INTERNATIONAL EXPERIENCE OF ENVIRONMENTAL TAXES AND ITS IMPLICATIONS FOR THE REPUBLIC OF MOLDOVA

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Topicality. Currently, there is a growing trend towards transitioning to a green economy due to the increasing environmental and climate risks. As a result, countries are compelled to develop fiscal policies that consider the climate agenda.

Purpose. This paper analyzes how different countries implement environmental taxes, with the aim of providing guidance for the development and improvement of the environmental tax system in the Republic of Moldova.

Methodology. The research methodology involved studying the works of both foreign and domestic researchers, as well as reports from international institutions like the European Commission.
Additionally, databases from organizations such as OECD and EUROSTAT on environmental taxes were utilized. Various methods, including analysis, synthesis, abstraction, concretization, and structural and dynamic comparisons, were employed to identify effective and feasible environmental tax models based on the experiences of other countries in addressing environmental issues.

Results. The paper examines the main categories of environmental taxes in different countries, analyzes the economic impact of environmental protection based on foreign experiences, and explores potential approaches to reforming environmental taxation in the Republic of Moldova.

Implications. The paper emphasizes the importance of considering global experiences in this field, particularly the experiences of EU countries, when implementing environmental tax reforms. To successfully transition to a green economy, it is crucial to accompany environmental taxation reforms with measures that stimulate the business environment.

Keywords: environmental taxation, green economy, tax instruments, international experienceses

JEL CLASSIFICATION: H23, Q01.