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THE NEED TO INTRODUCE GREEN AND CARBON TAXES IN RA

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Abstract

Currently, environmental problems that arise in most countries of the world require the transition of certain sectors of the economy, economic entities to the creation of the best and affordable technologies by means of tax regulation. Environmental taxes and fees contribute to the modernization of production, the development of competitiveness, the reduction of energy-intensive production, the development of modern scientific research. In the article, the world experience of applying economic mechanisms for regulating the protection and use of the environment is analyzed, the directions of the state policy implemented in Armenia are discussed and reviewed, conclusions and proposals for tax regulation are made.

Keywords: carbon taxes, environmental taxes, environmental tax, environmental damage.

Introduction

In modern global conditions, the solution of issues related to the payment of nature use is of special importance. In many countries of the world, one of the main mechanisms for combating environmental pollution is the environmental tax, which currently in Armenia takes the form of a parafiscal payment, that is, a payment for the negative impact on the environment [1].

In a number of countries, the so-called «Green» taxes have become an important tool for influencing the behavior of business entities. "Green" taxes are a means of supplementing the budget and an opportunity to redistribute budget funds for the implementation of socio-economic projects and state programs [2].

Environmental or «Green» taxes include taxes on energy, transport, pollution and resources. Energy taxes are taxes on energy products and electricity used for transportation (gasoline and diesel fuel) as well as for other purposes (fuel oil used for heating, natural gas, coal and electricity).

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«Green» taxation is included in the structure of «Green» economy mechanisms. However, the environmental tax can negatively affect the economic development of countries, as there is a risk of distortion of the tax base, demotivation of economic entities and a decrease in their business activities, and an increase in the costs of production and production infrastructure. Environmental tax can also negatively affect the economic development of the country. The market tools for reducing greenhouse gas emissions have been implemented. In turn. The European Union strives to achieve the most ambitious goal in the world to reduce greenhouse gas emissions by 40% by 2030 [3].

The modern understanding of the environmental tax aims to change the ecological behavior of companies and households by strengthening the incentive function, which is related to the value of the damage caused to the environment [4].

Transport and energy taxes are fiscal, that is, they are intended to supplement the state budget [5]. From the analysis of the foreign experience of solving environmental protection problems, it can be concluded that if in Europe the tax regulation of the external environment is preferred, then in the USA full measures have not been taken to curb the emissions of substances dangerous to the environment. In this case, enterprises pay not in proportion to the volume of waste, but within the framework of a certain acquired quota, taking into account the market price of these materials [6].

In the Republic of Armenia, in order to reduce the negative impacts on the environment and ensure the effective use of natural resources, a certain economic mechanism of environmental protection has been formed and is operating, the toolkit of which consists of systems of environmental taxes and natural use fees. The works to be performed in the near future will be aimed at the review of the environmental tax rates for certain types of products that are considered the object of environmental tax taxation. Policy propensity to implement environmental taxes is an indicator and measurement unit of a country's willingness and ability to put the principles of sustainable development into practice by the authorities and assume responsibility for future generations [1, 7].

Conflict Setting

Analyzing the trend of environmental taxes and nature use fees in recent years, it becomes obvious that they have increased enough, but this still does not indicate the improvement of the ecological situation, because the economic mechanism of environmental protection in RA still operates with low efficiency. Such a situation is mainly caused by the rather low rates of environmental taxes and nature use fees, which does not provide an opportunity to fully compensate the amount of ecological and economic damage of the sector.

Research Results

In RA, the ratio of environmental taxes and nature use fees to GDP continues to be quite low. Such a situation is worrisome. 2018-2022 During the period, payments for the use of natural resources and environmental protection in RA amounted to 95.932 billion AMD (Fig. 1) [8].

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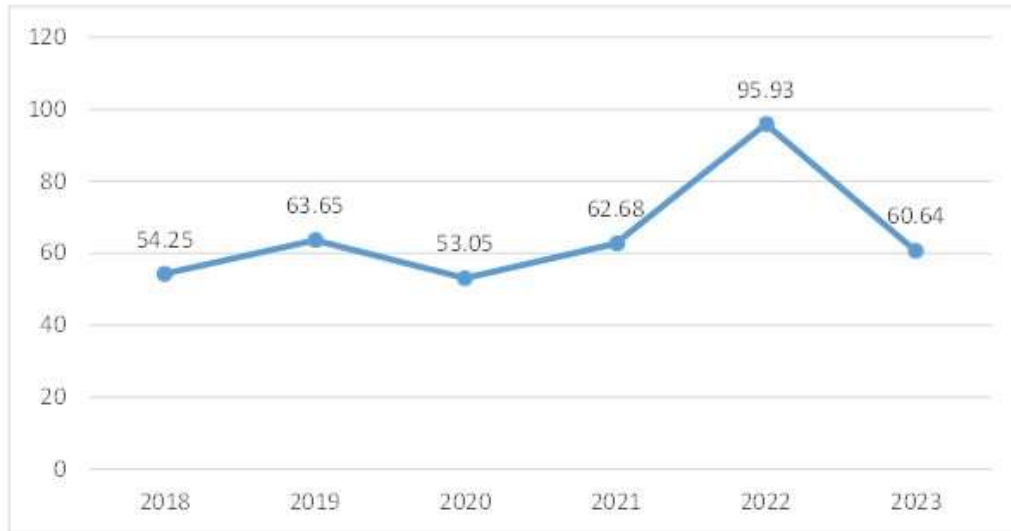


Fig. 1 Use of natural resources and the environment maintenance fees in Armenia in 2018-2022 (billion AMD)

In RA, in 2018-2022, environmental taxes and natural use fees ranged from 0.9-1.1% of GDP, and in 2023, it decreased to 0.6% (Fig. 2) [8].

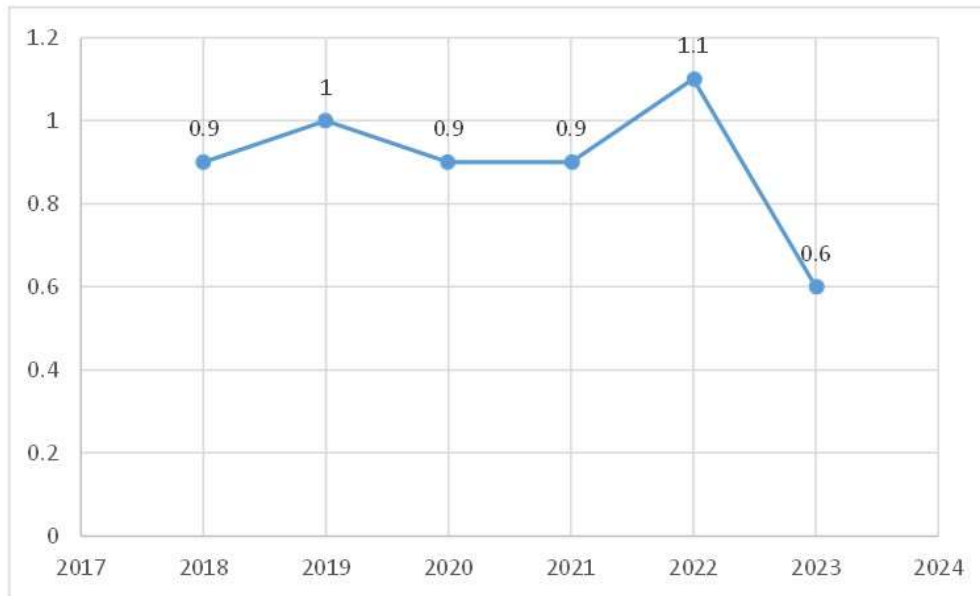


Fig. 2 Use of natural resources and the environment the share of maintenance fees in terms of GDP in Armenia in 2018-2022 (%)

Therefore, the amount of compensation in the last 6 years is lower than the actual damage by 7-16 times.

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Conclusion

1. The toolkit of the currently operating economic mechanism of environment protection in RA does not provide an opportunity to fully solve the existing ecological problems in the field.
2. It is necessary to improve the methodology for determining the rates of environmental taxes and fees for natural use, on the basis of this, to adjust the rates to the compensation of the damage caused to the environment and the real economic value of the natural resources used.

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**ԿԱՆԱԶ ԵՎ ԱԾԽԱԾՆԱՅԻՆ ՀԱՐԿԵՐԻ ՆԵՐԴՐՄԱՆ ԱՆՀՐԱԺԵՇՏՈՒԹՅՈՒՆԸ
ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅՈՒՆՈՒՄ**

Կ.Ա. Ներսիսյան*ՀՀ ԳԱԱ Մ. Քոթանյանի անվան տնտեսագիտության ինստիտուտ*

Բնապահպանական հարկերը և վճարները նպաստում են արտադրության արդիականացմանը, մրցունակության զարգացմանը, էներգատար արտադրությունների նվազմանը: Հոդվածում վերլուծվում է շրջակա միջավայրի պաշտպանության և օգտագործման կարգավորման տնտեսական մեխանիզմների կիրառման համաշխարհային փորձը, քննարկվում է Հայաստանում պետական քաղաքականության ուղղությունները, ներկայացվում է առաջարկություններ ոլորտի հարկային կարգավորման վերաբերյալ:

Բանալի բառեր. բնապահպանական հարկեր, շրջակա միջավայր, բնական ռեսուրսներ, շրջակա միջավայրին հասցված վնաս:

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НЕОБХОДИМОСТЬ ВВЕДЕНИЯ ЗЕЛЕННЫХ И УГЛЕРОДНЫХ НАЛОГОВ В РЕСПУБЛИКЕ АРМЕНИЯ

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Экологические налоги и сборы способствуют модернизации производства, развитию конкурентоспособности, сокращению энергоемких производств. В статье анализируется мировой опыт применения экономических механизмов регулирования охраны и использования окружающей среды, обсуждаются направления государственной политики, осуществляемой в Армении, делаются предложения по налоговому регулированию сферы.

Ключевые слова: экологические налоги, окружающая среда, природные ресурсы, экологический ущерб.

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