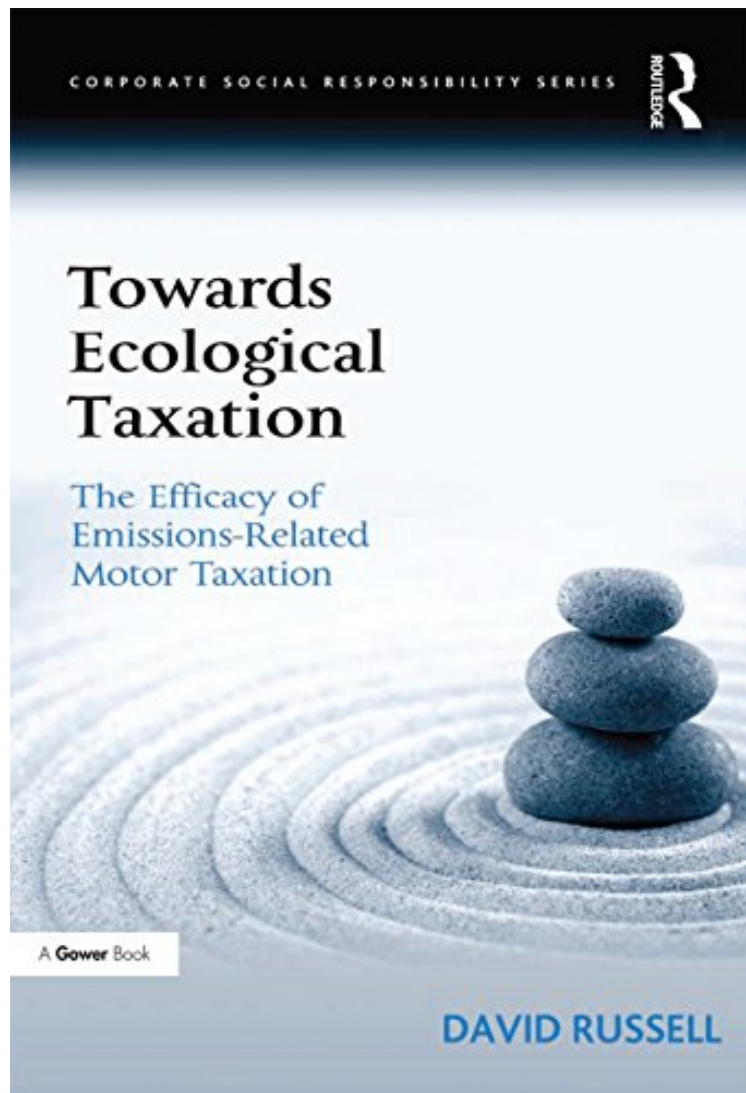


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Towards Ecological Taxation: The Efficacy of Emissions-Related Motor Taxation (Corporate Social Responsibility)

David Russell

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David Russell : Towards Ecological Taxation: The Efficacy of Emissions-Related Motor Taxation (Corporate Social Responsibility) before purchasing it in order to gauge whether or not it would be worth my time, and all praised Towards Ecological Taxation: The Efficacy of Emissions-Related Motor Taxation (Corporate Social Responsibility):

Governments around the world are struggling to meet their commitments to achieve targets relating to reductions in

greenhouse gases. Many writers advocating ways to achieve these targets offer radical but often impractical approaches that do not offer a way forward within the existing economic model. In contrast, *Towards Ecological Taxation* is a pragmatic consideration of realistic possibilities by an author from the world of accounting. Based on his research into the implications of changes in the UK motor taxation regime for company cars, David Russell considers the broader efficacy of taxation policy as a mechanism for reducing demand for fossil fuels and encouraging a shift towards carbon-neutral energy production. He incorporates the findings of a number of studies into his analysis, along with a wider consideration of tax regimes. Dr Russell suggests a way forward that will attract the interest of researchers, policy makers and decision makers wanting a better understanding of how taxation could be used innovatively, but within the existing economic status quo, to deliver specific and measurable reductions in CO₂. Such a distinctive approach makes this book a valuable addition to the literature on environmental issues and the always thought provoking titles in the Corporate Social Responsibility Series.

'Drawing mainly on the author's own empirical study and a critical review of the literature, this book provides a comprehensive understanding of the efficacy of emissions-related ecological taxation and offers fresh analytical insights on the implications of ecological tax reforms for both sustainable development practices and relevant theoretical developments. The book is a timely contribution to the knowledge of sustainable development in terms of ecological fiscal policies and reforms and their implementations.' William Sun, Leader of Corporate Governance and Sustainable Business Research Group (CGSRG), Leeds Metropolitan University, UK

About the Author
Dr David Russell is Head of the Department of Accounting Finance at DeMontfort University Leicester UK, where he teaches on a variety of undergraduate, postgraduate, professional and post-experience accounting and management programmes. David has been researching, writing and lecturing on accounting and taxation matters with regard to environmental policy for over ten years and was shortlisted for the International Federation of Accountants Articles of Merit Award for his work on 'Financing Renewable Energy: Creating the Right Package of Incentives for a Level Playing Field for Commercial Electricity Production from Wind Turbines'. More recently David has focused on the issue of carbon emissions and how a broad spectrum of taxation policy measures aligned with a framework based upon the current economic model could be best suited to curb carbon emission for society as a whole. Prior to entering academia, David worked in engineering, construction, aviation and local government and as a freelance consultant providing business specific solutions to a wide variety of clients.