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Nota di contenuto	Sustainable taxes for sustainable development / Thiel, S. van -- Reflections on taxation and the choice between development and sustainability / Vanistendael, F.J.G.M. -- Tax policy areas and tools for keeping sustainable economy and society in the EU / Nerudova, D. [and three others] -- A legal analysis of the mutual interactions between the UN Sustainable Development Goals (SDGs) and taxation / Pirlot, A. -- Sugar-sweetened beverage taxation as a means to achieve the SDGs: an assessment from an international investment law perspective / Perez-Bernabeau, B. -- Building a better tax system for sustainable development: the case of the Central and Eastern European countries / Bogovac, J. -- Equality and the taxable unit in income tax / Hemels, S. -- Political (tax) equity in a global context as a part of social sustainability: some guidance for researchers who wish to explore democratic implications on tax and spending decisions / Lind, Y. -- Tax expenditures and inequality / Redonda, A. -- The protection of disability rights in VAT law from an EU and a Danish perspective / Elgaard, K.K. Egholm Global sustainable tax governance in the OECD/G20 transparency and BEPS initiatives / Lips, W., Mosquera Valderrama, I.J. -- The role of the Anti-Tax Avoidance Directive in restoring fairness and ensuring sustainability of the international tax framework: a legal assessment /

Koerver Schmidt, P. -- Tax sustainability and residence-based global taxation of MNEs / Garbarino, C. -- Carbon taxation and the European Union / Lyal, R. -- Energy poverty and energy taxation in the European Union: an overview of tax measures / Lewandowski, M. -- A pluralistic approach to the question how to balance different objectives of sustainable development through environmental taxes within the framework of EU State aid law / Pedroso, J., Kyronviita, J. -- Identifying challenges for sustainable tax policy / Rendahl, P., Nordblom, K. -- A sustainable tax policy and the new paradigm / Oprescu, D. -- Towards sustainable taxation: crossing disciplinary boundaries to tackle tax avoidance more effectively / Sonnerfeldt A.

Sommario/riassunto

The 19 chapters in this book collect the observations, made at the 2019 GREIT conference in Lund, on the question of whether tax systems are capable of contributing to sustainable development. Against the background of the UN 2030 Agenda on Sustainable Development, researchers in European and international tax law, public finance and business administration tackled the question of what the 17 Sustainable Development Goals (SDGs) could entail for tax policy design, both at the national and the EU level. How can we ensure the revenue-generating capacity of our tax systems? Should they help achieve the SDGs mainly by raising revenue, or should tax systems have a more proactive Pigouvian role? Do the SDGs require progressive taxes and redistribution to help eradicate poverty, reduce inequalities and increase social inclusion? Do they commend tax incentives to promote sustainable production and the reduction of waste and pollution? Do they require the introduction of a CO2 tax? Or do they perhaps require all these together and more? The multidisciplinary analysis in this book of a wide variety of questions on how tax systems can jeopardize or help achieve the SDGs will help the reader to better understand the effects of taxes on sustainable development in the European Union and worldwide.
