Environmental Taxation within the European Union†
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Abstract
This paper provides a brief overview of the use of environmental taxes by the EU Member States. It starts out by explaining how environmental taxes and environmental tax reform (ETR) figures in the various economic and environmental policy strategies of the EU, and then demonstrates with a simple set of indicators what quantitative role such taxes play in the Member States. A short analysis showing factors that influence the decision by Member States whether and how to use environmental taxes and implement ETR leads to an overview of efforts to establish a framework for restructuring and harmonising such taxes at EU level. For the different types of taxes, examples are provided on how Member States implemented environmental taxes in the context of common rules or of EU recommendations under the European Semester.

Keywords: Environmental taxes, European Union, Europe 2020.

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