

## **06 – Public Opposition to Environmental Taxation: Merging Tax Law into Environmental Law**

Fanny Vanrykel

Environmental taxation has been promoted for decades to address environmental problems. This has been part of a broader literature that advocates the merits of economic instruments. While these instruments are advocated for being more straightforward than traditional regulation, the lack of success of environmental taxation is puzzling. One commonly cited reason to explain that reality is that people dislike taxes. Citizens have an aversion for taxes, including environmental ones. This argument has shaped the main strategies building public trust in environmental taxation, mainly focusing on how to use revenues deriving from such taxes. In that sense, controversies are perceived as incidental, or as “leaks” to use Callon’s word. While I do not deny that people may have an aversion for taxes, my argument is that this is only a part of the story. Drawing on the hybrid nature of environmental taxation, which merges environmental law into tax law, I argue this prism primarily focus on the fiscal nature of environmental taxes. By contrast, a detour by environmental law scholarship shows that regulating environmental problems is inherently controversial because of the nature of these problems. This paper argues that there is no reason why responding to those problems via economic instruments such as taxes would be less controversial. Controversies lie at the foundations of environmental taxation, just like they inhabit environmental law. Therefore, I suggest to start considering more carefully the potential of public participation to environmental taxation.

### **Biographical note**

Fanny Vanrykel is a F.N.R.S. Research Fellow at U-Saint Louis and at ULiège (Belgium). Her PhD project aims to provide a novel approach to opposition to environmental taxation, by focusing the complexities behind the regulation of cars via tax law.