

The Development of Environmental Taxes and Environmental Public Expenditures in Turkey Comparing Member Countries of the European Union

İbrahim Akdoğan
Sakarya University
Turkey
iakdogan@sakarya.edu.tr

Tülin Akdoğan
Sakarya University
Turkey

Liridon Kryeziu
Sakarya University
Turkey

Ensar Selman Karagüzel
Sakarya University
Turkey
ekaraguzel@sakarya.edu.tr

Abstract: *This study investigates the causes of the environmental pollution, such as gas emission which causes the global warming. Then we examined the legal aspect of reducing environmental pollution, especially the most comprehensive international agreement the Kyoto Protocol. As a study case we examined the environmental expenditures, trends of the environmental policies, the development of environmental policy instruments (trend), and the structure of the environmental taxes for the years studied from year 2000 until 2011, then we compared Turkey and European Union.*

The purpose of the study was to investigate how the public environmental expenditures and environmental taxes changed in Turkey and EU since 2000 until 2011. Another purpose of the study was the relationship between the public environmental expenditures and environmental taxes. In this study authors used secondary data in the large extent. The data collection for environmental tax revenues and the environmental expenditures was derived from European statistics agency.

According to our findings the environmental expenditures did not exceed the 1 % of GDP. Despite the international agreements, the majority of countries have not increased the environmental expenditures, and also the general trend of environmental tax ratios have not increased significantly. The average of the environmental tax ratios are approximately 2.5% of GDP. Even though those countries have applied environmental taxes, they did not spend for the environmental protection. This means that those tax revenues are being used for public funding purposes.

Keywords: *Environmental Pollution, Climate Change, Environmental Tax Revenues, Environmental Public Expenditure, International Environmental Agreements.*