

安永绿色税收跟踪报告

了解最新可持续性政策激励、碳制度
和环境相关税收政策

2023年2月20日



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全球目标

逾130个
国家（占全球温室气体（GHG）排
放量的80%以上）
已在国内法律、政策或高层政治承
诺中传达了其净零目标*

净零排放是指一个组织实现其基于科学的目标，将全球气温升幅控制在较工业化前水平升高1.5 °C之内，并消除大气中的残余排放。

*资料来源：zerotracker.net，2023年2月10日。

《巴黎协定》是一项关于气候变化的国际条约，于2015年被196个缔约方通过，并于2016年生效。该协议的目标是使本世纪的全球平均气温升幅尽可能控制在较工业化前水平升高1.5 °C之内。到2030年，排放量需要减少45%，到2050年达到净零排放。

《格拉斯哥气候公约》是190个国家于2021达成的一项协议，其重申了将全球气温升幅控制在1.5 °C之内的目标。该协议要求各国在2022年底之前加强2030年国家气候目标，呼吁各国努力减少煤炭作为燃料的使用，终止低效的化石燃料补贴，呼吁为发展中国家提供气候融资，呼吁为适应措施提供资金支持，并为各国可以交易的减排量创造市场。

逾100个国家承诺停止砍伐森林

逾100个国家承诺减少甲烷排放

逾40个国家承诺逐步淘汰煤炭和化石燃料

碳负排放是一个组织基于将全球气温升幅控制在1.5 °C之内的目标减少碳排放量，以及投资于基于自然的解决方案和碳技术以去除和抵消比其每年排放量更多的碳的结果。

了解最新可持续性税收政策

各国政府承诺减少排放以应对气候变化，并制定政策推动进展。政策通常涉及税收——以**税收优惠**来鼓励绿色活动和绿色技术，以及通过增加**税款**来减少增加温室气体排放的活动和技术。

各国政府也在积极制定可持续性税收举措来增加收入，为重要性政策目标提供资金。基于这些共同的目标，各国对此所制定的政策却大相径庭。

由于许多全球气候政策被涵盖在全球税法中，因此将**税收纳入企业的可持续发展的讨论中是非常必要且重要的**。税收在鼓励和帮助企业履行实现净零排放和绿色运营的承诺方面发挥着重要作用。

紧跟全球可持续发展税收政策的发展趋势尤为重要。在本报告中我们提供了涵盖了**44个国家/地区**的可持续性政策激励、碳制度和环境相关税收政策和免税政策的情况概览，这44个国家/地区占全球GDP的近90%。如需了解有关任何措施的更多信息，请咨询您的安永服务团队或位于每页顶部的国家/地区联系人。

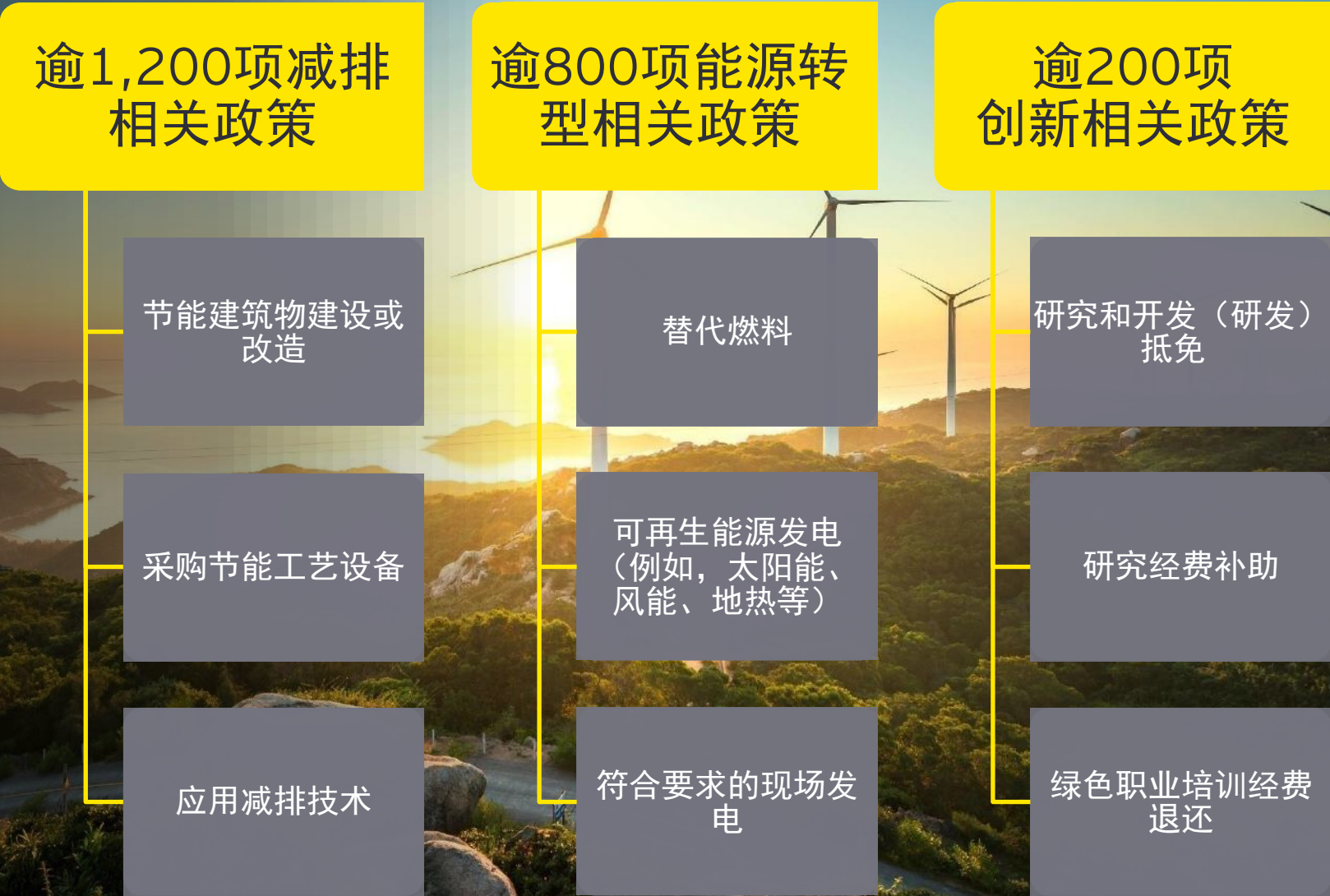


1,950项可持续性政策激励

涵盖本版本的44个国家/地区

可持续性政策激励通常可分为三类：鼓励减少自然资源消耗的可持续性政策激励，鼓励向可再生能源或替代能源转变的可持续性政策激励，以及鼓励新低碳产品和制造工艺的可持续性政策激励。许多方案是三类政策激励的组合，包含多个因素。

影响可持续发展行为所采取的普遍措施包括税收抵免、补助和贷款。



资料来源：各国家/地区的安永专业人士。

逾3,000项环境相关税收和免税政策

涵盖本版本的44个国家/地区

环境相关税收

在整个纳税框架内，环境相关税收不仅是一项收入来源，也是一项环保政策工具。因此，政府对各项产品征税，以鼓励或减少消耗。同样，政府为特定合格产品、用途或纳税人提供环境相关税收免税政策。

水、污染和排污

- ▶ 消费税
- ▶ 温室气体
- ▶ 排污费

回收、废弃物和垃圾填埋场

- ▶ 处理费
- ▶ 回收费

电子垃圾

- ▶ 处理费

排放和空气污染

- ▶ 交通拥堵费
- ▶ 就特定化学品征收的税项
- ▶ 排污费

传统燃料和替代燃料

- ▶ 就汽油、煤炭、天然气等征收的税项
- ▶ 航空税

能源/电力生产、分配和消耗

- ▶ 就石油、煤炭、天然气等征收的税项
- ▶ 电费

节能工业制程和制造工艺

- ▶ 就汽油、煤炭、天然气等征收的税项

塑料与包装税

- ▶ 就一次性塑料征收的税项

其他税种

- ▶ 就其他产品征收的税项

资料来源：各国家/地区的安永专业人士。

44个所涉国家/地区

阿根廷
澳大利亚
奥地利
比利时
巴西
加拿大
智利
中国内地
哥伦比亚
塞浦路斯
丹麦
欧盟
芬兰
法国
德国
印度

印度尼西亚
爱尔兰
意大利
日本
立陶宛
卢森堡
马来西亚
墨西哥
荷兰
新西兰
挪威
秘鲁
菲律宾
波兰
葡萄牙
罗马尼亚
新加坡

斯洛伐克
南非
韩国
西班牙
瑞士
瑞典*
泰国
土耳其
英国
美国
越南

* 本版本更新

针对各国家/地区提供的信息是该国家/地区安永专业人士的专业层面的理解，政策层面可能发生变动。本文档将不断更新，但并非所有条目在特定时间均为最新信息。此外，本文档未体现所有国家/地区。欲获得更多信息，请联系您的安永项目团队或所列国家/地区的联系人。

注：X表示国家/地区或地方级别的项目，详见国家/地区页。

	碳定价				可持续性政策激励												环境相关税收								环境相关税收免税									
	已实施排放交易体系	正在构建排放交易体系	已实施碳税制度	正在考虑实施碳税制度	减排				能源转型				创新				水消耗、污染和排污	回收、废弃物和垃圾填埋场	电子垃圾	排放和空气污染	传统燃料和替代燃料	能源/电力生产、分配和消耗	工业制程和制造工艺	塑料与包装	降低用水量，生产热能	减废/废弃物回收再利用	电子垃圾	减排	传统燃料和替代燃料	现场发电	可再生能源	传统发电	节能、工业制程和制造工艺	塑料与包装
					节能建筑物	节能工艺设备	减少用水量的技术	减废/废弃物回收再利用技术	减排技术	替代燃料——车辆/基础设施	氢基燃料	现场发电	可再生能源发电	回收材料/回收设备	研发用于制造“绿色”产品的机械	碳捕获技术	绿色就业/培训	塑料与包装																
阿根廷			X			X				X	X	X	X		X					X	X	X	X											
澳大利亚	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X					X						X		
奥地利	X		X		X	X	X	X	X			X	X	X	X				X	X	X							X		X				
比利时	X				X	X	X	X	X	X	X	X	X	X	X	X		X			X	X	X	X	X			X	X	X	X	X	X	
巴西	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	X	X		X	X	X	X	X	X	X	X	X	X
加拿大	X		X		X	X	X	X	X	X	X	X	X	X	X	X	X	X					X	X	X	X	X	X						
智利								X	X						X				X	X														
中国内地	X				X		X	X	X	X		X	X	X	X	X		X	X	X	X				X	X	X	X	X	X			X	
哥伦比亚			X			X	X	X	X	X	X	X	X	X	X	X		X	X		X			X			X	X	X	X			X	
塞浦路斯								X	X	X						X								X										
丹麦	X		X		X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X		X	X		X	X	X	X
欧盟	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X
芬兰	X	X	X					X	X	X		X	X		X	X		X	X			X		X	X		X	X	X	X	X	X	X	
法国	X		X		X					X			X					X	X		X	X	X	X				X	X		X			
德国	X				X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	

注：X表示国家/地区或地方级别的项目，详见国家/地区页。

	碳定价				可持续性政策激励												环境相关税收								环境相关税收免税												
					减排					能源转型				创新																							
注：X表示国家/地区或地方级别的项目， 详见国家/地区页。	已实施排放交易体系	正在构建排放交易体系	已实施碳税制度	正在考虑实施碳税制度	节能建筑物	节能工艺设备	减少用水量的技术	减废/废弃物回收再利用技术	减排技术	替代燃料——车辆/基础设施	氢基燃料	现场发电	可再生能源发电	回收材料/回收设备	研发用于制造“绿色”产品的机械	碳捕获技术	绿色就业/培训	塑料与包装	水消耗、污染和排污	回收、废弃物和垃圾填埋场	电子垃圾	排放和空气污染	传统燃料和替代燃料	能源/电力生产、分配和消耗	工业制程和制造工艺	塑料与包装	降低用水量，生产热能	减废/废弃物回收再利用	电子垃圾	减排	传统燃料和替代燃料	现场发电	可再生能源	传统发电	节能、工业制程和制造工艺	塑料与包装	
印度						X		X	X	X	X	X	X	X								X	X	X	X		X						X	X			
印度尼西亚		X	X					X					X																			X					
爱尔兰	X		X		X	X	X	X	X	X	X	X	X	X	X	X	X	X		X		X	X	X	X	X		X			X	X	X	X	X	X	
意大利	X				X	X	X	X	X	X	X	X	X		X	X				X	X	X		X		X		X			X					X	
日本	X	X	X			X			X	X			X		X	X	X			X	X		X	X			X				X		X	X			
立陶宛	X				X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X			X	X					X
卢森堡	X		X		X	X			X	X	X	X	X		X	X		X				X	X					X					X				
马来西亚		X		X	X	X	X	X	X	X	X		X	X						X				X		X											
墨西哥	X		X		X		X	X	X				X	X	X			X		X			X								X	X					
荷兰	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X		X		X	X		X	X	X	X	X	X	X			X	X	X	X	X	
新西兰	X						X	X	X	X				X	X			X		X		X	X	X							X						
挪威	X		X							X								X		X	X		X	X	X	X	X		X		X	X		X		X	
秘鲁						X			X	X			X									X		X		X											
波兰	X		X		X	X	X	X	X	X		X	X		X					X	X	X	X	X	X	X		X				X			X	X	

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注：X表示国家/地区或地方级别的项目，详见国家/地区页。

	碳定价				可持续性政策激励										环境相关税收								环境相关税收免税														
					减排				能源转型			创新																									
	已实施排放交易体系	正在构建排放交易体系	已实施碳税制度	正在考虑实施碳税制度	节能建筑物	节能工艺设备	减少用水量的技术	减废/废弃物回收再利用技术	减排技术	替代燃料——车辆、基础设施	氢基燃料	现场发电	可再生能源发电	回收材料/回收设备	研发用于制造“绿色”产品的机械	碳捕获技术	绿色就业/培训	塑料与包装	水消耗、污染和排污	回收、废弃物和垃圾填埋场	电子垃圾	排放和空气污染	传统燃料和替代燃料	能源/电力生产、分配和消耗	工业制程和制造工艺	塑料与包装	降低用水量，生产热能	减废/废弃物回收再利用	电子垃圾	减排	传统燃料和替代燃料	现场发电	可再生能源	传统发电	节能、工业制程和制造工艺	塑料与包装	
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菲律宾		X			X	X		X		X	X		X	X			X		X	X	X	X							X				X		X		
葡萄牙	X		X							X									X	X	X				X	X		X	X			X	X	X	X	X	X
罗马尼亚	X				X	X	X	X	X	X			X							X	X	X				X		X									
新加坡			X		X	X	X	X	X	X		X	X	X			X																				
斯洛伐克	X			X	X	X		X	X	X	X	X	X	X	X	X	X	X	X				X	X	X												
南非			X			X		X					X		X				X	X		X	X	X	X	X						X	X		X		
韩国	X							X	X	X	X	X	X		X	X			X	X	X	X	X	X	X		X	X							X		
西班牙	X		X				X	X	X	X			X						X	X		X	X	X	X	X	X	X	X	X	X		X	X	X	X	X
瑞士	X				X	X	X	X	X				X		X				X	X	X	X	X	X		X						X					
瑞典	X					X			X	X			X							X	X		X		X		X		X								
泰国				X	X	X		X	X	X	X		X	X				X				X	X					X	X			X		X			
土耳其		X			X	X	X	X	X				X	X	X	X			X	X	X		X				X		X								X
英国	X				X	X	X		X	X	X	X	X	X	X	X	X			X		X	X	X	X	X			X			X	X		X		
美国	X	X		X	X	X		X	X	X	X	X	X		X				X	X	X	X	X	X	X	X			X							X	
越南		X		X	X	X		X	X	X			X	X	X			X	X	X	X	X			X	X			X			X			X		

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返回至国家/地区列表

J = 国家/地区级别；L = 地方级别

展望

阿根廷的可持续发展税收政策激励已历时超过15年。2018年，阿根廷实施国家碳税，并且仍在不断制定全面的绿色税收政策。

据估计，国家碳税覆盖阿根廷温室气体排放量的20%，是环境相关税收政策的重中之重。

阿根廷还制定若干激励方案，促进技术发展、可再生能源和生物燃料利用、风能和太阳能发电、林业项目投资。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度	✕	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）	✕	
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术		
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✕	
氢基燃料	✕	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✕	
可再生能源发电（太阳能、风能、地热等）	✕	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	✕	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染	✕	
传统燃料和替代燃料（车辆和设备）	✕	
能源/电力生产、分配和消耗	✕	
工业制程和制造工艺	✕	
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年1月18日的信息

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展望

澳大利亚新工党联邦政府的目标是2050年前实现净零排放，比2005年减少43%的排放量。这些目标将通过立法提高政策的准确性和稳定性。

保障机制将继续适用于目前每年排放超过10万吨二氧化碳的215家实体，而不是暂停新的石油和天然气项目以实现目标，而自2023-2024年度起适用的修订机制将要求上述实体每年共减少500万吨的排放量，以在2050年前共同实现净零排放。

澳大利亚就汽油、柴油和其他燃料（例如，液化石油气或乙醇）征收国家消费税。此外，澳大利亚就污染征收多项州和地区税费及罚金。最初，各州在用户购买零排放和低排放汽车时对用户征收税费，但联邦层面正在出台一系列方案，提出有限的附加福利免税和关税减免。

澳大利亚不断制定可持续发展税收方案，包括额外的清洁能源技术优惠措施。目前，联邦政府和州政府提供了许多有针对性的可持续发展补助资助方案。。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系	☒	
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	☒	☒
节能工艺设备（变频器、制冷、熔炉等）	☒	☒
减少用水量的技术	☒	☒
减废/废弃物回收再利用技术	☒	☒
减排技术	☒	☒
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	☒
氢基燃料	☒	☒
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	☒
可再生能源发电（太阳能、风能、地热等）	☒	☒
创新		
使用回收材料/投资回收设备	☒	☒
研发用于制造“绿色”产品的机械	☒	☒
碳捕获技术（封存/利用）	☒	☒
绿色就业/培训	☒	☒
塑料与包装	☒	☒

环境相关税收

	J	L
水消耗、污染和排污		☒
回收、废弃物和垃圾填埋场	☒	☒
电子垃圾		
排放和空气污染	☒	☒
传统燃料和替代燃料（车辆和设备）	☒	
能源/电力生产、分配和消耗		
工业制程和制造工艺		☒
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	☒	☒
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺	☒	
塑料与包装		

截至2023年2月3日的信息

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展望

奥地利的可持续发展税收政策非常完善，例如，燃料税可以追溯到20世纪上半叶。预计未来还会制定进一步的可持续发展税收方案。

最重要的举措在国家层面实施，同时也有一些在地方层面实施的举措。能源税（燃料税、电力税）是近年来关注的重点之一。

新的碳税通过国家排放许可交易的方式实施，已于2022年10月1日生效。国家排放交易将从固定价格阶段开始。一吨二氧化碳排放的初始价格为30欧元；自2023年起这一价格增至35欧元，自2024年起增至45欧元，自2025年起增至55欧元。将矿物油、燃料、天然气或煤炭等能源投放到市场的交易参与者有责任获得国家排放许可。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施		
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		✖
回收、废弃物和垃圾填埋场	✖	✖
电子垃圾		
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✖	
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年2月6日的信息

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展望

比利时的可持续发展税收方案非常完善，且覆盖广泛，例如，实施欧盟环保法规和政策。由于比利时的联邦性质，大部分措施从地方层面实施。各地区（布鲁塞尔地区、法兰德斯地区和瓦隆地区）拥有各自的议会、地区废弃物管理和环境机构，制定各自的环保法规和政策。

比利时就燃料消耗征收较高的燃料税。由于比利时较早引入垃圾填埋禁令、垃圾填埋税费较高等原因，比利时的回收再利用率非常高。因此，比利时针对家庭和工业包装的生产者责任延伸（EPR）制度比较成功。在回收再利用和生产者责任延伸方面，比利时往往被视为欧洲领先国家。

由于政策推动，以及对消费者和公民的大力支持，未来比利时将实施进一步或更加严苛的环境相关税、法规和政策。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	✖
节能工艺设备（变频器、制冷、熔炉等）	✖	✖
减少用水量的技术	✖	✖
减废/废弃物回收再利用技术	✖	✖
减排技术	✖	✖
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	✖
氢基燃料	✖	✖
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	✖
可再生能源发电（太阳能、风能、地热等）	✖	✖
创新		
使用回收材料/投资回收设备	✖	✖
研发用于制造“绿色”产品的机械	✖	✖
碳捕获技术（封存/利用）		✖
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		✖
回收、废弃物和垃圾填埋场	✖	✖
电子垃圾		
排放和空气污染		
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺	✖	
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能	✖	
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源（太阳能、风能、地热等）	✖	
传统发电	✖	
节能、工业制程和制造工艺	✖	
塑料与包装		

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展望

巴西仍在制定可持续性税收政策。 然而，一些侧重于基础设施和创新的一般性激励措施往往适用于可持续项目。

目前，巴西政府正在对碳税和排放交易体系（ETS）进行分析，但尚未确定新规的日期。政府正在开展经济影响分析，并与巴西三家顶级企业进行排放交易系统的模拟。圣保罗、里约热内卢等州正在评估在州层面实行排放交易体系方案的可行性。

目前，巴西政府聚焦生物燃料（国家生物燃料政策方案）和车辆（国家汽车2030）。2017年，巴西政府通过国家生物燃料政策，通过避免使用化石燃料制定了减少温室气体排放的强制性目标。该制度基本上允许生物燃料的认证。该项法律还创建了脱碳信用，将减排目标与各生物燃料生产商的现场循环评估相结合。

碳定价

	J	L
已实施排放交易体系	✖	✖
正在考虑实施排放交易体系	✖	✖
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	✖
节能工艺设备（变频器、制冷、熔炉等）	✖	✖
减少用水量的技术	✖	✖
减废/废弃物回收再利用技术	✖	✖
减排技术	✖	✖
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	✖
氢基燃料	✖	✖
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	✖
可再生能源发电（太阳能、风能、地热等）	✖	✖
创新		
使用回收材料/投资回收设备	✖	✖
研发用于制造“绿色”产品的机械	✖	✖
碳捕获技术（封存/利用）	✖	✖
绿色就业/培训	✖	✖
塑料与包装	✖	✖

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺	✖	
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能	✖	✖
减废/废弃物回收再利用	✖	✖
电子垃圾	✖	✖
减排	✖	✖
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	✖
可再生能源（太阳能、风能、地热等）	✖	✖
传统发电	✖	✖
节能、工业制程和制造工艺	✖	✖
塑料与包装	✖	✖

截至2023年1月26日的信息

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展望

加拿大的联邦和省级可持续发展税收方案已制定多年，并且不断变化。随着时间的推移，两个层面共同协调应用环境法规，包括水、空气、陆地和环境评估。

2016年，加拿大通过泛加拿大框架（PCF）。该框架致力于碳污染定价、全经济范围减排补充措施、适应和应对气候变化、清洁技术、创新和就业。

目前，加拿大主要采用补助或退款的形式，实施联邦可持续发展资助方案，针对合格清洁能源投资的联邦加速折旧以及若干省级可持续发展方案。

2018年，加拿大制定碳定价框架。各省和各地区可灵活制定各自的定价方案。如果地方方案不符合联邦标准，则实施联邦后备方案。

碳定价

	J	L
已实施排放交易体系	✖	✖
正在考虑实施排放交易体系		
已实施碳税制度	✖	✖
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	✖
节能工艺设备（变频器、制冷、熔炉等）	✖	✖
减少用水量的技术		✖
减废/废弃物回收再利用技术		✖
减排技术	✖	✖
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	✖
氢基燃料	✖	✖
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	✖
可再生能源发电（太阳能、风能、地热等）	✖	✖
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	✖
碳捕获技术（封存/利用）	✖	✖
绿色就业/培训	✖	✖
塑料与包装	✖	

环境相关税收

	J	L
水消耗、污染和排污		✖
回收、废弃物和垃圾填埋场		✖
电子垃圾		✖
排放和空气污染		
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗		
工业制程和制造工艺		✖
塑料与包装		✖

环境相关税收免税

	J	L
降低用水量，生产热能		✖
减废/废弃物回收再利用		✖
电子垃圾		✖
减排		✖
传统燃料和替代燃料（车辆和设备）		✖
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

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展望

智利于2015年响应《巴黎协定》，启动了一项从燃煤电厂转型的可持续发展计划。智利正在不断制定可持续发展税收方案，现在基本在国家层面推广。智利最关注的领域是对颗粒物、氮氧化物、二氧化硫和二氧化碳排放污染征收的绿色税以及燃料税。

智利在法律上承诺2050年前实现碳中和，政府正在积极制定其他措施。2022年6月，国会通过了《智利气候变化法案》，该法案旨在通过宣布打击过度碳排放并将碳中和作为国家政策之一来推动气候行动发展，在法律上确立了2050年前实现碳中和的承诺。目前有一些提案正在立法中，预计财政部将于2023年3月提交涉及纠正性税收的税收改革方案（即塑料税、增加绿色税等）。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施		
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）		
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场	✖	
电子垃圾		
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装		
环境相关税收免税		
	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

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[返回至国家/地区列表](#)

J = 国家/地区级别；L = 地方级别

展望

中国内地的可持续发展税收方案由来已久，并且不断发展。从国家层面，中国内地有三个环保重点领域：减少污染、温室气体减排、资源保护。政府出台多项税收政策激励，采用不同的机制，应对这三个重点领域，例如，针对特定企业或特定收入来源提供企业所得税优惠税率，增加增值税退税或提供税收豁免。

就减少污染而言，2018年，中国内地推出环境保护税（EPT），就四类污染物（大气污染物、水污染物、固体废弃物和噪声）的排放征收环保税，实际上取代了长期以来主要针对同类污染物征收的排污费。

就温室气体减排而言，中国内地近期制定了碳排放交易体系，并就碳税事宜展开了讨论，以助力中国内地实现2030年前实现碳达峰、2060年前实现碳中和的碳目标。

碳定价

	J	L
已实施排放交易体系	✖	✖
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）	✖	
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	✖	✖
回收、废弃物和垃圾填埋场		✖
电子垃圾		✖
排放和空气污染		✖
传统燃料和替代燃料（车辆和设备）		✖
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能	✖	
减废/废弃物回收再利用	✖	
电子垃圾	✖	
减排	✖	
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源（太阳能、风能、地热等）	✖	
传统发电		
节能、工业制程和制造工艺	✖	
塑料与包装		

截至2023年2月3日的信息

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返回至国家/地区列表

J = 国家/地区级别；L = 地方级别

展望

哥伦比亚正不断制定绿色税收方案，现有的大多数举措如碳税和塑料袋消费税是从国家层面实施。

除了征税，哥伦比亚还出台了针对环境友好型投资（例如能源效率投资和非常规能源投资）的税收优惠。

2022年11月颁布了一项税收改革法案，其中包括对用于包装、打包或包裹货物的一次性塑料产品征收国家税，对原油和煤炭出口征税，并将煤炭纳入国家碳税。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）	✖	
绿色就业/培训	✖	
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		✖
回收、废弃物和垃圾填埋场	✖	
电子垃圾		
排放和空气污染	✖	✖
传统燃料和替代燃料（车辆和设备）	✖	✖
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装	✖	✖

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		✖
传统燃料和替代燃料（车辆和设备）		✖
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		✖
可再生能源（太阳能、风能、地热等）		✖
传统发电		
节能、工业制程和制造工艺		✖
塑料与包装		

截至2023年1月29日的信息

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返回至国家/地区列表

J = 国家/地区级别; L = 地方级别

展望

目前，塞浦路斯唯一的可持续发展税收方案是对每艘海船减免最高30%的船舶吨位税，以采取积极举措减少其对环境的影响。

出台更多的可持续发展税收方案可能会成为塞浦路斯复苏和复原力计划的一部分。该计划包括若干立法改革，预计将于2026年6月前实施。其目的是促进更有效地利用环境资源，减少温室气体排放，增加可再生能源的供应。

根据塞浦路斯复苏和复原力计划，预期的绿色税收分为三个主要干预领域：水污染和水管理、循环经济和废物管理以及气候变化和空气污染。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术	✗	
减排技术	✗	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✗	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）		
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）	✗	
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染		
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装	✗	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年1月26日的信息

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返回至国家/地区列表

J = 国家/地区级别；L = 地方级别

展望

丹麦的可持续发展税收方案非常完善，已在国家层面实施多年。丹麦针对促成节能、二氧化碳减排或促进可持续能源发电的技术或项目相关投资提供若干补助和退款等政策激励。

丹麦碳税适用于温室气体排放，就化石燃料和废弃物征收。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）	✖	
绿色就业/培训	✖	
塑料与包装	✖	

环境相关税收

	J	L
水消耗、污染和排污	✖	
回收、废弃物和垃圾填埋场	✖	
电子垃圾		
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺	✖	
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能	✖	
减废/废弃物回收再利用	✖	✖
电子垃圾		
减排	✖	
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✖	
传统发电	✖	
节能、工业制程和制造工艺	✖	
塑料与包装	✖	✖

截至2023年2月6日的信息

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展望

欧盟的可持续发展税收方案非常完善，并且随着欧洲绿色协议（欧盟实现可持续发展经济的计划）的公布不断增加。一些措施从欧盟层面实施，但大多数在成员国（MS）层面实施。由于各成员国的能源组合和经济结构不同，实施情况有所不同。有些情况下，欧盟采取的一项措施自上而下实施，与成员国采纳的类似措施相辅相成。例如，欧盟大多数成员国向国内生产商征收与塑料税等同的税项，补充欧盟就成员国征收的塑料税。

最重要的关注点是欧盟排放交易体系（总量控制和排放交易方案）和目前正在建立的相关碳边境调节机制、循环经济和脱碳激励。

2月，欧盟发布了《绿色协议工业计划》，为欧洲的净零产业提供激励措施，并支持快速向气候中和过渡。该计划主要包括四个方面：简化监管环境、资金、技能和贸易。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度	☒	

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	☒	
节能工艺设备（变频器、制冷、熔炉等）	☒	☒
减少用水量的技术	☒	☒
减废/废弃物回收再利用技术	☒	☒
减排技术	☒	☒
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	
氢基燃料	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	☒
可再生能源发电（太阳能、风能、地热等）	☒	☒
创新		
使用回收材料/投资回收设备	☒	
研发用于制造“绿色”产品的机械	☒	
碳捕获技术（封存/利用）	☒	
绿色就业/培训	☒	☒
塑料与包装	☒	

环境相关税收

	J	L
水消耗、污染和排污	☒	☒
回收、废弃物和垃圾填埋场	☒	☒
电子垃圾	☒	
排放和空气污染	☒	☒
传统燃料和替代燃料（车辆和设备）	☒	
能源/电力生产、分配和消耗	☒	
工业制程和制造工艺	☒	
塑料与包装	☒	☒

环境相关税收免税

	J	L
降低用水量，生产热能	☒	☒
减废/废弃物回收再利用	☒	☒
电子垃圾		
减排	☒	☒
传统燃料和替代燃料（车辆和设备）	☒	☒
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	☒
可再生能源（太阳能、风能、地热等）	☒	
传统发电	☒	
节能、工业制程和制造工艺	☒	
塑料与包装	☒	☒

截至2023年2月15日的信息

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展望

芬兰的可持续发展税收方案非常成熟。芬兰已经实施多项环境相关税费，公开讨论对现有或新的消费税的变革成为常态，以此作为实现芬兰气候变化政策的手段。芬兰还实施各种非税收激励和资金计划，如能源和投资援助。

芬兰所有的能源和环境相关税均在国家层面实施，这些措施既在欧盟层面上进行了部分协调（能源税），也在国家层面实施（例如废物税、饮料容器税）。芬兰在地方层面还实行诸多环境相关税，例如由市政局施行的水排放费。

芬兰是欧盟排放交易体系的成员国。最近就用于运输的化石燃料是否实施国家排放交易体系还在讨论中，目前尚未达成共识。考虑到可持续性，芬兰政府最近提出了新的税收——矿产税（自2024年起实施）和暴利税（仅适用于2023年）。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系	☒	
已实施碳税制度	☒	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术	☒	
减排技术	☒	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源发电（太阳能、风能、地热等）	☒	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	☒	
碳捕获技术（封存/利用）	☒	
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		☒
回收、废弃物和垃圾填埋场	☒	
电子垃圾		
排放和空气污染		
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗	☒	
工业制程和制造工艺		
塑料与包装	☒	

环境相关税收免税

	J	L
降低用水量，生产热能	☒	
减废/废弃物回收再利用	☒	
电子垃圾		
减排	☒	
传统燃料和替代燃料（车辆和设备）	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源（太阳能、风能、地热等）	☒	
传统发电	☒	
节能、工业制程和制造工艺	☒	
塑料与包装		

截至2023年1月26日的信息

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展望

自20世纪90年代以来，法国制定可持续发展税收方案，主要在国家层面实施，近年来有所增加。2019年，法国通过一项重要的能源和气候法，设定远大的环境目标，例如，2030年前较2012年减少40%化石燃料消耗，2050年前实现碳中和。

法国环境相关税制度是一项基于行为的税制，旨在就被视为危害最大的活动和产品征税，为绿色经济提供免税政策，从而调整企业和家庭的行为。法国就能源消耗征收多个税项（例如，电力消费税（TICFE），国内能源产品消费税（TICPE），国内天然气消费税（TICGN）），并就交通运输征收多个税项（例如，车辆使用费）。能源税还有一个重要的碳组成部分（即，碳税）。

法国制定了多项可持续发展激励方案，例如，所得税抵免、加速折旧和其他资助。

碳定价

	J	L
已实施排放交易体系	✕	
正在考虑实施排放交易体系		
已实施碳税制度	✕	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✕	
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术		
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✕	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✕	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	✕	
回收、废弃物和垃圾填埋场	✕	
电子垃圾		
排放和空气污染	✕	
传统燃料和替代燃料（车辆和设备）	✕	
能源/电力生产、分配和消耗	✕	
工业制程和制造工艺	✕	
塑料与包装	✕	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）	✕	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✕	
可再生能源（太阳能、风能、地热等）		
传统发电	✕	
节能、工业制程和制造工艺		
塑料与包装		

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展望

德国拥有非常完善的可持续发展税收方案，主要在国家层面实施，并且不断制定更多方案。可持续发展税收和政策激励是德国的一项政策重心，因此，环境不断发生变化。由于技术进步、其他环境需求以及欧盟超国家法规的强烈影响，德国对这些方案进行了调整。

德国提供多项可持续性政策激励，例如，为购买合格商品提供补助或退款，在特定合格情况下降低碳税或燃料税。

2021年，德国开始就（建筑业和交通运输业使用的）燃料实施一项国家排放交易体系（ETS）。2023年，该项排放交易体系的覆盖范围扩展至所有燃料。该项措施是德国2030年气候保护计划的一部分。德国征收若干项其他燃料税和环境相关税。目前政府的重心是碳定价、可再生能源和燃料税，未来可能聚焦包装税、塑料税、欧盟和国家排放交易体系变革、可再生能源法案的豁免条款、取消能源和电力税退税和免税。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	☒	
节能工艺设备（变频器、制冷、熔炉等）	☒	
减少用水量的技术	☒	
减废/废弃物回收再利用技术	☒	
减排技术	☒	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	
氢基燃料	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源发电（太阳能、风能、地热等）	☒	
创新		
使用回收材料/投资回收设备	☒	
研发用于制造“绿色”产品的机械	☒	
碳捕获技术（封存/利用）	☒	
绿色就业/培训	☒	
塑料与包装	☒	

环境相关税收

	J	L
水消耗、污染和排污	☒	☒
回收、废弃物和垃圾填埋场	☒	☒
电子垃圾	☒	
排放和空气污染	☒	
传统燃料和替代燃料（车辆和设备）	☒	
能源/电力生产、分配和消耗	☒	
工业制程和制造工艺	☒	
塑料与包装	☒	

环境相关税收免税

	J	L
降低用水量，生产热能		☒
减废/废弃物回收再利用		☒
电子垃圾		
减排	☒	
传统燃料和替代燃料（车辆和设备）	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源（太阳能、风能、地热等）	☒	
传统发电	☒	
节能、工业制程和制造工艺	☒	
塑料与包装		

截至2023年2月6日的信息

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展望

印度的可持续发展税收方案比较完善，征税的权力由中央和邦掌握。两者都对汽油、高速柴油等非环保能源征收高额税款，对电动汽车和乙醇等环保产品征收低额税款。政府对使用绿色产品（例如电动汽车）和报废旧汽车出台了激励政策。

印度没有明确的碳定价制度。政府最近通过了《2022年能源保护（修订）法案》，该法案允许政府通过碳交易、强制使用非化石燃料和能源效率标准推动其脱碳计划。

印度提出多项措施，将激励国内生产先进化学电池（ACC）蓄电池、太阳能板，开展其他合格的业务活动。政府提出了与制造业相关的生产挂钩激励（PLI）计划，以提高包括电动汽车和氢燃料电池汽车在内的国内汽车行业制造能力。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）	✗	
减少用水量的技术		
减废/废弃物回收再利用技术	✗	
减排技术	✗	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✗	
氢基燃料	✗	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✗	
可再生能源发电（太阳能、风能、地热等）	✗	
创新		
使用回收材料/投资回收设备	✗	
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		✗
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染	✗	✗
传统燃料和替代燃料（车辆和设备）	✗	✗
能源/电力生产、分配和消耗	✗	✗
工业制程和制造工艺	✗	✗
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		✗
节能、工业制程和制造工艺		✗
塑料与包装		

截至2023年2月2日的信息

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展望

尽管一些投资税收优惠政策确实适用于绿色投资，但印度尼西亚正处于制定绿色税收政策的初始阶段，目前未在国家/地区或地方层面实施相关措施。

印尼政府已宣布计划引入碳税。根据印度尼西亚《税收法规协调法》，将就对环境造成负面影响的碳排放征收最低碳税，其税率设定为高于或等于每千克二氧化碳当量的碳市场价格。如果碳市场的碳税税率低于30印尼卢比/千克二氧化碳当量，则碳税税率最低设定为30印尼卢比/千克二氧化碳当量。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系	✖	
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术	✖	
减排技术		
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施		
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染		
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

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展望

爱尔兰的可持续发展税收措施由来已久，主要在国家层面实施。2002年，爱尔兰成为首批引入塑料袋税的国家之一，使塑料袋使用量降低了90%。2010年，爱尔兰引入碳税。爱尔兰还制定若干可持续性政策激励方案。所采取的措施不断变化，重要性稳步上升。

爱尔兰政府已声明自2021年起每年减少7%温室气体排放的目标，相当于在未来10年（2021 - 2030）减少51%，还制定了另一个目标：2030年前使用可再生能源满足70%电力需求，2050年前实现碳中和。在实现这些目标的进程中，2022年预算将碳税水平提升至41欧元，将碳税目标提升至2030年前达到100欧元/吨，并纳入其他环境相关税措施。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）	✖	
绿色就业/培训	✖	
塑料与包装	✖	

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场	✖	
电子垃圾		
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺	✖	
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排	✖	
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源（太阳能、风能、地热等）	✖	
传统发电	✖	
节能、工业制程和制造工艺	✖	
塑料与包装	✖	

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展望

意大利的可持续发展税收方案和政策激励非常完善，大多数政策从国家层面制定。意大利计划将所获取的“下一代欧盟”计划基金的37%用于助力本国实现绿色转型。经与欧盟达成一致，意大利将从国家层面确定这些资金的使用及方案的实施，并从地方层面保留部分对各自的特定需求、计税基础和合规义务的管控。

意大利为纳税人提供若干国家和地区环保政策激励，例如改造建筑物提高节能的“超级奖励”激励。需要注意的是，许多政策激励和环保优惠的有效期不断变化，其中一些逐年更新，其他为一次性方案。

目前，意大利未制定碳定价机制，但引入多项燃料税，主要为支付特别成本和意外成本征收。自2021年7月起，意大利就一次性塑料制成品征税。绿色转型期间，意大利将制定更多环保税和政策激励。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）	✖	
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		✖
回收、废弃物和垃圾填埋场	✖	✖
电子垃圾	✖	
排放和空气污染	✖	✖
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺		
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排		✖
传统燃料和替代燃料（车辆和设备）		✖
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✖	
传统发电		
节能、工业制程和制造工艺		
塑料与包装	✖	

截至2023年1月27日的信息

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展望

日本宣布其2050年前实现净零排放的宏大目标，并将这一目标作为政府的一项主要政策项目。在这一背景下，预期日本将采取更多碳相关政策措施（例如，大幅增加碳税）。日本仍在不断制定更多的可持续税收方案。目前的可持续发展激励措施包括税收抵免、加速折旧、补贴或退税。

日本正在实施一种适用于所有化石燃料的二氧化碳排放的国家碳税，还有多种燃料税。日本还有两个区域性排放交易体系，适用于工业、电力和建筑部门与能源使用相关的二氧化碳排放。

2022年6月，日本成立了绿色转型联盟，有440家企业参与其中，该联盟为有意引入排放交易体系的企业提供了一个框架。绿色转型联盟于2022年9月推出了实验性的自愿性排放交易体系，并提出在2023年4月之后推出自愿性排放交易体系。2022年12月，绿色转型联盟宣布了绿色转型路线，计划在2028年引入碳税。化石燃料进口商将被征收碳税。

碳定价

	J	L
已实施排放交易体系		×
正在考虑实施排放交易体系	×	
已实施碳税制度	×	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）	×	
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术	×	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	×	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	×	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	×	
碳捕获技术（封存/利用）	×	
绿色就业/培训	×	
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		×
回收、废弃物和垃圾填埋场	×	
电子垃圾		
排放和空气污染	×	×
传统燃料和替代燃料（车辆和设备）	×	
能源/电力生产、分配和消耗	×	×
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		×
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）	×	×
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		×
节能、工业制程和制造工艺	×	
塑料与包装		

截至2023年2月2日的信息

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展望

立陶宛实施一系列可持续发展税已有一段时间，其中包括污染税、燃料税、废物税以及某些塑料和包装税。立陶宛还加入了欧盟排放交易体系。

预计将出台更多与欧洲绿色协议有关的举措。预计将采取的举措包括：循环经济和气候中性经济、可持续和无障碍城市、绿色能源、自然资本的保护和可持续利用、可持续农业、水产养殖和食品生产系统，以及社会作为欧洲绿色协议转型的伙伴。

值得注意的是，在立陶宛，包装税不仅仅适用于塑料，例如，纸板包装、木质品包装和其他包装都有分别征税。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	☒	
节能工艺设备（变频器、制冷、熔炉等）	☒	
减少用水量的技术	☒	
减废/废弃物回收再利用技术	☒	
减排技术	☒	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	
氢基燃料	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源发电（太阳能、风能、地热等）	☒	
创新		
使用回收材料/投资回收设备	☒	
研发用于制造“绿色”产品的机械	☒	
碳捕获技术（封存/利用）	☒	
绿色就业/培训	☒	
塑料与包装	☒	

环境相关税收

	J	L
水消耗、污染和排污	☒	
回收、废弃物和垃圾填埋场	☒	
电子垃圾	☒	
排放和空气污染	☒	
传统燃料和替代燃料（车辆和设备）	☒	
能源/电力生产、分配和消耗	☒	
工业制程和制造工艺	☒	
塑料与包装	☒	
环境相关税收免税		
	J	L
降低用水量，生产热能	☒	
减废/废弃物回收再利用		
电子垃圾		
减排	☒	
传统燃料和替代燃料（车辆和设备）	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装	☒	

截至2023年2月9日的信息

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返回至国家/地区列表

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展望

卢森堡的可持续性激励措施非常完善。然而，可持续性税收和免税政策仍在发展。国家碳排放交易体系（ETS）可以计算排放权，并监测运营商环境义务的履行情况。欧盟关于减少塑料产品的指令已于2022年6月9日纳入国家立法。所有条款最迟于2024年12月31日生效。

卢森堡在2021年推出了碳税，2023年定为每吨二氧化碳30欧元，并参与了欧盟排放交易体系。

对为保护环境、减少浪费或节约能源而购买或建造的资产进行的投资，投资额不超过150,000欧元的部分有资格获得9%的税收抵免，超过150,000欧元的部分有资格获得4%的税收抵免。购买完全依靠电力或氢燃料电池的零排放乘用车如符合特定条件，也可获得不超过一定金额的税收抵免。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）	✖	
绿色就业/培训		
塑料与包装	✖	

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✖	
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年2月3日的信息

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展望

马来西亚仍在制定可持续性税收政策。在国家层面出台了几项绿色激励措施，包括所得税抵免、加速折旧、补贴和退税。

马来西亚政府已经宣布了一项将在马来西亚实施的碳税提案，并制定了一项国内排放交易计划。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系	✖	
已实施碳税制度		
正在考虑实施碳税制度	✖	

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场	✖	
电子垃圾		
排放和空气污染		
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺		
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年2月6日的信息

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展望

墨西哥的可持续发展方案已制定多年，包括国家和地方层面的政策激励。大多数地方政策激励在墨西哥城实施。

可持续性政策激励包括对可再生能源发电使用的机械设备进行全额折旧；根据环境条件改善情况（例如，固体废弃物回收再利用、水电能节约、污染排放物减少等）降低个人所得税或房产税。

墨西哥拥有两个国家级总量控制和排放交易方案。经过两年的“试点”阶段（2020-2021）和一年的“过渡”阶段（2022年）后，墨西哥计划于2023年开始开始实施排放交易体系。试点涵盖每年至少直接排放10万吨二氧化碳的能源和工业部门实体。覆盖了大约300个实体，相当于全国排放量的约40%。

此外，自2014年1月起，政府还对化石燃料的碳含量征税。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		✖
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		✖
减废/废弃物回收再利用技术		✖
减排技术		✖
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施		
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备		✖
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		✖

环境相关税收

	J	L
水消耗、污染和排污	✖	
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染		
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		✖
传统燃料和替代燃料（车辆和设备）		✖
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年2月10日的信息

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展望

荷兰的环境相关税费制度比较完善，主要在国家层面实施。荷兰持续制定新的措施（例如，机票税和二氧化碳税）。

为了实现荷兰气候计划比2005年减少43%排放的目标，荷兰政府为投资可持续技术的荷兰企业提供多种优惠方案。最初，荷兰的环境税主要针对能源和燃料消耗。最近，政府正专注于减少二氧化碳排放，并通过塑料税和碳税来增加收入。荷兰碳税于2021年生效，并适用于已受现行欧盟排放交易体系约束的企业。

2022年12月1日至2023年6月30日期间，荷兰对电力生产商的市场收入实施临时限制。一般收入上限为130欧元/兆瓦时，以月平均价格为基础计算。超过这一上限的收入将须被征收90%的税。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系		
已实施碳税制度	☒	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	☒	
节能工艺设备（变频器、制冷、熔炉等）	☒	
减少用水量的技术	☒	
减废/废弃物回收再利用技术	☒	
减排技术	☒	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	
氢基燃料	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源发电（太阳能、风能、地热等）	☒	
创新		
使用回收材料/投资回收设备	☒	
研发用于制造“绿色”产品的机械	☒	
碳捕获技术（封存/利用）	☒	
绿色就业/培训		
塑料与包装	☒	

环境相关税收

	J	L
水消耗、污染和排污	☒	☒
回收、废弃物和垃圾填埋场	☒	☒
电子垃圾		
排放和空气污染	☒	
传统燃料和替代燃料（车辆和设备）	☒	
能源/电力生产、分配和消耗	☒	
工业制程和制造工艺	☒	
塑料与包装	☒	☒

环境相关税收免税

	J	L
降低用水量，生产热能	☒	
减废/废弃物回收再利用	☒	☒
电子垃圾		
减排	☒	
传统燃料和替代燃料（车辆和设备）	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源（太阳能、风能、地热等）	☒	
传统发电	☒	
节能、工业制程和制造工艺	☒	
塑料与包装	☒	☒

截至2023年1月31日的信息

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[返回至国家/地区列表](#)

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展望

新西兰政府已宣布进入气候紧急状态，并表示气候行动是他们的优先应对事项之一。最近发布的《减排计划》侧重于为未来十年制定明确的行动要点，包括缓解气候变化影响的战略。

新西兰实施国家排放交易体系，目前适用于所有非农业排放源。在与农业部门进行了一段时间的详细磋商后，政府提出了一项在农场层面实行的气体排放税，以解决农业排放问题，该税正等待总理在2023年批准。

通过碳排放交易计划（ETS）筹集的资金用于资助与可持续发展相关的项目，包括补贴和退税计划，以支持减少浪费和碳排放的项目。此外，还征收了燃料费和废弃物费用，并承诺2050年前逐步淘汰某些一次性塑料。

预计税局会很快发布环境税收框架，以指导未来的税收架构。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术	✖	✖
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）		
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装	✖	

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	✖
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年1月25日的信息

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展望

挪威早就在国家层面建立了可持续性税收制度。几年来，挪威一直主要关注汽车排放问题，例如，对电动汽车免征增值税，导致2021年挪威卖出的新车中，电动汽车占比64%。然而，从2023年开始改变，增值税的免税额将限制在50万挪威克朗以下。

最近的关注点是与石油工业相关的碳排放和实施更高的碳税。挪威政府正在积极制定更多措施。

虽然挪威不是欧盟成员国，但挪威参与了欧盟排放交易体系，在可持续税收方面倾向于遵循欧盟的趋势，经常将国家措施与欧盟的举措相统一。挪威政府特别关注如何减少运输、农业、废弃物、建筑和土木工程的排放。这是因为这些行业不是欧盟配额制度的一部分，减少非配额行业的排放主要是每个国家的责任。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术		
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）		
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		✖

环境相关税收

	J	L
水消耗、污染和排污	✖	
回收、废弃物和垃圾填埋场	✖	
电子垃圾		
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺	✖	
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排	✖	
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电	✖	✖
节能、工业制程和制造工艺		
塑料与包装	✖	

截至2023年2月7日的信息

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返回至国家/地区列表

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展望

秘鲁仍在制定可持续性税收计划，大多数现有措施都是在国家层面上实施的。

目前，政府的主要重点是促进向可再生能源的转换，以及减少一次性塑料袋、发泡聚苯乙烯一次性容器、一次性塑料包装、塑料吸管和容器的使用。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）	✗	
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术	✗	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✗	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✗	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染	✗	
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗	✗	
工业制程和制造工艺		
塑料与包装	✗	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年1月31日的信息

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展望

波兰就空气排放、包装、废弃物、水和废水制定了完善的环保政策，并且不断制定其他政策和税收措施，主要目的是实施或响应欧盟法规（例如，塑料税提案）。大多数环保措施在国家层面制定。

波兰为绿色投资提供各种奖励，例如，补助、退款、税前扣除和贷款。

波兰的碳定价主要受欧盟法规关于欧盟排放贸易体系的规定影响。国家层面的税收重点在能源、空气排放、包装、废弃物、水和废水领域。

波兰从化石燃料转型的工作仍处于起步阶段，税制将不断调整，以促进这些变革。税收和附加费也取决于欧盟法规。波兰正在积极致力于塑料税和生产者责任延伸费等其他措施。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系		
已实施碳税制度	☒	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	☒	
节能工艺设备（变频器、制冷、熔炉等）	☒	
减少用水量的技术	☒	
减废/废弃物回收再利用技术	☒	
减排技术	☒	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源发电（太阳能、风能、地热等）	☒	☒
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	☒	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	☒	
回收、废弃物和垃圾填埋场	☒	
电子垃圾	☒	
排放和空气污染	☒	
传统燃料和替代燃料（车辆和设备）	☒	
能源/电力生产、分配和消耗	☒	
工业制程和制造工艺	☒	
塑料与包装	☒	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	☒	
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺	☒	
塑料与包装	☒	

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返回至国家/地区列表

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展望

菲律宾的可持续性税收政策仍在发展。在国家层面有数项环保税费和豁免，包括税收抵免、专项扣除、关税和征费以及其他绿色投资税收激励措施。

菲律宾政府正在考虑新的立法，以支持发布额外税收可持续性机制。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系	✖	
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术		
减废/废弃物回收再利用技术	✖	
减排技术		
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训	✖	
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	✖	
回收、废弃物和垃圾填埋场	✖	
电子垃圾	✖	
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✖	
传统发电		
节能、工业制程和制造工艺	✖	
塑料与包装		

截至2023年2月6日的信息

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返回至国家/地区列表

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展望

过去的十年里，葡萄牙一直在增加可持续发展税收方案。近期，相关举措数量小幅上升。大多数措施从国家层面实施，与欧盟其他成员国高度一致，致力于碳减排和低排放举措，例如，支持蓄电池驱动电动汽车。

葡萄牙征收两类不同的碳税，一类通常适用于主要来自工业、建筑业和交通运输行业的二氧化碳排放，一类适用于航空航海旅行的二氧化碳排放。葡萄牙还参与欧盟排放交易体系，并征收多项燃料税和环境相关税。

葡萄牙自2022年7月1日起对一次性塑料（或含塑料的多种材料）包装征税。外带食品规定，对购买的每一全部或部分由塑料制成（或由塑料制成的多种材料）的包装征税。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术		
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）		
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	✖	
回收、废弃物和垃圾填埋场	✖	
电子垃圾	✖	
排放和空气污染		
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗		
工业制程和制造工艺	✖	
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	✖
电子垃圾		
减排	✖	
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	✖
可再生能源（太阳能、风能、地热等）		
传统发电	✖	
节能、工业制程和制造工艺	✖	
塑料与包装	✖	

截至2023年1月19日的信息

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返回至国家/地区列表

J = 国家/地区级别；L = 地方级别

展望

罗马尼亚的可持续性税收方案非常完善，并在国家层面继续发展。罗马尼亚政府现有一系列绿色激励措施，包括包装税、石油税和轮胎税在内的绿色税收政策在多年前就已实施。

2017年，罗马尼亚对废弃电气和电子设备以及便携式电池和蓄电池实行了新的税收。此外，最近还实施了对一次性塑料的限制。

针对特定不可重复使用的初级包装的保证金退还系统（GRS）将于2023年11月30日起生效并开始实行。保证金将适用于不可重复使用的玻璃、塑料或金属制成的初级包装，容量在0.1升至3升之间，包括水、果汁或酒精饮料。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场	✖	
电子垃圾	✖	
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年2月2日的信息

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[返回至国家/地区列表](#)

J = 国家/地区级别；L = 地方级别

展望

新加坡历来提供可持续发展税收政策激励，鼓励企业参与可持续发展。新加坡主要针对节能、采用碳减排技术或解决方案、使用可再生能源替代能源提供可持续发展税收政策激励，并且定期补充或更新这些政策激励，以确保新加坡在气候变化加快的情况下，尽一切努力实现其环境可持续发展目标。

2019年，新加坡成为首批实施全经济范围碳税的亚洲国家之一。在2022年的预算中，新加坡承诺在2024年将碳税从每吨5美元提高到每吨25美元，以期到2030年达到每吨80美元。拟议的碳税增加将于2023年生效。

2021发布的《新加坡绿色计划2030》包括减少公共部门排放的整体政府措施以及新政策激励，以鼓励提升新加坡在食品安全、能源管理和绿色金融方面的能力。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度	✖	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训	✖	
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染		
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年2月12日的信息

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返回至国家/地区列表

J = 国家/地区级别；L = 地方级别

展望

斯洛伐克的可持续性税收计划已经成熟且定义明确。为了保持其在全球可持续性发展中的地位，斯洛伐克政府最近采取措施支持向低碳经济转型，包括努力提高能源效率和减少温室气体排放。

斯洛伐克目前没有碳税制度，但正在考虑实施碳税。斯洛伐克参与欧盟排放交易体系。此外，在国家层面还实施能源税、运输税和污染税。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度	☒	

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	☒	
节能工艺设备（变频器、制冷、熔炉等）	☒	
减少用水量的技术	☒	
减废/废弃物回收再利用技术	☒	
减排技术	☒	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	
氢基燃料	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源发电（太阳能、风能、地热等）	☒	
创新		
使用回收材料/投资回收设备	☒	
研发用于制造“绿色”产品的机械	☒	
碳捕获技术（封存/利用）	☒	
绿色就业/培训	☒	
塑料与包装	☒	

环境相关税收

	J	L
水消耗、污染和排污	☒	
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染	☒	
传统燃料和替代燃料（车辆和设备）	☒	☒
能源/电力生产、分配和消耗	☒	
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

截至2023年1月20日的信息

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[返回至国家/地区列表](#)

J = 国家/地区级别；L = 地方级别

展望

南非不断制定可持续发展税收方案，通常从国家层面实施，例如2019年实施的碳税。

目前，南非采用税收抵免、税前扣除、补助或退款等形式，提供与减少能源利用或使用可再生能源相关的可持续发展激励。这些激励适用于特定技术、资产或基础设施的开支。南非还为清洁/环保能源发电提供激励。

南非的碳制度将国内成本应用于工业温室气体排放中。现行的碳税机制将进行审查，预期将取消当前的大多数甚至全部免税额，这将大幅增加碳税（目前最多可减免95%）。

2020年，政府宣布计划出台就生产过程中使用的塑料征税的法规。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度	✕	
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）	✕	
减少用水量的技术		
减废/废弃物回收再利用技术	✕	
减排技术		
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施		
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✕	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	✕	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		✕
回收、废弃物和垃圾填埋场	✕	
电子垃圾		
排放和空气污染	✕	
传统燃料和替代燃料（车辆和设备）	✕	
能源/电力生产、分配和消耗	✕	
工业制程和制造工艺	✕	
塑料与包装	✕	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排	✕	
传统燃料和替代燃料（车辆和设备）	✕	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✕	
传统发电		
节能、工业制程和制造工艺	✕	
塑料与包装		

截至2023年2月3日的信息

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返回至国家/地区列表

J = 国家/地区级别；L = 地方级别

展望

韩国不断发展可持续发展税收方案，近期取消了部分税收方案（例如，绿色节能），并逐年修订投资相关税收方案。中央政府管理大多数现行环保政策，例如，2015年出台的韩国排放交易体系（K-ETS）。

随着韩国逐步将重心放到碳减排，承诺到2050年实现碳中和，韩国持续开展碳税设计和实施相关讨论。部分机构认为，现行的法规对水污染和空气污染征税过于复杂，难以计算，这可能为全经济范围碳制度提供机会。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	✖
氢基燃料	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✖	
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）	✖	
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	✖	
回收、废弃物和垃圾填埋场	✖	
电子垃圾	✖	
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺	✖	
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能	✖	
减废/废弃物回收再利用	✖	
电子垃圾		
减排	✖	
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺	✖	
塑料与包装		

截至2023年2月1日的信息

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[返回至国家/地区列表](#)

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展望

西班牙的可持续发展税收制度比较完善，涵盖国家碳税和许多环保税、费用、免税和政策激励，且仍在不断发展。碳税和一些环境相关税、免税和政策激励正在国家层面实施，但大多数可持续发展税收和免税政策在地方层面实施。因此，西班牙全国各地的税收处理方式并不一致。

西班牙为投资可再生能源、基于土地的交通工具或避免污染等特定合格领域提供国家税收抵免。

西班牙推出了一项新的塑料包装税。该税是根据制造、欧盟内部购买或进口到西班牙的不可重复使用塑料包装的非回收塑料材料的重量计算的。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度	✖	✖
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）		
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术		
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）		✖
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	✖	✖
回收、废弃物和垃圾填埋场	✖	✖
电子垃圾		
排放和空气污染	✖	✖
传统燃料和替代燃料（车辆和设备）	✖	✖
能源/电力生产、分配和消耗	✖	✖
工业制程和制造工艺	✖	✖
塑料与包装	✖	✖

环境相关税收免税

	J	L
降低用水量，生产热能	✖	✖
减废/废弃物回收再利用		✖
电子垃圾		
减排	✖	✖
传统燃料和替代燃料（车辆和设备）		✖
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		✖
可再生能源（太阳能、风能、地热等）	✖	✖
传统发电	✖	✖
节能、工业制程和制造工艺	✖	✖
塑料与包装	✖	✖

截至2023年2月2日的信息

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J = 国家/地区级别；L = 地方级别

展望

瑞士在以环境为重点的立法方面有着悠久的历史，新的举措也在讨论之中。围绕环境问题的立法格局仍在稳步推进，瑞士在联邦、州和市层面的环境税方面仍处于领先地位。修订后的二氧化碳法预计将于2025年开始实施。

重大立法改革即将到来，目前正在讨论各项建议。瑞士政府似乎有可能效仿欧盟，提出瑞士碳边界调整机制（CBAM）。此外，瑞士联邦委员会宣布就关于塑料的协调公约进行国际谈判。该协议旨在帮助消除塑料对环境的污染。

环境问题在瑞士的社会和经济中关注度很高，这反映在过去和当前的举措中。瑞士对燃料油征收二氧化碳税，是世界上碳排放价格最高的国家之一。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施		
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		✖
回收、废弃物和垃圾填埋场	✖	✖
电子垃圾	✖	
排放和空气污染	✖	✖
传统燃料和替代燃料（车辆和设备）	✖	✖
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺		
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		
电子垃圾		
减排	✖	
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✖	
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

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展望

瑞典长期以来一直不断制定绿色税收政策，包括各种消费税和减税或免税。大多数绿色税收措施是在国家层面制定的，重点关注化石燃料、废物和可持续能源的生产。

消费税立法非常灵活，通常每年都会调整。自2017年以来，每年都会实施新的消费税法。瑞典立法中尚未实施几项计划中的消费税。

瑞典也参加了欧盟ETS。

碳定价

	J	L
已实施排放交易体系	✖	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造		
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术		
减废/废弃物回收再利用技术		
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备		
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场	✖	
电子垃圾	✖	
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）		
能源/电力生产、分配和消耗	✖	
工业制程和制造工艺		
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排	✖	
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装		

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展望

泰国的可持续发展税收倡议是新出现的。预计即将建立的机制将在国家层面实施。

正在考虑的方案是，从目前被征收常规消费税的燃料等产品开始，对排放二氧化碳的产品征收碳税。

关于废弃电器和电子设备的立法初稿已被废除，政府计划很快起草新版本。

现在评估与泰国可持续性税收措施相关的特殊情况还为时过早，因为该国仍处于政策制定的早期阶段。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度	✕	

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✕	
节能工艺设备（变频器、制冷、熔炉等）	✕	
减少用水量的技术		
减废/废弃物回收再利用技术	✕	
减排技术	✕	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✕	
氢基燃料	✕	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✕	
创新		
使用回收材料/投资回收设备	✕	
研发用于制造“绿色”产品的机械		
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装	✕	

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场		
电子垃圾		
排放和空气污染	✕	
传统燃料和替代燃料（车辆和设备）	✕	
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装		

环境相关税收免税

	J	L
降低用水量，生产热能	✕	
减废/废弃物回收再利用	✕	
电子垃圾		
减排	✕	
传统燃料和替代燃料（车辆和设备）	✕	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✕	
传统发电		
节能、工业制程和制造工艺	✕	
塑料与包装		

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返回至国家/地区列表

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展望

土耳其的绿色税收方案仍处于初期阶段，大多数新措施从国家层面出台。土耳其政府正在积极致力于出台更多措施来保护环境，提高资源生产力。为了配合这些措施，2020年末，土耳其成立土耳其环境署。

目前，土耳其采用补助、退款或贷款的形式提供国家可持续性政策激励。

土耳其最显著的绿色税收措施是环境贡献费和回收贡献费，不征收碳税。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系	✖	
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术	✖	
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施		
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）	✖	
绿色就业/培训		
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	✖	
回收、废弃物和垃圾填埋场	✖	
电子垃圾	✖	
排放和空气污染		
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗		
工业制程和制造工艺		
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排		
传统燃料和替代燃料（车辆和设备）		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		
塑料与包装	✖	

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展望

英国的可持续发展税收方案非常完善。2005年，英国成为欧盟排放交易体系的创始成员国。英国征收气候变化税，导致减少使用燃煤发电，工业能源转型基金进一步支持了这种改变。该等措施主要在国家层面实施，但英格兰、威尔士与苏格兰之间的一些环境目标有所不同。例如，苏格兰的减排目标比英国的国家目标更加远大。

随着英国脱欧，英国推出自身的排放交易体系，确定的碳价目前略高于欧盟碳价。其他重点领域包括气候变化税、各种燃料税、其他环境相关税以及新实施的塑料包装税（自2022年起生效）。

绿色激励措施继续发展，并施行了许多新的补贴或退税计划。

碳定价

	J	L
已实施排放交易体系	☒	
正在考虑实施排放交易体系		
已实施碳税制度		
正在考虑实施碳税制度		

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	☒	
节能工艺设备（变频器、制冷、熔炉等）	☒	
减少用水量的技术	☒	
减废/废弃物回收再利用技术	☒	
减排技术	☒	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	☒	
氢基燃料	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源发电（太阳能、风能、地热等）	☒	
创新		
使用回收材料/投资回收设备	☒	
研发用于制造“绿色”产品的机械	☒	
碳捕获技术（封存/利用）	☒	
绿色就业/培训	☒	
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污		
回收、废弃物和垃圾填埋场	☒	
电子垃圾		
排放和空气污染	☒	
传统燃料和替代燃料（车辆和设备）	☒	
能源/电力生产、分配和消耗	☒	
工业制程和制造工艺	☒	
塑料与包装	☒	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	☒	
电子垃圾		
减排	☒	
传统燃料和替代燃料（车辆和设备）	☒	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	☒	
可再生能源（太阳能、风能、地热等）		
传统发电	☒	
节能、工业制程和制造工艺	☒	
塑料与包装		

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展望

美国从国家和地方层面为可再生能源、车队脱碳化和节能提供了完善的环保（税收和非税收）激励。大部分监管措施从地方层面制定，而激励则覆盖国家层面和地方层面。美国若干地区已实施或正在考虑实施排放交易体系或碳税；但是，联邦和两党碳定价行动的前景仍然有限。

美国可持续发展措施的重点领域是舰队脱碳或电气化，清洁或可再生能源的企业税收抵免，先进制造业，车队，可再生燃料，碳封存，能源投资和存储，燃油税，退税和补助计划，绿色建筑激励政策。

《降低通货膨胀法案》包括气候和能源条款规定的3690亿美元的开支，旨在刺激和加速可再生能源的建设，国内能源技术的制造，推进电动汽车技术的采用，并提高建筑物和社区的能源效率。美国地方司法管辖区也在积极努力扩大绿色税收激励和碳定价机制。

碳定价

	J	L
已实施排放交易体系		✗
正在考虑实施排放交易体系		✗
已实施碳税制度		
正在考虑实施碳税制度		✗

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✗	✗
节能工艺设备（变频器、制冷、熔炉等）	✗	✗
减少用水量的技术	✗	✗
减废/废弃物回收再利用技术	✗	✗
减排技术	✗	✗
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✗	✗
氢基燃料	✗	✗
现场发电（热电联产/废热/燃料电池/微型燃气轮机）	✗	✗
可再生能源发电（太阳能、风能、地热等）	✗	✗
创新		
使用回收材料/投资回收设备	✗	✗
研发用于制造“绿色”产品的机械	✗	✗
碳捕获技术（封存/利用）	✗	✗
绿色就业/培训	✗	✗
塑料与包装		

环境相关税收

	J	L
水消耗、污染和排污	✗	✗
回收、废弃物和垃圾填埋场		✗
电子垃圾		✗
排放和空气污染	✗	✗
传统燃料和替代燃料（车辆和设备）	✗	✗
能源/电力生产、分配和消耗		✗
工业制程和制造工艺	✗	✗
塑料与包装		✗

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用		✗
电子垃圾		
减排	✗	
传统燃料和替代燃料（车辆和设备）	✗	✗
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）		
传统发电		
节能、工业制程和制造工艺		✗
塑料与包装		

截至2023年2月6日的信息

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J = 国家/地区级别; L = 地方级别

展望

越南的可持续性税收计划已经制定了相当长一段时间，主要是在国家层面，自2000年开始征收自然资源税，自2010年开始征收环境保护税。

但是，越南仍在制定新的措施。《环境保护法》将于2022年1月1日生效。此外，越南政府正在积极实施新措施，并将在不久的将来发布关于排放交易体系的详细指南。

越南政府还为与环境保护有关的商业活动制定了激励和援助措施，以鼓励企业抓住可持续发展、清洁能源转型和减少废弃物的机会。

碳定价

	J	L
已实施排放交易体系		
正在考虑实施排放交易体系	✖	
已实施碳税制度		
正在考虑实施碳税制度	✖	

可持续性政策激励

	J	L
减排		
节能建筑物建设/改造	✖	
节能工艺设备（变频器、制冷、熔炉等）	✖	
减少用水量的技术		
减废/废弃物回收再利用技术	✖	
减排技术	✖	
能源转型		
替代燃料（电动汽车/液化天然气/压缩天然气）车辆/基础设施	✖	
氢基燃料		
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源发电（太阳能、风能、地热等）	✖	
创新		
使用回收材料/投资回收设备	✖	
研发用于制造“绿色”产品的机械	✖	
碳捕获技术（封存/利用）		
绿色就业/培训		
塑料与包装	✖	

环境相关税收

	J	L
水消耗、污染和排污	✖	
回收、废弃物和垃圾填埋场	✖	
电子垃圾	✖	
排放和空气污染	✖	
传统燃料和替代燃料（车辆和设备）	✖	
能源/电力生产、分配和消耗		
工业制程和制造工艺	✖	
塑料与包装	✖	

环境相关税收免税

	J	L
降低用水量，生产热能		
减废/废弃物回收再利用	✖	
电子垃圾		
减排	✖	
传统燃料和替代燃料（车辆和设备）	✖	
现场发电（热电联产/废热/燃料电池/微型燃气轮机）		
可再生能源（太阳能、风能、地热等）	✖	
传统发电		
节能、工业制程和制造工艺	✖	
塑料与包装		

截至2023年1月30日的信息

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EY Green Tax Tracker

Keeping pace with sustainability incentives, carbon regimes and environmental taxes

20 February 2023



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Global goals

130+
countries representing over
80%
of global greenhouse gas
(GHG) emissions, have
communicated a net-zero target in
either domestic law, policy, or
high-level political pledge*

Net zero is the point at which an organization has achieved its science-based target to limit global warming to 1.5°C above pre-industrial levels and removed its residual emissions from the atmosphere.

*Source: zerotracker.net, 10 February 2023.

The Paris Agreement is an international treaty on climate change. It was adopted by 196 parties in 2015 and entered into force in 2016. The goal of the agreement is to keep the global average temperature rise this century as close as possible to 1.5°C above preindustrial levels. Emissions need to be reduced by 45% by 2030 and reach net zero by 2050.

The Glasgow Climate Pact is a 2021 agreement of 190 countries that reaffirms the goal of limiting global warming to 1.5°C. It asks countries to improve their 2030 national climate targets by the end of 2022, calls for countries to make efforts to reduce the use of coal as a source of fuel and end inefficient fossil fuel subsidies, calls for climate financing for developing countries, calls financial support for adaptation measures and creates a market for units representing emissions reductions that countries can trade.

100+ nations pledge to stop deforestation

100+ nations agree to reduce methane

40+ nations vow to phase out coal and fossil fuels

Carbon negative is the result of an organization both reducing its emissions in line with its 1.5°C SBT and investing in nature-based solutions and carbon technologies to remove and offset more carbon than it emits each year.

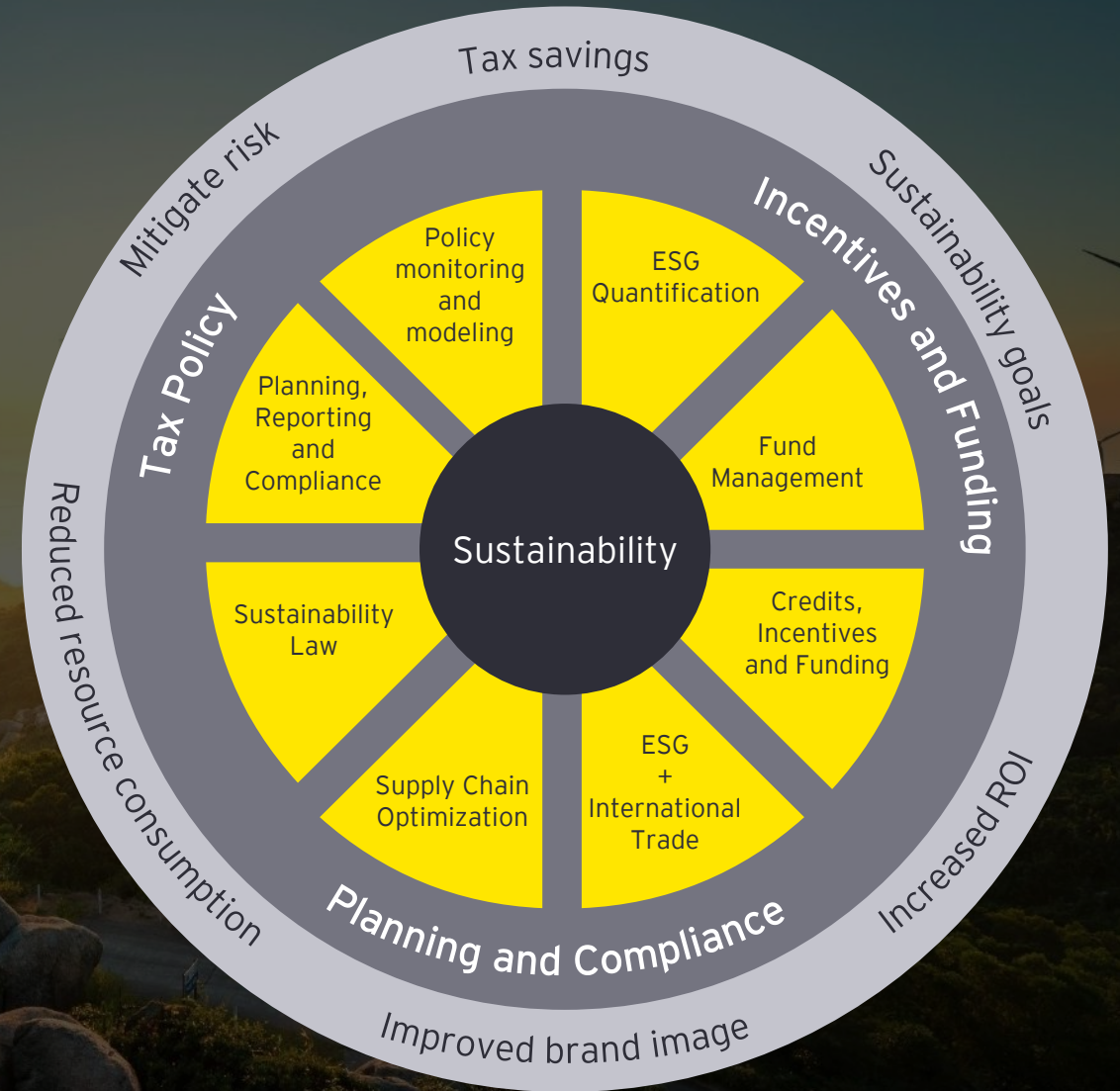
Keeping pace with sustainability tax policy

As governments make pledges to reduce emissions to address climate change, they develop policies to drive progress toward those pledges. These policies often involve tax – **tax incentives** to encourage green behavior and green technology and **tax costs** to discourage behaviors and technologies that add to GHG emissions.

Governments are also using sustainability tax measures to raise revenue and fund important policy objectives. While these goals are shared, the policies established to achieve them vary greatly across the globe.

As much of global climate policy sits in global tax codes, it's imperative for tax to be at the table in a company's sustainability discussions. Tax plays a significant part in encouraging and enabling companies to fulfill their climate commitments for achieving net zero and greening up their operations.

Staying on top of the evolving sustainability tax landscape across the globe is critical. Here EY teams offer a snapshot of sustainability incentives, carbon regimes, environmental taxes and environmental tax exemptions present in **44 jurisdictions, representing nearly 90% of global GDP**. To learn more about any measure, please consult with your EY engagement team or the jurisdiction contact located at the top of each page.



1,950 Sustainability incentives

Included in the 44 jurisdictions represented in this edition

Sustainability incentives can generally be divided into three categories, those that encourage a reduction in natural resource consumption, those that encourage a switch to renewable or alternative energy sources, or those that encourage innovation of new low-carbon products and manufacturing processes. Many programs are a mix of the three containing multiple elements.

Prevalent measures used to influence sustainable behavior include tax credits, grants and loans.

1,200+ Reduce

Construct or retrofit energy-efficient buildings

Procure energy-efficient process equipment

Apply emission reduction technologies

800+ Switch

Alternative fuels

Renewable energy generation (such as solar, wind, geothermal)

Qualifying on-site generation

200+ Innovate

Research and development (R&D) credits

Research funding grants

Funding rebates for green job training

Source: EY jurisdiction professionals.

3,000+ Environmental taxes and exemptions

Included in the 44 jurisdictions represented in this edition

Environmental taxes

Within the overall taxation framework, environmental taxes function not only as a source of revenue, but also as an instrument of environmental policy. As a result, governments use taxes on a variety of products to encourage or discourage consumption. Similarly, governments offer exemptions from environmental taxes for certain qualifying products, uses or taxpayers.

Water, pollution and effluent charges

- ▶ Consumption taxes
- ▶ Greenhouse gases
- ▶ Discharge fees

Recycling, waste and landfills

- ▶ Disposal fees
- ▶ Recycling fees

Electronic waste

- ▶ Disposal fees

Emissions and air pollution

- ▶ Congestion charge
- ▶ Tax on certain chemicals
- ▶ Emissions fees

Conventional and alternative fuels

- ▶ Gasoline, coal, natural gas, etc. taxes
- ▶ Aviation taxes

Energy or electricity generation, distribution and consumption

- ▶ Oil, coal, natural gas, etc. taxes
- ▶ Electricity fees

Energy-efficient industrial and manufacturing processes

- ▶ Gasoline, coal, natural gas, etc. taxes

Plastics and packaging taxes

- ▶ Tax on single use plastics

Others

- ▶ Taxes on other products

Source: EY jurisdiction professionals.

44 Jurisdictions covered

Argentina

Australia

Austria

Belgium

Brazil

Canada

Chile

China Mainland

Colombia

Cyprus

Denmark

European Union

Finland

France

Germany

India

Indonesia

Ireland

Italy

Japan

Lithuania

Luxembourg

Malaysia

Mexico

The Netherlands

New Zealand

Norway

Peru

The Philippines

Poland

Portugal

Romania

Singapore

Slovakia

South Africa

South Korea

Spain

Switzerland

Sweden *

Thailand

Türkiye

United Kingdom

United States

Vietnam

* New in this edition

The information offered for each jurisdiction represents the best understanding of EY professionals in that jurisdiction. It is high-level and subject to change. This document is updated on an ongoing basis but not all entries will be up to date at a given moment. In addition, not all jurisdictions are reflected in this document. Please contact your EY engagement team or the listed jurisdiction contact for more information.

Index of measures

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					Reduce					Switch				Innovate																							
	ETS implemented	ETS under consideration	Carbon tax implemented	Carbon tax under consideration	Energy efficient buildings	Energy efficient process equip.	Water use reduction technologies	Waste reduction/recycling tech	Emission reduction technologies	Alt fuel - vehicles/infrastructure	Hydrogen-based fuels	On-site generation	Renewable energy generation	Recycled materials/recycling equipment	R&D machinery for manufacturing green products	Carbon capture technologies	Green jobs/training	Plastics and packaging	Water consumption, pollution and effluent charges	Recycling, waste and landfills	Electronic waste	Emissions and air pollution	Conventional and alternative fuels	Energy/electricity generation, distribution and consumption	Industrial and manufacturing processes	Plastics and packaging	Water use reduction and thermal energy production	Waste reduction/recycling	Electronic waste	Emission reduction	Conventional and alternative fuel	On-site generation	Renewable energy	Conventional generation	Energy efficiency, industrial and manufacturing processes	Plastics and packaging	
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Luxembourg																																				
Malaysia																																				
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The Netherlands																																				
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J = Jurisdictional level; L = Local level

Overview

Sustainability tax incentives have been in place for over 15 years in Argentina and a national carbon tax was implemented in 2018, but the country's holistic approach to environmental tax policy is still emerging.

The national carbon tax - estimated to cover 20% of the country's greenhouse gas emissions - is the top focus area of environmental tax policy.

Argentina also has several incentive programs to promote technological development, renewable energy and biofuel utilization, wind and solar energy generation, and investment in forestry projects.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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J = Jurisdictional level; L = Local level

Overview

Australia's new Labor Federal government has a target of net-zero emissions by 2050 and a 43% reduction over 2005 levels by 2050. These targets will be legislated to increase policy certainty and stability.

Instead of placing a moratorium on new oil and gas projects to reach the targets, the safeguard mechanism will continue to apply to the 215 entities that currently emit more than 100,000 tons of CO₂ a year and a revised mechanism to apply from 2023-24 will require them to reduce aggregate emissions by 5 million tons a year to collectively achieve net-zero emissions by 2050.

There is a national excise tax on petrol, diesel and other fuels such as liquefied petroleum gas or ethanol. Additionally, there are multiple state and territory levies, charges and fines on pollution. Initially individual states applied user charges on zero and low emission vehicles at purchase, but programs are emerging on the federal level proposing a limited fringe benefits tax exemption and customs duty relief.

Sustainability tax programs continue, including additional clean energy technology incentive measures. There are many targeted sustainability grant funding programs offered by both federal and state governments.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
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Conventional generation		
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Plastics and packaging		

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J = Jurisdictional level; L = Local level

Overview

Sustainability tax policies are well established in Austria, for example, the fuel tax can be traced back to the first half of the 20th century. Further sustainability tax programs are expected in the future.

The most significant measures are on a national level, however, there are also measures at a local level. Energy taxes (fuel taxes, electricity tax) have been a focus in recent years.

A new carbon tax, by way of national emission certificate trading, is effective 1 October 2022. National emissions trading will start with a fixed price phase. The initial value for the emission of one ton of carbon dioxide will be €30; this value increases to €35 as of 2023, to €45 as of 2024 and to €55 as of 2025. Trading participants placing on the market sources of energy such as mineral oil, fuels, gas or coal will be liable to acquire national emission certificates.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
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Innovate		
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R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
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Conventional generation		
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Overview

Belgium's sustainability tax programs are well-established and wide ranging, including implementation of EU-level environmental legislation and policy. Most measures are at the local level, due to the federal nature of Belgium. Environmental regulation and policy sit with the regions (Brussels Region, Flanders Region, Wallonia Region), which each having their own parliaments and regional waste and environmental agencies.

Belgium has relatively high fuel taxes on consumer fuels and a very high recycling rate, in part due to the early introduction of landfill bans and high landfill taxes and charges. Linked to this, Belgium has a relatively successful extended producer responsibility (EPR) system for both household and industrial packaging. Belgium is often cited as a European leader in terms of recycling and EPR.

There is a political impetus – combined with strong consumer and citizen support – for further or stricter environmental taxes, regulations and policies, going forward.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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J = Jurisdictional level; L = Local level

Overview

Sustainability tax programs are still emerging in Brazil. However, some general incentives focused on infrastructure and innovation often apply to sustainable projects.

Carbon taxes and an ETS are currently under analysis by the Brazilian government, with no set date for new rules. The government is carrying out a study for economic impact, and ETS simulations with three top Brazil companies. Some states, such as São Paulo and Rio de Janeiro are assessing the possibility of ETS programs on a state level.

The government is currently focusing on biofuels (the RenovaBio program) and vehicles (ROTA2030). RenovaBio was approved in 2017 and establishes mandatory goals for the reduction of GHG emissions by avoiding the use of fossil fuels. The system basically allows for the certification of biofuels. The law also creates a decarbonization credit that combines the emissions reduction targets and the live cycle assessment of each biofuel producer.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Canada's sustainability tax programs at both the federal and provincial levels have been in place for several years and continue to evolve. Over time, the two levels have worked together to harmonize the application of environmental regulations including water, air, land and environmental assessment.

In 2016, Canada adopted the Pan-Canadian Framework (PCF) which focused on pricing carbon pollution, complementary actions to reduce emissions economy-wide, adaptation and climate resilience, and clean technology, innovation and jobs.

There are currently federal sustainability funding programs, federal accelerated depreciation for qualifying clean energy investments and several provincial sustainability programs, most taking the form of grants or rebates.

Canada established a carbon pricing framework in 2018. Flexibility was provided to provinces and territories to establish their own pricing plans with a federal backstop implemented if a local plan did not meet federal standards.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Chile started a sustainability plan to transition away from coal-fired plants in response to the Paris Agreement in 2015. However, sustainability tax programs are still emerging and are generally promoted at national level. The top focus areas are green taxes on discharged pollution of particulate matter, NO_x, SO₂ and CO₂ and fuel taxes.

Chile has a strong and legal commitment in achieving the carbon neutrality by 2050 and the government is actively working on additional measures. In June 2022, the Congress approved the Climate Change Act of Chile that seeks to promote climate action by proclaiming the fight against this phenomenon and including carbon neutrality as one of its State policies, establishing a legal commitment in achieving the carbon neutrality by 2050. There are proposals currently being legislated and expected tax reforms involving corrective taxes are expected to be submitted by the Ministry of Finance in March 2023 (i.e., plastic tax, increase in green taxes, among others).

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

China Mainland has long established, but still evolving, sustainability tax programs. At the national level, there are three environmental protection focus areas: pollution reduction, greenhouse gas reduction and resource conservation. There are multiple tax incentives that address the three focus areas and utilize different mechanisms, including reduced corporate income tax rates for certain enterprises or for certain revenue sources, increased VAT refunds or tax exemptions.

For pollution reduction, China Mainland launched the Environmental Protection Tax (EPT), which is levied on the emission of four categories of pollutants, namely gas, water, solid wastes, as well as noises. The EPT was launched in 2018, but in fact replaced the long existing Pollutants Discharge Fee, which was levied on basically the same classes of pollutants.

For greenhouse gas reduction, a carbon emission trading system was recently established and there is discussion regarding a carbon tax to help China Mainland achieve its carbon goals of reaching carbon peak by 2030 and carbon neutrality by 2060.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Green tax programs are still emerging in Colombia, with most existing measures occurring at the national level, such as the carbon tax and the plastic bag consumption tax.

In addition to taxes, there are favorable tax benefits for environment friendly investments, such as energy efficiency investments and unconventional sources of energy investments.

A tax reform bill was enacted in November 2022 that includes a national tax on single-use plastic products used to wrap, pack or package goods, a tax on exports of crude oil and coal and the inclusion of coal within the national carbon tax.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
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Overview

Currently, the only sustainability tax program in Cyprus is the Tonnage Tax Reduction of up to 30% for each marine vessel which demonstrates proactive measures to reduce its environmental impact.

More sustainability tax programs could emerge as part of the Cyprus Recovery and Resilience Plan. The plan includes several legislative changes which are expected to be implemented by June 2026. The aim is to promote a more efficient use of environmental resources, reduced greenhouse gas emissions and increase the availability of renewable energy.

The anticipated green taxes under the Cyprus Recovery and Resilience plan fall under three main intervention areas: water pollution and water management, circular economy and waste management and climate change and air pollution.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
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Overview

Sustainability tax programs are well established in Denmark and have existed for many years at the national level. There are several incentives that offer grants and rebates for investments in technologies or projects that lead to energy saving, CO₂ reduction or stimulation of the generation of sustainable energy.

The Denmark carbon tax applies to greenhouse gas emissions. The tax covers fossil fuels and waste.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs in the EU are very well established and increasing with the European Green Deal, the EU's plan to make its economy sustainable. Some measures occur at the EU level, but the majority are implemented at the Member State (MS) level and execution may vary in every MS due to different energy mixes and economy structures. Other times, a measure taken on the EU level cascades down and is complemented by a similar measure adopted by the MS(s). For instance, the plastics tax imposed by the EU on the MS will in most EU countries be supplemented by an equivalent tax that they will in turn impose on their domestic manufacturers.

The most significant focus areas are the EU Emissions Trading Scheme (cap-and-trade program) and corresponding Carbon Border Adjustment Mechanism, currently under development, the circular economy and decarbonization incentives.

In February, the EU released the Green Deal Industrial Plan, with incentives for Europe's net-zero industry and to support the fast transition to climate neutrality. The plan has four main pillars: simplified regulatory environment, funding, skills and trade.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs are well-established in Finland. There are many environmental taxes and fees in place, and changes to current or new excise duties are constantly under public discussion as a tool to achieve Finland's climate change policies. There are also various non-tax incentives and funding schemes such as energy and investment aids available.

All energy and environmental taxes are national in Finland and measures are both in part harmonized on an EU-level (energy taxation) and are national (e.g. waste tax, tax on beverage containers). There are also various environmental levies implemented on the local level, for example water drainage charges implemented by municipalities.

Finland is part of the EU ETS. Recently there has been discussion of implementing a national emission trading system for fossil fuels used for transportation, but there is currently no consensus. The Finnish Government recently proposed a new mining tax (2024) and windfall tax (2023) with some sustainability considerations.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs have existed in France, mostly at the national level, since the 1990s, but have expanded in recent years. France passed an important energy and climate law in 2019 that sets ambitious environmental goals such as carbon neutrality by 2050 and a 40% reduction in fossil fuel consumption by 2030 compared to 2012.

The French environmental tax system is a behavior-based tax system, which means that it aims to change the behavior of companies and households by taxing the activities and products deemed to be the most harmful and by exempting the green economy. There are multiple taxes on energy consumption (e.g., TICFE, TICPE, TICGN) and transportation (e.g., Malus auto). Energy taxes also have a significant carbon component (i.e., taxe carbone).

There are multiple sustainability incentive programs, including income tax credits, accelerated depreciation and alternative funding.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

German sustainability tax programs are well established, mostly at the national level, and more are continuing to emerge. Sustainability taxes and incentives are a political focus in Germany and thus the environment is constantly evolving. There are program adjustments due to technological progress and other environmental needs, as well as the strong influence of supra-national EU legislation.

There are multiple sustainability incentives available, including grants or rebates for the purchase of qualifying goods and reduced carbon taxes or taxes on fuels in certain qualifying situations.

A national ETS for fuels (used in the building and transport sector) began in 2021, expanding to all fuels in 2023. This measure is part of the German Climate Protection Program 2030. There are several additional fuel and environmental taxes. Current government focus areas are carbon pricing, renewable energy and fuel taxes. Future possible developments include a packaging levy, a plastic tax, change to EU and national ETS and waiver of the Renewable Energies Act and waivers of energy and electricity tax refunds and exemptions.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

Note: Germany operates a national ETS in addition to participating in the EU ETS

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Overview

India has well established sustainability tax programs. The power to levy tax is in hands of both Center and States. Both apply high taxes on non-environmentally friendly sources of energy such as petrol, high-speed diesel, etc., and low taxes on environmentally friendly products such as EVs and ethanol. The government has incentives for use of green products, e.g., electric vehicle and scrapping old vehicles.

India does not have an explicit carbon pricing regime. The government has recently passed the Energy Conservation (Amendment) Bill, 2022, that allows the government to push its decarbonization agenda through carbon trading, mandatory usage of non-fossil fuel and energy efficiency standards.

Proposed measures would incentivize domestic manufacturing of ACC batteries, solar panels and other qualifying activities. A Production Linked Incentive (PLI) scheme has been proposed to boost domestic manufacturing capabilities of the automobile industry, including electric and hydrogen fuel cell vehicles.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
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Overview

Green policies are still emerging in Indonesia with no measures currently implemented at the jurisdictional or local level, though some investment tax incentives do apply to green investments.

The Indonesian government has stated to introduce a carbon tax. Under Indonesia's Law on Harmonization of Tax Regulation, carbon emissions having a negative impact on the environment will be subject to a minimum carbon tax which the tariff is set at the higher than or equal to the carbon market price per kilogram of carbon dioxide equivalent (CO₂e). If carbon tax tariff on the carbon market is lower than IDR30.00 (thirty rupiah) per kilogram of CO₂e, the carbon tax tariff is set at a minimum of IDR30.00 (thirty rupiah) per kilogram of CO₂e.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Ireland has a relatively long history of sustainability tax measures, mostly at the national level. Ireland was one of the first countries to introduce a plastic bag tax, which came into effect in 2002 and led to a 90% decrease in the use of plastic bags. A carbon tax was introduced in 2010. There are also several sustainability incentive programs. Measures are continuing to evolve and are steadily increasing in importance.

The Irish government has stated the goal of reducing greenhouse gas emissions by 7% a year from 2021, which equates to a reduction of 51% over the decade (2021–30). There is also a target of meeting 70% of electricity demand by renewables by 2030 and carbon neutrality by 2050. In progress toward these goals, the 2022 budget increased the level of the carbon tax to €41, increased the carbon tax target to €100 per ton by 2030 and included additional environmental tax measures.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Italy has well-established sustainability taxes, programs and incentives with most of the policy decided at the national level. Italy is set to receive 37% of the EU Next Generation program which will assist the country with its green transition. The use of these funds and implementation will be decided at the national level in agreement with the EU. Local jurisdictions retain some control with their own specific requirements, taxable bases and compliance obligations.

There are several national and regional green incentives available to taxpayers, including the “super-bonus” incentive to convert buildings to increase energy efficiency. It is important to note the effective dates of many incentives and green benefits are in flux with some renewed on a yearly basis and others designed as one-off programs.

There is currently no carbon pricing regime in Italy. There are multiple fuel taxes, however these taxes were primarily introduced to pay for extraordinary and unexpected costs. A tax on single-use plastic manufactured goods took effect in July 2021. More green taxes and incentives are expected during Italy’s green transition.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Japan announced an ambition to become net zero by 2050, highlighting the goal as one of the government's key policy items. In this context, more carbon-related policy measures – including a more substantial carbon tax – are expected. Japan's sustainability tax programs are still emerging. There are currently sustainability incentives that take the form of tax credits, enhanced depreciation, grants or rebates.

There is a national carbon tax that applies to CO₂ emissions from all fossil fuels and a multitude of fuel taxes. There are two regional ETSs that apply to energy-use related CO₂ emissions from the industry, power and building sectors.

In June 2022, Japan created a Green Transformation (GX) League with 440 companies, which is a framework for companies aiming to introduce an ETS. The GX League launched an experimental voluntary ETS in September 2022 and aims to launch a voluntary ETS after April 2023. In December 2022, GX announced a roadmap for green transformation that proposes the introduction of a carbon levy in 2028. Importers of fossil fuels will be subject to a carbon tax.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

A wide array of sustainability taxes have been in place in Lithuania for some time now, including taxes on pollution, fuels, waste and certain plastics and packaging. Lithuania also participates in the EU ETS.

More initiatives are expected in conjunction with the European Green Deal. Anticipated initiatives are expected to address: the circular economy and climate neutral economy, sustainable and accessible cities, green energy, protection and sustainable use of natural capital, sustainable agricultural, aquaculture and food production systems and society as a partner in the transformation of the European Green Deal.

It is worth noting that the packaging tax applies to more than just plastic in Lithuania, for example, there are separate tariffs for cardboard packaging, wood packaging and others.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability incentives are well established in Luxembourg. However, sustainability taxes and exemption policies are still emerging. A National ETS enables emissions rights to be counted and the proper performance of operators' environmental obligations to be monitored. The EU Directive on the reduction of plastic products was implemented on 9 June 2022 into the national legislation. All provisions will be enforceable at the latest on 31 December 2024.

Luxembourg introduced a carbon tax in 2021, that is set at €30 per ton of CO₂ for 2023 and participates in the EU ETS.

Investments in assets purchased or constructed for the purposes of protecting the environment, reducing waste or saving energy may also qualify for a tax credit of 9% up to an investment amount of €150,000 and 4% for investments over that amount. The tax credit is also available under certain conditions and up to a determined amount for the acquisition of passenger cars with zero emissions, functioning exclusively on electricity or on hydrogen fuel cells.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax policies are still emerging in Malaysia. There are several green incentives available at the national level, taking the form of income tax credits, accelerated depreciation, grants and rebates.

The Malaysian Government has announced a proposal for a carbon tax to be implemented in Malaysia, as well as the development of a domestic emissions trading scheme.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Mexico's sustainability programs have been in place for several years, with a mix of incentives at the national and local level. Most local incentives are based in Mexico City.

Sustainability incentives include a 100% depreciation of machinery and equipment for renewable energy generation; reduction of payroll or property tax subject to the improvement of environmental conditions, such as, solid waste recycling, conservation of water and electric energy and reduction of polluting emissions.

Mexico has two national cap and trade programs. An ETS is scheduled to begin in Mexico in 2023 after two years of a "pilot" phase (20-2021) and one year of "transition" phase (2022). The pilot covers direct CO₂ emissions from entities in the energy and industry sectors generating at least 100,000 tCO₂ per year. Approximately 300 entities are covered by the pilot, corresponding to ~40% of national emissions.

There is also a tax on the carbon content of fossil fuels in effect since January 2014.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

The Netherlands has a well-established suite of environmental taxes and levies that mostly sit at the national level. New measures continue to emerge – such as a flight ticket tax and CO₂ taxes.

To achieve the Dutch Climate Plan target of a 43% emissions reduction compared to 2005, various incentive programs are available for Dutch entrepreneurs who invest in sustainable technologies. Originally, Dutch environmental taxes were primarily focused on energy and fuel consumption. More recently, the government is concentrating on CO₂ reduction and new ways of raising revenues via plastic and carbon taxes. The Dutch Carbon Levy took effect in 2021 and applies to installations already subject to the existing EU ETS.

The Netherlands has introduced a temporary cap on market income of electricity producers for the period from 1 December 2022 to 30 June 2023. The general income ceiling is set at €130 per MWh, calculated on the basis of monthly average prices. Above this ceiling, 90% of market income must be remitted.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

The New Zealand Government has declared a climate emergency and indicated that climate action is one of its key priorities. The recently released "Emissions Reduction Plan" focuses on the development of clear action points for the coming decade, including mitigation strategies to manage climate change impacts.

New Zealand has a national ETS that at present applies to all non-agricultural sources of emissions. Following a period of detailed consultation with the agricultural sector, the Government proposed a farm-level split-gas levy to address agricultural emissions, which is awaiting approval by the ministers in 2023.

Proceeds raised through the ETS fund many sustainability related initiatives including several grant and rebate programs to support projects that reduce waste and carbon emissions. There are also fuel and waste charges levied, and a commitment to phase out certain single-use plastics by 2025.

Revenue officials are expected to soon release a framework for environmental taxation to guide the design of future taxes.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Norway has long established sustainability taxation at the national level. The main focus for several years has been on car emissions, for example, the VAT exemption on electric cars, leading to 64% of new cars purchased in Norway in 2021 being electric. Changes from 2023 have, however, limited the exemption for VAT to values below NOK500,000.

The recent focus is on carbon emissions related to the petrol industry and implementation of higher carbon taxes. The Norwegian government is actively working on more measures.

While not a member of the EU, Norway participates in the EU ETS and tends to follow the EU trends when it comes to sustainable taxation, often aligning national measures to EU initiatives. The Norwegian government has recently focused on how to cut emissions in transport, agriculture, waste, construction and civil engineering. These sectors are not part of the EU quota system and cutting emissions in the non-quota sector is largely the responsibility of each individual country.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs are still emerging in Peru with most existing measures occurring at the national level.

Currently, the main government focus is promoting the switch to energy produced from renewable sources and reducing the use of single use plastic bags, expanded polystyrene single use containers, and single use plastic wraps, plastic straws and containers.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Poland has well-established green policies regarding air emissions, packaging, waste, water and wastewater. Other policies and tax measures are emerging, for the most part to implement or respond to EU legislation (e.g., the proposed plastic tax). Most green measures are established at the national level.

There are a variety of incentives available in Poland for green investments, including grants, rebates, tax deductions and loans.

Carbon pricing in Poland is mostly influenced by EU legislation pertaining to the EU ETS. Country-level taxes are focused on energy, air emissions, packaging, waste, water and wastewater.

Since Poland is at the beginning of its transition away from fossil fuels, the tax system remains dynamic to facilitate these changes. Taxes and surcharges also depend on EU legislation. Poland is actively working on additional measures like a plastic tax and Extended Producer Responsibility fees.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax policies are still emerging in the Philippines. There are several green taxes and exemptions available at the national level, taking the form of tax credits, special deductions, duties and fees and other investment tax incentives for green investments.

The Philippines government is currently considering new legislation that would underpin the release of additional tax sustainability mechanisms.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs have been increasing in Portugal over the past 10 years with a recent uptick in the number of initiatives. Most measures sit at the national level and are fairly consistent with those applied by other countries in the EU with a focus on carbon mitigation and low-emission initiatives such as support for battery electric vehicles.

There are two different carbon taxes in Portugal, one that generally applies to CO₂ emissions mainly from the industry, building and transport sectors and one on air and sea travel. Portugal also participates in the EU ETS. There are also multiple fuel and environmental taxes.

Portugal has implemented a tax on single-use plastic (or multi-material with plastic) packaging as of 1 July 2022. The tax is levied per package, completely or partially made of plastic (or multi-material with plastic) to be purchased in to-go food regimes.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs are well established in Romania and continue to develop at the national level. A wide array of green incentives are available and green taxes, including a packaging tax, oil tax and tire tax were implemented many years ago.

New taxes were introduced in 2017 on waste electrical and electronic equipment and portable batteries and accumulators. Additionally, single-use plastic restrictions were recently implemented.

The guarantee-return system (GRS) for certain not reusable primary packaging will enter into force and will be functional starting from 30 November 2023. The deposit will apply to non reusable primary packaging made of glass, plastic or metal, with volumes between 0.1l and 3l inclusive, containing water, juice or alcoholic beverages.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Singapore has traditionally maintained sustainability tax incentives to encourage businesses to embrace sustainability. Singapore's sustainability tax incentives mainly focus on energy efficiency, adoption of technology or solutions for reduction of carbon emissions and the adoption of alternative sources of renewable energies. These incentives are periodically renewed or updated to ensure that Singapore stays on track to meet its environmental sustainability goals in the face of accelerating climate change.

Singapore was one of the first Asian countries to implement an economy-wide carbon tax in 2019. In the 2022 Budget, Singapore committed to raising the carbon tax from \$5 per ton to \$25 per ton in 2024, with a view to reaching up to \$80 per ton by 2030. The proposed increase will take effect in 2023.

The Singapore Green Plan 2030, released in 2021, includes whole-of-government measures to improve public sector emissions targets and new incentives in order to encourage development of Singapore's competencies in food security, energy management and green finance.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Slovakia's sustainability tax programs are mature and well defined. To maintain its presence on the global sustainability stage, the Slovakian Government recently introduced measures to support transitioning to a low carbon economy, including efforts to improve energy efficiency and reduce greenhouse gas emissions.

Slovakia does not currently have a carbon tax system, but the implementation of a carbon tax is under consideration. Slovakia participates in the EU ETS. There are also energy, transport and pollution taxes in effect at the national level.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs in South Africa are still emerging and generally take place at the national level, including the carbon tax enacted in 2019.

There are currently sustainability incentives related to reducing energy usage or using renewable energy. These incentives take the form of tax credits, tax deductions, grants or rebates and apply to expenditures for certain technologies, assets or infrastructure. South Africa also offers incentives for electricity generation from clean or green sources.

The South African carbon regime applies an in-country cost to industrial greenhouse gas emissions. The current carbon tax regime is expected to be reviewed and most if not all existing allowances may be removed, which will drastically increase this tax (allowances currently allow for up to a 95% reduction).

In 2020, the government announced plans to introduce legislation to tax the use of plastic in production.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs in South Korea are constantly evolving, with some tax programs (e.g., green savings) recently eliminated and investment-related tax programs revised yearly. Most of the existing green policies are controlled by the central government, including the Korea ETS (K-ETS) launched in 2015.

With an increased focus on carbon mitigation and a vow to be carbon neutral by 2050, there are ongoing discussions regarding the design and implementation of a carbon tax. Some argue that the existing levies on water and air pollution are too complex to calculate, which could open the door for an economy-wide carbon regime.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Spain has an established, but still developing sustainability tax system with a national carbon tax as well as numerous green taxes, fees, exemptions, and incentives. The carbon tax and a few environmental taxes, exemptions, and incentives are implemented at the national level, but the majority of sustainability taxes and exemptions fall at the local level and thus treatment is inconsistent across Spain.

There are national tax credits available for investments in certain qualifying areas, including renewable energy sources, land-based means of transportation or to avoid pollution.

Spain has introduced a new plastic packaging tax. The tax is calculated on the weight of the non-recycled plastic material of the non-reusable plastic packages manufactured, intra-EU purchased or imported into Spain.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Switzerland has a long history of environmentally focused legislation and new initiatives are also under discussion. The legislative landscape around environmental issues remains firmly in motion and Switzerland remains a frontrunner with its environmental taxes at the federal, cantonal, and municipal level. A revised CO₂ law is envisaged to be implemented from 2025.

Significant legislative changes are on the horizon, with proposals currently being discussed. It seems likely that the Swiss government will – at some point – follow the EU's lead and propose a Swiss Carbon Border Adjustment Mechanism (CBAM). Additionally, the Swiss Federal Council announced international negotiations for a harmonized convention on plastic. The agreement is intended to help combat the pollution of the environment by plastics.

Environmental topics enjoy a high degree of interest in society and economy in Switzerland, as reflected in popular initiatives past and present. Switzerland has one of the highest carbon prices on heating oil in the world through the CO₂ levy.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sweden has long-established green policies including various excise taxes and tax reduction or exemption possibilities. Most green measures are established at the national level and the focus is on fossil fuels, waste and the production of sustainable energy.

Excise tax legislation is quite flexible and usually adjusted every calendar year. New excise taxes have been implemented every year since 2017. Several planned excise taxes have not yet been implemented in the Swedish legislation.

Sweden also participates in the EU ETS.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Thailand's sustainability tax initiatives are newly emerging. The upcoming mechanisms are anticipated to be introduced at a national level.

A carbon tax is under consideration that will be levied on carbon dioxide-emitting products starting from products subject to the regular excise tax at present, such as fuel.

The preliminary draft legislation on waste electrical and electronic equipment has been abolished and the government is planning to draft a new version soon.

It is too early to assess any unique parameters underpinning Thailand's sustainability tax measures as the country is firmly in the early stages of policy setting.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs in Türkiye are still emerging with new measures mostly introduced at the national level. The government is actively working to introduce more measures to protect the environment and increase resource productivity. In line with these efforts, the Environment Agency of Türkiye was established at the end of 2020.

There are currently national sustainability incentives that take the form of grants, rebates or loans.

Türkiye's most prominent green tax measures are the Environment Contribution Fee and the Recycling Contribution Fee, there is no carbon tax.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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Overview

Sustainability tax programs are well established in the UK. The UK was a founding member of the EU ETS in 2005, the UK climate change levy caused a behavioural change away from coal-fired power generation and the Industrial Energy Transformation Fund further supports this change. The measures are predominantly national, though some environmental targets differ between England, Wales and Scotland. Scotland has, for example, a more ambitious emission reduction target than the UK.

With the UK's exit from the EU, the UK has introduced its own ETS which has generated a carbon price that is currently slightly above the EU carbon price. Other focus areas include a climate change levy, various fuel duties and other environmental taxes, such as the plastic packaging tax that came into force in 2022.

Green incentives continue to evolve with many new grant or rebate programs available.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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J = Jurisdictional level; L = Local level

Overview

The US has well-established green incentives (both tax and non-tax) for renewable energy, fleet decarbonization and energy-efficiency at both the national and local level. Most regulatory measures have been established at the local level, while the incentives are spread across both national and local levels. Several local jurisdictions have implemented or are considering an ETS or carbon tax; however, the outlook for federal, bipartisan carbon pricing action remains limited.

The top focus areas in US sustainability measures are fleet decarbonization or electrification, corporate tax credits for – clean or renewable energy, advanced manufacturing, fleets, renewable fuels, carbon sequestration, energy investment and storage, fuel taxes, rebate and grant programs, green building incentives.

Enactment of The Inflation Reduction Act includes \$369b in climate- and energy-related provisions that are designed to stimulate and accelerate the build-out of renewable energy, domestic manufacturing for energy technologies, advance the adoption of EV technologies and improve the energy efficiency of buildings and communities. US local jurisdictions are also actively working on expanding green tax incentives and carbon pricing regimes.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
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Overview

Sustainability tax programs, mostly at the national level, have been established in Vietnam for a quite long time with a Natural Resources Tax in place since the 2000s and Environmental Protection Tax since 2010s.

However, new measures are still emerging. The Law on Environmental Protection went into force 1 January 2022. Additionally, the Vietnamese government is actively working to implement new measures and will release the detailed guidance on an emission trading system in the near future.

The Vietnamese government also enacted incentives and assistance for business activities related to environmental protection to encourage enterprises to seize opportunities from sustainability, clean energy transition and waste reduction.

Carbon pricing

	J	L
ETS implemented		
ETS under consideration		
Carbon tax implemented		
Carbon tax under consideration		

Sustainability incentives

	J	L
Reduce		
Construction/retrofit of energy-efficient buildings		
Energy efficient process equipment (VFD, refrigeration, furnace, etc.)		
Water use reduction technologies		
Waste reduction/recycling technologies		
Emission reduction technologies		
Switch		
Alt fuel (EV/LNG/CNG) vehicles/infrastructure		
Hydrogen-based fuels		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy generation (solar, wind, geothermal, etc.)		
Innovate		
Use of recycled materials/investment in recycling equipment		
R&D machinery for manufacturing "green" products		
Carbon capture technologies (sequestration/utilization)		
Green jobs/training		
Plastics and packaging		

Environmental taxes

	J	L
Water consumption, pollution and effluent charges		
Recycling, waste and landfills		
Electronic waste		
Emissions and air pollution		
Conventional and alternative fuels (vehicles and equipment)		
Energy/electricity generation, distribution and consumption		
Industrial and manufacturing processes		
Plastics and packaging		

Environmental tax exemptions

	J	L
Water use reduction and thermal energy production		
Waste reduction/recycling		
Electronic waste		
Emission reduction		
Conventional and alternative fuel vehicles and equipment		
On-site generation (cogeneration, waste heat, fuel cells, microturbines)		
Renewable energy (solar, wind, geothermal, etc.)		
Conventional generation		
Energy efficiency, industrial and manufacturing processes		
Plastics and packaging		

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