

The Philosophical Basis for Imposing Environmental Taxes

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ABSTRACT

The research examines the philosophical basis underlying the imposition of environmental taxes, a type of tax that has recently emerged, and the various forms of these taxes have been applied in many countries worldwide over recent decades. The research concluded that many principles serve as a basis for imposing environmental taxes, with a focus on two principles that represent the study's key findings: ecological and ethical principles aimed at preserving the environment and promoting sustainable development theories.

The justification for imposing the environmental tax may be a regulatory action carried out by the state based on the principle of tax justice, as it is one of the most fundamental principles on which the tax is based, taking into account the financial capacity of each taxpayer. Thus, we are faced with the principle of justice. When the polluter bears the burden of the damage they cause to the environment, we are faced with the polluter-pays principle. When it aims to maintain the sustainability of natural resources and renew them, we are faced with the principle of sustainable development. The philosophical basis for imposing and applying this type of tax revolves around the principle of the polluter pays, which relies on the principle of justice and is consistent with the concept of sustainable development.

Keywords: Philosophical Basis, Environment, Environmental Policies, Sustainable Development, Polluter Motive, Environmental Protection.

INTRODUCTION

First: The Research Topic

The philosophical basis of environmental taxes has been explored in various theories and principles, with an emphasis on the principles of sustainability and justice, which are linked to the polluter-pays principle, as it forms the intellectual foundation upon which the applied approach is built.

Second: The Importance Of Research

The most critical environmental taxes stand out in two aspects. The first is financial revenues, while the second is that they contribute to reducing environmental pollution. Thus, interest in this type of tax has increased significantly, given that it is directly proportional to the amount of pollution.

Third: The Research Problem

The problem of the study can be summarized in the difficulty of knowing the appropriate philosophical basis for environmental tax, as many principles and theories have tried to address the intellectual basis for imposing ecological tax, as well as the lack of consistency between the framework of environmental tax and the political,

social, cultural and economic structure and the ambiguity of the theoretical framework of many tax systems, especially in Iraq, in addition to the lack of studies that have tried to address the subject comprehensively.

Fourth: The Descriptive Analytical Approach Will Be Employed In This Research.

Fifth: Research Plan

This research will be divided into two requirements. The first requirement encompasses the principle of justice, while the second requirement addresses the principle of sustainable development.

The Philosophical Basis for Imposing an Environmental Tax

The basis for imposing an environmental tax encompasses both the philosophical and legal foundations for its implementation. This topic is divided into two sections. The first section contains the intellectual basis for imposing an environmental tax. This basis is founded on ethical and ecological principles that aim to preserve the environment and promote sustainability. Several philosophical principles may form the basis for imposing an environmental tax. The second section outlines the legal basis for imposing an environmental tax, which varies depending on the legislation and legal systems in each country. Imposing an environmental tax requires the existence of a law or legislation that regulates the collection of the tax and determines its bases, objectives, and rates.

The philosophical basis for implementing environmental taxes centers on the principles of justice and sustainable development. Environmental taxes are based on the premise that environmental damage should not be harmed, while those who abuse the environment should be deterred. Furthermore, those who benefit from its resources should bear the associated costs. Environmental taxes aim to internalize the externalities resulting from activities that hurt the environment. By taxing polluting or resource-depleting activities, they aim to discourage such behavior and encourage more sustainable practices. The underlying philosophy is rooted in the idea of environmental justice and fairness. It recognizes that individuals and businesses must bear responsibility for the ecological consequences of their actions. By taxing environmentally harmful activities, the goal is to stimulate behavioral change, encourage the adoption of clean technologies, and generate funds for environmental protection and restoration.

Furthermore, environmental taxes are consistent with the principle of sustainable development. It recognizes the interconnectedness between economic development, social welfare, and environmental protection. By internalizing the costs of environmental degradation, they seek to achieve a balance between economic growth and ecological sustainability. Overall, the philosophical basis of environmental taxes focuses on promoting environmental responsibility, justice, and sustainable development by externalizing costs.

Environmental damage affects not only those who cause it but also those who benefit from it. Accordingly, we will address this research in two sections. In the first section, we will address the principle of justice, and in the second section, the principle of sustainable development.

First Requirement: The Principle of Justice

The justification for imposing an environmental tax may be a regulatory act undertaken by the state, whereby it extends its sovereignty over its citizens, as well as residents within its territory, while taking into account the principle of tax justice, which is one of the most important principles upon which the tax is based, which is based on taking into account the financial capacity of each taxpayer. () which achieves vertical justice. () The state has the right to impose an environmental tax.

The subject of environmental protection law and its nature are so serious that negligence in its regulation leads to an imbalance between the elements and components of the environment, destroying ecological systems. This ultimately threatens the existence of humans and all other creatures on planet Earth. ()

Some have argued that environmental protection law emerged in the twentieth century. Attempts began to establish legal rules for environmental protection, with the 1954 London Convention on the Prevention of Pollution of the Sea by Oil and the 1960 Geneva Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter.

The purpose of this principle is that the individual bears duties and burdens in proportion to the advantages, benefits, profits, or rights he obtains, such that he bears part of the burdens resulting from the damage to the environment. This damage is caused by his activity, which affects the environment, resulting in environmental pollution. Consequently, the principle of justice is upheld. The individual takes as much as he gives, and this rule is closely related to the nature that God Almighty created people with, as the Great Creator, Glory be to Him imposed it as a principle of the system of life. ().

If a person, whether natural or moral, benefits from a particular activity and at the same time causes harm to others or public funds, including the damage he causes to the environment, then he has obligations in return that he must fulfill.

When searching for a basis for imposing environmental taxes according to this principle, we find that some justify this principle based on the fact that a person engages in a particular activity, which leads to harming and polluting the environment, and depleting its resources. He participates in this activity and benefits from it; accordingly, an environmental tax is imposed on him in exchange for his benefit and the use of the resource. This activity poses a threat to the environment through pollution, which negatively impacts society, particularly those living near the activity, and can even compromise their lives. This calls for the state to intervene to protect the environment by addressing the damage it has caused and preserving a healthy and sound environment for society as a whole. It is therefore a requirement of justice that this person contribute to bearing the costs of pollution through the environmental tax imposed to protect and preserve the environment. Consequently, it does not require an element of fault, nor does it require awareness or discernment on the part of the polluter. Instead, the polluter's liability is established as soon as the damage occurs.

The fact that this principle alone will be unable to be an effective basis for imposing

Environmental taxation, therefore, required an additional principle. The principle of autonomy in environmental law necessitates an economic principle to regulate it. Thus, the polluter pays principle was adopted, which combines the state's authority to impose taxes to protect the environment with its economic regulation.

We note that the polluter pays principle also achieves justice by holding the polluter responsible for the damage caused by their action. The polluter pays principle means including the cost of environmental resources in the price of goods or services offered in the market. This is because throwing polluting waste into the air, water, or soil is a type of use of these resources within the factors of production. Thus, the use of these natural resources is included in the cost of the product or service offered. The unrestricted use of these environmental resources, which are included in the factors of production, leads to their depletion and waste. ()

The pollutant is "who (OECD). The Organization for Security and Cooperation in Europe has confirmed that "Directly or indirectly causes damage to the environment - or creates conditions that lead to such damage".

Thus, we see that the financial burdens borne by the polluter through the application of the economic criterion - polluter - payer - are not the result of pure legal responsibility, because this principle establishes an objective financial burden on the polluter without affecting civil or criminal liability.

For the polluter. This is because its goal is to deduct expenses. This deduction of costs does not mean that the polluter is exempt from civil or criminal liability, and this is what some legislations have considered, where they have deemed that the person who causes or could cause damage to the environment bears the expenses (economic burdens) without being held responsible.

According to the general rules of social justice, the person liable for the environmental tax should be:

He is the one who caused ecological pollution (pollutant).

Therefore, the real cause of environmental pollution is the producer, not the consumer, because the producer integrates the tax into the price of the consumer item. Therefore, there must be precise controls that make the environmental tax a real deterrent to the polluter, and that do not leave the polluter-pays principle ambiguous; thus, its effect will be relative and marginal in reducing pollution.

The polluter pays principle means that the person who causes pollution bears the burden of removing its effects by incurring the costs of restoring the environment to its previous state. This principle applies to both production and consumption activities. This is achieved through production activities, whether they involve industrial projects that pollute the environment or agricultural projects that produce chemical fertilizers or pesticides used by farmers to control insects.

The application of this principle to consumer activities is evident in the use of various means of transportation, as well as social behaviors that harm the environment, such as littering.

In public places, as well as smoking in closed areas, such as inside a public transport vehicle. The environmental tax is applicable if the ecological pollution results from industrial, agricultural, or commercial activities. Therefore, dumping project waste into various environmental elements is considered a form of using these elements as factors of production.

Owners of projects subject to environmental taxes add the environmental tax amount to the cost of production and pass it on to the consumer. This is considered a form of tax evasion, which leads to a decrease in demand for the commodity due to its high price, given the increase in tax on the original price, unless it is an indispensable commodity.

The principle of "polluter pays" leads to efficiency, as consumers obtain goods that are less harmful to the environment, and it also contributes to combating pollution and promoting services. This means that the principle of the polluter pays is an efficiency principle, rather than emphasizing justice as much. The environmental tax works to incorporate the costs of pollution into the production cost, thereby making the price of the commodity reflect these costs and expenses. The user bears the burden, as the producer seeks to reduce production costs, including the environmental tax, by following production methods that are less harmful to the environment.

According to this principle, the polluter bears the burden of the damage they cause to the environment, and the person responsible, whether a natural or legal person, pays for the harm they have caused. () He must bear the costs determined by the public authorities in the country to reduce pollution levels, ensuring the environment meets the acceptable standards set by law.

Most economists consider the economic principle, or what is known as the polluter pays principle, as the basis for imposing tax, because it is based on forcing the person responsible for pollution to bear the burden of the pollution he has caused to the environment, due to his harmful activity, whether the person who did it was a natural person or a legal entity, provided that it results in damage to one of the elements of the environment or to one or more of those elements. () Some consider this principle to be the best solution for financial compensation related to environmental damages without liability, making it a suitable basis for imposing an environmental tax. ()

Some countries have expanded their reliance on this principle until they transformed it into another principle called the “user pays” principle, whereby the user or exploiter of natural resources must bear the cost of those resources that he uses or exploits, including the costs of using the media to announce the pollution that he causes in the environment surrounding his activity. () There has been a difference between countries in interpreting this principle. Some have interpreted it as meaning that the polluter is only responsible for paying the costs of preventing pollution and the damage caused to the environment because of this pollution. Other countries have interpreted it as meaning that the polluter must, in addition to paying the costs of preventing pollution and damage to the environment and its effects, pay the costs of regulating what is required to ensure the safety and protection of the environment.

The European Community's environmental policy has shifted towards the polluter-pays principle, a legal rule that governs European countries. () The Organization for Economic Cooperation and Development emphasized the polluter pays principle, whereby a polluter is not allowed to pollute the environment. (OECD)

In exchange for paying without conditions, restrictions, or controls set by the administration. This organization argued that this principle leads to reducing environmental pollution rates to the legally permitted level or percentage. This, in turn, leads to saving the costs of the necessary measures and procedures taken to combat environmental pollution.

The polluter pays principle is closely related to the principle of subjectivity in environmental protection law, or the principle of justice; in fact, the latter is almost a part of it. When the polluter engages in their activity, they gain a privilege for themselves, represented by the profit they obtain. He pollutes the environment, and in return, he pays a tax to bear the consequences of the damage he caused to the environment, due to his polluting activity, provided that it does not exceed the legally permitted limit. Thus, this principle is the closest among the principles that can be resorted to in imposing an environmental tax. () Making this principle the basis for imposing an environmental tax, consumers are made aware that when they purchase goods or commodities produced using environmentally polluting production methods, they will pay a higher price compared to similar goods produced using environmentally friendly methods. Furthermore, imposing a tax based on this principle saves the state treasury from expenditures directed towards protecting and improving the environment.

When we consider this principle, we find that it is an economic idea that was put forward after others lost their correct legal basis. The principle of tort liability or the concept of penalty lost its legal basis, given that the tax is not a penalty, but rather a duty imposed on natural or legal persons. () This obligation has an organizational aspect, with the primary focus on the principle of justice. The latter is the essence of the principle of subjectivity of environmental protection law, indeed its substance. Consequently, the principle of justice finds its application in the economic concept that revolves around the polluter pays principle.

Adopting this principle demonstrates to factory owners and those engaged in economic activities that resorting to environmentally friendly tools is the optimal approach, as they are aware that using environmentally polluting machines and tools will result in higher taxes. When they notice that paying taxes is more expensive, they resort to environmentally friendly goods and tools to eliminate pollution and, consequently, avoid paying the taxes they owe. We also note that the economic aspect dominates this basis. As for the principle of tort liability or the principle of alternative legal penalties, it is distinguished by its pure legality, while the principle of justice or the principle of subjectivity of environmental protection law is considered part of the polluter pays principle.

The polluter pays principle is characterized by being straightforward and uncomplicated, with minimal complexity and lengthy procedures required to identify those responsible for pollution when the sources of pollution are multiple, unlike what is typically required by the principles of tort liability or alternative legal sanctions.

We conclude that the polluter pays principle is one of the most important principles governing the imposition of environmental taxes, alongside the principle of subjectivity in environmental protection law, which is based on the principle of tax justice. The proceeds of tax evasion depend on the extent of its fairness, because the feeling of tax justice reduces the phenomenon of () the concept of the public interest must also be taken into consideration. When the administration imposes a tax, it balances tax justice with the tax objective, taking into account the concept of the public interest on which the administration relies as a public authority.

From the above, it becomes clear that the polluter-pays principle is the appropriate approach for imposing a pollution tax, also known as a green tax. This idea is therefore the most justifiable for imposing this tax, as the polluter pays continually releases pollutants, causing environmental damage. Consequently, a pollution tax can be repeated according to this principle. Furthermore, this principle is the closest to achieving efficiency while upholding justice.

The Second Requirement: The Principle of Sustainable Development

The human being's overuse and exploitation of environmental resources to meet their increasing needs and renewable requirements have led to fundamental changes in ecosystems, which have had a profound negative impact on the ecological balance, reflected in the health and well-being of humans and all living beings. In the face of this imminent danger, there must be a prominent and effective role for environmental policies to mitigate the adverse environmental effects and achieve sustainable economic development.

The relationship between environmental policy and tax policy is very relevant, as a result of human misuse of the environment, its depletion, and the significant deterioration of most of its components, which has led to...

To the environmental imbalance, which has become a threat to the lives of all living creatures on planet Earth, and humans are at the forefront of these creatures.

Sustainable development for industrialized countries entails the optimal use of natural resources through a deep and continuous reduction in energy and resource consumption, and it brings about radical transformations in prevailing consumption and production lifestyles.

Sustainable development means striving to stabilize population growth and halt the migration of people to cities by enhancing the levels of health and education services in rural areas, such as villages and hamlets, and achieving the most significant degree of popular participation in development planning.

The philosophical basis of environmental tax is based on sustainable development, as it encourages environmental policies to improve environmental quality at the local and international levels, and to improve environmental quality in a way that guarantees the right of future generations to live in a healthy environment and to stop environmental degradation resulting from harmful uses and unsound human activities, and to work on rehabilitating degraded ecosystems and activating sustainable development policies. Including the environmental dimension in all projects and verifying the first steps of environmental policy planning management, which is the sense that there is an absorptive capacity for the environment and that resources are limited, meaning that there are limits to environmental resources, including renewable and non-renewable ones. Environmental planning must take into account that environmental wealth is a heritage that belongs to both current and future generations. ()

The necessary measures to tighten standards for pollutants are imperative to be applied and implemented, as they have an impact on the additional costs of treatment resulting from pollution, and also.

The wasted benefits of economic unity as they affect human health and the production process.

Nationalism, in turn, affects the national economy.

Considering sustainable development, we recognize the significant connection between it and economic policy. One of the critical economic policies is the state subsidy provided to certain producers, such as support for energy and water, aimed at reducing environmental pollution. Some economists interested in ecological economics believe that these subsidies are harmful to the environment. An example of this is the state's support for electricity prices. A decrease in electricity prices can lead to excessive consumption and an increase in demand for electricity, thereby depleting energy resources, many of which are non-renewable. This results in increased rates of air pollution by carbon oxides and sulfur. Among the disadvantages of subsidies is that they encourage producers to shift from one industry to another, resulting in increased pollution, as they benefit from the financial support provided by the state. Therefore, these subsidies are a curse, not a blessing.

Instead of reducing pollution, we find that it is increasing due to these subsidies. Therefore, it was necessary to impose taxes on these industries to reduce pollution.

Tax is an economic penalty. Tax and subsidies are contradictory; taxes reduce profits, while government subsidies increase profits. Taxation reduces production, which in turn results in pollution, while subsidies increase production, also resulting in pollution.

Government subsidies and taxation are indispensable, as they are two sides of the same coin. We hope to adopt both policies at different rates according to the environmental and technical situation, to achieve ecological balance. Therefore, environmental policy makers use the best economic tool that achieves a reduction in pollution at the lowest possible cost. Environmental policy decision-makers will not be able to choose this economic tool unless there is transparency in information about the volume of emissions, pollution levels, and the resulting damage; thus, they will search for effective ways to address these issues.

As for the relationship between environmental policy and inflation, which may seem distant at first glance, it is that environmental policy may take the form of a tax, and a tax in general is capable of creating a source of inflation. () Although inflation may be beneficial at times, provided it is controlled and encourages business activity

and employment, it is often not, as it negatively impacts economic stability and undermines production and investment.

Therefore, taxation should not be imposed excessively as an objective in itself, or for financial purposes only, without taking into account the environmental or corrective aim of economic activity, and the inverse relationship between taxation and the degree of compliance and adaptation to the established public policy and the desired objectives should be taken into account.

Environmental policy may take the form of administrative policies, permits, and oversight, which incur more expenses for budgets. It is not surprising that spending is a major cause of inflation, mainly when goods and services are not generated from this spending. Therefore, rationalizing it contributes to curbing this dynamic phenomenon, and the justification for this spending must be found in the increasing benefit expected from it. If the situation remains stable and continuous with taxes, or if the state's controlling and administrative role in maintaining the environmental rhythm increases, along with many other matters, inflation becomes a reality, and inevitably, its extent reaches foreign investment. () The ability of any country, and Iraq in particular, to attract foreign investment will not be determined solely by the guarantees and benefits stipulated in the legislation regarding the granting of privileges to foreign investment, which aims to attract more of it. Still, it is determined, perhaps primarily, in light of the rate of profit that capital can yield, and, of course, economic conditions affect the efficiency of investment from the point of view of the foreign investor, such as land licenses, technical labor, and licenses.

Local raw materials, energy sources, infrastructure, market size in which it will sell, and demand

All of these factors are significantly impacted by inflation.

In general, the negative impact of inflation on weakening a country's ability to attract investment occurs through two channels:

Channel One Inflation, especially in the expenditure area, leads to higher investment costs for new projects and increases the cost of ongoing production once those projects begin operating. This reduces the economic surplus accruing to these projects.

As for the second channel This is represented by the continuous deterioration that occurs in the exchange rate and the losses that it causes in the transfer of profits from foreign investments abroad, which may eventually force the state to reduce the external value of the national currency, which leads to a decrease in the profits that private foreign investments transfer abroad, because it needs more national currency to obtain the same foreign value, which it was receiving before inflation.

However, it may be argued that environmental taxes or government spending to combat pollution may not be of a size that would generate inflationary waves. However, the problem lies in the fact that inflationary waves may already be prevailing in society (which is most likely what many developing economies, including Iraq, suffer from), and that the tax system as a whole is simply the sum of various taxes on different economic activities. The extent of their impact depends on the timing, duration, and amount imposed or spent.

An example of the impact of sustainable development on the value of environmental tax is determining the relationship between the price of the carbon tax and its target audience on the one hand, and the percentage of reduction in the amount of gas emissions on the other hand, and the gradual implementation of the tax with variations in its price for different sectors and categories. At the beginning of the tax implementation, it can be combined with other tools, such as providing incentives to producers and consumers of renewable energy sources, and imposing a tax on the ownership of the most fuel-consuming means of transportation, as the tax price varies according to the type of fuel used in the means of transportation. Public opinion should also be prepared to accept the tax by clarifying its positive effects and choosing the most suitable timing for approving it.

Carbon dioxide emissions taxes are a common element in all environmental tax reforms worldwide, as they are considered the most effective means of achieving environmental goals. The value of the tax is estimated based on the carbon dioxide emissions resulting from the estimated carbon content of products that are sources of carbon dioxide emissions, due to the difficulty of accurately measuring these emissions. ()

The concept of environmental tax reform is a realistic and applicable economic mechanism in Iraq, given the growing trend towards modern tax thinking and the shift away from traditional tax collection methods. This approach aims to reduce the tax burden on citizens, lower tax rates, and limit tax evasion. Applied studies have shown that this tax has enabled many developing countries to increase their tax revenues by approximately 4% to 5% of the gross domestic product. ()

The concept of tax reform aligns with sustainable development and the broader economic framework, particularly in light of the increasing annual deficit in the general budget. This mechanism is implemented within the framework of the existing package of integrated measures of fees, taxes, and environmental fines.

This mechanism is based on preferential tax treatment between energy-intensive industries and those that are highly polluting. The concept of tax reform is considered an economic mechanism for generating revenue and reallocating it to eliminate existing tax distortions and fund environmental policy programs targeted at industry.

CONCLUSION

First: Results

Through this research, we have reached several results, the most important of which are:

- 1- The term tax, which is closely linked to human finances, is one of the most controversial terms.
- 2- The environmental tax philosophy is based on the intellectual foundation upon which its practical and applied approach is built, and it is represented by the principle of justice coupled with the polluter pays principle, which leads to the principle of sustainability.
- 3- Several principles and theories have been put forward to serve as a philosophical basis for imposing an environmental tax.
- 4- Identifying the best philosophical foundations that can be used as a valid theoretical basis for imposing an environmental tax.
- 5- This research is one of the studies that dealt with the philosophical foundations of environmental tax.
- 6- The possibility of integrating the principle of justice as a legal principle with the polluter pays principle as an economic principle, provided that this meets the sustainability of natural resources in a way that secures a resource for future generations, and does not deplete those resources.
- 7- Interest in the issue of environmental tax is growing, as it leads to reduced pollution, with its revenues being allocated to combating pollution.
- 8- The study found that there is a difference between the principles that were established to be the basis for imposing the environmental tax. This difference is a result of the differing viewpoints of those who established it, as well as the differences in time and place.

SECOND: PROPOSALS

- 1- The researcher suggests the necessity of enacting clear tax legislation related to the environment, which includes a progressive tax according to the quantity of pollutants and the extent of their impact on the environment in Iraq.
- 2- The researcher suggests that tax collection should be electronic to save time, effort, and expenses.
- 3- The necessity of working on consistency and coherence according to the different circumstances (economic, social, cultural) before applying the environmental tax.
- 4- The environmental tax should be implemented in stages.
- 5- The principle of justice should be taken into consideration, coupled with the polluter pays principle, to achieve the principle of sustainable development.

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