

Content

Series Editor's Preface	V
Preface	VII
List of Authors	XI
<i>Alejandro Pinzon Naranjo</i>	
The Environmental Taxation System	1
<i>Marion Cohen</i>	
Taxonomy and relevance of environmental taxes	21
<i>Theresa Beatrice Freud</i>	
Environmental Taxes Beyond Carbon and Energy: The Case of Plastic Taxation	45
<i>Hannes Kofler</i>	
Neutralizing the negative effect of Environmental Taxation – broader policy options	67
<i>Majda Chokri</i>	
Earmarking and the Legitimacy of Environmental Taxes: A Multidimensional Legal Framework	93
<i>Vitor Manuel Franciulli de Lima Castro</i>	
Environmental tax incentives: a “recipe for sugar breads”	133
<i>Guilherme Eleuterio Martinez</i>	
Taxes on Crypto Assets as a Green Policy Option	159
<i>Jenil Gemavat</i>	
European Union Energy Taxation Directive and the Fit for 55 Package	179
<i>Montserrat Reséndiz Gutiérrez</i>	
Environmental Taxation in Latin American OECD Countries	207
<i>Beatriz Costa de Melo</i>	
UN Framework and Environmental Taxation in Developing Countries	231
<i>Ichsan Nugroho</i>	
Environmental Taxes in Asia	257
<i>Gülce Akkaya</i>	
The History of Carbon Taxation	277
<i>Fiona Gilson</i>	
Design Options for Carbon Taxes	297
Damberger/Dimitropoulou (Eds), Environmental Taxation, Linde	IX

<i>Vitoria Rolim Perez</i>	
Carbon Taxes and EU ETS: Toward a Coherent EU Decarbonization Pathway	319
<i>Patthrapat Yookong</i>	
Key Considerations for Implementing Carbon Taxation in Developing Countries	341
<i>Tomás Peñuela Ortiz</i>	
Carbon Added Tax	363
<i>Tania Kanea Scholz</i>	
Global Tax Coordination of Carbon Taxation: Initiatives and Feasibility	381
<i>Victor Geana</i>	
Canada – Navigating carbon pricing in a federal system	407
<i>Beatriz Theodoro Sartori</i>	
Assessing the Chilean Carbon Tax: Effectiveness and Lessons Learned	423
<i>Daniil Vinogradov</i>	
European Union – State Aid and Carbon Taxes	445
<i>Mark Anthony Borg</i>	
EU Emissions Trading Scheme 2	469
<i>Katrina Attard</i>	
European Union Carbon Border Adjustment Mechanism	491
<i>Héctor Pietrini Sanchez</i>	
Tax Incentives to Support (Climate) Policy Goals	523
<i>Marcelo Henrique Santos Justo</i>	
Do Tax Incentives Drive Corporate Sustainability?	547
<i>Bernardo Esqueda Flores</i>	
Tax incentives: Carbon Capture & Sequestration	569
<i>Vansh Vermani</i>	
Green Taxation at the Crossroads: WTO Compatibility of the Inflation Reduction Act's Environmental Incentives	591
<i>Jeremy Gatt</i>	
European Union – State Aid and Environmental Tax Incentives	615
Series on International Tax Law	647