



Environmental Taxation Law: Policy, Contexts and Practice

John Snape, Jeremy de Souza

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The theoretical arguments for environmental taxes and other types of economic instruments for environmental protection have been discussed extensively in the literature. Rather less well discussed has been the extremely complex form that such instruments have in fact taken in practice. *Environmental Taxation Law: Policy, Contexts and Practice* examines the legal implications of introducing environmental taxes and other economic instruments into the regulatory framework of UK law. In doing so, it analyzes and explains the difficulties of grafting environmental taxes onto the complexities of existing regulatory structures, not all of which, of course, were originally devised with environmental considerations in mind. Although the focus of the book is the UK's pioneering implementation of a web of distinct yet interrelated policy measures, it locates the UK's taxes and instruments not simply in their broader context of market and environmental regulation, but also in the contexts of European and international law.

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