

# Eco-taxation as an instrument to fight against climate change

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**Abstract**— Taxation is one of the instruments for changing the behavior of agents, either by encouraging or discouraging certain behavior's considered good or bad, for instance certain investments with negative or positive impacts that arouse government's concerns.

Eco-taxation seeks to change the behavior of agents by using the instrument of taxation to discourage, especially, negligent behavior leading to more pollution and climate change. Eco-taxation also aims to implement the polluter-pays principle, that is, to make the polluter bear the cost of his environmental damage, as well as allowing the State to generate tax revenues that can be directed towards financing appropriate policies for a transition towards a more environmentally friendly economy. Eco-taxation can thus be used to limit the production and consumption of goods and services that are harmful to the environment.

This research will compare all the tax levies existing in Europe and in Africa (the case of Morocco), as these instruments are designed to meet the challenges of climate change, and to show how coherent eco-taxation contribute effectively to changing the behavior of all economic actors.

**Keywords**— Eco-taxation, environmental taxation, ecological taxation, climate change.

## I. INTRODUCTION

Earth's climate is regulated by the ability of the atmosphere to partially retain the energy reflected from the earth. This physical phenomenon is called the greenhouse effect, because it is similar to that encountered in a glass greenhouse. It is a natural phenomenon essential to the development of life on earth; in its absence, there would be no liquid water, because the average temperature on earth would reach degrees much lower than the current temperature.

These problems of economic changes, posed by the environment were partly behind the creation of certain taxes and levies, because companies when they buy, sell or fix the price of products, do not directly integrate the cost of the damages that 'they cause the environment, and the future scarcity of energies and raw materials.

Eco-taxation aims to integrate the environmental cost it causes into the cost price; it is thus a means of changing the behavior of economic agents in a way that is favorable to the environment.

The use of Eco-taxation is also justified by the “polluter pays” principle, that is to say, the polluter participates in the

financing of measures to prevent, reduce and fight against pollution, via their tax contribution.

In this contribution, we will analyze all the levies aimed at combating existing climate change in Morocco and in certain European countries, our problematic will be as follows: to what extent does eco-taxation effectively contribute to change the behavior of economic players?

We will try to answer this problem through three axes:

Axis I: Theoretical overview on Eco-taxation;

Axis II: Eco-Taxation in Europe;

Axis III: Eco-Taxation in Morocco.

*Axis I: Theoretical overview on Eco-taxation.*

Eco-taxation aims to solve the following problems:

- Fight against global warming;
- Reduction of pollution;
- Rational use of resources;
- Preservation of natural environments of biodiversity.

Indeed, Eco-taxation, is a mode of production, a product, or a service damaging the environment (“evils”), makes it possible to limit the attacks only in the interest of allowing the public authorities to finance the damages of the public expenses.

The main difference between taxation and Eco-taxation stems is its objective, where taxation is defined as the means for the State to collect the resources which will enable it to finance these expenses, or more generally public goods (education , defense, health, etc.) or to ensure a certain redistribution of income; while Eco-taxation aims to modify the behavior of economic agents in order to prevent them from making decisions that they might regret in the future, or thus to limit consumption to protection of the Environment .

Several terms refer to the concept of Eco-taxation, such as: Green Taxation, Environmental Taxation, Ecological Taxation, Energy Taxation, and Eco Tax...

The notion of Eco-taxation is a challenge, which has given rise to numerous debates on the most relevant perimeter to be retained, which bring us to the definition of the OECD [1], “all taxes and fees whose base is constituted by a pollutant or, more generally, by a product or a service which deteriorates the environment or which results in a levy on natural resources ”.

According to this definition, Eco-taxation goes beyond the sole taxation explicitly designed to fight against pollution, but incorporates another main purpose is the financing of public services; also it has the effect of helping to limit pollution.

The tax council in France in 2005[2]; announces that “The situation can be considered as paradoxical: the most important environmental effects are due to taxes and fees for services rendered, created long before the emergence

of public policies in favor of the environment; fiscal measures directly inspired by environmental concerns have only a limited effect, whether it concerns the various components of the tax on polluting activities (TGAP [3]) or derogatory tax measures”

This announcement is considered as a broad approach, eco-taxation is an important instrument to face the challenges of climate change, by using only energy taxation, the objective is to change the behavior of all agents for a transition to an economy low in carbon and more environmentally friendly.

This approach was confirmed by Thierry Wahl, Inspector General of Finance and responsible for a report on the subject, "the most successful expression of the polluter pays principle". It is intended to encourage virtuous behavior in environmental matters and to deter bad behavior. It can take several forms: tax, royalties, tax credit, exemption or even direct aid. [4]

Environmental taxation also allows the internalization of external costs, that is to say to pass on in the price of goods and services, certain environmental costs which are currently unduly supported by future generations, the objective is to push the agents to make financially and environmentally sound decisions.

The externality or external effects appearing when the decisions of an economic agent affect the well-being of other agents, involuntarily, despite the absence of any market transaction between them.

The external effects can be positive (beneficial influence) or negative (deterioration of the situation). Pollution constitutes a negative externality therefore, to get polluters to take into account the external cost of their activity, the regulatory world proposed by Arthur C. Pigou [5] consists of the implementation of a tax called "Pigovienne Tax", whose unit tax must be equal to the marginal damage caused by polluting emissions at their optimal level (that is to say the level which maximizes social welfare, the marginal damage suffered by the victims is equal to marginal cost of cleaning up the polluting sector) it provides the price signal which ensures the internalization of externalities.

At this level, all polluters want to minimize their costs either by motivating innovation to seek less polluting solutions to reduce their production costs or by offering less polluting products by taking advantage of the opportunities provided by environmental regulations.

In general, the increase in the price of the polluting good or service due to the environmental tax results in an increase in its price compared to other goods and services.

This increase in prices encourages consumers and buyers to change their decisions vis-à-vis this type of polluting goods and service, by choosing other non-polluting ones, this decision change is desired precisely because it comes from correct the behavior of agents against the environment resulting from climate change.

As a conclusion, environmental taxation aims to integrate additional costs in the form of environmental taxes (called “externalities”) into the cost borne by each of the economic parties. in addition to the regulatory approach, and stimulates innovation in the medium term respects the polluter pays principle, defined by the Organization for Economic Cooperation and Development (OECD) in 1972, which assumes that the costs resulting from pollution prevention, reduction and control measures must be borne by the polluter.

#### *Axis II: Eco-Taxation in Europe\_ case of France\_*

Eco-taxation is the set of taxes, fees and charges that are imposed on polluting taxpayers, more generally, through a product or service that damages the environment. It was introduced to limit the effect on the climate of the consumption of polluting goods and services, and thus fight against global warming by promoting energy savings and less polluting energies. The “polluter pays” principle remains the basis of Eco-taxation. This principle consists of pollutants contributing to limiting pollution and damage to the environment.

Environmental taxation occupies an important place in the tax policies of member countries of the European Union. This part provides an overview of environmental taxation in Europe in general, based on numerous taxes that are part of the list of taxes included in ecological taxation. Recourse to European experiences, in particular the case of France, constructs an evaluation of the efficiency and consistency of ecological taxation.

In recent years, environmental taxation has evolved to support the ecological transition. The government in France has put in place an arsenal of regulations with stakeholders to support these developments. We will present the main taxes made up of Eco taxation in France, and an analysis of the performance of the French experience in ecological taxation.

#### **II-1 The main taxes constituted Eco-taxation in France:**

Environmental taxation in France can be divided into four categories depending on the function of the tax [6].

1- **The taxes themselves**, which are compulsory levies without compensation and the basis of which is a polluting product. This is the case, for example, with the tax on polluting activities (TGAP), based on emissions to the air or pesticides, and the TIPP.

2- **Charges that cover costs** for environmental services, mainly in the areas of water and waste.

3- **So-called positive** measures such as tax credits which seek in particular to orient investment choices in a more favorable direction for the environment.

4- **Tax incentives** (exemptions, deductions, rate cuts) which also seek to orient behavior in favor of the environment.

Eco-taxation in France can be divided into four categories depending on the type of tax; 4 following categories:

- Energy taxes;
- Taxes on transport;
- Pollution taxes;
- Resource taxes.

In this part we will present a list of all the environmental taxes in force in France, based on the Eurostat nomenclature. For each tax, its base is specified in 2016.

TABLE 1. The Main Environmental Taxes in France.

Tax	Base
Energy	
Internal tax on the consumption of energy products - TICPE	Petroleum products used as fuels or fuels
Carbon component (integrated into ICT rates)	Fossil energies whose combustion emits CO <sub>2</sub>
Contribution to the public electricity service (CSPE)	Prorate of the quantity of electricity consumed
Local taxes on electricity (Internal tax on final electricity consumption TICFE + Tax on final electricity consumption TCFE)volt-amperes	Quantity of electricity subscribed (TICFE if greater than or equal to 250 kilo, otherwise TCFE)
Flat-rate tax on network companies (IFER)	9 components: Wind turbines and tidal turbines, nuclear or thermal installation, photovoltaic or hydroelectric installation, electrical transformers, radio stations, gas installations, SNCF railway equipment, RATP railway equipment, and certain telephone switching equipment
Internal tax on the consumption of natural gas –maintenance. TICGN	Natural gas used as fuel
Fuel tax in the overseas departments	Petroleum products used as fuel
Tax for the professional committee of strategic petroleum stocks	Costs of constitution and conservation during an Andes strategic stocks
Contribution of low-voltage electrical energy distributors low-voltage electrical energy distributors	Receipts from
Annual flat-rate tax on pylons	Pylons supporting power lines whose voltage is at least equal to 200 kilovolts
General tax on polluting activities ( TGAP) fuels	Release for consumption of fuels
TIC on coal, lignite and coke	Quantity of energy delivered expressed in kWh
Transport	

Tax on registration certificates (gray cards)	Tax power of the vehicle
Additional tax on motor vehicle insurance the	proportional contribution to insurance premiums on motor vehicles
Tax on company cars	Number of vehicles detained individuals or leased by, or held by employees of the company and the miles driven which are subject to reimbursement fees
Tax due by motorway concessionaires	Number of kilometers traveled by users
Civil aviation tax	Number of passengers and mass of freight and mail loaded in France
Tax on the purchase of the most polluting new private vehicles (penalty of purchase)	Payable on the most polluting passenger cars, when they are first registered in France
Solidarity contribution on plane tickets	The number of passengers on board, excluding passengers in transit
Axle tax	Truck with an authorized weight equal to or greater than 12 tones, registered in France or in a third country (outside the EU) that has not concluded a reciprocal exemption agreement with France
Hydraulic Tax	Hydraulic works and hydroelectric works
Territorial solidarity contribution	Turnover relating to operations carried out for passenger rail transport services and commercial services directly related to them
Tax on ski lifts	Gross revenue from the sale of transport tickets ski lifts in mountain areas
Tax on pleasure boats (annual francization and navigation rights)	Ownership of a displaced vessel
Tax due by public air and sea transport companies	The number of passengers boarding in the Corsica and Guadeloupe regions , Guyana, Martinique and Reunion
Fee owed by the railway undertakings for the regulatory authority for railway activities	Part of the infrastructure use charge paid to SNCF signal within the limit of 5 thousandths + € 0.10 / km traveled on other lines of the rail network
Tax on maritime transport	Number of passengers on

at tination of protected natural areas	board destined for protected natural areas (list fixed by decree)		
Annual tax on the possession of polluting private vehicles (annual penalty)	Vehicles emitting more than 245gCO <sub>2</sub> / km (240gCO <sub>2</sub> / km for vehicles registered since 2012)		
Purchase tax on the most polluting second-hand	Vehicles Used vehicles emitting more than 200gCO <sub>2</sub> / km or having a fiscal power greater than 10 horsepower		
Tax intended to finance the development of vocational training actions in road transport	Additional tax on the issuance of vehicle registration documents for goods transport and public passenger transport		
Pollution / resources			
Water pollution	charges The domestic pollution charge is based on the quantity of drinking water consumed: € 0.3 / m <sup>3</sup>	General tax on polluting activities (TGAP) (excluding fuel TGAP)	TGAP waste: installations for the elimination of household and similar waste (incineration or storage) and special industrial waste: variation in rates depending on the environmental performance of the facilities (between € 4 / ton and € 150 / ton) TGAP emission pollutants in the atmosphere of certain substances: between € 5 / t (benzene) and € 1,000 / t (mercury) TGAP installations classified for environmental protection: between € 501.61 and € 2,525.35 per year and per TGAP installation lubricants oils and lubricating preparations: 44.02 € / t TGAP detergents: between 39.51 and 283.65 € / t TGAP extraction materials: 0.20 € / t
	The fee for the modernization of wastewater collection networks is based on the quantities of water used and sent to the collection networks: 0.5 € / m <sup>3</sup>		
	The diffuse pollution charge concerns phytosanitary products (phytopharmaceuticals) and takes into account the toxicity, the dangerousness for the environment of the substances they contain: between 2 and 5 , 1 € / kg		
	The charge for water pollution of non-domestic origin is based on the annual pollution discharged into the natural environment and relates to 10 constituent elements of pollution		
	The charge for water pollution by livestock is based on the Large Cattle Unit (UGB) and takes into account the stocking rate (number of animals per hectare), by promoting extensive breeding: 3 € / UGB		
		Water withdrawal	fees Annual volume of water withdrawal , expressed in m <sup>2</sup>
		Municipal and departmental mining	Quantities of products extracted from mines, mines or quarries
		Fees on other water uses	The fee for the protection of aquatic environments is based on fishing cards: € 10 per adult who engages in fishing, for one year The fee for water storage during low flow: the base is the volume of water stored during low flow; the ceiling rate of 0.01 € / m <sup>3</sup> stored. The fee for obstacles on watercourses is due on structures constituting an obstacle on watercourses, blocking sediment transit and fish migration; the rate is set by the water agency for a maximum of 150 € / m of height difference.
		Royalty due by the operators of liquid hydrocarbon mines	Value of the production of liquid or gaseous hydrocarbons at the start of the field (does not apply to deposits at sea)
		Tax on sea	products Fishery products landed in France

Is environmental taxation a tool for protecting the environment? Gilles Rotillon In Different perspectives on the economy 2007/1 (n° 1), page 109.

Source : CGDD, d'après les annexes au PLF 2017, Tome 1 de l'Évaluation des voies et moyens et rapport Agences de l'eau, et d'après le fichier Évaluation de recettes de la DGDDI.

**II-2 the performance of the French experience in ecological taxation:**

We can analyze the performance of Eco taxation in France by several forms and methods, in our work we choose to analyze it through their contribution to revenue budget, we will take as a reference the year 2016 data available for analysis.

TABLE 2. Total from environmental taxes, by tax category.

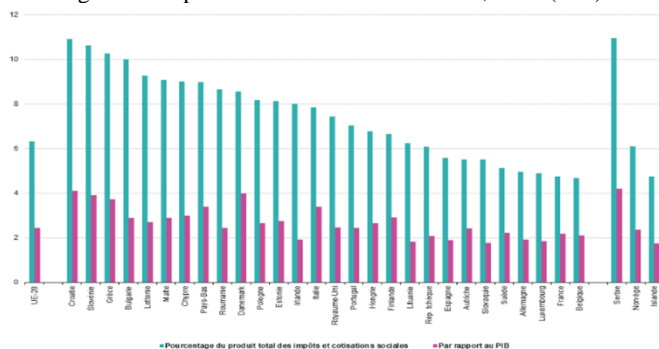
	In millions euros	in% of Total environmental taxes	As a% of Gross Domestic Product	as a% of the total taxes and social contributions
Total des Taxes environnementales	359 294	100,00	2,4	6,3
Taxes sur l'énergie	275 392	76,6	1,9	4,8
Taxes sur les transports	71 269	19,8	0,5	1,3
Taxes sur la pollution / les ressources	12 633	3,5	0,1	0,2

EU-28, in 2015

Source: Eurostat (envactax) Ecotaxes

The environmental taxes in the European Union In 2015, the total public revenues arising from environmental taxes in the EU- 28 was 359.3 billion euros, or 2.4% of gross domestic product (GDP) and 6.3% of total government revenue from compulsory levies.

Fig. 1. Total product of environmental taxes, 2015 (in%)



Source: Eurostat (envactax)

The product of environmental taxes for 2015 compared to GDP and to the total product of all taxes and social

contributions by country. Relative to GDP, in 2015 the revenue from environmental taxes in the European Union reached the highest value in Croatia (4.1%), followed by Denmark with a ratio of 4.0%, Slovenia (3,9%) and Greece (3.7%). The lowest ratios between the product of environmental taxes and GDP (below 2%) were recorded in six Member States (Slovakia, Lithuania, Luxembourg, Spain, Ireland and Germany)

At the end of 2016 the highest tax revenue / GDP ratio in Europe was that of France, Belgium and Denmark The tax revenue / GDP ratio in France (48.4%), Belgium (47.3%) and Denmark (46.5%).[7] At the level of the OECD, the ranking of France is slightly better (among the 20th out of 31 member countries for which data is available). In France the internal tax on the consumption of energy products constitutes the fifth tax revenue, behind the value added tax (VAT), income tax, corporation tax and property tax.

TABLE 3 : The main environmental taxes in 2016

Name of the tax	Revenue 2016 (in millions of euros)	Eurostat classification
Internal tax on the consumption of energy products (TICPE)	28 456	Energy
Contribution to public service electricity (CSPE)	8264	
Local taxes on electricity	1588	
Flat-rate tax on network companies (IFER)	1592	
Domestic consumption tax on natural gas (TICGN)	1104	
Other energy taxes	1 310	
Tax on registration certificates (gray cards)	2 187	Transport
Additional tax on automobile insurance	996	
Tax due by motorway concessionaires	599	
Tax on company vehicles	542	
Civil aviation	410	
Other taxes on transport charges	1167	
Water pollution	1960	Pollution
General tax on polluting activities (TGAP) (waste, atmospheric pollution, etc.) excluding fuel TGAP	654	
Water levy fees	385	Resource
Other resource taxes	22	
Total (Eurostat field)	51 235	

Source: Volume I of ways and means of the 2018 finance bill, data from the General Directorate of Customs and indirect duties. Source: Eurostat (envactax), press release in November 2018

According to these data, we see that environmental taxes (in the sense of Eurostat) represent 51 billion euros in 2016, we see that ecological taxation constitutes a transfer tax, where the revenue collected under an environmental tax will be allocated to the financing of an environmental public policy. We take, for example, the case of fees collected by water agencies, which are allocated to policies for managing water resources and improving their ecological and sanitary condition. So we will conclude that several environmental taxes have proven their effectiveness through their contribution to the financing of several public policies and to return a capital which makes it possible to revive activity and to make the economic system more efficient overall.

### Axis III: Eco-Taxation in Morocco

Morocco has drawn up a negative balance sheet in terms of the environment, which calls for the economic priorities of the Moroccan State, to face this problem through economic and political instruments, and have taken several forms, notably legal, financial or fiscal, and depending on the nature of the environmental dimension (water, air, soil, waste, etc.). Among these main forms that promote environmental protection, environmental taxation. This part will be an essay of an analysis of environmental taxation in the Moroccan tax system. It wonders about the state of play of environmental taxation in Morocco? And to know is the Moroccan environmental taxation a viable solution to fight against climate change?

#### The concept of environmental taxation:

The concept of environmental taxation was first mentioned in Morocco in 2014 in a publication in the official bulletin N ° 6240 of 20-06-2014 of du Dahir n ° 1-14-09 of 4 jomada I in 1435 (March 6, 2014) promulgating the framework law n ° 99-12 on the national charter of the environment and sustainable development, that the concept of environmental taxation, and this aforementioned by article 30 "Is instituted an environmental taxation system composed of ecological taxes and fees imposed on activities characterized by a high level of pollution and consumption of natural resources. These taxes and fees can be applied to any characterized behavior, individual or collective, harming the environment and infringing the principles and rules of sustainable development".

#### The state of play of environmental taxation in Morocco:

The industrial evolution of Morocco generated by the massive exploitation of the means of production having negative side effects, and contributes to the acceleration of the degradation of the environment. Statistics show this negative balance of the cost of environmental degradation in Morocco, in particular in 2000, the World Bank conducted a study entitled "Assessment of the cost of environmental degradation in Morocco" (CDE). This study evaluated, for the first time, the cost of environmental degradation which was estimated, for the year 2000, at 3.7% of GDP.[8]in 2014 The cost of environmental degradation for Moroccan society was estimated at nearly 32.5 billion dirhams, or 3.52% of GDP.

TABLE 4 : The damage caused by the cost of environmental degradation in Morocco.

	Lower bound	Upper Terminal Billions of dh	Average value	Average value % Gross Domestic Product
Water	11.10	12.20	11.70	1.26%
Air	6.30	13.10	9.70	1.05%
Soils	4.60	5.30	5.00	0.54%
Waste (including hazardous waste)	3.70	3.70	3.70	0.40%
Littoral	2.50	2.50	2.50	0.27%
Drills	0.00	0.00	0.00	0.00%
costs for Moroccan society	28.30	36.80	32.50	3.52%
Carbon emissions	4.60	25.40	15.00	1.62%
Cost for the global environment	4.60	25.40	15.00	1.62%

Source: World Bank

World Bank Report, The Cost of Environmental Degradation in Morocco Lelia Croitoru and Maria Sarraf (editors), January 2017.

Among the national costs, water pollution (1.26% of GDP) is the main vector of water degradation, followed by air pollution (1.05% of GDP). Land degradation also entails considerable costs (0.54% of GDP), in particular due to erosion of cultivated land, land clearing and the desertification of rangelands. Waste represents a relatively high cost (0.4% of GDP). This critical situation shown by these studies to assess the cost of environmental degradation, in particular the studies based on carried out by the World Bank in 2006 and 2017, urges the Moroccan State to establish an effective environmental policy.

#### Moroccan regulations on green taxation:

The Moroccan tax system is made up of an arsenal of taxes and duties having an impact on the environment. In the effects of the environment and exemptions and tax incentives encouraging the protection of the environment, we will include the main laws and codes:

- The General Tax Code (CGI) provides for measures to be exempt from the Annual Motor Vehicle Tax (TSAVA); vehicles intended for the public transport of person's whose total laden weight or the maximum total towed laden weight is less than or equal to 3,000 kilograms and electric motor vehicles and hybrid motor vehicles (electric and thermal); the subjection of sales of solar water heaters to value added tax (VAT) at the reduced rate of 10%.
- The Code of Customs and Indirect Taxes (CDII) requires the royalty on the exploitation of phosphates which was abolished from January 1, 2008 (article 7 of the finance law for the year 2008); internal taxes on energy products; the ecological tax on plastics; the special cement tax; the Special Tax on Concrete Iron; the Special Tax on Sand.

- Law 47-06 relating to the taxation of local authorities constituted by the tax on the extraction of quarry products; the parking fee; driver's license tax; tax on taxi and coach licenses; the tax for checking vehicles over 5 years old; the tax on motorcycles with a cylinder capacity equal to or greater than 125 cm<sup>3</sup>. Established the rental value as the basis for calculating the business tax is capped at 50 million Dhs (this ceiling was 100 million Dhs from July 1, 1998 to 2001).

These measures are intended to limit large polluting industrial companies. To confirm the objective of national strategies against pollution and the effects of climate change. "Green, national and territorial taxation to help make Morocco a regional green factory" Morocco has adopted an ambitious policy of environmental protection and clean energy production. This policy is certainly a source of opportunities, both for developing the country's attractiveness and for generating new activities. Anticipation of this problem when planning activity zones, by providing them with the most advanced environmental characteristics, would make it possible to benefit from a rationalization of costs through the scale effect and at the same time from reduce investment procedures and improve Morocco's attractiveness for the launch of new economic projects, as part of an integrated vision of 'Morocco Regional Green Factory', Taxation, with its two dimensions, national and local, should play a direct role, in support of this ambition, which is likely to create activities with high added value and quality jobs" [9].

#### The Main Environmental Taxes in Morocco:

The Moroccan tax system made up of a number of taxes that are favorable to the environment, we will mainly present:

- Taxes and taxes in favor of the environment
- The tax for checking vehicles over 5 years old;
- The tax on motorcycles with certain engine capacity;
- Internal taxes on energy products;
- Taxes on the extraction of quarry products;
- The wastewater treatment charge;
- The tipping fee;
- The special cement tax;
- The ecological tax on plastics;
- The Special Tax on Concrete Iron;
- The tax on the deterioration of pavements;
- The Special Tax on Sand, ...

#### Main tax exemptions and reductions favorable to the environment:

- Reduction of VAT on the rental of water and electricity meters;
- The reduction of VAT on the economy car; and solar water heaters
- The suspension of import VAT on butane gas; Etc.

It has been observed that the measures of environmental taxation either in the institutional or legal plan, are new adopted or require an effort to further explain these measures, but it should be noted that Morocco has taken a big step to establish taxation with the objective of combating

environmental degradation and promoting sustainable development.

#### General conclusion:

To conclude this work, we can notice that environmental taxation is a tool and instrument to deal with climate change, but remains a difficult procedure to implement like all tax regulations, green taxation was introduced in the payroll of the European Union since the 1970s, this aspect has been developed either at the level of the differentiation of taxes and levies, and to broaden the tax revenue, or at the level of the expenditure target by the financing of actions environmental protection.

Morocco is following a journey to implement environmental taxation and then generalize it in the Moroccan tax system. We note that Morocco has taken a big step forward in establishing procedures and laws for the establishment of taxes related to environmental protection, such as framework law n° 99-12 on the National Charter Environment and Sustainable Development encourages, but the real debate which aims to analyze the revenues of environmental taxation, either at the level of fundraising, or at the level of targeted expenditure.

Moroccan companies accept the introduction of Eco taxes but they ask that the funds collected should be paid into actions for the protection of the environment and not to be paid into the state budget. At this level, we really have to question the efficiency of the management of these funds.

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