



Environmental protection in tax law

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Abstract

The aim of this study is to address one of the most important issues in countries' economies, namely the question of environmental pollution .

In recognition of this serious problem, many international organizations and institutions have been looking for the best legal solutions.

In this context, Algeria has undertaken environmental taxes as a means to protect the environment, like many countries, through various compulsory deductions imposed by public authorities on polluters those who produce damage to the environment from their economic activities. In addition, a series of stimulus are provided to users of clean

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production techniques that lead to reduced pollution levels and increased production, with double profitability for the benefit of the State.

On the one hand, it helps to maintain a clean environment free from pollution, and on the other, a well –resourced tax system that would be allocated to economic development.

- ✓ Keyword: The environment; pollution; the tax base; the tax; Tax system; the principle of the polluter-pays.

1. INTRODUCTION

Environment is the most important topics that has taken the concerns of human ever since he came on the earth, as it is the environment in which he lives with living creatures and plants and from which who gets his livelihoods sources, survival and sustainability.

However, the rush of countries has snapped up to achieve the largest and fastest rates of economic and social growth, which has led to irrational use of environment's natural resources, what has contributed to the introduction of pollutants from chemical and industrial resources, factory waste, fuel combustion products, as well as taking out dangerous waste etc.... This may undoubtedly cause the mortality of all humanity and living beings.

This situation of threat genocide and destruction of all environmental components has led to scientists and thinkers to raise the alarm to the humanity of the need for radical changes in humans' handling of their environment and intensify work for fixing what has been spoiled.

Consequently, the recent decades have seen international attention to the environment and associated problems, the real start was through the United Nations Environment Conference on the human Environment in Stockholm, Sweden, from June 5 to 16, 1972, until the Rio de Janeiro, Brazil, Conference in 1992, where has

placed the emphasis on the need to protect and preserve the environment under the international devotion of the concept of development.

One of the most important economic instruments for environmental protection is what has been proposed by the British Economist Arthur Cecil PIGOU about environmental tax, or the so-called "Green taxation", in the form of mandatory tax deductions, known as "Peugeot fees" on who produce pollution, so if the production of the pollution becomes more costly, the polluter will produce less, so the concept of this instrument is based on the principle of "the polluter pays", expressed in French as PPP.

The importance of the topic is that legal protection of environment requires the use of taxation as any other instruments due its effective role in influencing producers and consumers' behavior for sustainable development.

Accordingly, we can ask the following question: **How effective are the environmental taxes in balancing development requirements and preserving Algeria's environment?**

To address the question, we have put forward a range of hypotheses as a starting point for this research:

- ✓ Fighting environmental pollution is one of the challenges, which is facing many governments in the world including Algeria; it has taken a large part of economic policy within the framework of complete tax reforms.
- ✓ Environmental taxes are not only limited to deter polluters but also motivate them to adopt a clean production method for sustainable development.
- ✓ The effectiveness of the environmental taxes remains limited in view of the weaknesses and shortcomings of the current legislation tax in Algeria.
- ✓ In order to adequately elaborate the topic of the study in its various respects, this research adopts the analysis methodological approach through the study of various legal provisions related to environmental tax in order to identify its

weaknesses and its strengths with a descriptive approach through the legal concepts provided particularly for environmental taxes.

To address the problematic, the study was divided into two axes, the first axis deals with the nature of environmental taxes, while the second one is devoted to tax deductions and their effectiveness in the economic performance of productive enterprises.

2. First Subtitle : the nature of environmental taxes

Tax policy is part of the financial policy as an optimal deployment of financial tools among expenditure programs and public revenues, to move variables of the economy to meet the desired goals. The beginning of taxes policy coincided with the origin of the State as its most important revenues, bearing in mind that many Countries and Governments are pursuing different policies in the field of environmental protection against pollution and damage from industries through both deterrent tax tools and incentive ones.

The term was firstly known thanks to the liberal economist thinker Arthur Cecil Pigou, Professor of political economics at the University of Cambridge from 1908 to 1944, in his book "The Economics of Welfare", published in 1920 calling for taxability as an appropriate way to control pollution.

A. The concept of environmental taxes

With the aim of identifying the meaning of environmental taxes, in its difference of its names as: (eco-taxes, eco-fees, green fees, environmental fees or green taxes),

We must review the international and regional conferences' view of this type of tax, adding to this doctrinal attempt to derive the advantages of these deductions directed at reducing environmental pollution.

1. Definition of environmental taxes

The views of finance scientists and economic thinkers on the definition of tax deductions imposed for environmental pollution", varied in the absence of legal

provisions, where all of them focus on the need for two basic elements: binding and tangible counterpart.

1.1 The OECD (Organization for Economic Cooperation and Development) defined environmental taxes as total taxes, fees and royalties included a product or a service which cause damage to the environment or whose tax bases is deducted from natural resources¹ (rapport de la commission OCDE, Paris 2010, p 37).

1.2 The French Institute for the Environment (IFEN) defines environmental taxation as all direct and indirect budgetary deduction that focus on all negative impacts on the environment that has a proven negative impact on the environment, as they are all taxes and fees used by department of tax to finance damage repairs from whether consumers or producers² (rapport de la commission, des comptes, 2003, p 12).

1.3 There have also been several attempts at jurisprudence, including:

Environmental taxes are the total of the compulsory financial deductions to be paid by the individual as a contribution to public costs and burdens, considering that the protection of the environment falls within the public burden³ (مصطفى يوسف كافي، اقتصاديات البيئة، 2015، ص 342).

Moreover, the French professor "DRAN Michel" defined environmental taxes as a "mandatory taxation" administered by the public authority on individuals' funds aimed at distributing it equitably⁴ (Jean Alexandre, droit fiscal, Alger, p26).

Based on those definitions, the following definition may be proposed: "Environmental taxes are a set of legal provisions that require the taxpayer (The polluter pays) to make compulsory and final payments to the country to produce a good or provide a service that will further produce environmental pollution as this would be equal to the damage it has caused, as well as fiscal incentives in which encourage the use of environmentally friendly production techniques.

2. Characteristics of environmental taxes

As a conclusion of the above proposal that environmental taxes have a variety of characteristics that can generally be summarized as follows:

2.1 Tax in monetary form: with the widespread use of money as the basic way and a tool for dealing with society, the period of the tax in-kind has ended, particularly by its many of its shortcomings and its difficulty to be collected where it was previously paid in kind, where individuals provide a portion of their crops and products.

However, this was not fair when taxing the gross product without looking at the cost of production imposed on the taxpayer, it also general expenditures and revenues are in cash from appropriate to modern circumstances and regulations.

2.2 Taxation is a mandatory contribution, as the taxpayer is not free to pay or not to pay the tax, or to choose its amount, or how and when to pay it, where the public authority define its technical aspects.

2.3 Taxation is final, non-refundable nature as it is not a trust or deposit.

2.4 Taxation is paid according to the taxpayer's ability: the amount of the tax is linked to the mandated capacity of the taxpayer, i.e. the amount of what he owns, or achieves it or its tax-related operations.

2.5 Taxation is imposed by the country: The unilateral establishment of the legal taxation system is a form of manifestation of the country's sovereignty, since the taxation can only be imposed, modified or be repealed only by law.

2.6 Allocation of environmental taxes resources: Revenues derived from environmental taxes are an exception to the principle of non-allocation set out in article 38 of Organic Law No. 18-15⁵ (المتعلق بقانون المالية) that "no income can be allocated to a special expense. Total revenues are used to cover all expenditures of the Country's general budget. The Income from the total amount of the receipts is considered, without

reducing income and expenditure. However, the Finance law can explicitly provide for the allocation of revenues to cover certain expenses, under operations for the following:

-Special procedures within the general budget of the country governing funds for contributions or the recovery of financial appropriations.

-Special accounts of the treasury, in other words, revenues derived from environmental taxes must be directed immediately to environmental expenditures to considering this type of financial deduction is imposed on all persons whose activities occur or can cause pollution and damage to the environment, so the proceeds of this income are allocated to environmental funds in the form of special allocation accounts for treasury, they are also allocated to finance measures and actions undertaken by public authorities to protect the environment, or to encourage environmentally friendly activities subject to stimulus measures, or to fund polluters' own pollution control facilities on the basis that they perform a public service to the community.

2.7 Compensation tax for pollution damage, i.e. the owners of polluting industrial plants compensate for pollution damage from their activities⁶ (فاطمة سعادي، دور التشريع) (الضريبي في حماية البيئة، 2017) and so environmental taxes as a financial ways eliminate the damage outside the rules of civil responsibility. It is not required for legal proceedings to obtain compensation or to determine who is responsible, however, it is sufficient to activate the compensation through those fees and taxes that substantively impose financial burdens on all contaminated activities. It is then collected to repair the damage and compensate the losses, but this taxation stops at the point of the response of the polluted facility owners to the objectives of this taxation and considering the taxation as motivating to reduce pollution and boost environmentally friendly investment.

2.8 All shall be equal in respect of taxation particularly environmental one as constitutional rule that may not be violated under any circumstances. This is clearly emphasized in article 82-2 of Algeria's Constitution of 2020⁷ (مرسوم رئاسي 442/20) that: "All taxpayers shall be equal in respect of taxation. The law shall determine the cases

and circumstances in which taxes may be waived in full or in part...” each one to be mandated according to his ability, but it has absolutely all to perform it, likewise for environmental taxpayer's polluting activities, everyone should pay a tax as much pollution and damage as they do.

2.9 Interfering taxes where it is an exception to the neutrality of environmental taxes rule so the legislator often intervenes through environmental taxes in a deterrent or catalytic manner to guide individuals' behaviors for preserving natural resources and climate in which they live.

Through these taxes, public authorities direct economic and social activity as a guide to environmentally friendly industries and using of clean ways of production to grant exemptions or reductions taxes or investment in certain areas such as agriculture, traditional industries or towards specific places such as development in the South or in highland regions.

2.10 Environmental taxes, whether it is legal provisions of a deterrent or catalytic nature applicable to institutions in its various forms, are based on the principles that underpin sustainable development, in the form of the principle of the polluter-pays, which has rather a deterrent more than the preventive character as well as the principle of the user pays, from which the user under which costs or exploits by the producer and/or the user or a natural resources, user is seldom applied.

B. Technical regulation of environmental taxes

Environmental policy is all necessary actions aimed to achieve environmental protection and conservation to avoid damage to the environment, and working towards their elimination as low as possible to safeguarding life for future generations.

Environmental policy is implemented through a series of measures, particularly those of a fiscal nature, covering public expenses influence the economic and social situation according to the global orientation of the economy.

1. The tax base

The tax base can be defined as a material that is subject to taxation, tax is often called through its base⁸ (سعيد العبدى، اقتصاديات المالية العامة، 2011، ص 129)، i.e. the substance, money or taxable person⁹ (حميد بوزيدة، جباية المؤسسات، 2005، ص 30) with the obligation to specify the time period for it. It may be annual, triple, hexagonal or when harvesting the crop... etc., as determined by the country's prevailing tax system.

Tax base on pollution is not easily determined, due the difficulties of multiple sources, forms and impacts related to pollution, and the aspects associated to determine the tax on pollution in the following elements: (selection of the tax base tax, i.e., the selection of the material to which it is charged, the determination of the tax portion of the container from the base of the place of choice and estimates the base of tax on pollution any measurement).

2- Calculating the amount of environmental taxes

The tax rate is determined as the amount of tax attributable to the value of its tax base and according to one of the forms, the first may be the proportional tax (relative or fixed rate), which means the fixed percentage of withholding imposed on the taxable item which cannot change if its base is changed of or progressive tax (progressive rate) which, according to this method, escalates the tax rate as the base subject to it increases.

The method of progressive tax on the proportional tax is characterized by taking into consideration the principles of social justice and the personal circumstances of each taxpayer. It is also an effective way to reduce the disparity between individuals' incomes, redistribution of national income towards low-income groups. According to economists, it is the most appropriate method for applying environmental taxes because of its strong incentives that push polluters to reduce their polluting quantities and levels of emissions to the extent that the tax is economically acceptable.

3- Tax collection

The tax collection process is the latest stage in technical regulation of the tax. It should be noted that all previous stages, however efficiently completed and the effort was made within, are subject to the collection phase.

The methods of collection vary depending on the nature of the tax that has to be paid. Tax legislation worked to promulgate rules for this, such as the need to inform taxpayers and put the due dates of it according to conditions and circumstances more accommodating to him and only those who are competent to collect the tax and those who assist them in this field will collect the tax, in addition to that, no tax may be collected is not authorized by Tax Code, along with the need for providing a body for collection control.

One of the most important methods for the collection of: (obligation method, direct supply method, installment method, deduction at source).

3. Second Subtitle: Tax deductions and their effectiveness to the economic performance of the productive enterprise

Algeria's environmental tax policy was based on series of deductions, which have been reflected on the performance of productive enterprises.

A. Forms of tax deductions

Algeria was behind schedule in adoption of environmental taxes as it was not a priority of the comprehensive development policy. However, with environmental degradation, the national legislator introduced reforms, which was the inclusion of tax deductions; it was firstly characterized by its deterrent character imposed on polluters for the pollution damage into the environment due to their economic activity.

It is secondly by motivational character as it contains a series of exemptions and deductions to reduce pollution using modern environmentally friendly methods.

1- Deterrence tax system

The Tax Deterrent System is generally part of the tax system which is generally a specific set of taxes that corresponds to society's economic, social and political realities. It constitutes as a group an integrated tax structure which is operating in accordance with tax legislation aimed at achieving tax policy.

Consequently, the deterrent ecosystem is the framework that includes a set of taxes and fees the below mentioned imposed by the country on whom pollutes the environment in which it is determined according to economic and technical foundations.

The Fee on contaminated or hazardous activities to the environment established under the article 117 of Law No. 91-25¹⁰ (متضمن قانون المالية) determining its unitary amount in accordance with article 61 of Law No. 17.11¹¹ (متضمن قانون المالية).

Table of Unit Fees for Polluting or Hazardous Activities on the Environment

Activities subject to	The amount	
	two factors >	two factors ≤
authorization	13.500DZD	3.000 DZD
a permit of President of People's Municipal Assembly	30.000 DZD	4.500DZD
a permit of the Wali territorially competent	135.000DZD	25.000DZD
a permit of the minister in charge of environment	180.000DZD	34.000DZD

Source: Ministry of Finance/General Directorate of Taxes www.mfdgi.gov.dz¹²

(وزارة المالية/مديرية الضرائب)

The amount of this fee is determined by multiplying the amounts mentioned above in a multiplier factor between 1 and 10, in regarding the nature and the preciousness of the activity, and also for the type and quantity of waste produced by that activity. The multiplier factor is applied according to methods stipulated in Articles 4, 5, and 6 of Executive Decree No. 09-336¹³ (مرسوم تنفيذي متعلق بالرسم على النشاطات الملوثة¹³ أو الخطيرة على البيئة), as mentioned below.

Table of multiplier coefficient according to the nature and the preciousness of the activity

Criteria		multiplier coefficient
nature and the preciousness	Authorization	1
	a permit of President of People's Municipal Assembly	2
	a permit of the Wali	3
	a permit of the minister	4
type of waste	dangerous to the environment, irritated and corrosive	1
	flammable and explosive	2
	Harmful, toxic, updated for cancer	3
	Infectious, Toxic, for reproduction and switched.	
quantity of waste	< 100 and less or equal to 1000 tons/year	2
	< 1000 and less or equal to 5000 tons/year	2,5
	< 5000 tons/year	3

Source: Ministry of Finance/General Directorate of Taxes: www.mfdgi.gov.dz

- a. The result of the above fee is allocated as follows: (33% of the Country's budget and 67% of National Environment and Coastal Fund).
- b. Fee on petroleum products and similar products imported or collected in Algeria, especially in a factory under customs control, in accordance with article 24 of Law No. 20-07¹⁴ (متضمن قانون المالية).

Table of taxes on petroleum products

Tariff-fee number and	Designation of products	Tax (DZD)
Certificate 10-27	premium gasoline	1.600,00
Certificate 10-27	regular gasoline	1.700,00
Certificate 10-27	unleaded gasoline	1.700,00
Certificate 10-27	Gas Oil	900,00
Certificate 10-27	liquefied natural gas	1,00

Source: Ministry of Finance/Directorate General of Taxes: www.mfdgi.gov.dz

- c. The fuel fee that has recently introduced within supplementary amendments in application of article 38 of Law No. 01-21¹⁵ (المتضمن قانون المالية) amended by article 55 of the Finance Law of 2007¹⁶ (المتضمن قانون المالية) , which significantly changed fees' value that is imposed on polluted or dangerous activities, its pricing was set at 0.10 DZP/L for excellent or normal lead gasoline and 0.30 DZP/L for oil gas.
- d. The fee on the new rubber tyres, which has been introduced in accordance with provisions of article 60 of Law No. 05-16¹⁷(المتضمن قانون المالية), amending and supplementing the fee on the new rubber tyres, is applied in accordance with article 54 of the Finance law of 2019¹⁸(المتضمن قانون المالية) on new imported rubber tyres only, the

amount is set at 750 DZD for a tyre for heavy vehicles and 450 DZD for a tyre for light vehicles.

e. The fee on oils, greases and grease preparation established in the application of article 61 of the 2006 Finance Law amended and supplemented by article 46 of Ordinance No. 08-02¹⁹(قانون المالية التكميلي), article 66 of the above Law of 2018 and article 93 of Law No. 19-14²⁰(قانون المالية); which the amount is set at 37.000 DA per ton applied to oils and greases and the preparation of imported or manufactured greases in national territory in which used oils are produced.

f. The supplementary fee on air pollution of industrial origin, established under article 205 of the Finance Law 2002, amended by article 46 of the supplementary Finance Law of 2008, article 64 of the 2018's Law and 91 of the 2020's Law. The fee is calculated depending on the basic rates of charging for activities contaminated or dangerous to the environment, the amount of the fee is determined by applying the multiplier coefficient of quantities emitted according to a gradual transaction scale from 1 to 5 depending on the proportion of the emitted quantities exceeding a minimum of 10% to a maximum of 100% for the classified institutions carried out by the National Observatory for Environment and Sustainable Development.

g- The supplementary fee on wastewater of the enterprise's industrial origin was established under provisions of article 94 of Law No. 02-11²¹(المتضمن قانون المالية) amended, and supplemented by article 46 of the 2008 Supplementary Finance Law, article 65 of the 2018's Law and article 92 of the 2020's Law where its estimation is determined by reference with the annual basic amount determined under Article 117 of Law No. 91-25 mentioned above, and from the coefficient ranging from 1 to 5 depending on the rate of exceeding specified values.

The fee on plastic bags was introduced in accordance with article 53 of Law No. 03-22²²(المتضمن قانون المالية), as amended by article 46 of the Supplementary Finance

Law of 2008, article 67 of the 2018's Law and article 94 of the 2020 's Law where it is set at 200 kg and applied to imported or locally manufactured plastic bags.

2. Exceptional environmental tax system

The exceptional environmental tax system also known as the Environmental Fiscal Stimulus includes especially tax exemptions, i.e. the country is relinquishing the right to collect certain types of duties and taxes due on some investment activities that are contributing to economic development in conjunction with preserving the environment, this exemption may be permanent or temporary, as it generally lies in:

2.1 The incentive fee were based on the non-storage of industrial waste in accordance with article 203 of the 2002 Finance Law, amended and supplemented by article 46 of the 2008 Supplementary Finance Law, article 62 of the 2018 Finance Law and article 89 of the 2020 Finance Law. It is set at 30,000 DZD per ton of special and/or hazardous industrial waste.

2.2 The incentive fee for non-storage of waste associated with treatment activities in hospitals and medical clinics updated in accordance with article 204 of the Finance Law 2002.

The incentive fee for not storing waste associated with treatment activities in hospitals and medical clinics, which was established in accordance with the provisions of article 204 of the Finance Law of 2002, amended and supplemented by article 46 of the Supplementary Finance Law of 2008, Article 63 of the Finance Law of 2018 and Article 90 of the Finance Law of 2020, where it was set at a reference price of 60.000 DZD for ton of wastes stored. Weight is adjusted, according to treatment abilities and patterns; it is carried out in each particular institution or by direct measurement.

Therefore, the national legislature also approved, for "the exceptional system" in addition to exemptions, in one hand, reductions such as the investment tax cut, especially as investment today plays an important role for what he has been doing for employment's economic development and burden-alleviation services, contributing to

labor employment and reducing unemployment rates. Based on its importance, most countries tended to encourage it through the introduction of tax incentives and, on the other hand, subsidies and assistance, which are a modern way compared to the fees. People who preserve the environment are offered assistance and facilities reward for attention to environmental issues as well as customs and administrative facilities.

B. Valorization of the effectiveness of environmental tax tools

An effective valuation process of tax tools requires discussion about the impact of environmental tax and identifying the positive and negative aspects.

1- Positive impacts of the application of environmental tax

The implications of the application of environmental liability provisions lie in several respects, of which we will focus on three (03): The economic, social and finally the environmental performance of productive enterprises.

1.1 Effective application of environmental taxes to the economic performance of productive enterprises

The application of the environmental tax entails many roles on productive enterprises' economic performance, which may be positive or negative as described below:

-The impact on the enterprise's production cost: The process of applying the environmental tax ensures that environmental damage costs are included in the cost of products which it increases to a higher cost.

-Promoting innovations and enhancing competitiveness: environmental tax is more efficient in preventive treatment of environmental problems and more stimulating towards the development of environmental protection innovations and techniques; as it pushes environmentally contaminated productive enterprises to minimize pollution by investing in pollution control equipment, which may lead to higher competitiveness of enterprises, production, development and marketing of environmental investment goods, and therefore enhancing the competitiveness of enterprises to penetrate and enter large markets for the discharge of their products.

-The impact on product prices: The process of imposing environmental taxes on inputs that cause pollution during the production process increases the production costs thus, it leads to a highly environmentally polluting products' prices; what may negatively affect the profits of the enterprise so the demand for its products declines in its higher prices. This is economically and socially unacceptable, especially when the products are essential such as cement, iron, etc, What is must for the country support research and promote the development of clean technology and less environmentally polluted, with subsidizing productive enterprises to invest in pollution control equipment. This, in turn, may lead to lower prices, which in itself protects and protects the environment.

- Reorientation of economic resources: the imposition of an environmental tax on productive enterprises reorients their available economic resources, either internally by investment transfer of investment in areas with less pollution damage with low tax rates as far-flung areas within the country, or externally, by transferring its investments to countries with is no environmental legislation or reservations regarding environmental damages. This is the dominant trend among multinational corporations that resettle environmentally polluting industries in developing countries, especially those where there are no environmental legislation or environmental protection restrictions, but this trend loses no longer the environmental tax's role in protecting the environment.

1.2 .The role of environmental taxes on social performance of productive enterprises

The application of environmental tax entails several roles, described below, on the social functioning of productive enterprises.

- The impact on labor and employment: some of enterprises may stop working because of higher costs, as a result, measures of environmental protection are imposed, that hinders investments and their movement to other countries, in which adversely reflected on the loss of many opportunities and workplaces²³ (أثر الجباية البيئية) (مریم بن شیخ، 2012، ص 106 و 103).
على أداء المؤسسات، س 2012، ص 106 و 103).

On the other hand, the growing demand for environmental equipment's and fittings, i.e. environmental technology, can create new jobs in industries that provide such goods, equipment and fittings to investments in these industries had increased.

-The impact on consumers: polluted enterprises may transfer the burden of environmental tax equally with the consumers, or transfer it partially or completely to consumers of the pollution tax on good or service; therefore, the application of environmental tax without proportionate to the enterprise level of pollution while imposing its burden on consumers, the incentive impact the tax is non-existent and their positive impact on the environmental pollution rate decrease.

1.3 The role of environmental taxes on environmental performance of productive enterprises

The application of the environmental tax entails many roles on the environmental performance of productive enterprises, as described below.

-Efficiency in the allocation of resources used as inputs into the production process: the imposition of environmental tax on materials that constitutes a source of pollution used in the production process would practically lead to the enterprise to replace. Those inputs that have been environmentally objected to be taxed with other inputs less environmentally polluting. It may even stop using these inputs because of higher taxes by the enterprise, which in the long run may make them work to change the components of their inputs and invest in developing the preferred environmental inputs and more efficient technologies. However, this procedure taken by the enterprise may lead to additional costs, which in turn increases the cost of production, which may affect the enterprise's competitive position in the market, and may lead it to stop production.

- Reducing consumption of environmentally harmful products: taxing products that are sources of pollution is certainly increasing their prices as a result due to f their inclusion of environmental costs, including tax on pollution, what encourages consumers to move into products less environmentally harmful that are likely being

exempt from value-added tax, Thus, consumption of the enterprise's products decreases, which has a negative impact on it, such as the loss of a large part of its market share, and the decrease in the number of its customers as a result of their orientation to other enterprise products that are environmentally sensitive.

However, this impact can make sufficient flexible enterprises able to choose a more effective method, in reducing elements of environmental pollution through changes in used machinery or in the production of patterns and methods, creation of a product disposal system or product inputs through recycling or the availability of sound environmental commodity alternatives, here, the availability of environmental alternatives must not only be considered technically, but also economically and alternatives, and the ratio of the list price to the total cost of the product.

- Reducing the volume of polluted waste and gas emissions: imposing environmental taxes on wastes would force the enterprise to pay an additional cost that guarantee the cost of waste disposal or waste treatment, so the imposition of this tax advances the enterprise to control the level of waste associated with production so that it does not bear to the additional cost represented by the tax. This will make the enterprise always compare the cost of controlling the level of pollution with the cost of waste disposal²⁴(مریم بن الشیخ، المرجع السابق، ص 109).

-Efficiency in rationalize energy consumption: the increase fuel consumption of natural gas, petroleum and coal during the production process has negative impacts on world's environment from pollution into global warming then on climate change and its repercussions; that's where it has become necessary to make environmental collection as one of the most important means to cover the polluter's responsibility for damage not just money and people, but also damages on the environment²⁵(عبد الکریم بن منصور، الجباية الإيكولوجية لحماية البيئة، س 2008، ص 28 وما بعدها).

Reducing energy consumption and reducing gas emissions may lead the enterprise to seek alternative sources and methods of investment in renewable energy equipment.

In view of the above, environmental tax includes a number of positive elements for productive enterprises which are : (correcting market failure within the respect to external impacts, an effective means of integrating the costs of services and direct environmental damage on the prices of goods and services or pollution costs by the activities, the application of the polluter-pays principle and the integration of economic and environmental policies to combat pollution to preserve the environment and inciting consumers and producers to improve and modify their behavior towards the efficient use of resources to preserve the environment, to encourage and maintain investment in the environmental sector for sustainable development and increasing Tax revenues used to cover environmental expenditures, re-pricing of natural resources in such a way that they are not drained and rationally exploited, and create jobs in the environmental sector in order to reduce pollution and preserve the environment, which contributes to reducing the unemployment rate.).

2. Disadvantages of environmental taxes

The environmental tax system contains a number of deficiencies that should be reviewed in order to activate the motivational nature of environmental levies. These gaps are generally as follows:

a. The ambiguity of the objectives of the environmental tax system: If we proceed from the definition that considers the polluter pays principle as an objective economic burden, it imposes on the actual or potential polluter, economics have provided theoretical concepts of how to estimate and distribute the polluter's proceeds, for example being included in the costing of natural resources used in the development process. Three (03) elements included in the environmental fee namely: (the marginal cost of uprooting and exploiting the natural resource, the marginal cost of damage resulting from exploitation of this natural resource such as the degradation of the forest's ecological and climatic functions and the marginal cost of the loss of the non-renewable resource for future generations).

The total amount of environmental fees was not allocated to environmental protection and control of pollution. So only 75% were awarded to the National Environment and Coastal Fund, and the remaining 25% was distributed between municipalities and the public treasury.

The provisions of texts regulating of the fee imposed to encourage the non-storage of industrial or private wastes, as well as wastes associated with treatment activities, and supplementary fee on industrial-sourced air pollution;

The applied fee to the fuel is not entirely directed for environmental purposes, as 50% of the levy received from this fee is targeted to the National Roads and Highway Fund, i.e. to an area not related to pollution control and environmental protection.

b. The lack of knowledge of the official and real addressee to whom the polluter-pays principle applies: despite the finance and economic importance of the polluter-pays principle in creating financial resources for prevention and interventionist actions to protect the environment, it is somewhat ambiguous in determining the true addressee, its impact ranging from polluters to consumers.

If the polluter is a taxpayer through the legal text, he is only the first who pays, because it is included in the cost of environmental fees within the price of goods or the final service that he provides, and thus the real taxpayer becomes the consumer, as any polluting industrial activity is directed to him.

c. The need to adopt flexibility in the application the polluter-pays principle: environmental taxation are not far from negative impacts on economic and social life, as they consider an increase in the cost of production as a negative impact on prices, on international trade and competitiveness of economic enterprises.

OCDE's report noted that the impact of environmental taxation on international trade and exchanges varies depending on whether we are in a developed country that affects the market or a country that does not. In addition, if we are about an economically strong country and you do not charge environmental duties, their

products will compete strongly with those of a country that imposes an environmental charge on the same industrial activities, so the economy of countries that have established these taxes would be affected.

Tax regulation also affects enterprises' long-term profitability due to high production costs and, accordingly, reflects the decision to enterprises for the countries in which they invest.

4. RESULTS AND DISCUSSION

The rise of environmental problems caused by the an imbalance of a phenomena due to development at the cost of the environment as an idea and the spread of pollution in all its forms.

It is to note about this tax policy that:

- The slowing process of the implementation of environmental taxes in the field is contributing to the spread of pollution and the neglecting of the environment is clearly shown in the development of the legal framework for environmental taxes since the 1980s. However, financial means for implementing this protection were only launched in the 1990s, specifically in 1992, and prices for environmental fees were revised only in 2000, a review that came into effect in 2002.
- The insufficiency of the principle of the polluter pays, if the polluter is the taxpayer through the legal text then it is only the first who pays as it collects the environmental fees who pays within the final price of the goods or service it provides, thus becoming the real taxpayer is the consumer, resulting in the loss of fees for any deterrent force.
- The financial reimbursement of environmental taxes is a symbolic since fees are few and would not cover environmental damage, compensation of damage may also be irreparable damage. Pollution here bears the consequences of irreparable pollution, which exposes more and more of the environmental environment to degradation.

Not all of the proceeds of environmental taxes were allocated for environmental protection and pollution control. This was confirmed by the amendments that transformed the distribution of green taxes, particularly in Financial Law of 2020, to increase its revenues for the benefit of the public treasury.

3. EXPERIMENTAL

To fix these previewed deficiencies, we suggest the following:

-State intervention is necessary to encourage green enterprises with environmental concerns through granting more environmental stimulus to their active role in the economic, social and environmental spheres in particular.

-National authorities should conclude further development cooperation conventions within the limits of safeguarding the environment's integrity and sustainability.

-Reforming the individual by convincing him of the need to protect the environment and sensitize him to the dangers of pollution, considering that pollution is primarily human-induced; in addition, environmental legislation remains inadequate in the absence of environmental culture.

-Ensure that the goal of environmental taxes is to protect and preserve the environment.

4. CONCLUSION

We may conclude, from the foregoing that Algeria has responded somewhat late in the implementation of environmental provisions in accordance with the principle of the polluter-pays for the rational use of natural resources, as it attempts to balance the requirements of development with those of environmental protection.

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