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| 1. Record Nr. | UNISA990001424230203316 |
| Autore | CARCASSONE, Elie |
| Titolo | Montesquieu et le probleme de la Constitution française au XVIIIe siècle / Elie Carcassone |
| Pubbl/distr/stampa | Genève : Slatkine Reprints, 1978 |
| Descrizione fisica | XVI, 736 p. ; 22 cm. |
| Disciplina | 340.1 |
| Soggetti | Montesquieu |
| Collocazione | II.1.C. 1075(IV C 2241) |
| Lingua di pubblicazione | Francese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Note generali | Rist. dell'ed. di Paris 1927 |
| 2. Record Nr. | UNINA9910461965103321 |
| Autore | Heine Dirk |
| Titolo | Environmental tax reform [[electronic resource]] : principles from theory and practice to date // Dirk Heine, John Norregaard and Ian W. H. Parry |
| Pubbl/distr/stampa | Washington, DC, : International Monetary Fund, 2012 |
| ISBN | 1-4755-2414-5 1-4755-5235-1 |
| Descrizione fisica | 1 online resource (40 p.) |
| Collana | IMF working paper ; ; 12/180 |
| Altri autori (Persone) | ParryIan W. H <1965-> (Ian William Holmes) NorregaardJohn |
| Soggetti | Environmental policy Taxation - Reform Electronic books. |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Note generali | Description based upon print version of record. |

Nota di bibliografia

Includes bibliographical references.

Nota di contenuto

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
D. Some Practical Concerns: Distribution and CompetitivenessE. 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

Sommario/riassunto

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