## 64 – Meat Tax or How to Deal with Climate Change and Health Care Paloma Garcia Córdoba

According to The Food and Agriculture Organization of the United Nations (FAO) global livestock production contributes an estimated 18% of anthropogenic greenhouse gas (GHG) emissions but why are there not so many environmental taxes in this sector?

In fact, tax on GHG emissions produced by livestock products would enforce the polluter pays principle and also, contribute to improve public health. The benefits derived from the reduction of the consumption of livestock products, beyond the environmental issue, could result in benefits in health and in public health spending specifically. Nowadays, public health systems need to be taken care of. So maybe, a 'meat tax' could not only be positive for climate change but also to prevent some diseases such as diabetes or cancer, associated with excessive consumption of meat.

Also, the current challenge is to reconcile the food needs of a constantly growing population with the protection of the environment. Should a new tax be created or maybe an adaptation of existing taxes could be better? How do we tax meat production? Should it be a global tax or a local tax? An indirect tax or a direct tax? Maybe, a distinction between different types of livestock could be useful. Is it possible to establish such a tax? This article will try to answer these questions and the possibility to create a 'meat tax'. A proposal made by the Dutch government will be specifically analysed.

## **Biographical note**

Paloma Garcia Córdoba. PhD Student and fellow at Pompeu Fabra University. Barcelona. Currently teaching tax law.