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Special Report of the Intergovernmental Panel on Climate Change Wilfrid Laurier Univ. Press

Governments around the world are struggling to meet their commitments to achieve targets relating to reductions in greenhouse gases. Many writers advocating ways to achieve these targets offer radical but often impractical approaches that do not offer a way forward within the existing economic model. In contrast, *Towards Ecological Taxation* is a pragmatic consideration of realistic possibilities by an author from the world of accounting. Based on his research into the implications of changes in the UK motor taxation regime for company cars, David Russell considers the broader efficacy of taxation policy as a mechanism for reducing demand for fossil fuels and encouraging a shift towards carbon-neutral energy production. He incorporates the findings of a number of studies into his analysis, along with a wider consideration of tax regimes. Dr Russell suggests a way forward that will attract the interest of researchers, policy makers and decision makers wanting a better understanding of how taxation could be used innovatively, but within the existing economic status quo, to deliver specific and measurable reductions in CO2. Such a distinctive approach makes this book a valuable addition to the literature on environmental issues and the always thought provoking titles in the Corporate Social Responsibility Series.
Environmental Taxation in the Pandemic Era Cambridge University Press

Transport policy is an increasingly difficult area for all national governments and regional/local authorities. Tackling car use and realising a sustainable transport system appears to be very difficult. Developing public transport is seen as an increasingly important element in improving the transport system, especially in densely populated areas. At the same time however, governments are under increasing pressure to cut taxation. As a result there is a growing gap between increasing policy need for public transport and government resources to fund that need. This timely book explores one solution to this dilemma, which is the use of local charges and taxes dedicated to support public transport. *Unfare Solutions* examines how and why such charges have evolved and how they do (or do not) relate to modern transport policy developments and theory. It shows innovative funding techniques developed by both public transport providers and federal and local authorities.

Systems and Solutions Springer Science & Business Media
Energy Economics Concepts, Issues, Markets and Governance Springer Science & Business Media
Taxmann's Students' Guide to Income Tax Including GST – The bridge between theory & application, in simple language with explanation in a step-by-step manner & original illustrations | A.Y. 2022-23 Edward Elgar Publishing

"The broad sweep of "green taxation" pollution, carbon, resource and land taxes, and tax incentives for environmental goals makes it complex to analyse. *Green Taxation in East Asia* is a timely and valuable comparative contribution to an expanding literature. Its scholarly country studies show how green taxes aim to modify behaviour, correct externalities, regulate, or raise revenue. As environmental policy and tax policy move closer together, green taxes become feasible, but are always, as the editors say, "shaped by local political, economic and social circumstances"." Miranda Stewart, University of Melbourne, Australia "In today's world, environmental challenges grow apace and the impact of taxation measures on

these will prove critical. *Green Taxation in East Asia* addresses those challenges. It draws on world-wide experiences (including those from North America and the EU) by analysing and critiquing how green taxation can inform, develop and implement environmental policies in East Asia (and beyond). This is not a sterile tax debate. The authors of this work, all leading scholars in their respective jurisdictions, combine economic, social and local political perspectives on what should work and what should not. The debate is too important to ignore in a world where Kyoto seems a long way from Washington, the fragrant harbour is no longer, and even in the lands down-under, long white clouds and pristine beaches are no longer taken for granted. Taxation is not a panacea for curing environmental ills; but it is, as this book admirably shows, part of the answer." Andrew Halkyard, University of Hong Kong "The right of East Asia to grow its economy and provide its citizens with living standards enjoyed elsewhere is as undeniable as the risk to the global environment from this growth. A volume that contrasts current initiatives in China and Hong Kong to reduce that risk with lessons from international experience presented by leading international experts from four continents, is more than just timely; it can make a key contribution to the development of contemporary thinking on taxation and the environment. This work fits the bill perfectly." Rick Krever, Monash University, Australia "The authors of the jurisdictional chapters in this book are, of necessity, more focussed on analyzing the interaction, today between taxation (and related fiscal measures) and the environment. From these studies it is clear that a great deal is amiss in the way this interface works at present across all the jurisdictions under review. But this research also shows positive steps being taken and great scope for further, positive tax policy

development. We can see from this research how smart policy innovation can start right now and also how it can build better foundations for the introduction of more comprehensive, globally effective policy frameworks such as those advanced by Hansen and Sandor. Time is of the essence. The scholarship in this volume shows that lawyers and tax experts are engaged in finding solutions. Can green taxation make a difference? The answer is a resounding "yes". From the foreword by Christine Loh The core concern of this book is the potential use of taxation and related measures to foster climate-helpful, large-scale change within East Asia. The contributing authors examine key issues such as how Greater China, for instance, confronts severe environmental problems which are a direct product of several decades of remarkable economic growth. The detailed analysis in this book identifies a range of green taxation guidelines for East Asia as it seeks to drive down striking levels of environmental degradation and tackle the climate change challenge. Addressing an important need in the public policy debate, this book will appeal to academics, students, government policymakers, regulators and practitioners in environmental law, taxation law and policy, as well as, comparative environmental law and comparative taxation law and policy. Public policy commentators and journalists with an interest in the above areas will also find this book worthwhile and informative.

Climate Change and Tourism in Southern Africa Routledge 'Whilst green taxes face new challenges, there is now an accumulated international experience on which to reflect. This new collection of papers, providing material for further vigorous argument, evinces a keen appreciation of these realities. I recommend this generally very readable book as a helpful reflection of some recent key concerns in the environmental policy area. It constitutes a welcome addition to the literature, inviting critical responses from the specialist, but also drawing in the newcomer to the subject.' – John Snape, University of Warwick, UK 'The level of public and political debate on carbon taxes is low. Politicians fear the impact of a carbon tax on businesses and low income groups, as well as on their popularity among voters. This valuable book studies carbon taxes from many angles with ample attention paid to practical examples and shows that a smartly designed carbon tax is an indispensable instrument in the transition to a less carbon dependent economy.' – Jonathan Verschuuren, The University of Sydney, Australia and Tilburg University, The Netherlands

Containing an authoritative set of original essays, *Environmental Taxation and Climate Change* provides fresh insights and analysis on how environmental sustainability can be achieved through fiscal policy. Written by distinguished environmental taxation scholars from around the world, this timely volume covers a range of hotly debated subjects including carbon related taxation in OECD countries, implications of environmental tax reforms, innovative environmental taxation and behavioural strategies, as well as many other relevant topics. This up-to-date and well-informed book will appeal to policymakers in government as well as students, researchers and academics in environmental law and other academic disciplines.

Product-Service Integration for Sustainable Solutions
Energy Economics Concepts, Issues, Markets and Governance

'The authors take us into less-known corridors of climate Realpolitik and energy power play. We are provided with the essential vocabulary to understand what is at stake and how the challenge should be tackled' Prince Sadruddin Aga Khan Global warming and the resulting climate change present one of the greatest potential threats humanity has had to face. Every country contributes to them and they affect every person. Correspondingly, the Framework Convention on Climate Change, negotiated at the Earth Summit and since, is potentially one of the most significant international agreements ever reached and its successful implementation is vital if the threat is to be averted. This book provides a guide to the Convention and explains in very clear terms what is involved: the background which makes it so necessary; the tortuous process involved in negotiating it; what it says; and most importantly, how it must be interpreted and implemented, making clear the scale of the changes involved and the dangers of evading them. Sten Nilsson is leader of the forest resources project at the International Institute for Applied Systems Analysis. David Pitt is a consultant to the Bellerive Foundation and Alp Action. They are the authors of *Mountain World in Danger*, published by Earthscan in 1991. Originally published in 1994

Exam Cracker Financial Management for BBA, MBA, IPCC, CS, ICWA, M.COM, & Other Various Universities Routledge

This book explores the nature of climate change in southern Africa, its impacts on tourism and the resilience, adaptation and governance needs in various tourism operations and environments. Previous studies on climate change and tourism have mainly focused on the Global North and specific forms of tourism such as snow-based winter activities. Drawing on case studies from a wide range of countries including South Africa, Lesotho, Namibia, Botswana and Zimbabwe, this book fills this lacuna by describing and analysing the climate change and tourism nexus in the southern African context. The book begins by providing an overview of the current and estimated impacts of climate change to the tourism industry in the region, highlighting the deepening socio-economic inequities, and environmental and social injustices. It focuses on the importance of sustainable tourism in tackling these issues and highlights that resilience and robust governance and policy systems are essential for a tourism destination to successfully adapt to change. By synthesising the key lessons learned through this analysis, *Climate Change and Tourism in Southern Africa* also draws attention to specific adaptation and policy strategies which have value for other regions in the Global South. This book will be of great interest to students and scholars of climate change, tourism and environmental policy and justice.

The Greening of Pharmaceutical Engineering, Theories and Solutions Cengage Learning

Taxes connect us to one another, to the common good, and to the future. This is a book about taxes: who pays what and who gets what. More than that, it's about the role of government, about citizenship and our collective well-being, about the Canada we want. The contributors, leading Canadian practitioners and scholars, explore how taxes have become a political "no-go zone" and how changes in taxation are changing Canada. They challenge the view that any tax is a bad tax and provide broad directions for fairer and smarter approaches. This is a book that will be of interest to anyone concerned with public policy and public affairs, economics, and political science and to anyone interested in challenging the conventional wisdom that lower taxes and smaller government are the cures to what ails us.

Energy and Tax Policy Edward Elgar Publishing

This book is designed for quick reference in Information Technology and strategic management. It perfectly fits for the curriculum for IPCC paper 7. Explained in very easy language and readability is fantastic.

Climate Change and Aviation Cambridge University Press This Book is Primarily Meant for those who are appearing for

BCom, MCom, CA, CS, CMA, BBA and MBA Exam.

Tax Is Not a Four-Letter Word Cambridge University Press
This is the second volume in a four-volume series aimed at guiding the pharmaceutical industry toward sustainability. After analyzing and exposing some of the backward and ill-conceived notions that guide the present state of the industry, this volume presents key theories and new, groundbreaking solutions for re-thinking the processes involved in the engineering of pharmaceuticals and offers a fundamental paradigm shift. The 4 volumes in this ambitious project are: • Volume 1: Practice, Analysis, and Methodology • Volume 2: Theories and Solutions • Volume 3: Applications for Mental Disorder Treatments • Volume 4: Applications for Physical Disorder Treatments This ground-breaking set of books is a unique and state-of-the-art study that only appears here, within these pages. A fascinating study for the engineer, scientist, and pharmacist working in the pharmaceutical industry and interested in sustainability, it is also a valuable textbook for students and faculty studying these subjects.

Opportunities and Challenges Taxmann Publications
Private Limited

IPCC Report on sources, capture, transport, and storage of CO₂, for researchers, policy-makers and engineers.

Hearing Before the Committee on Ways and Means, U.S. House of Representatives, One Hundred Tenth Congress, First Session, February 28, 2007 Island Press

Environmental Science: Systems and Solutions, Sixth Edition features updated data and additional tables with statistics throughout to lay the groundwork for a fair and apolitical foundational understanding of environmental science. Important Notice: The digital edition of this book is missing some of the images or content found in the physical edition.

Science, Impacts, Adaptation & Mitigation Strategies, Policy Responses CA M K JAIN

This latest Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) will again form the standard reference for all those concerned with climate change and its consequences, including students, researchers and policy makers in environmental science, meteorology, climatology, biology, ecology, atmospheric chemistry and environmental policy.

For CA CS CMA CFA Bcom Mcom MBA and BBA Students

Cambridge University Press

Every four years since 2004, the Copenhagen Consensus Center has organized and hosted a high profile thought experiment about how a hypothetical extra \$75 billion of development assistance money might best be spent to solve twelve of the major crises facing the world today. Collated in this specially commissioned book, a group of more than 50 experts make their cases for investment, discussing how to combat problems ranging from armed conflicts, corruption and trade barriers, to natural disasters, hunger, education and climate change. For each case, 'Alternative Perspectives' are also included to provide a critique and make other suggestions for investment. In addition, a panel of senior economists, including four Nobel Laureates, rank the attractiveness of each policy proposal in terms of its anticipated cost-benefit ratio. This thought-provoking book opens up debate, encouraging readers to come up with their own rankings and decide which solutions are smarter than others.

Global Crises, Global Solutions Cambridge University Press
Taxmann's flagship publication for Students on Income Tax & GST Law(s) has been designed to bridge the gap between theory and application. This book is written in simple language, explaining the provision of the law in a step-by-step manner – with the help of suitable illustrations, without resorting to paraphrasing of sections and legal jargons. This book is an authentic, up to date & amended textbook on Income Tax & GST for students of CA Intermediate (May/Nov. 22), CS Executive (June/Dec. 22), CMA (June/Dec. 22), B.Com., M.Com., MBA, and other Professional Examinations. The Present Publication is the 66th Edition, updated till 10th November 2021, authored by Dr Vinod K. Singhania & Dr Monica Singhania, with the following noteworthy features: • [Coverage] of this book includes: o Unit 1 – Income Taxes o Unit 2 – GST • [500+ Solved Problems] and an equal number of unsolved exercises • [Question set for CA (Inter/IPCC) Examination] for the last five years is given along with solutions for theory as well as practical questions o Answers to Income Tax problems are solved as per the law applicable for A.Y. 2022-23 o GST problems are solved in accordance with law as amended up to 10th November 2021 • [Features] of this book is as follows: o [Self-Learning/Practice Book] Features teach yourself technique enabling students to learn faster o [Analytical Discussions] are included in each para supported by 'well-thought-out-original-problems'. A unique style of illustrating all complex provisions has been adopted throughout this book o [Every solved problem is followed by an unsolved exercise] for which answers are given at the end of the book o Follows Six-Sigma Approach to achieve the benchmark of 'Zero-Error' • Also Available: o For Solutions to the unsolved exercises, students may refer to '[24th Edition] Taxmann's Students' Guide to Income Tax including

GST Problems & Solutions' o [3rd Edition] Taxmann's CRACKER for Taxation with application-based MCQs & Integrated Case Studies o COMBO for Textbook & Problems & Solutions o COMBO for Textbook, Problems & Solutions, and CRACKER The contents of the book are as follows: • Income Tax o Basic concepts that one must know o Residential status and its effect on tax incidence o Income that is exempt from tax o Income under the head 'Salaries' and its computation o Income under the head 'Income from house property' and its computation o Income under the head 'Profits and gains of business or profession' and its computation o Income under the head 'Capital gains' and its computation o Income under the head 'Income from other sources' and its computation o Clubbing of income o Set-off and carry forward of losses o Permissible deductions from gross total income o Meaning of agriculture income and its tax treatment o Individuals – Computation of taxable income o Hindu undivided families – Computation of taxable income o Firms and association of persons – Computation of taxable income o Return of income o Advance payment of tax o Deduction and collection of tax at source o Interest payable by assessee/Government • GST o Basic concepts of GST o Concept of Supply o Levy of GST o Exemptions from GST o Place of supply o Time of supply o Value of taxable supply o Reverse charge mechanism o Input tax credit o Composition Scheme and Alternative Composition Scheme o Registration o Tax invoice, credit and debit notes o Returns, tax payment and interest o Provisions governing Real Estate Services o Problems on GST • Appendix o Tax Rates o Question set for CA (Intermediate) Examinations and Answers o Depreciation rates for power generating units o Answers to unsolved exercises

Achieving Environmental Sustainability through Fiscal Policy Routledge

At a time when climate change and the Covid-19 pandemic pose a global existential threat, this timely and important book explores how policy responses to a pandemic create both opportunities and challenges for the increased use of environmental pricing instruments, such as carbon taxes, and tradable permit schemes, and targeted green fiscal incentives.

Financial Management Granth James Lorimer & Company

Trends such as the massive growth in availability of air travel and air freight are among those which have led to aviation becoming one of the fastest growing emitters of greenhouse gases. These trends have also caused a shift in expectations of how we do business where we go on holiday and what food and goods we can buy. For these reasons aviation is (and is set to stay) high up on global political organizational and media agendas. This textbook

is the first to attempt a comprehensive review of the topic bringing together an international team of leading scientists. Starting with the science.

Designing Climate Solutions SAGE Publications

Presenting extensive new research, this ground-breaking study addresses the critical dimensions of participatory and democratic processes in the field of trade-sustainability relationships and sustainability assessments of trade rules.

The specific issues in trade include social and environmental concerns for which there is a wide disparity of preferences and no economic benchmark. The contributors provide analytical responses to questions of how deliberative processes can adequately close the democratic gap in global governance and how institutional reforms can ensure better access to information, transparency, deliberation and more accountability. The book provides the necessary theoretical background as well as case studies to understand these issues and is suitable for students and academics in international law, international relations and economics.

Prospects for a Better World CRC Press

In the wake of the Panama Papers scandal and similar leaks, tax havens are now firmly in the spotlight. Today, roughly half of all global trade still passes through tax haven jurisdictions, costing millions in lost revenue to countries around the world. Such practices affect all of us, but are most keenly felt by poorer people in developing countries, where unfair tax practices have become a major obstacle to development, and which have allowed multinational corporations to continue to exploit developing economies. This collection argues that, for developing countries to achieve social justice and lasting prosperity, they must take control of their own tax destinies, and that this will also be crucial to achieving the Sustainable Development Goals. Covering such topics as natural resource management, representation in global tax institutions and effective strategies for building and protecting tax bases, the collection brings together expertise from a variety of countries and disciplines. It explores the options available to developing countries, and provides a basis for concerted action by tax authorities, policy makers, academics and civil society experts to design tax systems that can sustain a just society.