Index

Abernathy, W.J. 323
ACBE (Advisory Committee on Business and the Environment) 102–3
actives, in environmental policy 166, 167–9
Advisory Committee on Business and the Environment (ACBE) 102–3
afforestation funding, Ireland 213–23
Agenda 2000 – for a Stronger and Wider Union 260–73
aggregates tax 102
Agri-environment Regulation 2078/92, EU 228–30, 258
agri-environmental policy 227–45, 248–73
agriculture
environmental policy 227–45, 248–73
land use
EU 248–50
Germany 147
tax reform 152–3
relationship with externalities 231–4
subsidies
Ireland 275–90, 292–4
OECD countries 27
Slovenia 82
tax concessions, Germany 113, 116
aircraft fuel, tax exemptions, Germany 110
Andersen, M.S. 93
animal welfare and environmental policy 264–5
Archer, Bill 57
Atkins Management Consultants 303
atmospheric contamination from agriculture 236
auctions, inducing price-taking behaviour 191–2
Austria, fuel consumption tax 204
Auto-Oil Programme 203
Bagratian, H. 32
Barrett, A. 268
Bavarian State Ministry for the Environment, procurement policy 300
Belgium
ecobonus for fuel efficiency 206–8
Elecralbel energy efficiency campaign 208
heating efficiency subsidy 201
tax shifting 96
benefits, state, farm households 285–6
Bergsten, F. 42
budget reform, green see green budget reform
budgeting practice, and green purchasing 309
Burniaux, J.-M. 34
buyer group 314–29
CAFE (corporate average fuel economy) standards 204–5
Calamai, P. 26–7
Cambridge Econometrics 101, 102
Campbell, D.E. 191
CAP (Common Agricultural Policy) 221, 227, 256–61
car taxes 203–6
carbon sequestration, value in Irish Forestry Plan 216–7
carbon tax 101
cars
company, tax benefits 112
energy-efficiency subsidies 201–8
taxes 203–6
cattle headage payments 279, 288
CEECs (Central and Eastern European Countries), green budget reform 63–4
clean-up costs, USA 48–9
Clinch, J.P. 216
CMOs see Common Market Organisations
CO₂ emissions 195–211
effect of energy subsidies 34
Germany 125–6, 137–8
and Irish Forestry Plan 217
Norway 92–3
Slovenia 67–77, 80–81
Sweden 91–2, 209–10
coal, tax exemption
Germany 138–40
Slovenia 72
Cochrane, W. 234
cogeneration 71
commercial buildings, parking, land use
tax reform 157–8
commercial shipping, income tax preferences 112
Common Agricultural Policy (CAP) 221, 227, 256–61
Common Market Organisations (CMOs) 256
greening mechanisms 264
Community Support Framework (CSF) 213
company cars, tax benefits 112
compliers, in environmental policy 166, 169–70
consumers
influence on waste production 164–5
subsidies to reduce CO₂ emissions 200–210
contamination, agricultural causes 235–6
contract awarding 308
cooperative procurement 314–29
Corporate average fuel economy (CAFE), standards 204–5
cost-benefit analysis, Irish Forestry Plan 215–23
costs
agricultural subsidies 27
energy subsidies 28–33
green products 306
pollution, payment of 239–41
provision of public goods 243–4
waste fee, Italy 176–7
water subsidies 35–7
counter-factual reference alternative 90
De Moor, A.P.G. 26–7
demand pull, innovation trigger 322

Denmark
energy efficiency tax reform 208–9
tax shifting 96
waste tax 93
desealing developed areas, land use tax reform 155, 157
developing countries
energy subsidies 32–4
water subsidies 36–7
DGTC (Dutch Green Tax Commission) 95, 98–9
Diederen, P. 323
diesel fuel consumption reduction 198–200
tax
Germany 111–12
the Netherlands 98
differentiation, tax, environmental 129, 132, 133
direct income support 15–16
direct payment to farmers for environmental performance 265–6
Ireland 275–90, 292–4
Dirty Little Secrets 53–5, 56
domestic fuel, tax concessions, Germany 114, 117
domestic heating, energy efficiency 198–201
Dreher, C. 323, 324
Dutch Green Tax Commission (DGTC) 95, 98–9, 104

Earth Budget: Making Our Tax Dollars Work for the Environment 46–50
EC see European Commission
ecobonus, energy efficiency subsidy for cars 206–8
eco-labelling 307
ecological tax reform see green tax reform
economic barriers to green purchasing 306
economic effects of energy subsidy reform 139–40
economic instruments for agri-environmental policy 235–45
EcoProcura® congresses 311–12
ECOTEC study 93
Electrabel, energy efficiency campaign 208
Index

electricity
  generation efficiency 71
regulation, subsidy value 136
emissions
  CO₂, see CO₂ emissions
  effect of subsidies 6–7
taxes, Sweden 91–2
vehicles, EU limits 202–3
energy efficiency improvement 196–210
ergy-efficient products, cooperative procurement 314–29
energy subsidies 28–33
  Germany 122–41
  USA 52–3
energy taxes
  domestic concessions, Germany 114
  the Netherlands 98
  Sweden 90–100
  United Kingdom 102–3
environment
  and agriculture 227–45, 248–73
  impact of land-use tax 152
  impact of subsidies 4–19, 81, 139–40
  energy subsidy 34
  and taxes see tax policies, environmental; tax policies, environmentally damaging
environmental action targets, land use 148
environmental awareness, and green purchasing 304–5
environmental budget policies, US 45–58
environmental expenditure, Slovenia 67, 81–2
environmental fiscal reforms see green tax reform
environmental policy
  effect of subsidies 3–19
  in agriculture 227–45, 248–73
environmental regulation, attitude of firms 165–70
environmental tax policies see tax policies, environmental; green tax reform
environmental tax shifting 57, 96–7
  see also green tax reform
environmentalists, influence on waste production 164
environmentally damaging tax policies see tax policies, environmentally damaging
European Commission
  ecological tax reform 107
  energy efficiency initiatives 202–5, 208
  see also individual countries
European Economy 260
European Municipal Green Purchasers Network 310
European Union (EU)
  agri-environmental policy 227–45, 248–73
  CO₂ emissions 195–6
  energy efficiency labelling, refrigerators 208–9
  mineral oil excise rates 77–8, 81
  subsidy, Irish Forestry Plan 219–22
  waste policy objectives 162
  see also individual countries
  ewe premium 278, 281, 289
  ex-ante assessment 88–90
  ex-post evaluation 88–90
  excise duties see taxes
  extensification scheme, agriculture 228, 278, 288
  external costs, as energy subsidies 137–8
  externalities, agriculture 231–4
  factories, mineral oil tax exemption 113–14
  farm income, Ireland 275–6, 279–90, 292–4
  farm tractors, tax exemptions 113
  farmers, direct payments, environmental effects 276–9
  farming see agriculture
  Federal Subsidy Report, Germany 128–31
  Fichert, F. 110
  financial transfers, as energy subsidies 134, 135
  Finland, tax shifting 96
  firms
    and environmental policy 165–70
    and quantity-related waste fee 176–7
  fiscal incentives see tax incentives; tax policies
  flat tax 57
food quality and environmental policy 264–5
Forbes, S. 57
forestry land use, Germany 147–8, 150
Forestry Plan, Ireland 213–22
France, tax shifting 97
Franke, A. 108
free trade, and green purchasing 307–8
Freeman, C. 321
freezers, energy efficiency 208–10
Friends of the Earth, USA 45–58
fuel, domestic
  efficiency improvement 198–201
tax concessions, Germany 114, 117
fuel-cell technology 201–2
fuel prices, Slovenia 69–70, 73–4, 76–8
fuel taxes
  Germany 111–12, 128
  the Netherlands 92, 95, 98
  Slovenia 68–9
  Sweden 99–100
  United Kingdom 100–101
Future bulb buyer group 317–18
garbage see waste
gas guzzler excise tax, USA 204–5
GBR see green budget reform
genetically modified organisms (GMOs) 254, 256
Germany
  coal subsidy 31, 138–40
  energy subsidies 122–41
  environmentally damaging tax concessions 107–19
  land-use 145–60
  mineral oil tax exemptions 124–32
tax shifting 96
taxes on production factors 65
GMOs (genetically modified organisms) 254, 256
goal-related evaluation model 90
government procurement 297–312
  and cooperative procurement 318–19, 326
green budget reform (GBR) 62–3
  Slovenia 64–82
  USA 45–58
see also green tax reform
green procurement and public purchasing, Europe 297–312
Green Scissors Campaign 45, 51–3, 55–6, 59–61
green tax reform 94–103
  Germany 107–19, 124
  Green Tax Reform Project 45
Green Taxation, Swedish Government Commission 99–100
greenhouse gas emissions 71, 252
see also CO2 emissions
Grijp, N.M. van der 304–9
groundwater extraction tax 92, 95
Gurgen, E. 32
health issues and agriculture 254–6
heating systems, efficiency 198–201
Holschumacher, R. 326
home building, effects of land use tax reform 153–4
Honohan, P. 219
Hope, E. 34
Household Budget Survey 276
household income, farms 279–90, 292–4
households, tax concessions, Germany 114, 117
housing land use, Germany 148
ICLEI
  European Municipal Green Purchasers Network 310
  purchasing practices survey 304–9
RELIEF project 311
IEA (International Energy Agency),
  cooperative procurement 317
IFOAM (International Federation of Organic Agriculture Movements) 113
incineration tax, UK 102
income, farm households 297–90, 292–4
income tax concessions, shipping 112
industries
  damage to environment 53–4
tax concessions, Germany 113–14, 116
information needs
  green purchasing 306–7
  nutrient input, agriculture 267–8
innovation theory, and cooperative procurement 321–6
insulation efficiency, houses 200–201
Index

intensive agriculture 235–6
international coordination
    cooperative procurement 319–21
subsidies 42
International Energy Agency (IEA),
    cooperative procurement 317
Ireland
    farming subsidies 275–90, 292–4
    forestry, state subsidy 213–23
irrigation subsidies, developing countries
    37–8
Italy
    tax shifting 96
    waste management 162–4, 171–8
Jacobs, D. 322, 323
Jansen, H. 195
Klassen, G. 195
land prices, and storage systems 159–60
land-use tax 145–60
landfill tax 93–4, 100, 101–2
leaders, in environmental policy 165–7
leakage of price support 12, 13, 15
legal barriers to green purchasing 307–8
life-cycle assessment (LCA) 307
Local Agenda 21 310
local authorities, green procurement
    297–312
location-specific externalities,
    agriculture 243
LPG vehicle incentives 95
manure trading 270
market
    effects of cooperative procurement
        327–8
    encouraging environmental farming
        268–9
failure 24
    price support 10–12
    and waste production 164–70
McGuckin, C.A. 36
McSharry reforms 257–8
Meyer-Krahmer, F. 323
mineral oils, tax
    EU 77–8, 81
    Germany 110, 124–32
    Slovenia 77–8
    see also fuel taxes
minimum price support 10–12
Molina, A. 323
Moore, M.R. 36
Munasinghe, M. 38
municipal authorities, green procurement
    297–312
Municipal Green Purchasers Network
    310
Myers, N. 28
National Institute of Public Health and
    the Environment (RIVM), Netherlands 92
National Taxpayers Union, USA 51
Netherlands, the
    environmental taxes 92, 95–6, 98–9
    heating efficiency subsidies 200
    manure trading 270
    National Institute of Public Health and
        the Environment (RIVM) 92
    tax shifting 95–7
    nitrate pollution reduction 242
    Norway, CO2 tax 92–3
    NOx charge
        the Netherlands 98
    Sweden 91
    nuclear tax 101
    nutrients, agriculture, and pollution
        250–51, 267–8
OECD countries
    energy subsidies 29–30
    water subsidies 35–6
OECD Environmental Directorate 310
OECD, evaluation of economic instruments 88–91
oil, tax see mineral oils, tax
oilseed rape, environmental impact 255
Ontario, fuel conservation tax 205–6
Oosterhuis, F. 298
opportunity cost pricing 25
optimal tax rate structure 133
organic agriculture 242
organisational barriers to green
    purchasing 309
organisational structures, purchasing
    300–302
output, effect of support measures
    7–19
overgrazing, environmental effects 278
packaging waste, 164–70
parking, land use tax reform 155–8
pay as you throw waste fee 162–4, 170, 175–8
per capita waste management tax, Italy 173
personal income tax, Slovenia 78–9
pervasive subsidies 3–19, 24–42
pesticides, cause of pollution 251–2
PGP (provider gets principle) 240
Plan for the Development of the Forestry Sector in Ireland 213–22
Ploeg, J.D. van der 234
policy failure, government subsidies 24–5
policy instruments, sustainable agriculture 237
political barriers to subsidy reduction 118–19
polluter pays principle (PPP) 239–40, 241, 245
pollution, agricultural causes 235–6, 250–52
see also emissions
price elasticity and subsidy effects 21–3, 38
price signals, encouraging environmental farming 268–9
prices
  cars, Europe 204
effect of subsidies 14–15
oil derivatives, Slovenia 76–7
public goods 188–90
private goods, and public goods 183–5
procurement, cooperative 314–29
producer subsidy equivalent (PSE) 136
production
effect of support measures 6
public goods 185–8
progressive subsidy 275–6
property rights and sustainable development 260–71
property tax, Germany 113, 146
Protection of Humanity and the Environment (German Commission) 145, 147
provider gets principle (PGP) 240
PSE (producer subsidy equivalent) 136
public goods, pricing 183–92
public sector purchasing 297–312
  cooperative procurement 314–29
purchase subsidies 13–15
purchasing
  cooperative 314–29
  public, and green procurement, Europe 297–312
quantity-related waste fee 162–4, 170, 175–8
RAMs (resource allocation mechanisms) 191
recycled paper, public purchasing 298
refrigerators, energy efficiency 208–10, 327–8
regulation
  electricity sector, subsidy value 136
  energy efficient cars 204
remediation activities, US spending 48–9
Renewable Electricity Supply Law, Germany 122, 136
renewable energy subsidies 125, 136
resource allocation mechanisms (RAMs) 191
resource depletion
  by agriculture 253
effect of subsidies 6–7
retailers, influence on waste production 164–70
revenue, tax 74, 75, 126, 172–3
river management and agriculture 271–2
RIVM (Netherlands National Institute of Public Health and the Environment) 92
Road to Ruin Campaign 46, 53
road fuel duty escalator, UK 100–101, 102
rubbish see waste
Russia, energy subsidies 32
Scheele, M. 239
Schmookler, J. 322
Schumpeter, J. A. 321
SEPA (Swedish Environmental Protection Agency) 90, 91
settlement land use, Germany 148, 153–4
sheep headage payments 279, 288
shipping, tax concessions 112
Sierra Club, and CAFE standards 205
Downloaded from Elgar Online at 01/23/2019 11:21:05PM via free access
silvicultural land use, Germany 147–8, 150
Singh, B. 34
Slovenia, green budget reform 62–82
soil contamination from agriculture 236
spending, public, and green procurement 297–312
state transfers to farm households 285–6
Stoneman, P. 323
storage systems, and land use tax reform 159–60
subsidies
agri-environmental 230, 266–7, 276–9
coal, Germany 138–40
definitions 25–6, 122–3
and economic development 34–5
energy see energy subsidies
for energy efficient cars 201–8
environmentally destructive 51–3
to farmers, environmental effects 276–9
farming, Ireland 275–90, 292–4
forestry, Ireland 213–23
perverse 3–19, 24–42
public goods 188–90
by regulation 134–6
renewable energy 125, 136
water 35–40
subsidy addiction 31, 39–41
subsidy clusters 12
subsidy reduction, political barriers 118–19
subsidy reform 39–42
sulphur tax 91
sustainable development, and property rights 268–71
Sweden
cooperative procurement 327
emission taxes 91–2
environmental taxes 91–2
green tax reforms 99–100
tax shifting 96
Swedish Environmental Protection Agency (SEPA) 90, 91
Switzerland
agri-environmental policy 263, 271
tax shifting 97
TARSU (Italian waste management tax) 163, 172–7
tax exemptions, as energy subsidies 134, 135
tax incentives, fuel efficiency 202–6
tax, land use 145–60
tax policies
environmental
Denmark 93
EU 252
evaluation of 87–94
the Netherlands 91
Norway 92–3
Slovenia 67–79, 80–81
Sweden 91–2
United Kingdom 93–4
see also green tax reform
environmentally damaging
Germany 107–19
USA 53–5
tax reforms, green see green tax reform
tax shifting, environmental 57, 96–7, 101–2
see also green tax reform
taxes
aggregates 102
carbon 101
cars 203–6
CO₂ see CO₂ emissions
energy see energy taxes
environmental impact 80–81
fuel see fuel taxes
mineral oils see mineral oils, tax
nuclear 101
production factors 64–5
VAT see value added tax
waste see waste taxes
technological change
and cooperative procurement 321–6
environmental policy 16–18
technology push, innovation trigger 322
tendering procedures, public purchasers 302–4
Tetrapak 167–9
timber, and Irish Forestry Plan 216
trade barriers, and green purchasing 307–8
transport
energy efficiency 197–200
tax concessions 110–12, 114, 115, 128, 130–31
Triebwetter, U. 108
tumble driers, cooperative procurement 327
Turbodyne Systems 203

United Kingdom
environmental taxes 93–4
green tax reform 100
tax shifting 97

USA
environmental spending 46–50
vehicle efficiency of vehicles 204–5
water subsidies 36
Utterbach, J.M. 323

Vaart, J. van der 95
Vaart, K. van der 89, 104
value added tax (VAT)
as environmental encouragement 268
Slovenia 76–7
van der Grijp, N.M. 304–9

van der Ploeg, J.D. 234
vehicle taxes 95, 98
Vermeend, W. 89, 104

waste management, Italy 162–4, 171–8
waste production, influence of market 164–70
waste taxes
Denmark 93
Italy 162–4, 172–7
the Netherlands 92
UK 93–4
water
and afforestation 217
contamination from agriculture 235
management and agriculture 271–2
subsidies 35–40
transportation 111
Wirth, Senator T. 46
woodland see forestry