

Preface

One-third of the world's population face water scarcity; 70 percent of the world's fisheries are depleted or overexploited; soil degradation affects 30 percent of the world's irrigated lands, 40 percent of rain-fed agricultural lands, and 70 percent of rangelands and every year 1.0 million people die prematurely from respiratory illnesses associated with air pollution. (World Bank, *The Climate Change, Environment, and Natural Resources Management*, 2008 at <http://go.worldbank.org/ABCDXUZ7B0>)

It is well noted that delay in reducing greenhouse gas emissions can and has caused irreparable harm to our natural resources. The Paris United Nations climate conference in December 2015 produced a landmark agreement achieving consensus that all 196 countries attending, rich or poor, will commit to tackling climate change. Only through a concerted global effort to reduce emissions can we achieve a stabilisation of our climate and save our precious natural environment and indeed our future. However, pressures on natural resources come from other directions as well, such as overuse, mismanagement and contamination.

In Volume XVIII of the *Critical Issues in Environmental Taxation*, environmental experts focus on our natural resources. The use of market and fiscal instruments to protect our natural resources from rural to marine environments is reviewed. Market instruments that are designed to protect the global atmosphere are evaluated. Meanwhile, consideration is given to shifting the tax burden to achieve environmentally responsible outcomes.

We hope readers find these studies of interest and worthy of serious consideration for the development of policies that will achieve a stable global environment.

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