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Autore	Parry Ian
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	<p>Public expenditure review</p> <p>Public finance & taxation</p> <p>Public Finance</p> <p>Redistributive Effects</p> <p>Taxation and Subsidies: Externalities</p> <p>Taxation</p> <p>Taxes</p> <p>Vietnam</p>
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Nota di contenuto	<p>Cover; Abstract; Contents; I. Introduction; Figures; 1. Revenues from Environmentally Related Taxation, 2008; II. Principles of Environmental Tax Design; A. Tax Design in a (Hypothetical) Economy with a Single Externality Distortion; 2. Welfare Effects of Environmental Taxes in the Pigouvian Framework; Boxes; 1. Uncertainties in Measuring Local Pollution Damages; 2. The Problems with Tax 'Notches'; B. Multiple-Externality Situations; C. Other Pre-Existing Distortions; 3. Distortions in Technology Markets; 4. Coverage of Energy under the Value-Added Tax System</p> <p>D. Some Practical Concerns: Distribution and Competitiveness</p> <p>E. Summary; III. Environmental Tax Systems and Reforms: The Case of Germany, Sweden, Turkey, and Vietnam; 5. Environmental Tax Reforms in Sweden, Germany, Turkey, and Vietnam; A. Comparing Energy Systems in Sweden, Germany, Turkey, and Vietnam; 3. Fuel Mix in Electricity Generation; B. Externality Assessment; 4. Fuel Mix in Total Energy Consumption; C. Evaluating Environmental Tax Systems; 5. Coal Externalities and Taxes; 6. Natural Gas Externalities and Taxes; 7. Light Fuel Oil Externalities and Taxes; D. Conclusion; References</p>
Sommario/riassunto	<p>This paper recommends a system of upstream taxes on fossil fuels, combined with refunds for downstream emissions capture, to reduce carbon and local pollution emissions. Motor fuel taxes should also account for congestion and other externalities associated with vehicle use, at least until mileage-based taxes are widely introduced. An examination of existing energy/environmental tax systems in Germany, Sweden, Turkey, and Vietnam suggests that there is substantial scope for policy reform. This includes harmonizing taxes for pollution content across different fuels and end-users, better aligning tax rates with values for externalities, and scaling back taxes on vehicle ownership and electricity use that are redundant (on environmental grounds) in the presence of more targeted taxes.</p>