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Degree Of Environmental Tax Contribution In Supporting Sustainable Development Dimensions. Analysis Study In Some Industrial Companies In Baghdad

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Abstract

The current study aimed to identify the degree of contribution of environmental tax to achieving the dimensions of sustainable development by a group of industrial companies in Baghdad (General Company for Vegetable Oil Industry, Baghdad Soft Drinks Company, National Hydraulic Industries Company /Hydraulic Plant, Company General Construction Industries/Plastic Baghdad Plant) To identify the extent to which the study sample is aware of the concept of environmental tax in achieving sustainable development in order to reduce the depletion and conservation of natural resources, and to identify the extent of the study sample to understand the concept of environmental tax in achieving sustainable development in order to reduce the depletion and conservation of natural resources, and to achieve this was selected random sample of (62) of workers in industrial companies ,The questionnaire was used as a tool for collecting information, consisting of (25) paragraphs divided into four dimensions of the dimensionality of the study, The results of data analysis using SPSS V.23 showed that taxation contributes significantly to sustainable development., There are no statistically significant differences in the extent of awareness of the companies studied to the variables of type (sector, activity, waste) The degree to which environmental tax contributes to sustainable development and therefore does not affect the results of the study , The study presented a number of recommendations and research proposals.

Keywords: Environmental tax, types of environmental tax, sustainable development, environmental dimensions of sustainable development.

Grado De Contribución Fiscal Ambiental En El Apoyo A Dimensiones De Desarrollo Sostenible. Estudio De Análisis En Algunas Empresas Industriales En Bagdad

Resumen :

El presente estudio tuvo como objetivo identificar el grado de contribución del impuesto ambiental para lograr las dimensiones del desarrollo sostenible por parte de un grupo de empresas industriales en Bagdad (Compañía General para la Industria del Aceite Vegetal, Compañía de Refrescos de Bagdad, Compañía Nacional de Industrias Hidráulicas / Planta Hidráulica, Compañía Industrias generales de construcción / Planta de plástico de Bagdad) Identificar el grado en que la muestra de estudio conoce el concepto de impuesto ambiental para lograr el desarrollo sostenible con el fin de reducir el agotamiento y la conservación de los recursos naturales, e identificar el alcance de la muestra de estudio. Para comprender el concepto de impuesto ambiental en el logro del desarrollo sostenible con el fin de reducir el agotamiento y la conservación de los recursos naturales, y para lograr esto se seleccionó una muestra aleatoria de (62) trabajadores en empresas industriales. El cuestionario se utilizó como una herramienta para recolectar información, que consta de (25) párrafos divididos en cuatro dimensiones o f la dimensionalidad del estudio. Los resultados del análisis de datos utilizando SPSS V.23 mostraron que los impuestos contribuyen significativamente al desarrollo sostenible. No existen diferencias estadísticamente significativas en el grado de conocimiento de las empresas estudiadas respecto a las variables de tipo (sector, actividad, residuos) El grado en que el impuesto ambiental contribuye al desarrollo sostenible y, por lo tanto, no afecta los resultados del estudio. El estudio presentó una serie de recomendaciones y propuestas de investigación.

Palabras clave: Impuesto ambiental, tipos de impuesto ambiental, desarrollo sostenible, dimensiones ambientales del desarrollo sostenible.

Introduction:

Recent years have witnessed a significant increase in literature on the areas of promoting the use of environmentally friendly energy. Energy is the main source of environmental pollution, Increased environmental taxes are therefore expected to have a positive impact on sustainable energy

development and the development of competitive and environmentally sound energy. It is a means of confronting and reducing environmental pollution in an economical manner and is used globally in the field of protecting the environment by imposing it on activities that negatively affect the environment and thus preserving human health and other organisms and natural resources and not depleting them. The environmental tax has been used to support climate protection projects and to develop environmentally friendly materials and investments in alternative energies. Therefore, the goal of using environmental tax can be considered to achieve the environmental and economic dimension of sustainable development in its various dimensions, starting with its economic role through directing investment decisions towards non-polluting investments for the environment, its effective contribution to the social dimension of sustainable development, as well as being the most important source of treasury financing, the state can be invested in environmentally friendly projects and use modern technology to control pollution levels and reduce pollution.

Due to the spread and spread of pollution due to the increasing needs of man and its residues, which have become a serious threat to the ecosystem and try to reduce the dangers of this problem with increasing awareness and the emergence of the so-called sustainable development. It has become necessary to search for economic mechanisms and tools that contribute to the protection of the environment for sustainable development.

1- Previous studies

1.1 Studies

There are many previous studies in the field of the subject of the study, which dealt with measuring the level of individual support for the environmental tax and its role in achieving sustainable development and the relationship between them and these studies:

- Study (Saadi, 2012) "Environmental tax and its role in reducing environmental pollution" The study aimed to propose a general framework for the imposition of environmental taxes based on the actual measurement of pollutants emitted from the economic unit as a result of the exercise of its operational activity and compared with the standards of domestic and international pollution, the research has reached many results, the most important of which is the absence of internal and external environmental control due to the lack of pollutant emission measuring devices, The recommendations of the research was the need to organize environmental tax legislation to ensure collection and amend the behavior of polluters, adopt a gradual taxation and focus on incentives and exemptions in the amend-

ment of polluters behavior.

- Study (Abdel Hamid, 2014) “Effectiveness of tax policy in achieving sustainable development Case study of Algeria during the period (2001-2012)” The study aimed to highlight the most important axes of tax reform in Algeria and the general context of this reform and the assessment of tax policy and the role of tax policy in achieving sustainable development and obstacles to development The deprivation of the public treasury from revenues due to tax exemptions, weak efficiency of tax administration, and the instability of the tax legislation is one of the obstacles to the effectiveness of tax policy, the most important results of the study were the effective contribution of tax policy to achieving the dimensions of sustainable development.

-Study (Streimikiene, D., 2015) “The Impact of Greening Tax Systems on Sustainable Energy Development in the Baltic States ,Czech Republic and Slovakia “ The study aimed to investigate the impact of taxation systems by comparing the impact of environmental taxes on sustainable energy development indicators between the Czech Republic, Slovakia and three selected countries of the Baltic region (Lithuania, Latvia and Estonia) during the period 2005-2015. revealed the role played by tax systems in the implementation of the Sustainable Development Goals in the Baltic States, and their comparison in the benefits of taxing To achieve a sustainable, green environment and to determine the impact of the use of green tax systems in the European Union (EU) on sustainable development, And review their achievements in making their tax systems green and implementing the Sustainable Energy Development Goals set by EU energy policies, helping their revenues cover the external costs of atmospheric pollution in the energy sector, . Energy production and consumption are a major source of greenhouse gas emissions and greenhouse gas emissions , Most EU member states apply polluting energy taxes as the most important economic tool to mitigate the environmental impacts of various economic activities , Reducing the consumption of fossil fuels and switching to renewable energy sources or fuels with less carbon and thus reducing pollution, one of the most important results of the inter-country comparison was that Estonia was different from those analyzed with good results and several sustainable energy development goals, The use of green energy due to environmental taxation of pollutants has increased significantly from other comparative countries, and environmental taxation is expected to continue in all analyzed countries.

-Study (Jacqueline, C., et.al, 2016) “Environmental Tax Reform in developing, emerging and transition economies” The aim of this study is to highlight the lessons learned from the effects and costs of ETR reform in industrialized countries in theory and practice. Focuses on those lessons that seem more transferable to the context of developing countries, Through the study, the experiences of authors in selected developing countries (Vietnam, Thailand, Mexico, Chile, China and Mauritius) are evaluated in terms of concepts learned and relate these experiences to the context of more general developing countries. In order to be taken into account by policy makers in developing countries to take into account environmental effectiveness, financial projects, private investment, social justice issues, and political economic considerations, the study made recommendations to policymakers in developing countries regarding the implementation of ETR, and ETR should apply uniformly uniform tax rates to all sources of emissions, To keep the exemptions to a minimum, a series of proposals have been developed by analyzing the policy differentiation in the countries under consideration on the best strategies for developing countries in the future and designing the most effective and cost-effective policy tool for environmental protection, They have an important common benefit of increasing revenues - a very important advantage in developing countries struggling to increase public resources .

1.2 Discussion of previous studies

Back to previous studies helped to identify the main points and determine the objectives of the study to continue to confirm the researchers scientific studies documented the application of environmental tax in order to support and promote environmental sustainability, and the richest researcher ideas and knowledge was the outcome of the current study, the present study is an extension of previous studies to identify the extent of adoption of the companies under study to apply environmental tax and its relationship to environmental sustainability, What distinguishes the study from the previous studies is the selection of industrial companies in the industrial companies sector in the city of Baghdad (General Company for Vegetable Oil Industry, National Company for Hydraulic Industries / Hydraulic Factory, General Company for Construction Industries), It has not been studied previously, and the development of a questionnaire to measure the extent to which employees understand the concept of environmental tax and the role of environmental taxation of all kinds in achieving principles of environmental sustainability.

2- Methodology

2.1 Problem of the study

The course of the research is clarified and the ability to formulate the problem of the study in the following questions:

What is the degree of contribution of environmental tax types in supporting sustainable development from the point of view of workers in some industrial companies in Baghdad? The main question is subdivided into the following sub-questions

- To what extent does the waste tax contribute to sustainable development?
- How much does the carbon tax contribute to sustainable development?
- How much does the transport tax contribute to sustainable development?

2.2 hypotheses

The answer to the questions of the study problem is through the formulation of the following hypotheses

First hypothesis :The degree of contribution of environmental tax types in support of sustainable development is significant.

Second hypothesis : No statistically significant differences at the level ($\alpha \leq 0.05$) in the extent to which the companies in the study are aware of the contribution of environmental tax to development due to the variables type (activity, sector, waste).

2.3 The importance of the study

The study draws its importance from the role played by the environmental tax as one of the economic mechanisms used by the state to reduce the risk of environmental pollution on human health and the environment in general, taking into account the needs of future generations in the framework of sustainable development.

2.4 Objectives of the Study The present study aims to highlight the significant role played by the environmental tax in reducing the risk of environmental pollution and achieving the objectives of sustainable development.

2.5 Study Methodology The descriptive analytical method was used to present the theoretical and conceptual framework and the results of the study

3- The Theoretical Aspect of Research

3.1 Environmental tax

3.1.1 Environmental tax concept

In the modern era, the environmental tax system was first introduced in the United States in 1967. It aims to exempt partially or completely from paying environmental fees if the polluting institutions comply with the measures related to pollution control. (Kavi, 2014 : 344) , According to the Organization for Economic Co-operation and Development (OECD), economic instruments for environmental protection have been classified as taxes and fines as a basic category due to their impact and repeated application Such that compulsory payments are considered as non-compensatory profits that return to the general budget and may be allocated for purposes related to the basis of taxation (Bou Alam, 2014 :188), OCDE defines the environmental tax as a compulsory, free-of-charge charge to the public treasury, which is levied due to its association with the environment (Al-Shennawi, 2011: 394). In other words, it is an algebraic deduction paid by the individual as a contribution to public costs and burdens as environmental protection falls within the public burdens (Abdel Baqi, 2010 86). Hence, we conclude that the tax is imposed on every natural or legal person as a result of damage to the environment through their economic activities resulting from polluting products, for the purpose of protection and for sustainable development.

3.1.2 The objectives of the environmental tax : The environmental tax aims to achieve a set of objectives including: (Sunny, 2013:8)

1-the financial goal by achieving public revenues under the general function of the State in order to contribute to the costs and public burdens, which reduces the expenses of the State in the protection of the environment.

2- remedial objective to impose punitive measures for the polluter represented by environmental tax, whether financial fines or penal sanctions against each violator of the rules of environmental protection and to repair the harmful effects of its activity.

3- catalytic preventive goal The purpose of environmental taxation has become to motivate companies to use less polluting technology and measure the environment and to give incentives to others to improve the environment.

3.1.3 Types of environmental taxes

Environment taxes take several types and vary the degree of disparity between each type there are taxes that are imposed on the production process and its outputs and can be distinguished as follows: (Abdul Aziz,

Al-Ashmawi, 430 2007), (Shiaa, 2011 28), (OECD 2016)

1-Tax on inputs: This instrument consists in imposing a certain value tax on raw materials that can contain dangerous elements in their chemical composition that affect the environment and help in the production of some commodities such as natural resources tax , Natural resources, such as renewable forests or non-renewable, such as minerals, are the main financiers of many industries and their preservation is important for the factors of permanent economic growth.

2. Tax on outputs : When an organization operates, its output contains two types of goods and services in addition to waste, whether solid, gaseous or liquid, which can be introduced during the production process and can be classified as follows:

a - tax on products, a value or quality tax imposed on production in the various production units whose production or activity is accompanied by pollution to the environment resulting in damage.

b- Waste or polluting emissions tax, which is a cash deduction commensurate with the actual or estimated emissions, whether in air, water or land. Producers bear the costs of environmental pollution that drive them to reduce these emissions.

c- A carbon tax, which is levied for purely financial reasons, and is levied on fuels (petroleum, petroleum fuels, liquid gas, natural gas and coal).

d-Transport Tax: It includes two types of taxes on the sale of motor vehicles and a tax on the import and manufacture of cars to balance the economy with the rapid growth of driving, It represents a percentage of the sale price, in addition to the kilometer tax imposed on diesel vehicles, which is imposed as a sum total per ten kilometers and is determined based on the type and weight of the taxable car.

3.2 Sustainable development

3.2.1 The concept and elements of sustainable development

Sustainable development from the point of view (Gendron, 2006 166) is to meet the needs of present-day societies without compromising the ability of future generations to meet their needs and achieve a balance between the ecosystem , Economic, social and contribute to the greatest possible improvement in these three systems (Hammadi, 23 2000) The concept of sustainable development has been identified as the indispensable link between short-term and long-term goals that allow better opportunities for the current generation to make economic, social and human progress, According to Webster, it is defined as the use of natural resources without being depleted or partially destroyed (Ghneim and Abul-Zent, 2007 21).

From the above definitions it is clear that the concept of sustainable development is divided into two parts, the first of which is the necessity of preserving the environment from pollution and the second, and the need to preserve the depleted resources and the right of future generations. This requires not excessive extraction of depletable resources to achieve justice with future generations.

3.2.1 Dimensions of sustainable development Sustainability begins with the idea that human activities depend on the environment and resources. The social and economic stability of society is essential in determining the quality of life (Lucian B., et.al, 2016 :730) Sustainable development consists of three main interrelated dimensions, each of which is affected by the change in the rest, Any successful program for sustainable development must achieve harmony and harmony between the three basic dimensions linked to each other (Saidi, 101 2007), and of these dimensions :

Economic dimension This dimension is based on the principle of eliminating poverty and increasing the welfare of society with the optimal and rational exploitation of natural resources. (Hosseini, 2014 23)

Social dimension Achieving justice in accessing health and education services, setting security standards and respecting human rights. This dimension depends on the human side. (Akon, 2018 21)

The environmental dimension represented by environmental concerns and optimal and rational use in the preservation of the ozone layer and the overexploitation of resources. This dimension revolves around productivity, biodiversity and adaptability (Lucian B., et.al , 2016:727), This ecological dimension highlights that each ecosystem has certain limits that cannot be exceeded by consumption. (Ghneim, 2006 39) .

Another dimension supports the three dimensions and contributes to the use of cleaner technology with minimal energy and resources, namely the administrative and technical dimension.

3.3 The role of environmental tax in achieving the Sustainable Development Goals

The role of environmental tax is reflected through the emergence of good dimensions of the concept of sustainability. (Ayashi, 2008 5), (Mr., 93 2014), (Donato, 129 2003), (Us, Epa, 16 1996) Imposing a tax commensurate with the size of the environmental damage that works to improve the living conditions and work to ensure a healthy environment and the prevention of all forms of pollution and damage and contribute to decisions to determine the technology used in production and the nature of production processes that reduce the size and level of by working on en-

vironmentally friendly technology to avoid excessive environmental taxes and using environmentally friendly products, environmental taxes play a catalytic role in innovation when energy, water and raw materials, as well as solid, liquid and gaseous waste become Subject to taxation, producers will develop new methods of production, transportation, housing and energy use for consumption , this helps to achieve greater economic efficiency, implement the precautionary principle and improve global sustainability and competition.

4- Methodology

4.1 sample : The study population consisted of four industrial companies selected from the group of companies located in Baghdad Governorate.

Table 1. sample size in each company

Industrial Company	Selected sample
General Company for Vegetable Oils	18
Baghdad Soft Drinks Co	15
National Hydraulic Industries Company /Hydraulic Plant	14
Company General Construction Industries/Plastic Baghdad Plant	15
Total	62

Source: The author

4.2 The study tool The researcher developed the study tool to collect data related to the study variables after reviewing the previous studies, where the questionnaire consisted of two parts the first part to identify the personal variables of the study sample members (gender, years of service, educational attainment) The second part consists of (25) clauses for the role of environmental tax in supporting the dimensions of environmental sustainability represented in the types of environmental taxes ,Tax on inputs (1-5) Tax on waste and emissions Section (6-12) And the tax on carbon paragraph (13-19) transport tax (20-25), the researcher adopted the scale five alternatives and weights deification (very large, large, medium, weak, very weak) and their degrees (1,2,3,4,5), the governance criterion was calculated to estimate the responses of employees to the extent of the

contribution of environmental tax in supporting dimensions of sustainable development (as shown in Table 2)

Table 2. Judgment Criterion for Estimating Staff Responses

Response	very weak	Weak	Medium	large	very large
Deg.	1	2	3	4	5
Weighted Avr.	1.79-1.00	2.59-1.80	3.39-2.60	4.19-3.40	5.00-4.30

** Length of the period 1.79

4.3 Virtual validity The questionnaire was presented to a number of arbitrators to express their views on the clarity and appropriateness of each phrase for the axis to which it belongs and the suitability of the paragraphs phrases and suggest what they deem appropriate and measure What I put for him, There was consensus among experts on the safety of the scale after adjustments were made under their valuable observations, thus making the scale ready for implementation.

4.4 Reliability (Cronbach’s Alpha) was used to determine the internal consistency of the paragraphs of the tool and the results of the Cronbach’s Alpha equation The tool has a degree of stability (81) for the axes of the study, a proportion that is appropriate and statistically acceptable and meets the purposes of this study.

5- Description of the characteristics of the study sample

Table 3. characteristics of the study sample

Variable	Type of activity		Type of sector			waste type		
	Commercial	Industrial	Special	public	mixed	Liquid	solid	gaseous
No.	27	35	12	18	23	30	12	20
ratio%	43.5	56.5	19.4	29.0	51.6	48.4	19.4	32.3

Source: The author

Table (3) The characteristics of the companies sample the study type (activity, sector, waste) variable type of activity the number of industrial activity exceeds the number of commercial activity where they numbered (35) equivalent (56.5) From the sample of the companies studied and the variable type of sector outperformed by the mixed sector 32 equivalent to (51.6), as well as the type of liquid waste superior to the type of solid and

gas waste, where the number of companies whose industry contains liquid waste (20) equivalent to (32.3) .

5-RESULTS

Statistical analysis using SPSS showed the following results:

5.1 Analysis inputs tax: answer the question:

- How much do the inputs tax contribute to supporting sustainable development?

To answer the question, the numeral averages and standard deviations to measure the degree of contribution were found as shown in Table 4 and as follows:

Table (4) descriptive statistics to the inputs tax

Paragraph	very large		Large		Medium		weak		Very weak		Std. Deviation	Mean	Seq.	response
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%				
1	12	11.3	21	19.8	15	14.2	6	5.7	8	7.5	0.97	3.37	5	Medium
2	17	16.0	21	19.8	14	13.2	7	6.6	3	2.8	0.84	3.68	2	large
3	18	17.0	19	17.9	16	15.1	4	3.8	5	4.7	1.02	3.66	3	large
4	18	17.0	19	17.9	19	17.9	3	2.8	3	2.8	0.79	3.74	1	large
5	17	16.0	18	17.0	14	13.2	8	7.5	5	4.7	1.05	3.55	4	large
The overall average of inputs tax											0.93	3.6		large

Source: The author

Table (4) shows the frequency , percentages, mean and the std. deviation of the results of inputs tax that came between (3.37-3.74) by reference to the table (2) the result ranges from medium to large grade, One of the most important results is that the paragraph that states (taxing the primary materials that cause degradation and increased pollution rates helps increase investments in friendly technologies) first place with mean (3.74) and a std. deviation (1.09), Followed by the second paragraph that states (the tax on raw materials is intended to ensure adequate protection of biological resources and health regulations), paragraph (1) which states (the tax on the primary materials seeks to ensure the optimal use of land and forests) On the last ranking in total a very large response and large number (33) responders out of (62), this term can be attributed to the last rank because the companies in question do not deal with the raw materials sourced from the forest, due to the lack of knowledge of the effects of raw materials In the degradation of forests and agricultural land due to the unfair depletion of natural resources, the overall average input tax axis rate for the responses

of study members (3.6) with a standard deviation (0.93) , It is less than one true value, which means that the working population of the study sample is homogeneous in their estimation of the contribution of the input tax to achieving the dimensions of sustainable development.

5.2 Analysis the tax on waste and emissions : answer the question

- How much does the tax on waste and emissions contribute to supporting sustainable development?

To answer the question, arithmetic averages and standard deviations were found to measure the degree of contribution as shown in Table (5) as follows:

Table (5) Descriptive statistics tax on waste and emissions

Paragraph	very large		Large		Medium		weak		Very weak		Std. Deviation	mean	Seq.	response
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%				
6	17	16.0	21	19.8	13	12.3	7	6.6	4	3.8	1.09	3.65	2	Medium
7	18	17.0	14	13.2	13	12.3	9	8.5	8	7.5	0.97	3.40	6	Medium
8	20	18.9	18	17.0	10	9.4	6	5.7	8	7.5	1.07	3.58	4	Large
9	30	28.3	15	14.2	7	6.6	7	6.6	3	2.8	0.83	4.00	1	Large
10	16	15.1	18	17.0	14	13.2	8	7.5	6	5.7	0.88	3.48	5	Medium
11	18	17.0	15	14.2	15	14.2	11	10.4	2	1.9	1.18	3.60	3	Large
12	20	18.9	9	8.5	15	14.2	12	11.3	6	5.7	0.76	3.40	6	Medium
The overall average of tax on waste and emissions											0.97	3.58	Large	

Source: The author

Table (5) shows the frequency , percentages, mean and the std. deviation of the study sample responses and the presentation of the results of the tax on waste and emissions that came between (3.40-4.00) The result ranged between medium and large degree, One of the most important results of the paragraph (which imposes a tax on waste helps reduce air pollution) ranked first with an arithmetic average (4.0) and a standard deviation (1.09), followed by the second paragraph that states (taxation of waste helps to get rid of water pollution) , Paragraph (1), which states (tax exemption helps to recycle and properly dispose of waste for a healthy and healthy environment) was ranked last with a very large and large response (29) out of (62) respondents. This last statement can be attributed to the failure to deal with waste recycling technology in modern ways and therefore not fully aware of the importance of this technology in the proper dis-

posal of all types of waste for a healthy environment, The average rate of the waste and emissions tax rate for the study respondents was (3.58) with a standard deviation of (0.97) which is less than one true, which means the homogeneity of the individuals working in the study sample in their estimation of the contribution of the tax on waste and stems to achieve the dimensions of sustainable development.

5.3 Analysis carbon tax clauses : Address the answer to the question

- How much does the carbon tax contribute to supporting sustainable development?

To answer the question, mean and std. deviations were found to measure the degree of contribution as shown in Table (6) as follows:

Table 6. Descriptive statistics carbon tax

Paragraph	very large		large		Medium		weak		Very weak		Std. Deviation	mean	Seq.	response
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%				
13	19	17.9	15	14.2	18	17.0	2	1.9	8	7.5	0.83	3.56	4	Large
14	19	17.9	20	18.9	11	10.4	7	6.6	5	4.7	0.95	3.66	3	Large
15	28	26.4	16	15.1	12	11.3	5	4.7	1	.9	1.02	4.05	1	Large
16	13	12.3	13	12.3	13	12.3	7	6.6	8	7.5	0.93	3.52	5	Large
17	20	18.9	16	15.1	14	13.2	7	6.6	5	4.7	1.08	3.50	6	Large
18	14	13.2	18	17.0	15	14.2	8	7.5	7	6.6	0.83	3.39	7	Medium
19	28	26.4	13	12.3	12	11.3	8	7.5	1	.9	1.05	3.95	2	Large
The overall average of carbon tax											0.96	3.66	Large	

Source: The author

Table (6) shows the frequency , percentages, mean and the std. deviation of the study sample responses , Presenting the results on the carbon tax axis which came between (4.05-3.39) the result ranged between medium and large degree, One of the most important results of this axis is that the paragraph that states (taxing the carbon content on the sovereignty of clean energy sources and adjusting factor prices) ranked first with an arithmetic mean (4.05) and a standard deviation (1.02), This is followed by the second paragraph, which states (taxation of carbon helps to find technological solutions to reduce carbon emissions) , the paragraph stating)Taxation on carbon creates industrial methods that do not pollute the air will lead to the

importer moving to the less polluting product(, on the last rank with a very large and large response (32) out of (62) respondents, this statement can be attributed to the last rank because of the lack of knowledge of industrial workers Innovative in the proper disposal of waste that reduce air pollution, the total average of the average carbon tax for the responses of the study members (3.66) and a standard deviation of (0.96) This value is less than one, which means that the working population of the study sample is homogeneous in their estimation of the contribution of the tax on waste and emissions to achieving the dimensions of sustainable development.

5.4 Analysis Transport tax clauses Address the answer to the question

- How much does the transport tax contribute to supporting sustainable development?

To answer the question, arithmetic averages and standard deviations were found to measure the degree of contribution as shown in Table (7) as follows:

Table 7. Descriptive statistics Transport Tax

Paragraph	very large		Large		Medium		weak		Very weak		Std. Deviation	mean	Seq.	response
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%				
20	15	14.2	25	23.6	12	11.3	5	4.7	5	4.7	0.78	3.65	2	Large
21	20	18.9	17	16.0	12	11.3	6	5.7	7	6.6	1.04	3.60	4	Large
22	22	20.8	18	17.0	13	12.3	7	6.6	2	1.9	0.89	3.82	1	Large
23	17	16.0	19	17.9	10	9.4	7	6.6	9	8.5	0.93	3.45	5	Medium
24	21	19.8	18	17.0	8	7.5	8	7.5	7	6.6	1.07	3.61	3	Large
25	15	14.2	18	17.0	15	14.2	6	5.7	8	7.5	1.03	3.42	6	Medium
The overall average of transport tax											0.96	3.59		Large

Source: The author

Table (6) shows the frequency , percentages, mean and the std. deviation of the study sample responses ,presenting the results on the transport tax which came between (3.42-3.82) the result ranged between medium and large degree, One of the most important results of this axis is that the paragraph stipulates that (imposing taxes on polluted means of transport, which helps to achieve more economic efficiency) First place with an arithmetic average (3.82) and a standard deviation (0.82), followed by a second paragraph which states (the taxation of the sale of motor vehicles helps to balance the economy and the rapid growth of driving (an arithme-

tic average (3,65) and a standard deviation (0.78) , The paragraph, which states that (imposing a tax on polluting means of transporting contaminated consumers to move away from environmentally harmful behaviors) was ranked last with a very large and large number of respondents (33) out of (62) , The latter ranking can be attributed to the insufficient knowledge of the environmentally friendly behaviors that reduce pollution of all kinds, the average rate of the average carbon tax axis for the responses of the study members was (3.96) with a standard deviation of (0.96) which is a value less than one is true, which means the homogeneity of the working individuals of the study sample in their estimation of the contribution of the transport tax to achieve the dimensions of sustainable development.

6- Testing the hypotheses of the study

6.1 Test hypothesis: The degree of contribution of environmental tax types in supporting the dimensions of sustainable development is significant. To test the hypothesis of the first study were found averages and standard deviations to measure the degree of contribution as shown in table (8) as follows

Table 8. means and std. deviations of the study sample responses

Paragraph	Std. Deviation	mean	Seq.	response
inputs tax	0.93	3.60	2	Large
tax on waste and emissions	0.97	3.58	4	Large
carbon tax	0.96	3.66	1	Large
transport tax	0.96	3.59	3	Large
Total	0.96	3.61		Large

Source: The author

Table (8) shows the standard deviation and the arithmetic mean of the study sample responses and presents the results of the arithmetic mean for the study items that came between (3.66-3.58) to a large extent all the paragraphs and thus accept the hypothesis which states (The degree to which environmental tax types contribute to sustainable development is significant).

6.2 Test hypothesis There are no statistically significant differences at the

level ($\alpha \leq 0.05$) in the extent to which the companies in the study are aware of the contribution of environmental tax to sustainable development due to the variables type (activity, sector, waste) , Hypothesis testing is carried out by studying the type of activity (sector, sector, waste), The following results were obtained by applying the ANOVA analysis using SPSS V0.22

Table 9. Tests of Between-Subjects Effects

Dependent Variable: environmental tax

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Activity	.196	1	.196	0.237	.661
Waste	.038	2	.045	0.296	.561
Sector	.267	2	.065	0.457	.593
Activity * Waste * Sector	.362	2	1.33	2.049	.156
Error	2.343	54	.063		
Total	654.104	62			
Corrected Total	3.017	61			

Source: The author

According to table (9) according to the variables type (Activity ,Waste ,Sector) that the value of F was at a level of significance greater than 0.05)) for all variables, which means there are no statistically significant differences , at the level of significance ($P \leq 0.05$) in the estimation of workers in the companies of the study sample to the extent of the contribution of environmental tax in achieving the dimensions of sustainable development according to the type of activity, sector type and type of waste Thus, we accept the hypothesis that there are no statistically significant differences at the level ($\alpha \leq 0.05$) in the extent of employees' awareness of the contribution of the environmental tax to sustainable development due to variables of type (activity, sector, waste) ,whatever the type of activity of the company different commercial or industrial or the company sector is private or public or mixed and the type of waste of the company liquid or gas or solid, there are no differences in the opinions of employees, regardless of different types.

6.3 Discussion of results

The main results of the field study were the degree to which the environmental tax contributes to supporting sustainable development

1-paragraph paragraph that states (taxation on raw materials that cause deterioration and increase pollution rates to increase investments in friendly technologies) in the axis of the tax on inputs on the rest of the paragraphs.

2-The paragraph that states (taxing the carbon content on the dominance of clean energy sources and adjusting the prices of factors of production) in the axis of the tax on inputs on the rest of the paragraphs.

3 - The paragraph that states (taxing the carbon content on the sovereignty of clean energy sources and adjusting the prices of factors of production) in the axis of the tax on carbon on the rest of the paragraphs.

4- outweighed the paragraph which states (contributes to impose taxes on contaminated means of transport, which helps to achieve more economic efficiency) in the axis of the tax on transport on the rest of the paragraphs.

5- Accept the study hypothesis which states (the degree of contribution of environmental tax types in supporting sustainable development is significant)

6- accept the hypothesis of the study, which provides that there are no statistically significant differences at the level ($\alpha \leq 0.05$) in the extent of awareness of the companies under study for the contribution of environmental tax to sustainable development due to variables type (activity, sector, waste) of the members of the study sample.

Through the results of the study it was clear to the researcher that the degree of environmental tax contribution in achieving the dimensions of sustainable development from the point of view of workers in the companies was to a large extent and this confirms the role of environmental tax support and achieve dimensions of environmental sustainability and this is confirmed by the study.

CONCCLUTIONS

1. Sustainable development has many dimensions, interdependent economic, social and environmental, therefore, sustainable development and dimensions must be addressed in a concrete, realistic and complex view.

2. Sustainable Development The idea of a balance between economic development, social justice, efficiency and environmental conservation.

3. Environmental tax promotes environmental practices aimed at promoting social and economic development and a long-term perspective that emphasizes pollution prevention and depletion of natural resources.

4. To ensure compatibility between ESD and sustainable development, sustainable development management must promote a sustainable environmental point (environmental development)

5. The environmental tax helps to provide better quality of life and envi-

ronmental protection, while maintaining an increased pace of sustainable development.

RECOMMENDATIONS

1. Dissemination of environmental culture and emphasize that environmental protection depends on the awareness of the individual and a sense of protection and participate in solving environmental problems through education and training programs to raise the level of public environmental awareness.
2. Raising the awareness of individuals, companies and institutions of the necessity of imposing environmental tax to preserve the polluted environment that threatens the safety and stability of the individual.
3. Importance of environmental taxes and the use of their revenues to be spent on projects that improve the environment.
4. giving brigades in funding and budget for the completion and implementation of projects that serve the environment and maintain it.

PROPOALS

In order to study environmental issues, the researcher proposes the following topics

- The extent to which environmental tax contributes to the recycling of waste.
- The extent to which environmental tax standards contribute to environmental protection.

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