Environmental Taxation and Green Economics in Southeast Asia

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ABSTRACT

This research aims to simulate models of taxes across Southeast Asia by inserting var models such as environment and gasoline fees. This study is for getting the idea that Southeast Asia imposes an environmental fee based on a regression model derived from Southeast Asia's energy consumption and CO2 emissions adjusted by a 10% additional tax (as a dummy variable). This study was motivated by the European Union's policy suggestions on environmental fees, which could be implemented by Southeast Asia. The log-t methods are used in this study, which allows clustering by countries into additional clubs or convergence groupings, and also for utilizing the test for converging within some panel's states taking into account the variable's panel data. We believe that environmental fees are an essential public policy tool in Southeast Asia for reducing CO2 emissions as well as the effects on pollutants. Gas tax or carbon pollution tax upon the energy and transportation industries have a substantial influence on raising tax collections in addition to economic expansion within Southeast Asia. Power tax could help to fund initiatives that utilize ecologically good energy while limiting the prohibiting the utilization of natural gas or eco-friendly power. In the transportation industry, the environmental taxes' function is to reduce emissions of carbon dioxide caused as a result of less environmentally friendly public transport, as well as to support eco-friendly transport.

Keywords: CO2 Emissions; Sustainable Development; Green economy; Taxation.

INTRODUCTION

The relationship between humans and the environment is considered to be a defining relationship, in which each party influences the other, and the goodness or corruption of one party is reflected in the other [13]. Corruption and pollution of the environment mean the corruption of human life, and its exposure to disease, epidemics, and misery [11], so how can one live in a toxic environment and polluted air and water, polluted soil, and balanced relationship between different organisms, and on the other hand [10], human damage means damage to the surrounding environment, because human damage is against divine laws, which is the basis of the universe, and which is the basis of life [36].

Environmental pollution represents one of the global issues that countries face because of laws and regulations that cannot be controlled by the environment and law [8]. The desired goal can only be achieved by ensuring that all parties are responsible for their actions and committed to social values to generate positive behavior, and this can only be done with a healthy education in families, schools, universities, and all bodies and institutions, as well as organizations [40]. The high level of pollution and its problems are increasing because of the relationship between the need for economic development and the requirement to protect the environment [52].

Tax revenue is one of the most important sources of state revenue because it is one of the financial policy tools used by the state to influence various economic activities to achieve the desired goals, both economic, social, and political, and as the main result of state revenue [4]. The imposition of taxes is an appropriate way to equalize personal and social costs [21]. Pollution has a higher social cost than personal costs by the polluter [24].

Environmental taxes (green taxes) has potentially great effects on the environment also including energy taxes, transportation taxes, pollution taxes, and others [18]. Environmental taxes are an economic tool for environmental protection [22]. Environmental taxes are levied on pollutants that create ecological harm through various economic activities arising from damaging goods or by employing environmentally hazardous industrial processes [41], and these taxes are determined based on an estimate of the quantity and level of risk of environmentally damaging emissions [53].

There are many taxes and they differ from country to country and according to the nature of pollution suffered by each country [50]. Among these taxes are taxes on products. This type of tax is imposed on production units that harm the environment [14]. Studies dealing with pollution problems have been carried out in European Union countries on the potential efficacy of carbon tax because it has been proven that environmental taxes have reduced people's consumption. goods and services that damage the environment [7].

The imposition of a tax on project waste or residue that causes pollution will force communities to find cheaper ways to control polluters and reduce the pollution they cause to desirable pets, and appropriately dispose of garbage, which would reduce the financial strain that the project could create [44]. If the waste associated with its activities does not fall to the standard level, and with an increase in taxation, the manufacturing unit would try to obtain an environmentally friendly model of reducing taxes [31].

Determination of the basis of environmental taxation is different from the traditional method of determining the basis of taxation [2], therefore the basis for imposing environmental taxes is the size, weight, or amount of materials that pollute the environment, either manually or mechanically, as well as in terms of measuring the volume of pollutant discharged into the environment. This is done suddenly to find out the real damage caused by pollution [3].

The problem of environmental pollution has been one of the serious issues against mankind since the twentieth century [9], argues that the world has been freed from misconceptions about Internet pollution so that it can solve the problem of the transformation and destruction of these resources [29] and that since the beginning of the twentieth century, the world has a lot of dangerous diseases and dangers, especially in the industrial field [46], despite the advantages that have been achieved for the sake of progress, and its contact with the government, which confuses all those who are not interested in it and its future, so that it is in the interest safeguard also improve the environment and the preservation of original assets is threatened [16]. Environmental tax is one way to overcome environmental pollution and reduce the impact of environmental pollution and encourage environmentally friendly economic activities [42].

Environmental pollution is one of the most dangerous problems for mankind, arising from the practice of industrial facilities for production activities, leading to negatively reflected environmental impacts on society and all forms of life [1].

The purpose of economic development is to increase welfare and increase economic performance as indicated by the gross domestic product [43]. However, uncontrolled economic growth threatens environmental sustainability so environmentally friendly economic growth needs to be developed [33] [35]. Public policy related to taxes is one way to provide changes related to the environment and the economy [34]. The polluter pays principle is fundamental and guides environmental law. And thus, environmental taxes have a normative advantage over national laws [12].

Income is something that affects the company's decisions. So costs are things that affect the behavior of economic actors [25]. To reduce environmental damage, governments should intervene by imposing taxes that make pollution more expensive for the polluter [20], if the cost of producing pollutants rises, then the polluter could generate fewer pollutants [17]. Environmental taxes are an effective policy tool for environmental protection [36].

One of the most effective economic methods is environmental taxation as a deterrent to prevent or reduce pollution and negative behavior toward environmental sustainability [38]. Environmental tax is an economic tool that is the most important element of trade, use, and services to bring about changes in usage patterns as a result of including pollution costs in production costs [49]. The imposition of taxes prevents or prevents us from consuming substances that are harmful to public health and work efficiency, both of which lead to higher productivity [28].

Environmental tax from the financial aspect is a mandatory contribution to people or projects that cause environmental damage, and its share is used to finance part of the burden resulting from environmental policies [37].

The environmental tax aims to deliver the benefits of Next Generation funds contingent on the effective transformation of the Southeast Asia economy into an innovative, inclusive, green, and digital economy [27]. To this end, the Recovery Plan considers a series of reforms and investments [45]. The modernization and progress of the tax system are one of the main reforms of the plan, as well as It understands the need to enhance the tax system's collection and efficiency. Similarly, present tax numbers should be thoroughly examined to adapt them to the current economic climate and to facilitate the introduction of new taxes following current trends [53].

Based on fiscal measures that contribute to the ecological transition, reforms in the area of sustainable mobility will be addressed [48]. This research aims to Simulation models of taxes across Southeast Asia via inserting var models such as environment and gasoline fees. This study is for getting the idea that Southeast Asia imposes an environmental fee based on a regression model derived from Southeast

Asia's energy consumption and CO2 emissions adjusted by a 10% additional tax (as a dummy variable). We use a 10% dummy variable as a simulation calculation if a 10% environmental tax is applied. The figure of 10% is taken for ease of simulation and can then be simulated using any number. However, in this study, we take the figure of 10% as an indicator and ease in the simulation process that we do. In conducting simulations on environmental taxation in Southeast Asia, this study was inspired by environmental tax policies in Europe.

The European Environment Agency supports the active and green use of taxes and shows many benefits in environmental taxation reports. They highlight support for the promotion and innovation of greenhouse gas emission-free technologies, enhancing the competitiveness of the private sector, attracting and generating economic activity, electrification of the most polluting fuels, creating quality jobs in the medium/long term, and restructuring the financial system [22].

The challenge of achieving international and European climate goals requires all governments to direct investments toward carbon neutrality [51]. Applied to the automotive sector, this means planning for the progressive elimination of combustion engine cars according to a binding calendar and accelerating the transition to zero-emission vehicles [23]. In particular, corporate vehicles, commercial fleets, and public transport are ideal for electrification, with taxation as the driving force. Negative externalities must be borne by those who cause them and, for this, taxation is an appropriate instrument [5].

Vehicle tax recommendations and others (redesign of registration tax, reform of circulation tax, tax support for electric vehicles in enterprises, promotion of charging point installation, implementation of the bonus-malus system, reform and renewal of vehicle labels) are drawn up in the proposal for fiscal measures for development electric mobility was conceived by the European Federation of Transport & Environment (T&E) [39]. According to the position of Ecologists from the European Federation of Transport & Environmental (T&E), a strongly progressive tax on CO2 emissions is very effective in reducing average emissions from car fleets and addressing rising CO2 emissions from the transport sector [5]. Vehicle emissions taxes are a very effective way to encourage sales of electric cars, even compared to subsidies for their purchase, because the acquisition of the most polluting model is more penalized, making it easier for buyers to choose the cleanest [19]. For this reason, zero-emission passenger cars should benefit from the maximum tax advantage at the time of vehicle registration (positive tax in road tax), whereas low-emission passenger cars such as plug-in hybrids should be distinguished from them. The malus components must be properly rated (and updated regularly as technology improves) penalizing passenger cars with higher emission levels [30].

Fuel taxation is less regressive, as it does not affect the lowest income group more heavily than the richest [47]. Many households in Southeast Asia's lowest income group do not even own a private vehicle and, in addition, use public transportation more, so they will not be affected. There are indeed groups that may be affected, such as the middle class or households in rural areas, as they use private transport more and have fewer transport alternatives [15]. However, studies show that if the tax is accompanied by compensation to the affected group ('feebate'), the situation can change significantly [6].

Equalization of diesel tax with gasoline means additional income for the State. This money provides a large margin to actively and adequately compensate vulnerable groups who may be disadvantaged in the transition process, resulting in equitable and socially beneficial reforms for the environment and health [26]. This study was motivated by the European Union's policy suggestions on environmental fees, which could be implemented by Southeast Asia.

This research aims to Simulation models of taxes across Southeast Asia via inserting var models such as environment and gasoline fees. This study is for getting the idea that Southeast Asia imposes an environmental fee based on a regression model derived from Southeast Asia's energy consumption and CO2 emissions adjusted by a 10% additional tax (as a dummy variable).

RESEARCH METHOD

This study adopts by evaluating the data's panel set to the yit's variable, I = 1,..., N also t = 1,..., T, Phillips with Sul (2009) research approach for assessing agreement among a group of countries (the log t-test) permits some categorization Organizing nations into groupings or clubs for confluence. The sample size is T, and N is the number of nations [32].

According to the Phillips and Sul (2009) convergence model, When all economies follow the same transition path, the hits converge to unity for everything I have t → ∞, and also h_{it} deviation in cross-section, Where

$$h_{it} = y_{it} / N^{-1} \sum_{i=1}^{N} y_{it}$$

A 'log t' c Phillips and Sul developed the converging technique (2009), which requires estimating the regression of OLS like the strong matrix of correlation:

$\log(H_1/ H_t) - 2 \log (\log(t)) = a + \gamma \log(t) + ut$ for t = [rT], [rT] + 1, . . ., T , as well as some fractions to r > 0, because [rT] is the rT integer portion. Underneath the null of converging, the estimate coalesces to the scaling velocity of integration variable 2. The convergence null may therefore it will be evaluated using an only side one t method by α≥0 (with γˆ also HAC standard of the errors) also got rejected when tγˆ < −1.65 (5% threshold of relevance). γ = 2α is intriguing, but its magnitude is as well since it indicates convergence speed. We may discern between various degrees of convergence using this method:

- $0 \leq \hat{\gamma} < 2$ $(0 \leq \hat{\alpha} < 1)$ implies that convergence is conditional in growth rates.
- $\hat{\gamma} \geq 2$ $(\hat{\alpha} \geq 1)$ expresses absolute convergence in levels.

We use secondary time data sourced by the World Bank. The World Bank has provided about energy consumption, CO2 emissions, and world tax revenues, including 10 ASEAN member countries. We concentrate on environmental taxes as a whole, as well as two main areas: energy and transportation using dummy tax data obtained by simulating the taxation of energy consumption and CO2 emissions. We use World Bank sources because World Bank data can be accessed freely and can be accounted for. The population of our study is all countries in Southeast Asia with a sample of 10 countries that are members of ASEAN. We chose 10 ASEAN countries as a sample with the consideration that 10 ASEAN countries are 10 countries that are members of the Southeast Asian economic development so it is very suitable as an indicator of countries in Southeast Asia. We use the research period from 2000 to 2020 to investigate the 10 ASEAN member countries in our research and simulations.

RESULTS AND DISCUSSION

Table 1 contains descriptive statistics. Statistical descriptions are very important in providing an overview of the conditions depicted in the data in the research period.

Table 1 shows how the coefficient of variation series has changed during 2000-2020 in Southeast Asian countries that are members of ASEAN. Energy consumption and Co2 emissions are two important indicators in green economy research. Where one of the largest contributors to CO2 is the transportation sector and energy consumption also contributes to CO2 emissions in the air in large quantities. The average total tax revenue is 2.45% of GDP, the Total potential tax from energy tax is 1.69% of GDP on average, average tax potential of

CO2 emission tax from transportation use in Southeast Asia is 0.69% of GDP. This shows that there is great potential from environmental taxes that can be obtained by countries in the Southeast Asian region

Table1. Descriptive statistics about environmental taxation indicators were computed For ASEAN nations, 2000 - 2020.

	Total	Energy	Transport
Simulation of environmental tax (GDP revenue (%))			
Mean	2.45	1.69	0.69
St. Dev	0.81	0.57	0.63
Min	0.86	0.51	0.01
Max	4.21	3.11	2.31
Range	3.56	2.21	2.28
Environmental tax revenue simulation (Total tax revenue (%))			
Mean	7.17	4.96	2.01
St. Dev	2.31	1.82	2.22
Min	2.48	1.61	0.01
Max	11.31	8.01	8.67
Range	9.01	6.51	8.59

Source: the world bank and its elaboration

The results from table 1 are used in calculating the convergence which is presented in Table 2.

Table 2. Results from the Convergence Club (percent GDP).

Club	Countries	Average	t_γ	$\hat{\gamma}$(s.e)	α
Total					
Full Sample			11.501	0.971 (0.091)	0.049
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	2.98	0.119	0.119 (0.100)	0.005
Club 2	Malaysia, Myanmar, Philippines, Singapore	2.21	0.601	0.423 (0.671)	0.016
Club 3	Thailand, Viet Nam	2.01	0.534	0.712 (1.412)	0.051
Energy					
Full Sample			6.711	0.821 (0.061)	0.039
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	2.43	1.711	0.109 (0.080)	0.003
Club 2	Malaysia, Myanmar, Philippines, Singapore	2.31	1.699	0.373 (0.561)	0.005
Club 3	Thailand, Viet Nam	1.89	2.811	0.602 (1.302)	0.037
Transport					
Full Sample			2.501	0.311 (0.031)	0.028
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	0.74	0.311	0.089 (0.021)	0.001
Club 2	Malaysia, Myanmar, Philippines, Singapore	0.23	0.459	0.169 (0.242)	0.055
Club 3	Thailand, Viet Nam	0.08	0.224	0.082 (0.022)	0.016

Source: elaboration by the author

Table 2 (percent of GDP) shows the findings of the club convergence study, Based on the estimates in table 2, the countries that are members of club 1 obtain a total tax potential of 0.119% of GDP with an error rate of 0.005%, club 2 obtains a tax potential of a total environmental tax of 0.601% of GDP with an estimated error rate of 0.016%. and club 3 obtains a total environmental tax potential of 0.534% of GDP with an error rate of 0.051%, next in Table 3 (% taxation). The overall zero convergence hypothesis of GDP and the tax approach is accepted at a significance level of 5 percent for both, with transportation being a proportion of total taxes. Therefore, we may deduce that taxes in ASEAN nations varies conditions so environmental taxation cooperation is needed to maintain environmental sustainability also the growth of the economy in the region of South East Asia.

Table 3. Results about Convergence Club – Percentage Taxation Source: elaboration by the author

Club	Countries	Average	t_y	$\hat{y}$(s.e)	α
Total					
Full Sample			3.202	0.641 (0.061)	0.018
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	1.17	0.068	0.059 (0.089)	0.002
Club 2	Malaysia, Myanmar, Philippines, Singapore	0.71	0.051	0.212 (0.051)	0.046
Club 3	Thailand, Viet Nam	0.51	0.037	0.118 (0.012)	0.021
Energy					
Full Sample			1.632	0.231 (0.029)	0.008
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	0.83	0.021	0.019 (0.012)	0.001
Club 2	Malaysia, Myanmar, Philippines, Singapore	0.41	0.019	0.013 (0.011)	0.002
Club 3	Thailand, Viet Nam	0.89	2.811	0.602 (1.302)	0.037
Transport					
Full Sample			2.501	0.311 (0.031)	0.028
Club 1	Brunei Darussalam, Cambodia, Indonesia, Lao PDR	0.74	0.311	0.089 (0.021)	0.001
Club 2	Malaysia, Myanmar, Philippines, Singapore	0.23	0.459	0.169 (0.242)	0.045
Club 3	Thailand, Viet Nam	0.08	0.083	0.022 (0.007)	0.012

In table 3 estimates, all clubs in the 10 countries that we investigated provide potential environmental tax revenues with an estimated error rate of below 0.05, which means that the implementation of environmental taxes in the Southeast Asia region significantly provides additional state revenue while at the same time having an impact on reducing CO2 emissions from both energy consumption and transportation consumption. From the total

sample investigated, there is a potential total tax of 0.641% of GDP, from an energy consumption tax of 0.231% of GDP, and from a transportation tax of 0.311% of GDP.

The causal relationship between energy and the environment in Southeast Asia has been analyzed and studied in the last decade such as the research of Siala et al.(2021)[45], He et al.(2021) [12], and Nguyen et al.(2022) [27]. Energy cooperation and environmental sustainability are important collaborative economic agendas in Southeast Asia. In the tax simulation in Table 3, most of them are significant with an alpha below 5% for the increase in tax revenue from environmental taxes by the shape like energy tax with CO2 emission fees in the transportation sector. In addition, in table 2, environmental taxes significantly encourage economic growth. With the level of diversity in the impact of environmental taxes on tax increases, revenue with the growth of economic on the various clubs at the region of Southeast Asia, following the conditions of each country in the region. Environmental taxes related to public transportation need to be studied further considering that many people with lower middle income still rely on public transportation in the Southeast Asian region.

The design of environmental taxation is very important in encouraging economic growth while preserving the surroundings One of the most essential tools is indeed the ecological taxes in reducing the impact of environmental pollution due to industrial activities using fossil energy and the transportation sector. Tax cooperation in the Southeast Asian region is very important, especially environmental taxes where each ASEAN member country can work hand in hand in developing a sustainable green economy design. Tax is one instrument that is quite effective in suppressing the negative impact of environmental pollution while maintaining economic growth.

CONCLUSION

Environmental taxes are an essential public policy tool in Southeast Asia for reducing CO2 emissions as well as the effects on pollutants. Gas tax or carbon pollution tax upon the energy and transportation industries have a substantial influence on raising tax collections in addition to economic expansion within Southeast Asia. Power tax could help to fund initiatives that utilize ecologically good energy while limiting the prohibiting the utilization of natural gasless or eco-friendly power. In the transportation industry, the environment taxes function to reduce emissions of carbon dioxide caused as a result of less environmentally friendly public transport, as well as to support

ecologically friendly transport. This research has implications as a simulation result if environmental taxes are applied in Southeast Asia so that they can be a reference for environmental tax policies in the Southeast Asian region

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