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6.2. Ex-ante mitigation: tax-base modifications and reductions in tax rates
6.3. Ex-post compensation: revenue recycling approach; 6.4. Winners and losers in ETR; 6.5. Conclusions; Part III. Country Competitiveness and Carbon Leakage; 7. The Effects of Environmental Tax Reform on International Competitiveness in the European Union: Modelling with E3ME; 7.1. Introduction; 7.2. Modelling the EU Energy-Environment-Economy System with E3ME; 7.3. Processing the COMETR tax data; 7.4. Scenarios specified to model ETR; 7.5. Estimation of competitiveness effects
7.6. The effects of selected ETRs, using E3ME, 1995-2012
8. Carbon Leakage from Unilateral Environmental Tax Reforms in Europe, 1995-2005; 8.1. Introduction; 8.2. The literature on carbon leakage; 8.3. Modelling carbon leakage; 8.4. Description of ETR policies and carbon leakage scenarios; 8.5. Results; 8.6. Conclusions; Part IV. Implications for Future Climate Policy; 9. Carbon Taxes and Emissions Trading: Issues and Interactions; 9.1. Introduction; 9.2. Emissions trading; 9.3. Competitiveness implications of emissions trading; 9.4. Carbon taxes and emissions trading
9.5. The interactions between taxes and trading

Sommario/riassunto

When taxes are introduced on carbon and energy, and the revenue is used to reduce other taxes, will a positive effect be achieved both for the environment and for the economy? In 1990 Finland was the first country to introduce a tax on CO₂. Later, Sweden, Denmark, Netherlands, Slovenia, Germany and the UK followed suit with tax reforms that shifted taxation from labour to carbon and energy. Over the years, CO₂ and energy taxes have gradually been raised, so that in Europe taxes of more than 25 billion Euros a year have been shifted. This book examines carbon-energy taxation in detail and looks
