger impact on the environment during exploration. The authors also recommended using negative taxes, or providing subsidies in order to promote renewable energy policy.

According to Siebers et al. (2019), although a carbon tax lowers earnings, businesses may still budget more for investments to boost profitability. The authors suggested a strategy for decision-making assistance that can assist businesses and the government's tax policy for appropriations in achieving the aim of environmental development. Since a company's level of taxes and investment decisions determine its profit value, the government's tax policy will directly affect the profitability of the company. Policies with excessive carbon taxes will lower business earnings and deter investment, both of which would raise unemployment rates. Tran (2019) voiced similar opinions and developed a strategy to assist businesses in choosing their decarbonization investments by striking a balance between corporate earnings, environmental preservation, and carbon taxes. According to Tran (2019), a company's investment decision is influenced by changing tax rates and developing environmental conservation consciousness (Al Breiki et al., 2019). That being said, a company that is willing to invest a larger portion of its budget will probably make more money. But the government must also make sure that the carbon price fosters economic expansion while simultaneously safeguarding the environment.

Tsai (2018) also mentioned that all impacted firms are required to pay the carbon tax, which is a tool used by the Taiwanese government to limit carbon emissions. The carbon price will increase the capacity to reduce carbon emissions while minimizing overall social and environmental costs. Maximizing profits is the aim of corporations. Thus, raising taxes by governments gets in the way of achieving this objective (Alhadhrami et al., 2019). Tsai (2018) contended, however, that businesses may still use capacity growth and the right tactics to boost competitiveness to increase their ability to produce profits, allowing them to maximize earnings even in the wake of the carbon tax.

According to Rengs et al. (2020), a supply-oriented subsidy from green innovation supported by money from the carbon tax leads to a significant reduction in carbon emissions without having a detrimental effect on employment. On the other hand, demand-side subsidies that were similarly financed and aimed at deploying



greener technology resulted in little to no decrease in carbon emissions and increased unemployment rates (Rengs et al., 2020). Governments seeking to promote green innovation should focus on supply-side incentives rather than demand-side ones, according to the aforementioned results. Furthermore, Haryati et al. (2018) contended that every part of the world might be used as a source of revenue without endangering people or the environment. The focus of the author's work was on using public spaces for media campaigns or commercials. The active space program offers the government the possibility of generating tax revenue that may be allocated to other projects, such environmental programs. The government can profit by charging promotions and ads in public areas, just like it can from green taxes.

While most nations are adopting green taxes, which appear to be the most effective way to protect the environment, others have not reduced the hazards associated with taxing. According to Akhmadeev et al. (2019), companies that engage in international commerce frequently relocate their operations to nations with more benevolent tax laws. The same holds true for green taxes. While environmental conservation is vital for all nations, it can only be effective if it is adopted by all of them.

METHODOLOGY

Twenty Scopus journal articles on environmental, carbon taxes, and green issues were used in this study. The publications are established in various nations and have employed various techniques. Also, five SSRN papers—most of which are headquartered in the UAE—were used in this study. This research paper's literature review draws from a wide range of 25 journals and articles that have examined various subjects linked to the business and government implementation of green taxes, including energy, sustainability, the environment, economics, and transportation. The qualitative method of data collection employed in this study involves the use of secondary data to analyze the following topics: the application of green taxation, the circular economy, the impact of green taxation on the economy, conflicts between businesses and environmental organizations, the contribution of various sectors to environmental pollution, and the handling of green taxation.

RESULTS AND DISCUSSION

Governments and environmental groups have had a difficult time raising public understanding of how corporations harm the environment and how it impacts individuals negatively, such as through global warming. There is still more work to be done, even while companies are improving their sustainability and acknowledging their negative effects, as seen by their regular sustainability reports. Green taxes, which aims to deter enterprises from having a negative environmental impact, is one way to safeguard the environment. Since the United Nations and other international organizations have established objectives for environmental protection, the application of green taxes has increased. This study has shown that not all nations have enacted green taxes, with others preferring to use soft policies like alternatives to renewable energy sources. As a result, the global community is failing to meet its objective of lessening its adverse environmental effects. A nation that does not impose green taxes or other measures to deter the depletion of natural resources becomes a manufacturing hub for businesses unwilling to adopt sustainable forms of production. Similar to how businesses relocate their operations to regions with lenient tax laws, corporations will also relocate their operations to regions without green taxes. Therefore, the global targets are not being realized despite the efforts of governments in rich nations to reduce pollution. Apart from imposing green taxes, the governments of China and India, two of the world's most productive areas, are also putting measures into place to encourage the circular economy, which is bolstered by green taxes. By depending more on recycling, the economic models in these nations aim to go from resource-products-waste to resource-products-reproduction resources. To guarantee that the sustainability objectives are met, the governments of the two nations, along with all other relevant parties, promote the circular economy. The two nations demonstrate that additional measures are needed to expedite the attainment of sustainability objectives, since green taxes alone will not enough to protect the environment.

There is evidence that through innovation, corporations can come up with production strategies with minimal or no negative impact on the environment, even though the literature review demonstrates that manufacturing and production are impossible without pollution and other negative environmental effects. Working together, the government, environmental organizations, and businesses open up new possibilities for developing cutting-edge technology and manufacturing techniques that will benefit businesses by boosting revenue and meeting customer demands while also protecting the environment. These green partnerships are taking the place of the past conflicts between environmental and commercial groups.

This study also discovered that although the goal of green taxes is to lessen their adverse effects on the environment, they are instead having a detrimental effect on the economy. Due to the fact that high green taxes



are reducing business profitability, which in turn results in less investment and fewer jobs being created, the tax reforms are perceived as having a negative impact on the unemployment rate. Thus, green taxes are not only contributing to environmental damage but also creating other issues, particularly with the economy. It is advised that all parties involved become aware with green taxation policies, that socially acceptable tax changes be implemented, that complementary policies be put in place, and that the private sector be spared the brunt of the green tax in order to maintain its profitability. In addition, businesses and environmental organizations should collaborate constantly to develop new and improved manufacturing techniques.

CONCLUSION

Green taxation policies are becoming more and more common, although they have not yet been adopted in every nation on Earth. The few nations that are implementing these laws to protect the environment have not been successful in reaching their objectives. One of the main issues is that green taxes exacerbate other economic issues, such as the rise in the unemployment rate, which happens when businesses' revenues decline as a result of high taxes and they are unable to make additional investments, which prevents jobs from being created. The implementation of green tax measures that safeguard both the economy and the environment must be balanced by governments. As a result, it is imperative to uphold the triple bottom line, which is to safeguard society, the environment, and the economy. Manufacturing and production seem to be incompatible with maintaining a healthy environment. Nonetheless, researchers have developed a number of models that might assist firms in striking a balance between environmental preservation and profitability. Furthermore, the cooperation between environmental organizations and businesses is opening up possibilities to develop creative production techniques that support businesses in meeting their financial objectives while protecting the environment. To assist achieve the stated aims, governments are advised to implement complementary measures in addition to green taxes.

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