



Ecological taxation as a means of preservation and sustainable economic development

Tributação ecológica como meio de proteção e desenvolvimento econômico sustentável

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1 INTRODUCTION

The Federal Constitution of 1988 provides in its Article 225 about the right to an ecologically balanced environment, imposing on society and the government the duty of its preservation and defense. In this sense, in order to expand environmental protection, the aforementioned legal diploma innovated by bringing in its core a specific chapter to discuss environmental issues.

Thus, although Brazil has a rich biodiversity, it is not immune to the effects caused by environmental degradation, so that the lack of effective public policies coupled with economic growth and the lack of ecological awareness of the population, makes the country even more vulnerable to environmental problems.

Thus, it is necessary to implement public policies that converge with the perspectives of economic development and environmental balance, in order to adopt a system of restoration and guarantee the integrity of natural resources.

For this reason, the protection granted by the Federal Constitution and the ecological impacts suffered make environmental issues and the perspective of sustainable development increasingly recurrent, especially with regard to the need for a new taxation model that is focused on environmental protection.

Thus, the need arises to remodel the fiscal-environmental guidelines, aiming to create tax instruments capable of contributing to sustainable development.

In this sense, the protector-recipient principle arises, which allocates tax benefits and compensations to those who invest in the protection of the environment. The objective of this principle is to reconcile economic development with ecological balance,



using tax rules as a kind of stimulus for desirable conducts or as a way to discourage actions that are aggressive to the environment.

The protector-recipient principle arises as a counterpoint to the polluter-pays principle, which is used by the State as a form of regularization of natural assets, where the polluter pays for the damage caused to the environment, and such liability is performed in money. In other words, they are complementary principles because both aim at the fulfillment of the norm, but the methodology applied to them is different.

Thus, seeking to reconcile the search for economic development and the maintenance and protection of natural resources, the institute of environmental taxation arises, which can function in three different ways. The first is as a way to obtain, through tax incentives and benefits, the necessary stimulus for environmental protection. The second way is to link tax revenues to environmental purposes, and finally, the third way is to increase the tax burden as a means of controlling conduct that harms the environment.

Based on this, the central problem of this research is: does the tax system work as a mechanism to enforce environmental constitutional values that can induce conduct, restore damage, or redistribute environmental costs?

The Federal Constitution expressly provides for the possibility of state intervention as a normative and regulatory agent of the economy. In this way, by using its power of inspection, planning and incentive, the State is able to conduct practices capable of influencing the realization of constitutionally established values.

2 OBJECTIVES

Seeking to answer the aforementioned problem, the present research has as its general objective to analyze the application of the Brazilian tax system as a mechanism for compliance with constitutional-environmental guidelines. Specifically, it intends to verify the efficiency of the protector-recipient principle in the struggle for balanced economic development; understand the concept of ecological taxation and the species of taxes already used as an environmental variable in the Brazilian tax system.

3 METHODS

The scientific research method used was bibliographic and documental research. The first is a type of research that is linked to the reading, analysis and interpretation of books, journals, manuscripts, reports, theses, monographs, through a reading plan that



involves a screening of the material collected, accompanied by a reading plan (MUZUCATO *et al.*, 2018).

The documentary research, in turn, is confused with the bibliographical research, however, these two modalities of research have the nature of different sources. The documentary research is based on diversified and dispersed materials, which, as a rule, have not yet received an analytical treatment, or that can still be reworked according to the research (GIL, 2002). Examples of sources used in documentary research are newspapers, magazines, technical reports, bills, and opinions.

Thus, based on these two research methodologies, a filter was performed on the most diverse types of information, both bibliographic and documentary, having been analyzed the works that dealt with ecological taxation, the protector-recipient and polluter-payer principles and sustainable economic development. The research was conducted in websites, newspapers, periodicals, as well as in the Google Academic database, using the following descriptors: green economy; environment; ecological taxation; principle of the protector-recipient.

To reach the proposed objectives, the research brings in its body a parallel between the growth of the economy and the environmental crisis, as well as about the need for new normative instruments, based on the constitutional-environmental principles, passing through the implementation of an ecological tax system, based on the use of taxes with an extrafiscal purpose.

4 RESULTS AND DISCUSSION

There is a great diversity of cultures spread around the planet earth; however, despite the regional differences, the theme of environmental protection is unison throughout the globe. This is due to the growing environmental impacts experienced by humanity, which are a result of environmental sensitivity.

Given this scenario, we began to look for mechanisms to control the environmental damage already suffered, as well as ways to prevent further degradation, by means of a governmental guideline aimed at ensuring economic growth together with the promotion of environmental sustainability.

Thus, the relationship between taxes and society's conduct is undeniable, and for this reason, the perspective of green taxation is born, that is, a taxation model focused on environmental protection, which acts as an economic instrument capable of achieving sustainable objectives.



In this way, environmental taxation makes use of several instruments, one of them being the protector-recipient principle, which works as a reward system, provided by the State, achieved by those who practice conducts themselves as ecologically friendly, with tax incentives and benefits that serve as a stimulus to constitutional-environmental practices.

Still, ecological taxes are considered as extrafiscal, because they do not have a merely collection purpose, being instituted as a form of incentive to certain conducts, as well as for the effectiveness of socio-economic-environmental policies (PAIVA, 2019).

Taxes are considered as tools available to the State that allow it to obtain revenue, providing the necessary financial subsidies for the effectiveness of certain services and the development of public policies (PAIVA, 2019).

However, for the effectiveness of a sustainable tax policy, it is not enough to address the situation based only on the tax prism. This is due to the fact that the environment is closely linked to the idea of economic growth, therefore, a green tax policy needs to address three prisms: the environment, society and the economy.

With such perspective in mind, the State has been concerned with establishing guiding principles of sustainable development, in order to qualify the concept of ecologically balanced environment as being essential to the development of society. Thus, the State through its power of intervention, acts and interferes in the economy through the institution of taxes, as well as the application of resources or tax incentives (PAIVA, 2019).

Thus, it is not necessary to restrict environmental taxes to a single type, because environmental protection can be achieved through any type of tax (CALVANCANTE, 2012).

To illustrate, we can cite the use of the Property Tax (IPTU), which enables the reduction of tax rates for taxpayers who adopt sustainable practices in their homes, such as planting trees on sidewalks, harvesting rainwater, and using solar energy. The Ecological ICMS, in turn, extends the criteria for redistributing the financial resources collected by the state to the municipalities that meet environmental preservation criteria. Both cases do not deal with the creation of new taxes, but with new criteria linked to the promotion of sustainability (CALVANTANTANT, 2012).



5 CONCLUSION

Given the consequences caused by environmental degradation, the State is forced to think of new methodologies to encourage the preservation, conservation and recovery of the environment. To this end, the federative entities use the existing tax tool, expanding its function in order to achieve the ideals of sustainability.

Thus, the research problem was answered, since it was demonstrated that the tax system works as a mechanism to enforce the environmental constitutional values, capable of inducing conduct, restoring damages, and redistributing environmental costs.

Furthermore, the research objectives were achieved, since it was possible to analyze the application of the protector-recipient principle, as well as understand the concept of ecological taxation and analyze the species of taxes already used as an environmental variable in the Brazilian tax system.

In this way, the use of the national tax system functions as an economic instrument capable of achieving environmental objectives, in such a way as to provide incentives for desirable conducts or as a way to discourage actions that are aggressive to the environment.

For future research on the subject, it is suggested that a statistical analysis be done on the use of taxes considered as green, in order to analyze the effects that the application of these taxes causes to the environment and what is the percentage of effectiveness of the application of environmental taxation.



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