

ARTICLE

Can Tax Save the Polar Bears?

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The article analyzes the role taxes can play in "shaping the behavior of individuals and businesses," particularly in saving our ecosystems. The article breaks down the 'polluter pays' principle — which levies higher taxes on big polluters as a means of actively discouraging polluting behavior, using the UK Government's announcement regarding a higher air passenger duty (APD) on ultra-long haul flights as an example. While ADP rates decreased for domestic flights, it is noted that those flights are within scope of the UK Emissions Trading System (ETS), which limits carbon emissions. Another example is the plastic packaging tax (PPT) that will tax plastic packaging that contains less than 30 percent recycled plastic content. The article concludes that there is more room for improvement and further accountability for polluters, but tax has the potential to affect change.

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