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The SDGs reflect the central concept that, to achieve sustainable development, poverty and inequality must be tackled while protecting the environment and ensuring sustainable production and consumption patterns. They include ambitious targets on combating climate change and its impacts at the global and local level and on ecosystems conservation. They also highlight that environmental protection actions, in order to be effective, should be coupled with sustainable energy strategies, and with the responsible use of resources.

A coherent framework of environmental taxation and taxation of natural resources exploitation, coupled with a progressive implementation strategy on environmental taxation, could therefore contribute to achieving several of the SDG targets related to climate protection.

Several countries have already introduced comprehensive fiscal reforms (often within a broader tax reform) that include a coherent framework of taxes on pollutants and/or emissions, with the aim to reduce environmental degradation at the local level and to tackle climate change. In these reforms, targeted environmental taxes are intended to change the behaviour of businesses and households to reduce pollution, and to support public expenditure as a whole. Collected revenues can be used towards further environmental protection and/or to reduce poverty and inequality.

This session will provide an opportunity to discuss the interactions between taxation and environmental protection, focusing on the ways countries at different levels of development can use fiscal policies to achieve this goal. Panellists will debate the pros and cons of different environmentally-related fiscal measures and the challenges in developing coherent policy frameworks that support sustainable development in all its dimensions







