

Preface

In 2015 we saw the introduction of the United Nations' Sustainable Development Goals, building on their predecessors, the Millennium Development Goals. These 17 goals were adopted while the 16th Global Conference on Environmental Taxation was being held in Sydney and six of these goals directly relate to our environment and natural resources: clean water and sanitation; affordable and clean energy; sustainable cities and communities; climate action; life below water; and life on land. All these goals require national fiscal measures to help fund their achievement.

In Volume XVII of the *Critical Issues in Environmental Taxation*, environmental tax experts review the development of fiscal carbon policy, consider the impact of green taxation on trade and competition, analyse the lessons learned from national experiences with fuel and energy pricing, and evaluate a variety of green economic instruments. Green fiscal policies not only help provide needed financing but also serve the sustainable development goals.

We hope you enjoy reading these studies and find them to be worthy of serious consideration by policy makers right round the world.

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