Since its formal declaration as a pandemic by World Health Organization (WHO), COVID-19 has changed paradigms in all areas. It is expected that environmental taxation does not appear as an exception. Social isolation forced people to adopt to a new economic reality. Almost all production chains had their activities sustained by health protocols, keeping on only essential services as supermarkets or pharmacies. With this, society experiences a forced economic degrowth. Ironically, this effect of the health crisis can be the key to solution to anothers crisis, in the case, environmental and fiscal crisis. Literature exposes abundantly that human’s actions results in an excessively exceed of planetary boundaries. In other words, consumption and production levels are much larger than the amount of natural resources and their capacity to restore. Green capital is threatened for both present and future generations. Not by chance, Goal 12 from United Nations (UN) Sustainable Development Goals is concerned about ensuring sustainable consumption and production patterns. An economic stop like this, even if through a pandemic, can be a golden opportunity to ratify economics degrowth relevance and put into practice measures to ensure environmental and fiscal sustainability. Tax regimes based predominantly on consumption tend to be more sensitive to times of crises. If economy stops, naturally tax collection falls and the largest share of public finances get lost just at the time when they are most needed. Brazilian’s tax system follows this logic. Based on Organisation for Economic Co-operation and Development (OECD) data, Brazil’s taxation on consumption revolves around 44%, against 21% on income and only 6% on property. Besides, this model operates a regressive taxation scenario where the poorer ones pay more.

Hence the importance in starting, as soon as possible, the transition to a progressive and green tax system. Because through it it may be possible achieve fiscal justice, providing fundamental rights and, no less important, fulfill goals to build a resilience reality in Brazil strongly integrated to the preservation of the ecologically balanced environment.

**Biographical note**