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# A Review of International Green Economy and Green Tax Policies

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***ABSTRACT***

*The global green economy mechanism is considered in some international environmental documents to achieve sustainable development. Promoting environmental-friendly technologies, protecting natural capital, improving employment and reducing poverty, along with expanding investment and technology, are based on green economy policies. Green taxation is one of the tools of the green economy policy for the deployment of sustainable technologies. This research is based on the analysis of law and environmental documents with the green economy approach. From the most important green tax strengths, weaknesses, opportunities, and threats (SWOT) has been identified in this paper, deployment of environmentally friendly technologies, the possibility of reducing production, the cost of non-eco-friendly goods and Create economic incentives to businesses with less pollution, Undesirable effects on highly dependent energy entities and increase the scope of rents and administrative corruption for tax evasion. Ultimately, policies such as labeling and other methods of engaging in public participation are presented.*

## *Introduction*

Environmental reforms and the expansion of environmental degradation processes have led the environmentalists to become more concerned about policies and decision-making than before. So the evolution of environmental policies and programs over the past years has shown an evolutionary trend. The interaction of the economy and the environment on each other is an unimaginable reality, and an ever-changing economy and environmental policies affect each other. These policies, however, still lead to a reduction in social welfare; even more so in the case of endogenous public spending, although it is associated with a higher increase in employment and a smaller reduction in private-sector incomes (Kuralbayeva,2018). Creating regulations on this issue can provide a suitable basis for the transition to a green economy. Encouraging green investment & management and imposing taxes on investments that do not meet the technical standards of a product and process of production at the national and international levels are included in this framework. One of the policies that combine the views of the two domains is the green tax which is based on production and consumption as a good response to environmental protection. A strict environmental policy implemented via green taxes rather than regulation may raise productivity, which may be because they drive organizational and technological change in firms seeking to reduce their tax payments (Zárate-Marco and Vallés-Giménez, 2015). Green taxation provides the context for achieving maximum social welfare and its revenues play a significant role in the realization of sustainable development and the provision of social justice (Ehresman and Okereke, 2015). The findings of an article indicate that an emission tax is always welfare dominant over a subsidy on consumer purchases of the clean product because of its contribution to a reduction in environmental damage (Isamu Matsukawa, 2012) In this conditions a ‘double dividend’ may occur in the sense that both environmental quality and employment rise (Ligthart and Ploeg, 1999). Environmental impact is one of the major causes of tax and subsidy interactions between the government and firms (Li et al., 2018). The government sets the tax of the upstream impact and designs the subsidy threshold value to promote the green effort of firms. Green taxes apply with two implications. In a direct view, with increasing pollution costs, pollution prevention becomes a priority for manufacturers and cost-effective. In an indirect perspective, green taxes make producers and consumers change their patterns of production and consumption. In this type of tax, instead of receiving taxes on pollution, they impose taxes on production inputs or consumer goods that use them to cause damage to the environment (Pourkarimi and Hojjat, 2017). Taxes on fossil fuels, chemical fertilizers, not eco-friendly detergents and disposable plastic containers are some cases of green taxes with an indirect view. Apart from the environmental benefits, the increase in prices can be a base for a redistribution of income within the poor deciles of the economy and this policy would increase the government revenue and economic growth in the long-term (Shafie- Pour Motlagh and Farsiabi, 2007). The optimal carbon tax reduces emissions from burning fossil fuel, both in the short and medium run. Furthermore, it brings forward the date that renewables take over from fossil fuel and encourages the market to keep more fossil fuel locked up. (Ploeg, 2015). Green tax policies are widely used in industrialized countries, but they are less used in transitional and developing countries (Martinez-Fernandez and Weyman, 2014), (Chen et al., 2011), (Ivanova, 2017), (Turvey, 2014), (Endriana et al., 2016). In this article by reviewing international documents and resources, the Experience of some countries and the weaknesses, strengths, threats and relevant opportunities are evaluated to provide the general framework and policies required by governments in regulation, and implementing this economic mechanism in production and consumption of resources, Investments, and technologies.

### *Materials and Methods*

The idea of pollution tax as significant policy at Green economy was first introduced in the 1920 and attracted little attention at first, but at the beginning of the 1990s, discussions on environmental change policies attracted economists' attention and at the Earth Summit (Rio Conference) in the year 1992 The conscience of the world became aware of the necessity of sustainable environmental development and gradually international documents and resources were being developed, which are discussed below as Materials and Methods and the history of the formation and expansion of the concept of green economy and green taxes:

***-Rio declaration (1992):*** The most significant international environmental law document that addresses the international obligations of member states of the United Nations on the environment and sustainable development. In its sixteenth article states: "National authorities should endeavor to promote the internalization of environmental costs and the use of economic instruments, taking into account the approach that the polluter should, in principle, bear the cost of Pollution, with due regard to the public interest and without distorting international trade and investment”. Thus, countries have been to implement the general principle of "polluter pays" - which is the general principles of environmental law- and the principles of green taxation have been considered indirectly (Rio Declaration, 1992). The significant and relevant implications of the Rio Conference include 1.Governments must always have environmental protection, and concerns in their economic development, industrial growth, and globalization 2.Governments should take into account the principle of sustainable development in the formulation of the rules 3.Governments should recognize the role of social groups, institutions, organizations and NGOs in protecting the national, regional and global environment (Poorhashemi and Arghand, 2013).

***-Agenda 21 (1992):*** One of the international documents agreed in the Rio Conference, which is imperative that its objectives evident in national strategies, plans, policies and action plans in each country. In the second chapter (social, economic dimensions) Economic policies and international cooperation and how to promote sustainable development through free economies and how to provide environmental and trade-related support for sustainability has concerned. One of the goals set out in the second chapter is: "It is imperative in all countries, with due regard to the relevant conditions, to be reformed in economic policies, through the establishment of healthy social and economic policies, including the inclusion of social costs and Environmental pricing for resources and removing barriers to trade and investment will encourage new economic activities and promote effective planning for sustainable development”. In chapter four, "Changing the pattern of consumption as one of the ways to achieve sustainable development" has been addressed. In this regard, one of the principles of the action is: "The fact that excessive consumption causes a high demand for natural resources and, conversely, the economical use of these resources is aimed at minimizing resource consumption and reducing pollution, Should be given special attention. Although in some parts of the world consumption patterns are very high, but early consumption needs of a large number of human beings have not yet been met. The result is the creation of extra demands and lavish ways of life in the richer parts of the world, which is putting enormous pressure on the environment. Meanwhile, poorer parts of the world are not able to provide food, shelter, health care and training. Changing the pattern of consumption requires a multi-stakeholder strategy that addresses the basic needs of the poor, responding to demands, and reducing the wasteful use of resources in the production process”. Although the policies outlined in Chapters 2 and 4 of Agenda 21 are not directly derived from the Green Taxation, but essentially one of the effective economic strategies for systematizing production and consumption patterns based on sustainability patterns is the green tax that in the long run, It brings with it all the goals mentioned in the agenda, including saving resources, eradicating poverty, providing food and shelter. The agenda called for country research and research centers to address the country's economic development and wealth development strategies, along with reduced energy and natural resource consumption and reduced harmful substances production. It also emphasizes the efforts of governments to propose national policies and strategies to change unsustainable consumption patterns with two goals: 1. setting national policies in a way that encourages society to develop more sustainable patterns of production and consumption. 2. Systems that promote the transfer of environmentally safe technologies to developing countries. To achieve the goals set, five actions are emphasized: 1. Increasing energy efficiency and resources 2. Reducing wastes 3. Knowledge to consider environmental health while purchasing 4. Move to Environmental pricing 5. Strengthening sustainable utilization policies (Pourkerimi and Hojjat, 2017) and (Agenda 21, 1992).

***-Johannesburg declaration (2002):*** It points In 37 paragraphs to the challenges we face, our commitment to sustainable development, and Multilateralism is the future. Millennium Development Goals in this document include 1. Eradicating poverty, 2. Providing basic education worldwide, 3. Gender equality and empowering women, 4. Reducing child mortality, 5.

Improving the status of mothers, 6. Eradicating HIV, Malaria and other diseases, 7. Sustainability of the environment, 8. A global partnership for development was adopted. In this document, In addition to eradicating poverty, the need to change the unsustainable patterns of production and consumption and the fundamental changes in patterns of production and consumption of communities has been addressed. Also, policies and programs to support increased investment in cleaner production and increased ecosystem efficiency at all levels to achieve sustainable development have been highlighted. (Johannesburg Declaration, 2002). Green Tax Policies can act as one of the economic tools to provide the ground for achieving these goals.

***-UNEP program (2011)[3]:*** In a proposed program from UNEP entitled "Towards a Green Economy; pathways to Sustainable Development and Poverty eradication: a synthesis for Policy Makers", The green economy is defined as an economy that contributes to improving human well-being and social equity along with a significant reduction in environmental damages and environmental deficiencies. In this definition, the green economy has resulted in 1. Understanding the value of and investing in natural capital 2. Decreasing deforestation and forest regeneration, supporting agriculture and rural livelihood 3. A tool for feeding the world's growing population without undermining the agricultural sector 4. Decreasing the process of reducing water resources by implementing policies to increase investment in water supply and productivity 5. Providing long-term investment for sustainable fishing 6. Eradicating poverty 7. Growth and increase Social Equality 8. Renewable Energy Alternatives and Low Carbon Technologies with Fossil Fuels 9. Opportunity to increase resource efficiency (UNEP, 2011).

***-Rio Conference Document +20 (2012)[4]:*** The Green Economy for Poverty Eradication has been one of the most significant issues in this conference. The "future we want" document is the achievement of this summit. This document is the result of meetings, discussions, and reflections of various political, governmental, non-governmental, private and civil society stakeholders. Emphasizing Agenda 21, it tries to outline a new kind of interaction on the new economic, social and environmental challenges at the head of global sustainable development programs. The document has six chapters that outline the conditions for a policy to promote the green economy in the context of sustainable development and poverty eradication. The third chapter, entitled "Green Economy for Sustainable Development and the “poverty eradication", discusses the different approaches of each country following national priorities and the support of developing countries through technical and technological assistance, including the following: 1. Compliance with International Law, 2. Respect for the rule of each country on its natural resources, under the circumstances, objectives, responsibilities and national priorities, as well as the decisions of each country regarding the three dimensions of social, economic and environmental sustainability, 3. The intrastation of the first role of governments and the participation of all relevant parties, including civil society, and the emphasis on the environment and the institutions that are properly engaged at all levels, 4. Promoting sustainable and non-exclusive economic growth, facilitating innovation, providing facilities, privileges and practical tools for all, and ensuring respect for human rights for all, 5. Attention to the needs of developing countries, especially those with special status, 6. Support International cooperation including financial resources, capacity development and technology transfer for the benefit of developing countries, 7. Restraint of unnecessary conditions for public development and financial assistance, 8. Non-application of arbitrary discrimination and restrictions on international trade, refraining from unilateral action to resolve major ecological problems and taking into account the international agreement as much as possible in the fight against transboundary or global environmental problems, 9. Participation in addressing the lack of technology between developed and developing countries and reducing the dependence of technology in developing countries through all possible means, 10. Improve the comfort of indigenous people and communities, local and traditional populations and ethnic minorities by identifying and relying on their identity, culture, and interests, and avoiding damage to their cultural heritage, practices and traditional knowledge, and maintaining and respecting non-commercial approaches which will eliminate poverty, 11. Improve the comfort of women, children, youth, disabled people, miners and small farmers, fishermen, and workers of small and medium enterprises, and improving livelihood tools and independence of indigenous and vulnerable groups, especially in developing countries, 12. Supporting all the capacities offered to women and men and guaranteeing equal participation, 13. Increasing Productive Activities to Eliminate Poverty in Developing Countries, 14. Considering inequality concerns, 15. Promoting sustainable production and consumption, 16. Follow-up efforts to implement fair and non-monopolistic development approaches to combat poverty and inequalities.

In the fifth chapter titled "A framework for action and promotion of the use of a 10-year plan, an agreement to establish an intergovernmental process to achieve the goals of sustainable development, and the pursuit of sustainable development goals consistently in line with the post-2015 development agenda" Goals and indicators in the green economy such as: 1. Poverty Reduction, 2. Food Security and Sustainable Nutrition and Agriculture, Emphasizing the need to restore development in agricultural and rural sectors, support for sustainable agriculture, 3. The importance of integrating water laws into sustainable development, taking measures to tackle floods, droughts and water scarcity, addressing the balance between water supply and demand for unconventional water resources and mobilizing financial resources and investing in its water infrastructure and health services, Significant improvement in sewage treatment, water productivity and so on Reducing water loss, 4. Emphasize the use of appropriate energy for responding to developmental needs through increased use of renewable energy sources and other technologies with fewer carbon emissions, more efficient use of energy, more reliance on advanced technologies. 5. Increasing investment in sustainable tourism, including nature tourism and cultural tourism, 6. Development of sustainable transport systems, 7. Sustainable cities and human settlements and improving the quality of human settlements, 8. Population and health, 9. Promoting complete and productive employment, 10. Commitment to the conservation and restoration of marine ecosystems and the conservation of their biodiversity, sustainable use of them, full implementation of the obligations of the United Nations Convention on the Law of the

[3] Towards green economy; pathways for sustainable development and poverty eradication for policy makers(2011)

[4] Rio+20 Declaration, Future We Want - Outcome document(2012)

Sea, the capacity of developing countries to exploit the benefits of sustainable conservation and sustainable use of the oceans and seas, attention to the findings of the global assessment of the state of the marine environment, 11. Reduce disaster risks and prepare for new challenges in sustainable development and eradicate poverty, and integrate policies, plans, programs, and budgets at all levels, with consideration of future-related frameworks, 12. Adapting to climate change and supporting appropriate national adaptation measures, adaptive measures, transfer, and development of technology and appropriate capacity building, full implementation of the Kyoto Protocol to the Convention on Climate Change and the decisions adopted under its agreements, 13. Achieving Sustainable Forest Management, 14. Stop or reverse the trend of loss of biodiversity, 15. Immediate action to reverse the process of land degradation, support and strengthen the implementation of the Convention on the Elimination of all forms of Desertification and the Ten-Year Strategic Plan, 16. Sustainable use of mountain resources, conservation of mountain ecosystems and their biodiversity, ratification of a long-term vision and comprehensive approaches through the incorporation of specific mountainous policies into national sustainable development strategies, 17. Achieving the proper management of the life cycle of hazardous chemicals and hazardous waste, 18. Sustainable production and consumption by eliminating harmful and inefficient subsidies to fossil fuels, resulting in untapped consumption of sustainable development, 19. Development, management and monitoring of mining industries for sustainable development, promoting continuous improvement in accountability and transparency as well as the effectiveness of existing mechanisms to prevent illegal financial flows caused by mining activities, 20. Improving the capacity of educational systems to prepare people for sustainable development, 21. Gender equality and the empowerment of women and the removal of barriers to full and equal participation in decision-making and management at all levels have been addressed. (Rio + 20 Declaration) and (Poorhashemi, 2017), (Ramezani Ghavam Abadi, 2014), (Ehresman and Okereke, 2015), (Dimitris and Romain, 2015).

***-The 2030 Agenda for Sustainable Development (2015):*** The document reached 193 countries at the UN summit in the UN General Assembly and identified the global goals of sustainable development (SDGs) by 2030. The targets in this document include 17 major goals and 169 goals for sustainable development. Green Tax Policies are an economic tool in providing the ground for many of these goals, including the goal (6): Access and sustainable management of water and sanitation for all, Objective (7): Creating access to affordable, safe, sustainable and innovative for all, Objective (8): Promoting sustainable, inclusive and sustainable economic growth, full employment, productive and inclusive work for all, Objective (9): Creating Resilient infrastructure, the promotion of the process of industrialization is inclusive and sustainable, and attention to innovation is important and effective, but more than other objectives that provide the context and context for achieving the goal of creating sustainable patterns of production and consumption (Sustainable Development Goals, 2015 )

## *Results and Discussion*

### *I. Green tax General framework*

**A) Scope:**

The scope of green tax activities is broadly based on the national and regional policies of the countries. Includes cases that have already been regulated by countries 1. Carbon production 2. Landfill on land 3. Generate or use harmful chemicals for health and environment 4. Production or consumption of chemical fertilizers 5. Production or consumption of disposable packaging 6. The production or consumption of beverage packaging 7. Production or consumption of cardboard and cardboard 8. Production or consumption of plastics 9. Production or consumption of metal 10. Production or consumption of glass 11. Power consumption 12. Registration of motor vehicles 13. Annual Taxes on Light, Heavy Vehicles, Ships, and Airplanes 14. Green Taxation Construction or use of roads 15. Green Taxes on Passenger Vehicles (for distance traveled and fuel consumption) 16. Soil erosion 17. Ships 18. Aircraft (except for the military, law enforcement, research and research aircraft) 19. Cutting and selling wood of forest trees 20. Producing sound pollution 21. Pollution units including industrial, production, service, development 22. Production of polluting or destructive environmental products (such as plastic bags, non-disposable dishware, high-consumption bulbs, environmental detergents, chemical fertilizers) (Minister of Finance in Germany, Norway, Denmark, Sweden, Finland, United Kingdom, 2018).

**B) Criteria:**

The criteria in each component are based on the national and regional policies of the countries. Some related criteria include: 1. the severity, duration, type, extent, and location of contamination and degradation of pollutants and their degradation are calculated based on different rates. 2. In another benchmark, the vehicle's age and carbon dioxide emissions per kilometer are set on the energy label (as defined by the National Standard) for a variety of vehicles (light, heavy, and motorcycle). 3. To take into account the green tax for environmental damage, alternatives should be selected. 4. The encouragement and tax exemptions targeted for environmentally friendly alternatives are other determinants (Pourkarimi & Hojjat, 2017).

**C) Some Policies:**

1. By setting the tax on pollution, the consumption of this commodity group is reduced and imposing a tax on fuel and transportation Demand for other commodities increases relatively and environmental goods appear to be essential in the consumer basket of households (T. Ronald Mc Morran and David G.L. Nellor, (1994).

2. The determination of the green tax relies on information and data on the scientific and economic

Understanding of six separate factors, including volume of production, the dose of pollution, long-term accumulation of pollution, human exposure to contamination, damage caused by exposure to pollution, the monetary valuation of the cost of damage caused by pollution, which makes it difficult to calculate (Pearce and Tumer, 1990).

3. Considering two features in choosing goods to determine green tax: 1. Selected goods are at the forefront of environmental pollutants 2. Replaceable for consumers. For example, non-degradable containers, ammonia-containing detergents, high-energy bulbs have the following two characteristics.

4. Considering the indirect effects of green taxes the awareness of the harmful effects of some harmful environmental goods, such as some disposable disposables and non-disposable dishes, will create the involvement of citizens in the deliberate purchase of environmentally-friendly products. Therefore, investments will be made to improve production methods and use modern technologies for the production of environmentally friendly products (Iavicoli et al., 2014).

5. Estimates at the cost of disposing of waste and also the subsidy to be paid for recycling it shows if households pay the final waste disposal costs, then they give the right sign to the producers to reduce the packaging and Designed products to be recycled (Wenbo and Fullerton, 1998).

6. Using the tax tool CO2 emissions can be reduced by between 5% until 25%. The cost of this method is about 9% lower than that used by the regulatory control tool (Hill, 1998). C) Weaknesses, strengths, threats, and opportunities in the green tax mechanism:

***II. Strengths, Weaknesses, Opportunities, and Threats (SWOT):***

Due to green taxation is a new mechanism, and it is a responsible financial for firms and individuals, its regulation and enforcement are subject to resilience. On the other hand, all sectors of the economy that use some of the aids, exemptions, and government subsidies, and whose lives depend on government support, are responding to this new tax base.

Of course, some resistances can also be non-economic reasons and relate to social, cultural and managerial issues. However, knowing the strengths, weaknesses, threats, and opportunities of this mechanism is important in determining the policies and regulations of countries. In general, the significant effects of the implementation of green tax policies can be summarized in Table 1:

**Table (1) Strengths, Weaknesses, Opportunities and Threats (SWOT) in the Green Taxation Mechanism**

| | |
|---|---|
| **Strengths** | -Establishment of new and eco-friendly technologies<br>-Reduce emissions and eliminate pollution and destruction<br>-Incentives to innovate in the industry, production, and services Culture and awareness about environmental issues by recognizing goods and products |
| **Weaknesses** | -Reduce producer numbers<br>-Probability of reduced production<br>-The probability of rising commodity prices<br>-Reducing the amount of production of some goods and services<br>-It is not known and it is not possible to estimate the exact cost of pollution |
| **Opportunities** | -Expensive goods that are Un-Eco friendly with the environment<br>-Creating financial resources for improving the environment<br>-Synchronizing tax policies with the sustainable development process<br>-Economic incentives for producers and consumers to focus on less polluting activities |
| **Threats** | -It affects undesirable on energy-intensive businesses<br>-The international and domestic competition of industries may be restricted<br>-Some industrials that cannot change may be shut down<br>-The rents and administrative corruption will increase for non-payment of taxes |

***-Analysis of effects***

**Strengths effects:**

- Deployment of new and eco-friendly technologies: By increasing the utility of eco-friendly goods and services, it will create a new market for these commodities, and the market's stroke will push the manufacturer towards clean and environmentally friendly technologies.
- Reducing emissions and eliminating pollution and degradation: Driving consumption into environmentally friendly goods and services will lead to achievements such as reducing or adapting wastes to nature, reducing pollutant emissions in the production and consumption process. (For products with energy-saving labels)
- Stimulating Innovation in Industry, Production, and Services: By competing in productive, industrial, and service activities, it promotes innovations in the production of environmental-friendly goods and services and even creates clean technologies.
- Development of culture and awareness of environmental issues by recognizing goods and products: By sensitizing

the community, it will lead to further study and awareness of environmental issues.

**Weaknesses effects:**

- The decrease in the number of manufacturers: Environmental pollutants producers will not be able to compete with other units if they do not reform the processes and continue polluting, due to increased costs.
- Likelihood of reducing production: As a result of eliminating green tax contaminated plans, there is a potential for reduction of production.
- The probability of rising commodity prices: Given the decline in the number of domestic producers and the context of competition in the global market, the likelihood of an increase in domestic prices is proportional to the global price elasticity.
- Reducing the amount of production of certain goods and services: To reduce depreciation and reduce environmental costs, production and service activities will be adjusted to the demand market, with the possibility of reducing the production of some goods and services.

**Opportunities effects:**

- Expensive un-eco-friendly goods: Increasing production costs in units that are subject to green taxes will increase the cost of production of goods and services, which will increase the supply price accordingly.
- Creating Funds for Improving the Environment: Green Taxation focuses on the proceeds from law enforcement, which, by planning and spending it on the right track, can improve the conditions for the benefit of the environment.
- Synchronizing tax policies with the sustainable development process will create incentives for producers and consumers to move towards less-polluting economic activities: Tax policies in favor of sustainable products and services, and to achieve sustainable development, will lead to less economic and productive moves towards pollution.

**Threat effects:**

- Undesirable effects on highly dependent energy entities: The costs of economic units that are dependent on non-renewable energies will increase dramatically and will reduce the ability to compete with other units.
- The risk of international and domestic competition of green tax units included: Given the fact that the lack of compliance of activities of green tax units with environmental standards and relevant standards is proved, the possibility of competition of green tax contributing units with other units is reduced in the domestic and international markets.
- The closure of some manufacturing units that are not financially able to change the situation: the closure of some manufacturing units causes job loss and the loss of income of some individuals.
- Increase the scope of rents and administrative corruption to evade taxes: Due to the effects of the inclusion of units in the green tax category, non-profit efforts increase with rents and corruption to escape tax payments.

## *Conclusion*

Countries based on international policies set out in Principle 16 of the Rio Declaration, the second and fourth chapters of Agenda 21, the Johannesburg Declaration, the UNEP's proposed Green Economy Action Plan(2011), Chapters 3 and 5 of the Rio +20 Agenda, Goals 6,7,8,9,12 Agenda 2030 for Sustainable Development in Rio declaration in obligate to promote environmentally friendly technology, protecting natural capital, Improve employment and reduce poverty in line with the spread of technology, investing and using technology in the world Green taxation can act as one of the policy tools to expand and development. Therefore, regulation in this field is an important step in this direction.

In this paper, the following policies are proposed taking into account the international tax framework and the results of SWOT analysis and the effects of strength, weakness, opportunity, and threat.

1. Determine precise scope and unambiguous terms for activities that do not comply with environmental standards.

2. Modify the traditional production attitude which is based on increases in the amount of production regardless of its effects on the environment. Gradual modification can be in the field of industrial and service infrastructure towards sustainable technologies.

3. Establishing targeted and reforming policies for example, in the field of vehicles (light, heavy and motorcycle) driving the manufacturer, consumer and importer towards the development of low consumption and new vehicles and considering legal exemptions for full hybrid and electric vehicles, producing and use of environmental vehicles plays an important role in expanding the field of sustainable technologies. Concerning global carbon reduction commitments to control the effects of climate change, its positive outcomes can be assessed and predicted in the long run. (Porfir'ev, 2012) (Ahmadi et al., 2015).

4. Attracting public participation through public training and labeling to identify harmful goods and services to the environment.

5. Spend green tax payments to eliminate pollution through financial support and interest-free loans to reform the

infrastructure, technology update and the use of modern technologies.

6. The establishment of complementary motive policies is appropriate by creating competition and empowering people from the proper patterns of production and consumption. Therefore, tax exemptions for activities, production, and consumption of environment-friendly goods (fabric bags, disposable dishes, biological fertilizers, low consumption lamps, environment-friendly detergents and activities such as waste recycling and …) Appropriate policies will be complementary.

7. Elimination of the exception rule for industries located in different regions, including free zones and special economic zones (if they are free of pollution taxes, will have no consideration for the elimination of pollution).

8. By adding to the scope of the green economy and green taxation in the legislative process, the position of this economic instrument will develop. For example, you can use it for vital resources such as water by determining the contribution of each person to taking as an appropriate consumption pattern and fixing the green tax for excessive use of the prescribed pattern. Also, the green elements suggest the potential of community-based tourism in transformations policy towards green economies, involving green agriculture, green building, and green energy, green governance, green service and green consumption (Tang, 2016). Developing this thinking with implementation in the form of green management in all activities, including sports complexes, can ensure continuous monitoring and assessment of activities from an environmental and economic perspective (Abbaspour et al., 2006).

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