United Nations Tax Committee

Subcommittee on Environmental Taxation Issues

Workstream 5: Environmental Taxes (other than carbon taxation)

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Mandate of the Sub- Committee

Produce practical guidelines on targeted and emerging issues in the area of environmental taxation

Pay particular attention to the needs and priorities and barriers faced by developing countries. Report on relevant cases of current country practices, policy considerations and administrative issues

Implementation of the mandate by the Workstream

The output of the Workstream aims to serve as a guide for developing countries how to design, implement and monitor environmental taxes tailored to their national policy objectives. Doing so, by highlighting how environmental taxation can accelerate sustainable development and bring by synergies across various policy areas.

The paper combines three steps to aid developing countries considering to introduce environmental taxation:

1. Presenting practical considerations applicable to most environmental taxes
2. Presenting good practices based on real life country examples for selected taxes
3. Presenting a broad inventory highlighting further options for environmental taxation

Selected taxes:

1. Energy (fuel taxes, VAT, petroleum profit taxes)
2. Wase (incineration, landfill)
3. Agriculture (pesticide taxes)
4. Mining
5. Plastics (single use plastics, plastic packaging)