

Chapter 1

Using the Tax to Reduce Environmental Pollution in the United Arab Emirates: Possibility and Challenges

Ibrahim Kamel Alshawabkeh
United Arab Emirates University, UAE

ABSTRACT

Countries generally adopt different methods to reduce environmental pollution, two of which are: Enacting legislation to protect the environment, through which departments specialized in environmental control are established and penalties are established for polluters; and using economic policy tools such as imposing taxes and granting incentives. The first method has received many studies in the Emirates, while the second method, in light of the modernity of federal tax legislation, has remained far from discussion. This chapter attempts to study the possibility of using tax as a method to reduce environmental pollution and the challenges facing such use.

INTRODUCTION

The global challenge of mitigating environmental pollution transcends national borders, necessitating concerted international efforts. Despite endeavors such as international agreements, conferences, and the establishment of specialized bodies

DOI: 10.4018/979-8-3693-2987-0.ch001

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and NGOs, progress remains limited. Regrettably, environmental pollution continues to escalate both in magnitude and scope) Arooj, 2018, pp. 655-672 (.

In the United Arab Emirates, environmental protection ranks high on the government's agenda, evident in its hosting of the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP28). This underscores the presence of political will to address the issue effectively.

Therefore, collective contributions of ideas and proposals are imperative to achieve meaningful outcomes. Embracing international best practices is essential in combating environmental pollution, which, I believe, can be achieved within consumers' grasp:

Implementing legislation to safeguard the environment, including the establishment of specialized oversight agencies and penalties for polluters (often referred to as a command-and-control approach), which sets explicit standards for all polluting entities (Al-Shawabkeh, Ibrahim 2014, p. 20).

- Enacting legislation to protect the environment, which includes establishing specialized agencies for environmental oversight and imposing penalties on polluters (sometimes referred to as a command-and-control approach) that sets specific standards for all polluters.
- Utilizing economic incentives or market-based policies that leverage market forces to influence the behaviour of producers, such as implementing taxes or providing tax incentives.

In examining the Emirati context, it becomes evident that the nation has predominantly relied on direct methods to mitigate environmental pollution by enacting laws for pollution protection, rather than utilizing indirect approaches involving economic tools. Although scholarly literature widely advocates for the effectiveness of taxes in achieving environmental goals in an environmentally efficient, economically viable, and socially inclusive manner, many nations also integrate these taxes alongside other measures to address pollution externalities(OECD.2019) Some argue that economic policies are more efficient than direct regulations in environmental protection (Tresch, 2022)While environmental taxes are not a panacea, they represent a potent tool in enhancing environmental conservation, with international experiences in this realm yielding promising results(ESCAP,2017,P17) . For instance, in Germany, energy taxes played a significant role in reducing greenhouse gas emissions.

In essence, relying solely on tax interventions may not suffice to curb environmental pollution; instead, comprehensive efforts across all levels are imperative. For instance, to diminish carbon usage in the transportation sector, implementing an environmental tax on fuel alone cannot suffice without concurrent efforts to expand public transportation projects (Heine, 2020, p10)

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