

Preface

Gandhi once said, 'We must become the change we want to see.' If we want to have a safe environment, we must promote environmental sustainability.

Volume IX of *Critical Issues in Environmental Taxation* contains 14 chapters that provide insights and analysis for achieving environmental sustainability through tax policy. The main emphasis of Volume IX is on environmental taxation in China and Asia-Pacific.

The chapters are written by environmental taxation scholars from around the world. We hope you find their ideas to be interesting, thought-provoking, and worthy of serious consideration by policy makers.

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