

Chapter 18

Development of Environmental Taxes in The European Union in The Globalization Process: The Case of Croatia

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ABSTRACT

Unfortunately, people harm the environment as a result of their economic activities. The deterioration of environmental balance and global climate changes in the world as a result of this destruction give the awareness of environmental protection prominence. Many organizations operate on a global scale to protect the environment and return it to its former natural balance. In this context, the European Union (EU) is one of the communities that care about the environment. There are important operations for environmental protection within this community. Environmental tax is a good example of tools determined for use in protecting the environment. As is known, Croatia is the latest country to join the EU in 2013. To reveal the importance the EU attaches to environmental protection, environmental tax practices, the development of environmental taxes before and after its EU-membership in Croatia are analysed. Besides, the course of environmental taxes in Croatia from 2002 to 2018 is evaluated in the study.

INTRODUCTION

The environment can be defined as the setting in which people live or as the totality of all physical, chemical, biological and social factors that have direct or indirect effects on living beings and human activities (Keleş and Ertan, 2002: 14). Then, in general, environmental problems are caused by the ex-

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plotation of the environment by humans with the motive of making a profit and putting his/her interests above the common interests of society (Geray, 1991).

Especially in the 20th century, the rapid development of industrialization, intensive use of fossil fuels, the steep increase in the population growth rate, unplanned urbanization and unlimited use of natural resources have engendered destructions in the environment. Besides, with the effect of globalization, global warming, depletion of the ozone layer, desertification, environmental pollution, biodiversity reduction, deforestation and global climate changes have started to increase and environmental problems have emerged.

In today's world, it needs to be emphasized that environmental problems have reached national or regional but global dimensions, that is they are problems that concern the whole of society. In this regard, it has become clear that in solving environmental problems the states are not sufficient on their own and therefore, an approach based on a global partnership must be embraced. At this point, it is possible to state that international organizations, primarily the European Union (EU), devise environmentally friendly policies.

Along with the increasing environmental problems at the global level, arrangements should be made to protect the environmental/natural resources, to ensure the ecological balance and to protect the environment for bequeathing a livable clean environment to future generations (Tekin and Şaşmaz, 2016: 2). Accordingly, environmental protection is defined as *“the sum of all practices aiming to prevent the destruction, deterioration or disappearance of sustainable values and the ecological balance, to remedy current deteriorations, to improve and develop the environment and to prevent environmental pollution”* (Erkul, 2012: 1).

Countries use various tools to protect the environment and to prevent environmental pollution and harmful behavior towards the environment. The most common and effective of these instruments is the instrument of taxation, namely environmental taxes. Combatting environmental problems has revealed the necessity of taxes. The important thing in environmental taxes is the protection of the environment and the EU has also made important contributions to this end. Moreover, environmental taxes are not only an effective tool of environmental protection policies but also an important source of income for the public.

Since environmental problems are experienced in global dimensions, the effectiveness of environmental taxes too should be ensured through international coordination in addition to national and regional measures. In this context, the EU is one of the communities that attach importance to the environment. There are important operations for environmental protection within this community. Croatia, which is within the scope of our study, is the latest country to join the EU in 2013. To reveal the importance the EU attaches to environmental protection, our study examines the environmental tax practices and the development of environmental taxes before and after its EU-membership in Croatia, as well as the importance the EU attaches to environmental protection. Besides, the study aims to evaluate the course of environmental taxes in Croatia between 2002 and 2018.

ENVIRONMENTAL TAXES IN THE GLOBALIZATION PROCESS

The developments experienced with globalization and communication technologies have significantly affected the social, political, economic and financial structures of countries. Accordingly, the increase in the production and consumption activities in the world, together with the globalization process, affect

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