



Environmental Taxation as a Mechanism to Reduce the Risk of Pollution

Dr. Rahmani Hassiba¹

¹Associate Professor, Faculty of Law and Political Science, University of Bouira, Algeria h.rahmani@univ-bouira.dz

ABSTRACT:

Taxation occupies an important place within the state, and its significance has become associated with the field of environmental protection, such that tax levies constitute a fundamental pillar that enters this domain within a legal framework that guarantees optimal protection of the environment. This is evident in the state's establishment—within the framework of tax law—of environmental taxation, manifested in the various taxes and fees imposed across all sectors, in accordance with what the provisions and rules of this law authorize. The rules of this law aim primarily to realize the public interest. It is also well known that the state's objective in collecting monetary sums is to supply the public treasury with the necessary revenues; likewise, in response to the requirements of environmental protection, it seeks—through the mechanism of environmental taxation—to manage environmental resources and preserve the environment.

Keywords: Environmental protection; taxation; taxes and fees; environmental regulation; combating pollution.

Received: 27/06/2025

Accepted: 26/12/2025

Published: 12/02/2026

INTRODUCTION:

Interest in environmental protection and environmental administrative regulation constitutes an essential part of ensuring the continuity of the life we live. Accordingly, causing harm to the environment means endangering the security of life itself. Given the seriousness of pollution and the environmental problems that cannot be exhaustively enumerated or predicted, it has become necessary to rely on a number of legal and economic mechanisms to protect the environment. Most states have therefore moved to affirm the value of the environment within their legal systems and to apply the necessary instruments aimed at limiting environmental problems and reducing harmful emissions, alongside efforts to employ regulatory measures to protect the environment and its resources and to contribute to achieving development that takes into account the three dimensions—economic, social, and environmental—while simultaneously serving as deterrent measures to reduce environmental harm.

On this basis, it is no secret that Algeria has adopted policies capable of protecting the environment and that there is genuine interest in this subject, as reflected in its strategies, legislation, and implementing regulations—particularly in light of the threats faced by the environment in an era of technological revolution and enormous progress whose harmful side effects arise from the emissions, waste, and residues it generates. There is no doubt that these harm the natural environment and significantly affect its absorptive capacity and balance, to the point that the future of life on planet Earth has come to be threatened.

This situation—within the framework of fiscal policy and with the aim of improving environmental quality—has prompted the state to intervene through the element of “environmental taxation” as one of the most important mechanisms for influencing environmental conditions and reducing pollution. It is used

as a contemporary method to limit the damages of environmental pollution. It also represents one of the preventive approaches within newly developed national policies in the field of administrative regulation, having an effective impact in combating environmental pollution, given that—according to scholars of economic, tax, and financial law—it is a distinctive technique among the most significant civilizational tools that make it possible to influence the behavior of polluters. This occurs through the taxes, fees, and levies imposed on those responsible for environmental harm. At the same time, this taxation—by virtue of the environmental levy's dual preventive and remedial function, and through a set of measures that affect the environment—contributes to achieving the objectives of development and fiscal policy.

Therefore, within the scope of administrative regulation aimed at preserving the environment and ensuring its governance through all means of environmental protection, and within the framework of sustainable development and the embodiment of the national vision of the Ministry of Environment and Quality of Life—aimed at confronting challenges in general and at achieving a sound environment and sustainable development—and also in view of the importance that taxation assumes in the field of environmental regulation, we have chosen to address this topic in order to ascertain, in particular, how environmental taxation is applied in Algeria as a distinctive regulatory mechanism in the environmental sphere and in its economic dimension.

The importance of this study lies in clarifying the state's reliance on and implementation of environmental taxation as an effective resource within the state's development policy to achieve its principal objectives, namely attaining economic balance and environmental stability. This is done through the enactment of a set of diverse and appropriate environmental taxes and fees within the laws and decrees regulating taxation, while observing the requirements of protecting the environment from pollution that individuals may cause in the course of exercising rights and freedoms.

In this context, we pose the following research problem: What is the role of environmental taxation in reducing levels of pollution and preserving the environment?

To address this problem, the study adopts the descriptive-analytical method, following an outline that begins with examining the nature (concept) of environmental taxation (First), then the scope of tax imposition within Algerian environmental policy (Second).

1. The Nature (Concept) of Environmental Taxation

Most states apply taxation in the environmental field for various dimensions and environmental purposes, aimed primarily at combating pollution and improving environmental quality. It also constitutes a fundamental support that is more efficient and effective, and an instrument capable of achieving positive economic outcomes and guiding the course of developmental economic activities¹.

The mechanism of environmental (tax) levies has been adopted as a preventive and regulatory mechanism and as one of the most successful means of protecting the environment. This is because taxation—represented in the taxes and fees imposed by states for the purpose of compensating for the damage caused by the polluter—reflects the absolute right of all individuals, regardless of their differences. At the same time, it is a means of deterrence through punitive measures, especially in light of society's suffering from environmental pollution².

Environmental taxation has also been regarded, both theoretically and practically, as a sound entry point in environmental science, given the close relationship between taxes and the environment. It has developed in recent times, and different forms of it have been applied in many countries around the world over the past three decades. Since this taxation is one of the important tributaries within the system of attention to

1- Hamdi Ahmed Ali Al-Hindawi, "Environmental Taxes as a Contemporary Approach to Developing the Banking Tax System," *The Scientific Journal of Financial and Commercial Studies and Research*, Issue 2, Part 4, July 2022, p. 99.

2- Kamal Raziq, "The Role of the State in Protecting the Environment," *Al-Baheth Journal*, Faculty of Law and Economic Sciences, Kasdi Merbah University, Ouargla, Issue 5, 2007, p. 100.

and preservation of the environment—by strengthening compliance with environmental laws and regulations—it has become incumbent upon Algerian public authorities to encourage a form of taxation specifically devoted to the environment, which they have termed “the polluter pays”³. Here, we do not view the environmental tax from the perspective of deterrence and punishment, but rather from a preventive perspective within the policy of administrative regulation, as a positive method that plays an effective role in environmental improvement and in realizing the dimensions of sustainable development.

1.1 Definition of Environmental Taxation

Given that the right to a clean environment is an absolute right of all individuals, regardless of their differences, environmental taxation is a set of taxes and fees determined by states within the framework of legislation and laws⁴, by imposing compensation for the harm that the polluter causes to others. It is defined as a set of fiscal measures that have an effect on the environment. These measures include: taxes and fees, levies/royalties, and tax-incentive measures⁵. At the same time, it is a means of deterrence through punitive measures that may result from non-payment by the liable taxpayer⁶.

Environmental taxation constitutes an effective instrument in the hands of the state—whether in the financial, economic, social, or environmental sphere⁷. It has also been defined as a type of economic instrument within the practical embodiment of the “polluter pays” principle⁸. Some prefer to describe it as green taxation (the environmental tax or pollution tax), which aims to address environmental problems and is designed to promote environmentally sustainable activities by imposing environmental deductions or incentives upon individuals and companies⁹.

It should be noted that, to date, it cannot be said that there is a generally agreed-upon definition of the term “environmental taxation.” We also note that “environmental regulation” is a specialized concept within the broader field of administrative regulation. It may be described as the acts, methods, and legal, material, and technical measures undertaken by specialized administrative authorities with the aim of preserving public order—in the field of the environment—in a preventive manner, within a legal framework that ensures the enforcement of rights and the protection of prevailing freedoms in the state, while taking into account the requirements of protecting the environment from pollution that individuals may cause in the course of exercising those rights and freedoms¹⁰.

Accordingly, environmental taxation is one of the recently developed national and international policies aimed at remedying shortcomings by setting a tariff, fee, or tax on pollution. In the context of fiscal administrative regulation, it constitutes a regulatory instrument and an incentive not to pollute and to reduce harmful pollution¹¹, through a deduction imposed by the state, without a direct quid pro quo,

3- Hamiran Mohamed, “Environmental Taxes in Algeria,” *Journal of Environmental Studies*, Issue 08, June 2016, p. 301.

4- Beat Burgenmier and Yuko Harayama, *Theory and Practice of Environmental Taxes*, ECONOMICA, Paris, 1997, p. 35.

5- French Council of Taxes, *A Report on Taxation and the Environment*, September 2005, p. 25.

6- Saieh Turkia, *Environmental Protection Under Algerian Legislation*, Al-Wafaa Legal Library, Alexandria, 1st ed., 2014, p. 157.

7- Reda Khelassi, *Fragments of Tax Theories*, Dar Houma, Algeria, 2014 ed., p. 244.

8- Zahra Bousraj, “The Environmental Tax System in Algeria,” *Journal of Human Sciences*, Vol. 34, No. 2, June 2023, p. 572.

9- Abdelmajid Ramadan, *Environmental Protection in Algeria: A Field Study*, Dar Majdalawi, Ouargla, 2017, p. 103.

10- Sharati Khayra, “The Extent of the Effectiveness of Environmental Regulation Mechanisms in Protecting the Environment,” *Al-Ijtihad Journal for Legal and Economic Studies*, Vol. 9, No. 02, 2020, p. 29.

11- Arik Levinson, *Taxes and the Environment: What Are Green Taxes?* Washington, DC, USA, 2007, p. 4.

calculated on the basis of a specific tax base that often includes sources of pollution—so as to achieve particular environmental objectives¹².

Thus, environmental taxation is a regulatory mechanism embodying the “polluter pays” principle¹³. The administration uses it to reduce pollution resulting from industrial activity and to seek less-polluting technology. This principle aims to place the burden of the social cost of pollution on the person who causes it. It is a form of financial administrative regulation intended to control pollution sources and to improve the proceeds of fees imposed on polluting activities¹⁴.

The “polluter pays” principle is a global principle that emerged in 1972 through the Organization for Economic Co-operation and Development (OECD). Internationally, the meaning of this principle is that “the polluter must be required by public authorities to bear the expenses of measures aimed at keeping the environment in an acceptable state.” French legal scholarship has tended to specify the true nature of the “polluter pays” principle by considering it an economic principle that enables the development of a financial regulatory policy to combat pollution¹⁵. It also serves an effective function, particularly in combating pollution, and is considered the best solution for financial compensation related to environmental damage¹⁶.

1.2 Objectives of Environmental Taxation:

Within the framework of adopted policies, fiscal policy is among the effective policies that aim to reduce environmental pollution rapidly and urgently, serving as one of the best contemporary economic means to protect the environment and achieve sustainable development. The fundamental role of imposing an environmental tax is that it constitutes a measure that compels individuals and companies to follow one of the following three paths: either to cease entirely the activity that pollutes the environment, or to bear the costs of their environmentally harmful activity, or to seek technical and technological solutions that allow them to carry out their activities without polluting the environment—while also contributing to improving the economic situation at all levels, in order to achieve environmental, economic, and developmental stability¹⁷.

As environmental degradation has become a serious condition threatening many regions of the world, including Algeria, the role of environmental legislation in protecting the environment and reducing pollution cannot be denied—particularly through an emphasis on environmental taxation, represented in a set of taxes and fees imposed on those responsible for pollution. Moreover, under the adopted development policy, legislation—including Algerian legislation—seeks, through regulating environmental taxation, to provide financial revenues that are allocated to environmental purposes on the one hand, and to incentivize producers and consumers to reduce environmental pollution on the other¹⁸. In addition, it aims to limit investments with high environmental sensitivity—namely, investments that violate the

12- Ben Ahmed Abdelmoneim, *Administrative Legal Means for Environmental Protection in Algeria*, PhD dissertation in Public Law, Faculty of Law, University of Algiers (Benyoucef Benkhedda), 2008/2009, p. 107.

13- Wanas Yahia, *Legal Mechanisms for Environmental Protection in Algeria*, PhD dissertation in Public Law, Faculty of Law, Abou Bekr Belkaid University, Tlemcen, 2007, p. 77.

14- Law No. 03/10 of 19-07-2003, relating to the protection of the environment within the framework of sustainable development, Official Gazette of the People’s Democratic Republic of Algeria, No. 43, issued on 20/07/2003.

15- Beat Burgenmier and Yuko Harayama, *op. cit.*, p. 35.

16- Mohamed Salah El-Sheikh, *The Economic and Financial Effects of Environmental Pollution and the Means of Protection Therefrom*, 1st ed., Dar Al-Ishaa’ Al-Qanouni, 2002, p. 341. See also: Kamal Raziq, previous reference, p. 101.

17- Mohsen Mohamed Amin Qader, *Environmental Education and Awareness and the Effect of the Tax in Reducing Environmental Pollution*, Master’s thesis, Faculty of Administration and Economics, Arab Academy, Denmark, 2009, p. 66.

18- Massoudi Mohamed, “Environmental Taxation in Algeria: Reality and Prospects,” *Al-Haqiqa Journal*, University of Adrar, Algeria, Issue 29, p. 99.

existing ecosystem by depleting natural resources, generating pollution in its various forms, and adopting production methods that do not take appropriate environmental standards into account¹⁹.

Accordingly, the objectives of environmental taxation may be summarized as follows:

- Protecting the environment locally and globally from harmful human activity by preserving environmental components and working to restore damaged environments.
- Contributing to the realization of the concept of sustainable development²⁰.
- Contributing to the reduction of pollution and the prevention of all forms of pollution through the punitive measures included within environmental taxation, whether financial fines or criminal penalties faced by anyone who violates environmental rules²¹.
- Ensuring a healthy environment for all societies and states worldwide, as provided for in various religious/legal traditions, laws, and agreements.
- Reducing dangerous and environmentally polluting activities, insofar as they have become very costly.
- Correcting market failures, since legal measures alone have become insufficient to deter violators, and given the weakness and scarcity of financial resources allocated to environmental protection²².
- Encouraging changes in production and consumption methods; moreover, it plays a promotional (developmental) role in the field of the environment and sustainable development²³.
- Creating new financial sources through which waste can be removed.
- Instilling a culture of preserving the environment within society and worldwide.

2. Activities Subject to Environmental Taxation and Its Applications in Algeria

Environmental taxes constitute an important part of current tax-system arrangements. Tax policy can provide a set of fundamental tools for establishing the rules and dimensions of development, thereby contributing to building the state's economy²⁴. In pursuit of protecting and enhancing the environment—so as to improve human well-being and achieve social justice through the effective reduction of environmental risks and resource scarcity—and in accordance with the “polluter pays” principle adopted by several agreements, as well as by Law No. 03-10 on the protection of the environment within the framework of sustainable development, Algeria has instituted environmental taxation across various activities by imposing taxes and fees at different rates under the Finance Law. Several legal texts have also been issued in this regard, through the establishment of a practical fiscal regime that relies on multiple measures for implementing environmental taxation.

2.1 Types of Activities Subject to Environmental Taxes

19- Qreifa, Massoud Ali Omar, “An Environmental Tax Policy to Reduce the Problem of Pollution from Plastic Bags in Libya,” *Journal of Commerce and Finance*, Tanta University, Faculty of Commerce, Issue 1, 2010, p. 193.

20- Boumaad Soumia and Ben Halima Dalal, “Environmental Taxation as a Mechanism to Address and Reduce Environmental Pollution,” *The Economic Researcher Journal*, Vol. 11, No. 01, December 2024, p. 446.

21- Bouanaq Samir, “Mechanisms of Environmental Administrative Regulation in Algeria: How Effective Are They in Protecting the Environment?” *Journal of Scientific Research in Environmental Legislation*, Vol. 05, No. 02, p. 523.

22- Saieh Turkia, previous reference, p. 160.

23- Zahra Bousraj, previous reference, p. 572.

24- Ibrahim Sheikh Al-Tehami, “The Effectiveness of Tax Policies in Achieving the Environmental Dimension of Sustainable Development: Environmental Taxes and Fees in Algeria as a Model,” *Al-Wahat Journal for Research and Studies*, Vol. 14, No. 1, 2021, p. 554.

Since 2000, Algeria has sought to introduce financial measures to combat pollution and reduce it. In the Finance Law for 2002, it strengthened the set of environmental taxes and issued environmental taxation legislation to cover the following activities:

2.1.1 The levy on polluting or environmentally hazardous activities

This levy is considered the first environmental fiscal measure enacted on activities that are polluting or hazardous to the environment, pursuant to Article 117 of the Finance Law for 1992²⁵. In the early stages of “green taxation” in Algeria—under the Finance Law for 1992—the levy was modest, ranging from 750 Algerian dinars (DZD) to 30,000 DZD, depending on the nature of the activity and the degree of pollution resulting from it²⁶. However, the amounts were reviewed pursuant to Article 54 of the Finance Law for 2000, and the value of this levy was later amended under the Finance Law for 2020, whereby the amount increased, yet it remains insufficient in view of the high level of pollution²⁷.

It is recommended to adopt this type of tax on polluting emissions—whether in air or water—in order to facilitate monitoring and management operations at the administrative level²⁸.

2.1.2 The special levy for waste management

This levy was established under the Finance Laws²⁹ to regulate and control waste management and to discourage its storage. It includes the following:

- A levy on urban household waste.
- A specific levy for the collection of household waste.
- A specific levy aimed at discouraging the storage of waste associated with healthcare activities; this type of levy encourages refraining from storing hospital/medical waste linked to treatment activities in hospitals and medical clinics³⁰.
- An industrial-waste management levy on polluting activities such as (batteries, tires, and chemical materials).

2.1.3 The special levy for managing air pollution

Among the fees introduced by the Algerian legislator in the Finance Law for 2002 is a levy imposed on air pollution whose source arises from industrial activities, based on the quantity of gaseous emissions released into the atmosphere³¹. This levy concerns the following:

- A levy on air pollution resulting from automobile traffic.
- A levy on fuel.
- A levy on air pollution resulting from industry, such as chemical gases³².

25- Law No. 91-25 of 18 December 1991, relating to the Finance Law for 1992, Official Gazette of the People’s Democratic Republic of Algeria, No. 65 of 1991, as amended and supplemented.

26- Executive Decree No. 93-68 of 01/03/1993, relating to the application of the levy on polluting or environmentally hazardous activities.

27- Article 123 of Law No. 20-16 containing the Finance Law for 2021, dated 31-12-2020, Official Gazette No. 83, issued on 31-12-2021.

28- Caroline London, *Environment and Economic and Fiscal Instruments*, Librairie Générale de Droit et de Jurisprudence, Paris, 2001, p. 23.

29- Article 203 of the Finance Law No. 01-21 for 2002, as amended and supplemented by the Supplementary Finance Law for 2008, as amended by the Finance Law for 2018, and as amended by the Finance Law for 2020.

30- Article 204 of the Finance Law for 2002.

31- Law No. 01-21 containing the Finance Law, previous reference.

32- Haroushi Jalloul, “The Role of the Environmental Tax in Protecting the Environment and Reducing Pollution,” *Al-Haqiqa Journal*, Issue 01, 2011, p. 215.

2.1.4 The special levy for managing water pollution

This includes the following:

- Sewerage (sanitation) taxation/charges.
- Charges on used (waste) water of industrial origin.
- Charges for the passage of ships and vessels in the Mediterranean Sea (territorial waters).

2.2 Types of Environmental Taxation:

At the environmental level, the Algerian legislator has imposed fees as a financial and practical instrument with a dual purpose—preventive and deterrent—in order to align with the effective application of the “polluter pays” principle. The preventive function of ecological fees lies in encouraging polluters to comply with pollution-reduction provisions, such that the fee is proportional to the volume of emitted pollution through the control of direct pollution-measurement techniques, i.e., by applying the base amount of the fee. As for the deterrent function, it is realized by applying a multiplying coefficient in cases of non-compliance and the failure of the incentive-based system³³.

In this context, environmental taxation encompasses the various taxes and fees imposed by the state on legal persons and natural persons who pollute the environment. In addition, it includes various tax exemptions and incentives for those persons who employ environmentally friendly technologies in their economic activities³⁴.

The most important applications of environmental taxation in Algeria are embodied in the imposition of diverse fees that may have an impact on the environment. Such measures can, over the medium and long term, influence consumer behavior and contribute to reducing pollution. They are referred to as taxes and fees aimed at financing the general budget. There also exist taxes and fees of an incentive nature, intended to provide agents with long-term signals regarding environmental costs; in this way, they encourage reducing the use of scarce resources and prompt consumers to contribute to addressing the pollution generated³⁵.

2.2.1 Environmental fees

Environmental fiscal fees aim to increase tax revenues that can be directed to financing environmental projects. Given that the state provides specific services in which purification (sanitation) techniques and environmental safety measures are used, it imposes special fees on beneficiaries of these services, which arise only upon direct use of such services—for example: a sanitation/cleanliness fee, a fee for access to potable drinking water, etc³⁶.

Among the most important legally established fees are the following:

- Fees related to solid waste, including the fee for household waste collection and the fee for prohibiting the storage of industrial waste³⁷; a fee for prohibiting the storage of waste associated with treatment activities in hospitals and medical clinics³⁸; and the fee on plastic bags imported or manufactured locally³⁹.

33- Yeles Chaouch Bashir, “Environmental Protection Through Taxation and Environmental Fees,” *Journal of Legal and Administrative Sciences*, Faculty of Law, Abou Bekr Belkaid University, Tlemcen, Issue 01, 2003, p. 136.

34- Abdelmajid Ramadan, previous reference, p. 103.

35- Abdelmajid Qadi, *Studies in the Science of Taxes*, 1st ed., Dar Jarir for Publishing and Distribution, Amman, Jordan, 2011, p. 171.

36- Ibrahim Sheikh Al-Tehami, previous reference, p. 551.

37- Finance Law for 2002.

38- Finance Law for 2003.

39- Finance Law for 2004.

- The fee on activities that pollute the environment⁴⁰. The annual rates of this fee were increased pursuant to Law No. 99-11 dated 23 September 1999. This fee is applied according to emitted quantities that exceed the threshold limits as specified by regulation⁴¹.
- Fees on air pollution of industrial origin and the fee on fuel.
- Fees associated with polluting liquid effluents of industrial origin, as well as those relating to the fee on oils and greases and the preparation of greases⁴².

2.2.2 Tax incentives

Tax incentives serve environmental objectives in the public interest by directing investments toward fields that contribute to reducing the degree of environmental pollution. This leads, in one way or another, to a positive adjustment of the behavior of individuals and establishments toward the environment. This type of tax measure has an environmental dimension and, within fiscal policy, constitutes promising incentive-based fees at the environmental level, as it is designed to change the behavior of producers and/or consumers. In reality, the tax system does not consist solely of taxes and fees; it also includes fiscal incentives and exemptions that may have the greatest impact in promoting environmentally friendly industries and economic activities⁴³. The general trend of these incentives is often, in practice, as follows:

- Tax incentives aimed at encouraging the establishment of a private sector for environmental protection, which may take, for example, the form of partial or total exemption from profit taxes or taxes on reinvested profits, exemption from registration duties, and may also take the form of exclusion or exception from the scope of application of value-added tax (VAT/TVA), with respect to products or services of an environmental nature.
- Tax incentives aimed at encouraging industrial sectors to equip themselves with pollution-reduction equipment. These may be reflected in activities involving the acquisition or production of devices, equipment, or machinery that help reduce the degree of pollution, or activities operating in the field of cleanliness—particularly those connected with producing cleaning materials. In this regard, these tax incentives are considered successful fiscal encouragement tools for preserving the environment⁴⁴, in addition to being an important means within the actions of environmental administrative regulation that encourage activities and work aimed at reducing pollution and protecting the environment.

CONCLUSION:

Taxation is considered one of the most effective and important economic means for regulating environmental policy. It may be described as a strategic regulatory mechanism that is environmentally friendly across various fields for the purpose of protecting the environment. In practice, environmental taxation constitutes a positive manifestation of state intervention aimed at reducing pollution problems in all their forms and manifestations in order to preserve the environment. Indeed, it has become one of the requirements of environmental regulation to ensure the continued balance of the ecosystem, through the various environmental taxes and fees adopted by Algeria, which primarily aim to place responsibility for pollution on the owners of polluting activities. This is in addition to tax incentives in favor of environmental investments, which represent an inevitable and compatible form of taxation within the development policy, particularly given their contribution to achieving sustainable development.

40- Article 117 of Law No. 91-25 containing the Finance Law for 1992, previous reference.

41- Article 125 of the Finance Law for 2002.

42- Finance Law for 2006, Official Gazette of the People's Democratic Republic of Algeria, No. 85, 2005.

43- Ibrahim Sheikh Al-Tehami, previous reference, p. 552.

44- Massoud Mohamed, previous reference, p. 109.

Recommendations:

- Establish practical regulatory standards that ensure coherence between achieving development and protecting the environment and its sustainability, given that the tax system is among the most important economic and financial instruments for combating pollution and protecting the environment.
- Create a specialized official body to monitor the tax-collection system for these levies and ensure that the revenues are directed toward financing projects aimed at protecting the environment from all forms of pollution that threaten modern spheres.
- Expand the scope of tax imposition and its applications related to the issue of environmental pollution.
- Impose environmental fees on all persons covered by the law; this would raise environmental tax revenues and incentivize all taxpayers to use environmentally friendly technologies.
- Develop the National Environmental Fund and earmark tax proceeds for combating pollution and financing environmental projects in order to realize the dimensions of sustainable development.

References List:

Books:

1. Mohamed Salah El-Sheikh, *The Economic and Financial Effects of Environmental Pollution and the Means of Protection Therefrom*, 1st ed., Dar Al-Ishaa' Al-Qanouni, 2002.
2. Abdelmajid Qadi, *Studies in the Science of Taxes*, 1st ed., Dar Jarir for Publishing and Distribution, Amman, Jordan, 2011.
3. Saieh Turkia, *Environmental Protection Under Algerian Legislation*, Al-Wafaa Legal Library, Alexandria, 1st ed., 2014.
4. Reda Khelassi, *Fragments of Tax Theories*, Dar Houma, Algeria, 2014 ed.
5. Abdelmajid Ramadan, *Environmental Protection in Algeria: A Field Study*, Dar Majdalawi, Ouargla, 2017.
6. Beat Burgenmier and Yuko Harayama, *Théorie et pratique des taxes environnementales*, ECONOMICA, Paris, 1997.
7. Caroline London, *Environnement et instruments économiques et fiscaux*, Librairie Générale de Droit et de Jurisprudence, Paris, 2001.
8. Arik Levinson, *Taxes and the Environment: What Are Green Taxes?* Washington, DC, USA, 2007.

9. Theses and Academic Dissertations:

10. Wanas Yahia, *Legal Mechanisms for Environmental Protection in Algeria*, PhD dissertation in Public Law, Faculty of Law, Abou Bekr Belkaid University, Tlemcen, 2007.
11. Ben Ahmed Abdelmoneim, *Administrative Legal Means for Environmental Protection in Algeria*, PhD dissertation in Public Law, Faculty of Law, University of Algiers (Benyoucef Benkhedda), 2008/2009.
12. Mohsen Mohamed Amin Qader, *Environmental Education and Awareness and the Effect of the Tax in Reducing Environmental Pollution*, Master's thesis, Faculty of Administration and Economics, Arab Academy, Denmark, 2009.

13. Scientific Articles:

14. Yeles Chaouch Bashir, "Environmental Protection Through Taxation and Environmental Fees," *Journal of Legal and Administrative Sciences*, Faculty of Law, Abou Bekr Belkaid University, Tlemcen, Issue 01, 2003.

15. Kamal Raziq, "The Role of the State in Protecting the Environment," *Al-Baheth Journal*, Faculty of Law and Economic Sciences, Kasdi Merbah University, Ouargla, Issue 5, 2007.
16. Qreifa, Massoud Ali Omar, "An Environmental Tax Policy to Reduce the Problem of Pollution from Plastic Bags in Libya," *Journal of Commerce and Finance*, Tanta University, Faculty of Commerce, Issue 1, 2010.
17. Haroushi Jalloul, "The Role of the Environmental Tax in Protecting the Environment and Reducing Pollution," *Al-Haqiqa Journal*, Issue 01, 2011.
18. Hamiran Mohamed, "Environmental Taxes in Algeria," *Journal of Environmental Studies*, Issue 08, June 2016.
19. Sharati Khayra, "The Extent of the Effectiveness of Environmental Regulation Mechanisms in Protecting the Environment," *Al-Ijtihad Journal for Legal and Economic Studies*, Vol. 9, No. 02, 2020.
20. Ibrahim Sheikh Al-Tehami, "The Effectiveness of Tax Policies in Achieving the Environmental Dimension of Sustainable Development: Environmental Taxes and Fees in Algeria as a Model," *Al-Wahat Journal for Research and Studies*, Vol. 14, No. 1, 2021.
21. Hamdi Ahmed Ali Al-Hindawi, "Environmental Taxes as a Contemporary Approach to Developing the Banking Tax System," *The Scientific Journal of Financial and Commercial Studies and Research*, Issue 2, Part 4, July 2022.
22. Bouanaq Samir, "Mechanisms of Environmental Administrative Regulation in Algeria: How Effective Are They in Protecting the Environment?" *Journal of Scientific Research in Environmental Legislation*, Vol. 05, No. 02.
23. Massoudi Mohamed, "Environmental Taxation in Algeria: Reality and Prospects," *Al-Haqiqa Journal*, University of Adrar, Algeria, Issue 29.
24. Zahra Bousraj, "The Environmental Tax System in Algeria," *Journal of Human Sciences*, Vol. 34, No. 2, June 2023.
25. Boumaad Soumia and Ben Halima Dalal, "Environmental Taxation as a Mechanism to Address and Reduce Environmental Pollution," *The Economic Researcher Journal*, Vol. 11, No. 01, December 2024.
- 26. Legal Texts:**
27. Law No. 91-25 of 18 December 1991, relating to the Finance Law for 1992, Official Gazette of the People's Democratic Republic of Algeria, No. 65 of 1991, as amended and supplemented.
28. Law No. 03/10 of 19-07-2003, relating to the protection of the environment within the framework of sustainable development, Official Gazette of the People's Democratic Republic of Algeria, No. 43, issued on 20/07/2003.
29. Executive Decree No. 93-68 of 01/03/1993, relating to the application of the levy on polluting or environmentally hazardous activities.
30. French Council of Taxes, *Un rapport sur la fiscalité et l'environnement*, September 2005.