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Environmental Law-You Pollute, You Pay

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Abstract

The implementation of environmental regulations in our nation would undoubtedly improve quality of life and decrease excessive environmental exploitation. However, certain factors must be considered, such as the inflationary effect, the fact that these funds are not always used for environmental reasons, and raising costs to a producer within a country or region. The goal of the study is to determine how aware are respondents of environmental regulations and their importance, if it acts as an incentive to minimize pollution, and the many benefits it provides. The empirical research approach was used in this study, along with a simple sampling strategy. According to research, eco taxes benefit society and the business community because they generate money that can be used directly to protect the environment, to provide incentives to others to do so, or to reduce other more costly taxes with the goal of improving employment and overall economic well-being.

Keywords: Eco taxes • Green schemes • Environment • Revenue • Pollution

Introduction

While most readers of this paper sit at the comfort of their homes and offices which are conveniently placed within their comfort zones, they comprise less than 40% of the total population of the country; the majority still belongs to the underdeveloped rural sectors. One might argue about the vast set of differences between the urban and rural citizens of India but as the sun sets after an astonishingly hot day, the one main similarity between the two is that both are paying guests in this world and owe it to their land to treat her right and be aware of the prevailing environmental condition. Before proceeding with the remaining parts of this paper, it is critical to understand the meaning of two main terms 'Environment' and 'Environmental Tax'. In layman's words, The Environment can be defined as a collection of all biotic and abiotic elements that play a role in the evolution, survival, and development of those organisms who occupy the region [1]. However, the latter of the two, Environmental Laws refers to all federal, state, local, and foreign laws, regulations, agreements, or governmental restrictions relating to pollution and the protection of the environment or the release of any materials into the environment. Man has always been dangerously eager for quick economic and expansion, which leads to many environmental concerns. These issues have produced an unsettling impact both on human existence and on earth [2]. This grave scenario has led to significant consideration of environmentally sustainable growth strategies.

In short, taxes are fees charged by the government and must be paid regardless of whether the product or service is consumed or not. The objective of environmental taxes is to collect taxes on goods and activities that cause environmental pollution or damage by internalizing externalities. The concept of environmental tax was first proposed in the Rio Declaration, which established that to internalize environmental problems, prices must be internalized along with products and services. It is also included in other environmental conferences and treaties, such as the Green Economy Report of the United Nations Environment Program (UNEP), the OECD and the European Environment Agency. It is now the most popular tool for market-based tools. Green taxation is a concept discovered through treaties and conferences in India in the 1990s. It was the most basic type of technology used in the country at the time. The first resolution approved by the Tax Commission in 1992 recommended the collection of such taxes. The 2006 National Environmental Policy further emphasized the need for environmental taxes and environmental control in India. Even before that, according to the 1974 Water Law, taxes and fees were collected from companies that pollute water bodies, giving the government the ability to control this and impose fines on these industries.

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Green public procurement, also known as the green procurement plan, is a way for the government to provide insurance for items that have less impact on the environment during the entire life cycle compared with the conventional primary products produced. The plan for manufacturing items that are less harmful to the environment is made by the government. If the product is manufactured in an environmentally friendly way, even production waste can be controlled. Can reduce manufacturing costs, disposal and deterioration costs. The main benefit of establishing such a green procurement plan is that it is cost-effective and easy to implement. In addition, it protects natural resources, which is the ultimate goal of the concept of sustainable development [3]. Green purchasing policies reduce the consumption of resources, utilities and energy, eliminate the generation of non-biodegradable waste, and increase the cost of innovation and transparency. It also promotes eco-innovation and will be very beneficial to the "Made in India" movement. Green procurement is based on the concept of pollution prevention, so it is an effort to reduce harmful, hazardous and toxic waste. Green car tax is a relatively new trend in India, but they are distributing RFID tags and CCTV cameras. It has been installed at the border entry point in Delhi to ensure that the emissions of commercial vehicles entering the city are monitored. Depending on the size of your vehicle, polluters will face ECC (Environmental Compensation Fee). The government initially imposed fines of 700 to 1,300 rupees for two-axle trucks and three and four-axle trucks, but the charges have since doubled, and light vehicles and two-axle trucks are required to pay 1,400 rupees and three and four-axle trucks respectively. Every time a truck passes through the city, it has to pay Rs 2,600 [4]. The government of Maharashtra has decided to impose a green tax on private vehicles over 15 years old, and commercial vehicles over 8 years old will also be taxed.

Literature Review

Examines a rising interest for enacting governance policies of property development so as to mitigate environmental degradation and also the ever-rising rates of pollution. These policies are being adopted in order to strictly regulate environmental laws and apply an equivalent to industries that discharge pollutants or manufacture products that are not setting friendly. This research examines not only the direct economic consequences of green vehicle-friendly tax breaks and subsidy programs, but also their spillover effects using the event study technique. Author investigates the economic impact of the event study methodologies in industries [5]. Their data demonstrate that the tax breaks for green vehicles have fewer positive direct impacts. The paper recommends macro-level policies with regard to using environmental external fiscal tools (such as taxes). Also, it helps to analyze sustainable conduct in context of the readiness of society, using a contingent assessment approach, to pay for and avoid environmental hazards. This article mainly examines India's fragmented green tax system, including Cess, gasoline and diesel excise tax and other tax measures in the country, in order to understand what kind of environmental tax policy India currently has. Author believes that while Cess is desirable when the country does not impose taxes or charges on fossil fuels. The article also pointed out the problem areas of other "green tax" collection methods under the current "carbon tax" system, and provided some solutions/ suggestions.

The article discusses Environmental Fiscal Reform (EFR) principles and mechanisms, as well as their implementation in the Indian context. EFR has the potential to enhance the environment more efficiently and cost-effectively than traditional regulation. India has implemented certain EFR policies, such as the deregulation of fuel prices, the imposition of a coal cess, and the provision of subsidies for the construction of shared effluent treatment plants. The problems of executing EFR policies in India are also highlighted. This study presents findings from current research on how climate change and other environmental policies connect with the fiscal system. It delves into four topics concerning budgetary relationships [6]. First, it investigates how these connections affect the chances for a "double dividend. Furthermore, it examines how the utilization of funds from a carbon tax or a cap-and-trade system involving auctioned emissions permits affects the economic consequences of these policies. Finally, it examines how fiscal interactions influence the selection of CO_2 emissions-pricing mechanisms against alternative climate policy instruments. Lastly, it examines how fiscal interactions influence the selection of CO_2 emissions-pricing mechanisms against alternative climate policy instruments.

This study adds to the discussion about the function of environmental levies in current tax systems. Some environmental taxes, particularly those levied on fuel or electricity, are more difficult to prevent than labor or income taxes. When the tax base is moved in a revenue-neutral way toward such environmental levies, the net amount of tax evasion is reduced. The impact of contemplating tax evasion can be significant: expenses are reduced by 28% in the United States, 89% in China, and 97% in India. A carbon tax will compensate for itself through increasing the efficiency of the tax system in nations with significant levels of pre-existing tax evasion.

Examine its effectiveness from an environmental and economic perspective, especially when other European countries have successfully introduced carbon taxes. The result is that it is reasonable to abandon the carbon tax after most stakeholders have refused on grounds, which will weaken its competitiveness and impose an excessive tax burden on the sector. This paper discusses whether a green tax can help reduce pollution. Author points out that India’s indirect tax system has undergone major reforms for over 20 years. It raises the relative cost of inputs and outputs of pollution and thereby corrects the negative externalities of pollution activities. Author concludes by saying, when a tax is imposed on a substance or activity that is polluting or harmful to the environment, there is an added economic cost that the polluter takes into account when determining whether or how or to what extent that activity should continue. Countries like India have green tax deterrent effects and are sensitive to pollution control and management [7].

This article gives an overview of the main economic problems involved in the use of taxes as a tool of environmental policy in the United Kingdom. It first examines the economic justifications for employing taxes and other market mechanisms in environmental policy, and then addresses the tax base selection and the worth of environmental tax income. The article next evaluates major sectors where environmental taxes are likely to have substantial potential, such as taxes on industrial and household energy usage, road transportation, aviation, and trash. This article investigates whether countries choose to be environmental policy leaders or followers. To investigate this topic, Tran’s boundary pollution and two nations that

must determine whether to levy environmental fees sequentially or concurrently [8]. When taxes are established consecutively, a phenomenon known as the sequential setting effect occurs, which raises the equilibrium taxes?

Methodology

The research method followed here is a descriptive method. A total of 350 samples have been collected out of which all the samples have been collected through Google forms survey. The samples are taken from many parts of India. The statistical tool used in this study is graphical representation. The data on revenue for the Eco taxes implemented in India is obtained mostly from CAG reports published online in the year 2014. An extensive synthetic review of literature has been conducted to map the status of Eco taxes in India. We did attempt to comprehensively bring out the fundamental issues related to Eco taxes in India by constructing our own definition and then comparing the status of Eco taxes in India [9]. This will not only add to the existing literature on Eco taxes but also help the government in re-structuring their Eco taxes (Figures 1-10).

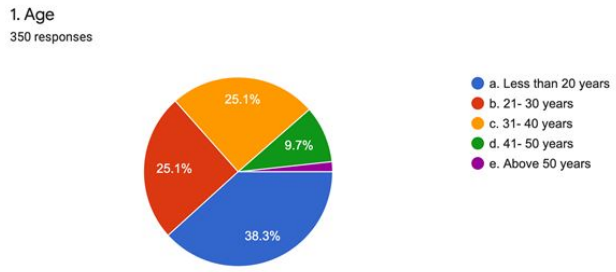

Figure 1. This pie chart represents the age: Less than 20, 21-30,31-40,41-50 and above 50 years.

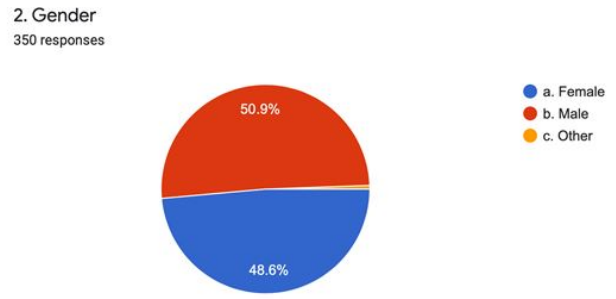

Figure 2. This pie chart represents the gender: male and female.

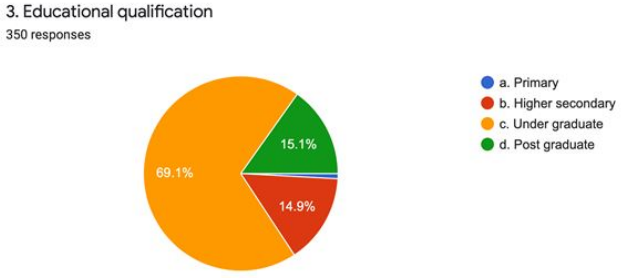

Figure 3. This pie chart represents the educational qualification: Primary, Higher secondary, undergraduate and postgraduate.

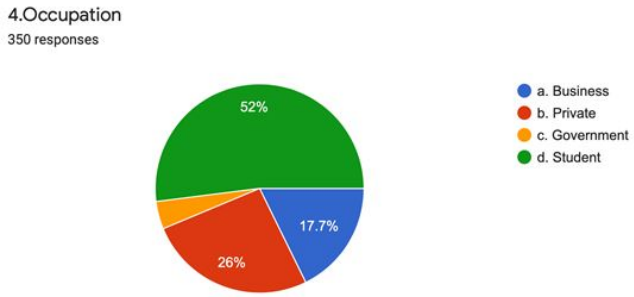

Figure 4. This pie chart represents the Occupation: Student, government, private job and business.

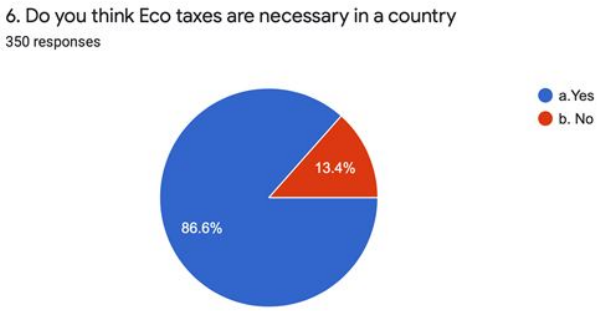

Figure 5. This pie chart represents the percentage of agreeability whether eco taxes are necessary in a country.

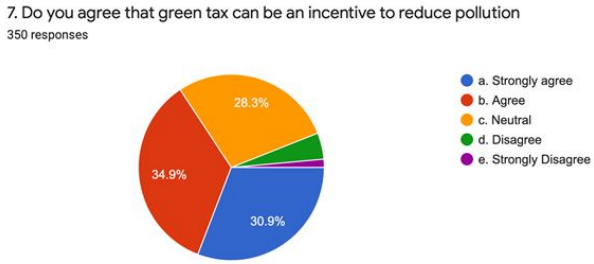

Figure 6. This pie chart represents the percentage of agreeability whether green tax acts as an incentive to reduce pollution.

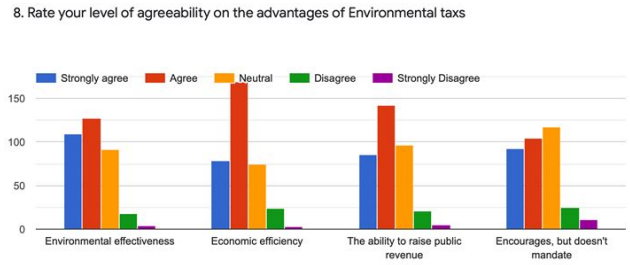

Figure 7. This chart represents the agreeability on the advantages of environmental taxes.

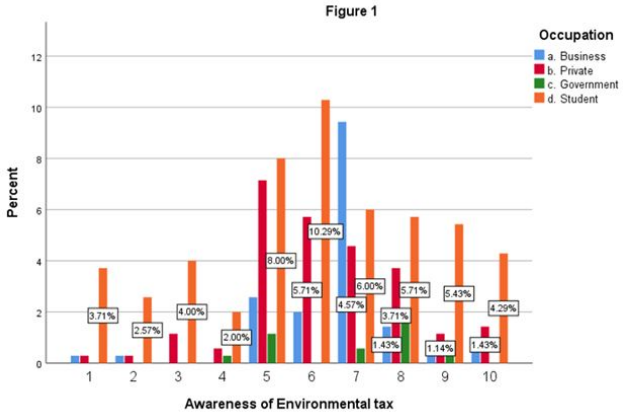

Figure 8. This bar graph represents the level of awareness of environmental tax and the occupation status of the respondents.

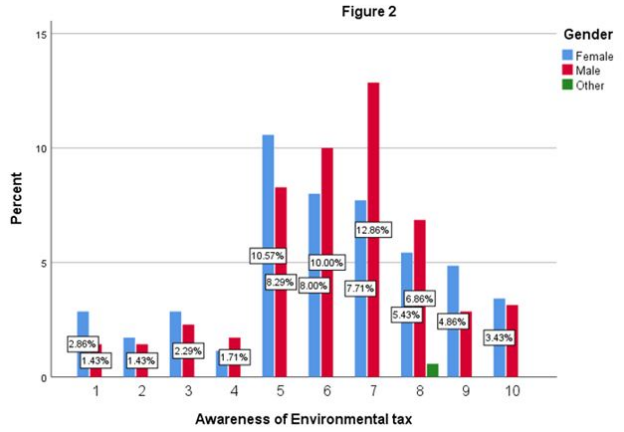

Figure 9. This bar graph represents the level of awareness of environmental tax and the gender of the respondents.

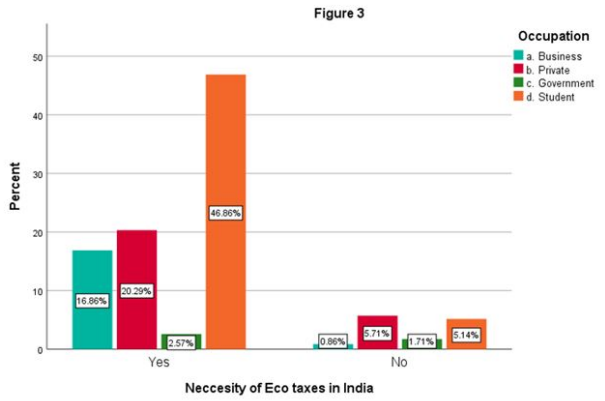

Figure 10. This bar graph represents the necessity of eco taxes in India with the occupation of the sample respondents.

Discussion

The majority of the sample population rated the scale 10 and 8 points have an above average knowledge on environmental taxes. In a growing and democratic country like India, the responsibilities of industry and government in adopting market-based instruments and establishing policies to support them are critical. Various directions have been put forth in international programs and treaties to encourage sustainable development and eco-friendly means of development in the country [10-13]. 10.29% students rated scale 10 due to the knowledge and awareness they might have gained in the process of studying. They learn about the environment and pollution or the destruction that is caused to nature because of humans. Therefore, they are very much aware about eco taxes. 4.57% of business respondents rated scale near to 1, This might be because they are in the industry and are aware that they must pay taxes for pollution created by them. The private working respondents have an average knowledge about environmental taxes because they work but not own or run business to know more of eco taxes.

The majority of the sample population rated the scale 10 and above 10 points have an above average knowledge on environmental taxes [14]. Mankind has always been dangerously eager to achieve quick economic expansion and progress, which has resulted in a slew of environmental issues. These issues have had a serious impact on human life as well as life on Earth. This perilous scenario has prompted significant consideration of environmentally sustainable growth strategies. 12.86% male respondents' rate 10 and above rate on scale. 10.57% of female respondents have an average awareness on environmental taxes. Both sexes are aware of taxes, although men are slightly more conscious than women of environmental levies. This might be because the sample was taken in India, and according to the research, India's overall female literacy rate is 70.3 percent, while male literacy is projected to be 84.7 percent. This might be one of the explanations why males are more aware of environmental taxes than women [15].

The sample population says "yes" for the necessity of eco taxes in India. Currently, Eco tax is utilized in nations all over the world. Governments throughout the world, from the United Kingdom and Australia to India and Japan, are gradually taking more responsibility for the consequences of their populations on the natural environment. 46.86% respondents who are students say "yes" followed by private working respondents and business respondents with the percentage of 20.29% and 16.86% respectively. This is because due to prevailing environmental conditions the earth is losing it resources and coming to an end due to global warming, pollution and various other reasons. 5.71% of private employees say "no" to the necessity of eco taxes in India because the private sector is the component of the economy that is operated for profit by individuals and businesses rather than the government there is very little likelihood that they are aware of the sensitive nature of the subject.

The sample population says "yes" for the necessity of eco taxes in India. Although Eco tax systems may not always generate immediate benefits, they have a massive benefit impact in the long term. While the London congestion charge hurts commuters, locals, and visitors alike, it has decreased car traffic by 30 percent and CO_2 emissions by 20 percent. Whilst Swedes may pay an additional 20 p per liter at the pump, the government's Environmental Minister claims that the carbon tax has reduced CO_2 emissions by 20% since 1991. 57.43%of respondents who are having educational qualification as an undergraduate agree to the necessity of eco taxes in India followed by higher secondary and postgraduate with 14.29% this can be due to the awareness that is built in the process of studying as education is essential for everyone in order to enhance their knowledge,

manner of life, and social and economic position throughout their lives.

The majorities of the sample population in the majority of the age categories agree and strongly agree to green tax acting as an incentive to reduce pollution [16]. 14.86% respondents of less than 20 years strongly agree followed by 9.71% respondents in the age category 21-30 years agree to green tax acting as an incentive to reduce pollution. As per Nielsen, 75% of Millennial and Gen Z are eco-conscious enough to change their purchasing patterns in favor of ecologically friendly items because they offer incentives for producers and consumers to change their ecologically detrimental behavior, particularly if they are enforcing controls/permits and other policy elements. Therefore, it is evident that they agree and strongly agree to green tax acting as an incentive to reduce pollution. But 12.29% of respondents in the age category 31-40 years responded neutral to the green tax, acting as an incentive to reduce pollution. This can be due to the lack of awareness and many of the common good actions were also connected to being ecologically friendly, for both millennial and older generations. According to the research, millennial are more inclined to attempt to be environmentally responsible.

The majority of the sample population in the majority of the educational qualifications agrees and strongly agrees to green tax acting as an incentive to reduce pollution. 24.29% of respondents in the undergraduate category agree to green tax acting as an incentive to reduce pollution. 14% and 21.14% of respondents in the undergraduate category strongly agree and are neutral to green tax acting as an incentive to reduce pollution respectively as an environmental tax enables each polluter to choose whether it is more cost effective to pay the tax or cut emissions. Polluters who face the highest costs of pollution reduction will tend to charge a larger tax, but those who face minimal prices of pollution reduction will cut pollution instead. As a result, the costs of obtaining any given level of overall pollution reduction with a tax will be lower than with a regulation. Environmental taxes have numerous benefits, including environmental efficacy, economic efficiency, the capability to collect public income, and openness. Furthermore, environmental fees have been utilized successfully to combat a wide variety of concerns such as waste disposal, water pollution, and air pollution. 5.43%respondents in higher secondary and postgraduate agree and strongly agree because environmental tax offers an option to prevent the tax by consuming or producing less of the taxed material. For instance, if Sculpture emissions are charged, manufacturers will be incentivized to minimize emissions by filtration, for example, or by choosing materials and methods that produce less Sculpture pollution [17]. The tax will boost costs for the customer, who will also be encouraged to use less of the taxed commodity.

The majorities of the sample population in the majority of the occupation categories agree and strongly agree to the advantages of environmental taxes in a country and environment. 22.57% of the students agree with the advantages of environmental taxes in a country and environment because students are the future, they care and are aware of the problems they will have to face if the current environmental problems aren't handled therefore this vibrant tax incentive is one of the approaches that environmental taxes assist to reduce pollution control costs and stimulate innovation. 11.43%respondents working in the private sector agree with the advantages. 2.29% of respondents belonging to the government sector are neutral towards the advantages environmental taxes provide for a country and an environment as this generate money that can be used directly to protect the environment, to offer others incentives to do so, or to decrease other, more costly taxes, such as labor taxes, with the goal of improving employment and overall economic well-being.10.29% of respondents in the business field strongly agree because they may serve as a catalyst for producers to innovate. When energy, water, and raw materials, as well as solid, fluid, or volatile emissions, are taxed, taxpayers will develop new modes of manufacturing, transportation, housing, energy consumption, and general consumption in order to decrease their tax burden [18]. This contributes to greater ‘eco-efficiency,' the implementation of the precautionary principle, and the improvement of both sustainability and international competitiveness, since tomorrow's goods rely on today's advances.

The majority of the sample population in the majority of the educational categories agree to the advantages of environmental taxes in a country and environment.23.43% of the respondents who belong to undergraduate category agree and 22.86% strongly agree followed by 20.00% who are neutral towards the advantages of environmental taxes in a country because pollution reduction is a critical behavioral shift, and taxes can be a more cost-effective instrument for pollution reduction than laws. This is due to the fact that many polluters, even those with modest pollutant reduction costs, will frequently pay a tax on the pollution that remains after all cost-effective reduction techniques have been implemented [19]. 7.14% of higher secondary respondents agree and 5.43% of respondents belonging to the post graduate qualification agree to the advantages of environmental taxes in a country due to the wide tax on the carbon content of fossil fuels, for instance, would force individuals who create or use items that contribute to global warming to bear the full cost of their activities and provide incentives for them to decrease those costs. The tax may potentially generate a lot of money. The funds collected may be utilized to simplify and reduce other taxes, pay down the deficit, and finance reasonable expenditure.

86.57% of the respondents answered “yes” to the necessity of eco taxes in India because the fundamental economic justification for employing taxes in environmental policy is to include the costs of pollution and other environmental expenses, known as externalities, in the pricing of products and services generated by economic activity. These environmental expenses are referred to as ‘externalities' because they are side effects of economic activity and are not included in the prices paid by the companies or consumers directly engaged. 13.43% of the sample population answered “no” to the necessity of eco taxes in India because environmental tax comes with its few cons. For instance, Initial use of energy or water may be tax-free, but later levels of consumption may be subject to progressive taxes. This can reduce the tax's impact on small businesses while boosting the incentive to be more effective with the taxed product [20]. The Dutch energy tax was intended in this manner for both small businesses and families.

Conclusion

Every country has accepted the idea of Sustainable Development, and they have all recognized the complexities of the declining quality of the environment. The implementation of a full-fledged sustainable

development idea is only feasible when all of the components are in place, implemented, and tested. In the 1970s and early 1980s, environmental policy was primarily driven by laws governing emissions, environmental quality, processes, and technology. Such restrictions are sometimes described as 'command and control' devices. Despite the fact that the EU's 5th Environmental Action Programmer in 1992 advocated a wider use of economic tools such as environmental levies, there has been little advancement in their usage at the EU level since then. Moreover, during the previous decade, there has been a steady growth in the usage of environmental levies at the Member State level, which has increased in the recent 5-6 years. In total there are seventeen environmentally related taxes, of which sixteen are levied by various states and only one is levied by the Centre. After the analysis of the sample data, we can conclude that eco taxes are in need because of the increase in pollution and environmental problems. By the results received we can also agree that eco taxes serve as a great advantage to the society and the business community because it generates money that can be used directly to protect the environment. Environmental tax offers an option to prevent the tax by consuming or producing less of the taxed material.

It is essential that policies be defined and changed as needed. This will be of tremendous assistance and will allow us to stay up with the current situation. As a result, environmental tax contributes significantly to the preservation of environmental quality. However, it is well recognized that eco taxes alone cannot assist to improve the situation; thus, certain immediate actions must be implemented. Eco taxes can only serve as complements to it. It is unlikely that the methods outlined here will prevent all types of environmental pressure. However, in areas where public-sector capabilities are dwarfed by commercial resources, the market-based approach is critical, and we should work carefully to build market-based instruments that integrate economic, social, and environmental goals. There will always be risks and difficulties in following and executing new ideas, but the best concept with the fewest constraints must always be chosen. "The reason why we should do carbon tax is because it's the right thing to do. Its economics 101, elementary stuff"-Elon Musk.

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