

## ECOSOC Chamber, Monday 29 April 2019, 3:00 4:30 pm

This session on taxation and environmental protection will examine the different ways in which fiscal policy can support dimate protection at the global and local levels. It will seek to identify lessons learned from pioneering initiatives. It will explore the ways in which they might be improved and built upon, while appreciating the need for a differentiated approach that takes into account the capacities and responsibilities of countries at varying levels of development. The session will also explore the necessity for taxation efforts to be included within broader, coherent policy frameworks in order to maximize their impact and avoid contradictory policies.

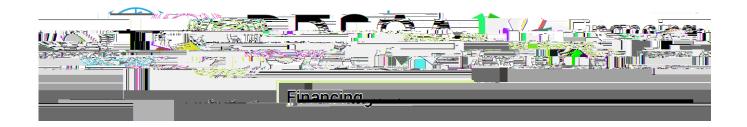
The adoption of the 2030 Agenda for Sustainable Development marked the global consensus that, to achieve sustainable development,

. The 2030 Agenda includes ambitious targets on combating dimate change and its impacts at the global and bclessons



are often less costly and easier to administer than other policy options. Moreover, they

Such policies



- How can countries at different levels of development use fiscal policies to foster environmental protection?
- What are the pros and cons of introducing different fiscal measures, such as carbon taxation, environmental taxation, or environmentally related taxation, for countries at different levels of development?
- What other policies should be taken into account when introducing environmental taxation, to promote sustainable development in all its dimensions?
- What are the effects of such taxes on equality?