

**Environmental taxation in Algeria:  
funding the local budget and achieving environmental security**

الجبابة البيئية في الجزائر: نحو تمويل الميزانية المحلية وتحقيق الأمن البيئي

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**Abstract:**

In light of the financial issues that define local government budgets, and the scarcity of financial resources, which most researchers admit is the primary reason for the shortcomings of local government economic roles. This study focuses on one of the proposed solutions for generating new development funding sources for these local government and utilizing them in the field of sustainable local development in accordance with the requirements for achieving environmental security.

**Keywords:** Environmental taxation, budget and achieving, environmental security.

**المخلص:**

في ظل المشكلات المالية التي تعرفها ميزانية الجماعات المحلية، وشح الموارد المالية التي يعترف بها الباحثين بأنها السبب الرئيس في قصور الدور الإقتصادي للجماعات المحلية، تتطرق هذه الدراسة إلى أحد الحلول المقترحة في سبيل خلق مصادر تمويلية تنموية جديدة لهذه الجماعات المحلية، وإستغلالها في مجال التنمية المحلية المستدامة بما يتماشى ومتطلبات تحقيق الأمن البيئي.

الكلمات المفتاحية: الجبابة البيئية، الميزانية المحلية، الأمن البيئي.

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## Introduction:

The rise in environmental problems and their associated costs, only had an impact on the individual's and the environment's safety and sustainability on the one hand, and the increasing amount of money spent on its effects and waste by local and central government on the other. It had a significant impact on the direction of several new academic studies and research, all of which were concerned with providing solutions and outcomes to motivate local government to play their desired role in local development.

Whereas these studies and reports show that developed countries have discovered effective approaches to reducing these environmental problems through so-called environmental taxation, which constituted a new financial resource and income for local government budgets on the one hand. On the other hand, a factor that has become a necessary condition in our time for the advancement of local development at all levels within sustainable cities in order to achieve environmental security. However, this will not be possible unless and until a legal system is established that requires violators to respect the environment and its resources and creates a new financial vessel for the budgets of these local government in order to advance local and sustainable development.

## Study problem:

The problem of this study can be formulated in the following main question:

**To what extent can environmental taxation be used as a source of funding for local government budgets and as a mechanism for advancing local development?**

I have followed analytical method for this research, to study and analyse the following elements:

- ✓ The nature of environmental taxation and its impact on local development.
- ✓ Environmental taxation and its role in financing local government budgets.

## 1. The nature of environmental taxation and its impact on local development

The environmental tax system that carries within it only the idea of deterrence against every violator, is definitely a deficient system, because time has passed these old ideas. So that the environmental collection system in developed countries today constitutes a section in the budget of local government, which is directed to local investment and local development.

### 1.1- The concept of environmental taxation

The environmental tax system is a collection of state-imposed taxes and fees imposed on natural and legal individuals who pollute the environment. Environmental taxation, as defined by the Organization for Cooperation and Development, is "a set of tax measures whose base (products, services, equipment, emissions) is estimated to have a negative impact on the environment"<sup>1</sup>.

This means that environmental taxation includes all taxation measures that have an impact on the environment, such as taxes and fees, royalties, and tax and incentive measures<sup>2</sup>. There

1- FarisMesdour, The Importance of Government Intervention in Protecting the Environment Through Environmental Taxation, Researcher Journal, University of Ouargla, Issue 07, 2009, p. 348.

2- French Tax Council, a report on taxation and the environment, 2005, p. 02.



is also what is known as green taxation, which is a collection of tax measures aimed at compensating for, or rather reducing, the harmful effects of pollution on the environment<sup>3</sup>.

What we mean by the content of environmental taxation is the selection of the material on which the tax is imposed, and by that we mean the selection of the elements included in the taxable base, which must be based on the existence of a clear and logical relationship between the incident of environmental damage on the one hand, and the extent of its material impact on the environment on the other; it means defining those elements within the tax base in a specific and precise manner<sup>4</sup>. As a result, environmental collection includes the following components:

**a. Environmental taxes (Ecological taxes):**

They are monetary rights deducted by the authorities for the use of the environment; by authorities, we mean central governments, local government, and any administrative body with the authority to do so. When we say "using the environment," we mean any activity that has a negative impact on the environment, particularly polluting activities, such as those in the transportation, industrial, and agricultural sectors<sup>5</sup>.

**b. Environmental fees:**

For example, the state's special services in which disinfection and environmental safety techniques are used, as it imposes special fees on beneficiaries of these services that do not appear except when directly benefiting from these services, such as: disinfection fee, cleaning fee, fee for benefiting from potable water<sup>6</sup>.

It should be noted, however, that the Organization for Economic Cooperation and Development's information system uses a broader definition of environmental taxes, which includes all environmental taxes imposed on products<sup>7</sup>. The application of environmental taxes and fees, on the other hand, necessitates the presence and integration of the following elements:

- ❖ The necessity for direct government involvement in environmental conservation.
- ❖ Individuals and the state must enter into a social contract to protect the environment.
- ❖ The necessity of specialized justice to prosecute those who violate environmental regulations<sup>8</sup>.
- ❖ Involvement of civil society organizations and social education institutes, which develop and implement strategies to educate economic partners and community members about environmental damage concerns.
- ❖ Existence of educational policies and curriculum that teach schoolchildren about environmental protection.

3- Mohammed amine khelladi, Public policy on the ecological environment of Algerian companies, doctoral thesis in commercial science, University of ORAN, faculty of economics, management sciences, and commercial sciences, 2012, p75.

4- Fatima Zahraa Zerwati, The problem of waste management and its impact on the environmental economic balance, a thesis for obtaining a doctorate degree in economic sciences, Economic Measurement Branch, University of Algiers, 2005, p. 148.

5- Dominique bureau, Taxation of the environment, French documentation, Paris, 1993, p. 10.

6- Khadija Botbel, The Role of Fiscal Legislation in Protecting the Environment, Human Rights Generation Journal, Issue 25, p. 43.

7- John Norgaard, Valerie Hill, Pollution Control Using Tradable Taxes and Licenses, Economic Issues, No. 25, Washington, International Monetary Fund, 2000, p. 3.

8- Global Environment Fund, Memorandum on Market Mechanisms for Financing Global Environmental Agreements, Cape Town, South Africa, 29-30 August 2016, p. 1.



- ❖ The necessity of a persuasive media strategy that contributes to the development of an environmental culture among society's members.

### c. Tax incentives and exemptions:

We note that many jurisprudential definitions have been provided in the context of defining the concept of tax incentives and exemptions. However, it is defined in one sense as a system designed within the framework of the state's financial policy with the goal of encouraging savings or investment in a way that leads to the growth of national productivity and the increase in the cost capacity of the economy, as well as the increase in national income as a result of the establishment of new projects or the expansion of existing projects<sup>9</sup>.

In fact, environmental taxation does not consist solely of taxes and fees, but also of tax incentives and exemptions that can have a significant impact on the adoption of environmentally friendly activities or industries. Because the imposition of taxes and fees is always accompanied by tax evasion and fraud, while the incentive may correspond to an automatic response from the citizen, it is worth noting that the exemption or incentive measures may take the following forms<sup>10</sup>:

- ❖ **Permanent exemption:** This is from taxes and fees imposed on various economic activities in order to distinguish between those that pollute the environment and those that are environmentally friendly, noting that this type has met with tangible success in developed countries such as Japan and Norway.
- ❖ **Temporary Exemption:** A specific residential area or investment activity was exempted from paying environmental taxes and fees for a limited time in order to encourage it to use environmentally friendly activities, industries, or renewable resources.
- ❖ **Fiscal incentives:** include exempting certain environmentally friendly equipment or products from customs duties. This is what would sustain the culture of environmental citizenship among our institutions and factories' superiors and subordinates. However, determining the tax base for environmental damage caused by the activities of individuals in particular is not an easy task, and this is due to the difficulties associated with determining it, especially since the damage has multiple sources, problems, and effects, so that the tax base is linked to a group of elements<sup>11</sup>:
  - Selecting the pollution tax basis, or the substance on which the tax is levied.
  - Determine the component (society type) that is subject to the environmental tax.
  - The environmental tax must be measured primarily based on economic and social criteria, and it uses either the fixed price or progressive price technique.

## 1.2- The relationship of environmental taxation to local development and environmental security

We see the importance of environmental taxation in the embodiment of local development based on the gains made by developed countries on the ground, which had a

9- Ramadan Siddiq Muhammad, *Legal Guarantees and Tax Incentives to Encourage Investments a comparative study*, Dar Al-Nahda Al-Arabiya, Cairo, 1998, p. 54.

10- Khadija Botbel, *Ibid*, p. 43.

11- Al-Ayesh Ajlan, *Rationalization of the Algerian tax system in the field of container and collection*, Master's thesis in economic sciences, Economic Analysis Branch, University of Algiers, 2005-2006, p. 25.



positive impact on local government from an environmental and financial standpoint, which we summarize as follows:

- ❖ One of the goals of environmental taxation is to positively modify polluters' behavior by financially discouraging them, and this depends on the extent of their pollution and environmental damage. As a result, whenever we raise the tax rate, we will encourage those who are harmful to the environment and polluters to adopt a more environmentally friendly behavior, pattern, or activity, and the environmental tax will fund the local budget<sup>12</sup>.
- ❖ The primary justification for environmental taxation is that it forces individuals and businesses to follow one of the following paths:
  - Either stop damaging the environment in a manner that serves as a starting point for comprehensive local development, or cease polluting the environment.
  - Or to bear the costs of its activity that is harmful to the environment, so that the earnings of the tax are used to treat the damage caused by the negative environmental behavior and to stimulate the local economy.
  - It is one of the local development options to look for technical solutions to ensure that their operations do not pollute the environment<sup>13</sup>.
- ❖ Contribute to the financing of environmental protection policies, which corresponds to the reduction of state environmental spending, by increasing the tax revenues used to cover environmental expenditures; this is one of the primary goals of the establishment of environmental taxes in the vast majority of nations.
- ❖ Using it as an effective means of integrating the costs of services and environmental damages directly into the prices of goods and services, or into the costs of activities that cause pollution, as a manifestation of the polluter-driving principle that ensures integration between economic and environmental policies aimed at preserving the environment<sup>14</sup>.
- ❖ Environmental taxation (fees and taxes) is one of the economic control tools used by the state's competent administrative authorities. It is viewed as a tool for financing development and encouraging the creation of investments and activities that take the specificity of the environment into account on the one hand, and a deterrent tool on the other that works to perpetuate environmental culture among the various components of society<sup>15</sup>.
- ❖ The main goal of imposing fees and royalties on individuals is to change their patterns of behavior and to change the pattern of exploitation and use of environmental resources in a way that reduces their negative impact on the environment, either by reducing them or replacing them with less harmful materials<sup>16</sup>. Incorporating the costs

12- Benoîtjadot, taxation of the environment, bruylant, Brussels, 1994, p.16.

13- Mohsen muhammadaminqadir, Environmental Education and Awareness and the Impact of Taxes in Reducing Environmental Pollution, Master Thesis, Department of Environmental Management, Faculty of Administration and Economics, Arab Academy, Denmark, 2009, p. 66.

14- Beat burgenmeier and Yuko harayama, theory and practice of environmental taxes, Economica, Paris, 1997, p 94.

15- Al-AyeshAjlan, Ibid, p. 32.

16- Sayed Muhammadin, Human Rights and the Strategy for Environmental Protection, Police Press, Cairo, 2000, p. 259.



of environmental services and environmental damage directly into the prices of goods, products, and services used in their production would reduce the percentage of environmental damage and embody the concept of environmental citizenship.

- ❖ Most developed countries want to keep the concept of environmental citizenship alive as one of the pillars of environmental security, alongside the citizen, the producer, and the factory, as well as a basic link and a basic component for environmental citizenship advancement. Regarding the product, environmental taxation plays a stimulating role in moving towards an environmentally friendly product, but its application initially takes on a deterrent taxation character, so taxes become a catalyst for innovation and the use of renewable energies in order to lower the tax rate.
- ❖ On the one hand, environmental taxation aims to create a kind of integration with national legislation, as legal procedures alone are insufficient to deter violators, while on the other, new funding sources to combat pollution and encourage non-recycling of private waste are sought<sup>17</sup>.

## 2. Applications of environmental taxation and its role in financing the budget of local government

Most developed countries currently collect environmental taxes with environmental, economic, and social goals in mind. As a result, we address the enumeration of the forms of environmental levy stipulated by the Algerian legislator in order to reveal the extent to which it can be used as a financial resource for local government ' budgets on the one hand, and to reveal the extent to which this tax policy is effective on the other.

### 2.1- Types of environmental taxes in Algeria

In light of a set of environmental legislations, the Algerian legislator enumerated the types of taxes<sup>18</sup> imposed on every act or activity that would harm the environment, as well as the penalties for it, which we summarize as follows:

#### a. Household waste collection fee:

Its rates were revised through the Finance Law of 2002 as follows:

- ❖ 640 and 1,000 DZD annually for the family.
- ❖ 1000 and 10,000 DZD annually for commercial activity.
- ❖ 1,000 and 100,000 DZD annually for industrial and commercial activities that produce a larger amount of waste.

17- Kamal Rizik, The Role of the State in Environmental Protection, Researcher Journal, University of Ouargla, 2007, Issue No. 5, p. 100.

18- Among these legislations we mention:

- Law No. 01-19 of December 12, 2001 relating to waste management, control and removal, OJ, Issue No. 77 of 2001.
- Law No. 01-20 of December 12, 2001 relating to the preparation of the territory and its sustainable development, OJ, Issue No. 77 of 2001.
- Law No. 02-02 of February 5, 2002 relating to the protection and valuation of the coast, OJ, Issue No. 10 of 2002.
- Law 03-10 of July 19, 2003 relating to the protection of the environment within the framework of sustainable development, OJ, Issue No. 43 of 2003.
- Law 04-20 of December 25, 2004, related to the prevention of major risks and the management of disasters within the framework of sustainable development, OJ, Issue No. 84 of 2004.



**b. Incentive fee to not store waste related to medical activities:**

This fee aims to reduce harmful and chemically polluted medical waste from the source. Its amount is estimated according to the Finance Law of 2002 at 24,000 DZD for each ton of stored waste, and is distributed as follows:

- ❖ 75% for the National Fund for Environment and Pollution Removal.
- ❖ 15% for the public treasury.
- ❖ 10% for municipalities<sup>19</sup>.

**c. Fee associated with environmental pollution:**

It applies to the activities of classified establishments, and the polluting and environmentally hazardous activities are divided into two categories:

- ❖ Activities that require prior authorization from the head of the Municipal People's Assembly with regional authority.
- ❖ Activities requiring prior authorization from either the Minister responsible for the environment, the regionally competent governor, or the regionally competent president of the municipal people's council<sup>20</sup>.

**d. Fuel Tax**

The fuel tax was introduced in 2002 under the Finances Law. The fee is estimated to be 1 DZD per liter of gasoline. The allocation of this fee is as follows:

- ❖ 50% for the National Highway and Transportation Fund.
- ❖ 50% for the National Environment and Pollution Removal Fund<sup>21</sup>.

**e. Additional fee on air pollution of industrial origin based on quantities that exceed emission limits:**

This fee is subject to the provisions of Article 205 of the Finance Law of 2002, and the amount of the fee varies from 2,000 to 120,000 DZD based on the nature of the polluting and environmentally hazardous activities. This amount is multiplied by a rate between 1 and 5, based on the rate of exceeding the permissible value limits, and the total of this fee is distributed as follows:

- ❖ 75 % for the National Environment and Pollution Removal Fund.
- ❖ 15% for the general fund.
- ❖ 10 % for municipalities.

**f. Additional fee for industrial waste water:**

This fee was established pursuant to Article 94 of the Finance Law of 2003, and it aims to change the behavior of factory owners in order to reduce the amount of industrial liquids emitted by their factories that pollute waterways, dams, and sea water. The fee ranges from 2,000 to 120,000 DZD and is multiplied by a factor of 1 to 5 based on the body, the liquids excreted, and the level of contamination if they exceed the permissible limits. This fee's proceeds are allocated as follows:

- ❖ 50 % for the National Environment and Pollution Removal Fund.

19- Article 204 of Law No. 01-21 of December 22, 2001 containing the Finance Law for the year 2002, OJ, Issue No. 79 of 2001.

20- AsmaaRazak, Mechanisms for financing environmental protection policies in Algeria (a case study of the state of Biskra), a master's thesis specializing in leadership and financing, Department of Economic Sciences, Faculty of Economic, Commercial and Management Sciences, University of Mohamed Kheidar Biskra, 2008, p. 65.

21- Ibid, p. 67.



- ❖ 20% for the federal government and 30% for municipalities.

#### **g. Fee on new imported or locally manufactured rubber wheels:**

This fee was established under the provisions of Article 60 of the Finance Law of 2006, the amount of the fee is distributed as follows<sup>22</sup>:

- ❖ 10 DZD for each tire designated for heavy vehicles.
- ❖ 5 DZD for each tire for light cars.

The revenues of this fee are allocated as follows:

- ❖ 50% for the National Fund for Environment and Pollution Removal.
- ❖ 25% in favor of municipalities.
- ❖ 15% for the public treasury.
- ❖ 10% for the National Fund for Cultural Heritage.

#### **h. Fee for oils and grease, as well as grease preparation:**

This fee was established in accordance with Section 61 of the Finance Law for the fiscal year 2006. The fee for oils, grease, and grease preparation is set at 12,500 DZD per ton imported or manufactured within the national territory, resulting from the use of used oils. Fee revenues are distributed as follows<sup>23</sup>:

- ❖ 50% for the National Environment and Pollution Removal Fund.
- ❖ 35% support for municipalities.
- ❖ 15% is set aside for the public treasury.

#### **i. Fee to encourage the non-storage of industrial waste:**

The Finance Law of 2002 established a fee to encourage the non-storage of industrial waste, with the amount set at: 10,500 DZD for every ton of special and/or hazardous industrial waste stockpiled. This fee's outputs are distributed as follows:

- ❖ 10% for municipalities
- ❖ 15% for the public treasury
- ❖ 75% for the benefit of the National Fund for the Environment and Pollution Removal<sup>24</sup>.

#### **j- Plastic bag fee:**

The Finance Law of 2004 established this fee. This fee is set at 10.5 DZD per kilogram and is applied to import or manufactured plastic bags, with the proceeds going to the National Fund for Environment and Pollution Removal<sup>25</sup>.

#### **k. Fee on fuel use:**

This fee was first introduced under the Finance Law of 2002, with an estimated amount of 1 DZD per liter of gasoline; however, under the Finance Law of 2007, the rate of this fee was reduced as follows:

- ❖ Lead gasoline (regular or premium): 0.10 DZD per liter.
- ❖ Gas oil costs 0.3 DZD per liter.

The proceeds of this fee will be deducted and repaid in the following ways:

- ❖ 50% to the National Fund for Roads and Highways

22- Article 60 of law n°05-16 corresponding to 31/12/2005, bearing the finance law for 2006, OJ n°85.

23- Article N°61 of law n°05-16 corresponding to 31/12/2005, bearing the finance law for the year 2006, OJ N°85/2005.

24- Article 203 of Law 21-01, which includes the Finance Law of 2002.

25- Article 53 of Law No. 03-22 of December 28, 2003 containing the Finance Law for the year 2004, OJ No. 83 of 2003.





❖ 50% for the National Fund for Environmental and Pollution Removal.

Based on the foregoing, we can see the breadth of environmental taxes enshrined in our legal system by the Algerian legislator, but how effective are they?

Indeed, recent studies in this field have shown that the efficacy of an environmental tax policy on reality is determined by examining the extent of its positive or negative impact on the consecration of the concept of environmental citizenship on the one hand, and the creation of a new employment resource for the state that would open a new field towards better development on the other.

## 2.2- The reality of environmental tax policy in Algeria

We do not deny that the environmental situation in Algeria is deteriorating as a result of the exacerbation of pollution in all forms, particularly air pollution in coastal areas with a high concentration of polluting industries. The environmental situation in urban areas is also deteriorating, as evidenced by the prevalence of urban waste and rubbish. The public dumps are characterized by randomness and lack of organization, which exacerbated the situation. Indeed, urban areas suffer from severe pollution as a result of poor wastewater management and a lack of filtration processes. This causes the spread of many dangerous diseases, endangering citizens' health. In fact, given Algeria's significant weakness in the environmental tax return, this increased the volume of public spending and the state's financial intervention to address the dangers and diseases caused by environmental deterioration.

In light of this situation, it became necessary to conduct an economic assessment of environmental pollution damage in Algeria in order to determine the value of damages caused by environmental degradation and the priorities of environmental policy. In the context of pursuing sustainable development and reducing environmental spending from local government budgets, and to prevent the exacerbation of the phenomenon of environmental pollution, Algerian authorities have adopted a number of environmental policies, the most important of which is the policy of including environmental taxation as a tool to reduce the damages of environmental pollution but without exploiting it as a revenue source.

Beginning in 1992, the authorities established a number of environmental fees through financial laws in order to activate Algerian environmental collection. This included a wide range of environmental sectors, particularly solid waste, polluting air emissions, industrial liquid flows, and polluting or endangering industrial activities.

Furthermore, some tax deductions have been granted in favor of environmental investments that are concerned with reducing environmental degradation, as part of the National Agency for Investment Development's programs. In general, Algerian environmental collection is evolving at the legislative level, but its effectiveness in reducing pollution on the ground is limited, and the reason for its financial friendliness is considered weak in comparison to the size of the state's environmental expenditure. However, as previously stated, these legislative attempts and interventions remain flawed due to the lack of a conceptual and forward-looking framework for the future in light of the decline in state revenues as a result of successive international crises, which necessitates local government finding and searching for new financing resources.



## Conclusion:

At the conclusion of this study titled "Environmental taxation in Algeria: between the possibility of financing the local budget and the means of achieving environmental security," it was determined that environmental taxation in Algeria could be used to finance the local budget and achieve environmental security. We ensure that certain local governments in developed nations have become reliant on central funding for their budgets, and one of the keys to this success may be the adoption of environmental taxation as one of the most essential primary resources for financing local development projects. In light of the rising volume of environmental expenditures and environmental issues, we request that the Algerian legislator make a quantum leap in the country's environmental legislation. Specifically, amending and activating the environmental tax system in Algeria in a manner that ensures the achievement of environmental security on the one hand, the achievement of a new resource for local government on the other hand, and the provision of a suitable environment for local development at all levels. To accomplish this, we propose the following suggestions:

- ❖ Reviewing the Algerian environmental taxation system, adopting a graduated system for the imposition of taxes and fees, and empowering local government to directly exploit local taxation.
- ❖ Focusing on incentives and tax exemptions rather than continuing to impose sanctions, because local development requires a healthy environment and environmental security is a prerequisite for sustainable development.
- ❖ Reconsidering the methods of distributing environmental tax resources, with a portion of them allocated to scientific research in the environmental field to develop the environmental system and improve local government health and environmental security.
- ❖ Inclusion of educational materials and standards related to the environment in educational curricula with the goal of training the pupil and university student from an environmental perspective, so that they will dedicate themselves to being an environmental citizen and to appreciating natural resources.
- ❖ Creation of a specialized police force - at the level of each state in combating environmental crimes or what is known as the environmental police - to combat the escalation of attacks on the environment, which imposes monetary sanctions on anyone who violates environmental protection regulations.
- ❖ Environmental judiciary is the introduction of a specialized judiciary to settle disputes between natural or legal persons and those charged with protecting the environment.



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