

Green Tax from the Perspective of Environmental Rights with an Emphasis on Iran's Legal System

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Abstract: The environment refers to a very large set consisting of various factors created as a result of a gradual process and evolution of living organisms and components of the earth's surface. Therefore, it affects human activities and other components such as military, political, economic power, etc. Green tax (taxation), which is a kind of pricing of polluting substances, can be considered as an economic tool and incentive that is flexible and has the necessary efficiency. The current study has been conducted with the aim of identifying the capacities and shortcomings of the law on the Value-Added Tax (VAT) in terms of environmental rights and realizing tax justice and environmental justice. This research is considered as a qualitative study and was conducted using documentary analysis with a descriptive-analytical approach. The library method was used to collect data and information, and the taking note method was used as a tool to collect information. In other words, the information was collected by reading books, articles and websites as well as databases and citations, the website of the legal research center and referring to the digital libraries of law universities and libraries. According to the results of the studies, using such taxes as a financial policy tool can bring many benefits to reduce and control environmental pollution. These taxes, in addition to financing the government in a healthy way, maintain the necessary context for the rapid development of the country.

Keywords: environment, green tax, legal perspective, economic perspective.

Introduction

Achieving economic growth and development implies benefiting from resources. Therefore, it is of particular importance to protect non-renewable resources and reduce the environmental effects caused by economic activities. A wide range of fees have been listed for the government to achieve economic growth. The government has various options for financing such activities, one of which is taxation. While tax is mentioned as one of the tools of applying financial policy in sustainable growth and development and ensuring social justice, it is also used to achieve social justice and protect the environment. How to distribute the collected resources from each form of tax revenue is one of the most important issues and topics of interest to policy makers and executives in the tax system of any country. According to Article 3 of the Value Added Tax Law approved on 2/3/1400, one thousandth of the funds collected for taxes, fees and crimes related to the subject of this law is deposited into a special account in the treasury named as the Iranian National Tax Administration (INTA)⁴, and the equivalent. It will be available to the said organization from the credit provided in the annual budget rules to pay for education, encouragement and reward to consumers and taxpayers.

It is possible to foresee resources in this regard, and allocate the taxes received from these resources for consumption and to deal with the increase in pollution to the environmental organization or organizations and civil institutions, or by this means, encourage and oblige factories and sources of pollution to provide a solution to reduce pollution. There are no articles that can be explicitly applied to the green tax in the existing tax laws and only in the direct taxes law in the exemptions section, the units outside the 120 km range are considered under the "tax free" conditions. Tax Base Broadening is the

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⁴ The Iranian National Tax Administration or in brief INTA is one of the organizations affiliated to the Ministry of Economic Affairs and Finance in Iran which is responsible for handling the country's tax affairs.

best option to increase tax revenues, especially through environmental taxes. In fact, taking advantage of environmental taxes is considered as a new method for the optimal allocation of resources in order to increase social welfare. As mentioned earlier, tax has an aspect of economic policy and is considered a tool for economic growth and development. Also, tax can be considered as a tool to develop other aspects such as environmental development and human development, and even be used as a tool to achieve social justice and poverty alleviation. However, tax is a tool to support a healthy environment and deal with environmental pollution, for example, we can refer to the Pigovian tax and indirect environmental tax. Environment is considered as one of the most important pillars of sustainable development. The development and progress of the economic and social sectors is meaningful with efficiency and correct performance. The issue of environmental protection has received more and more attention from policymakers due to environmental changes at the international level and the development of environmental degradation processes. In this way, significant measures have been taken to protect the environment, but these measures depend on the formulation of appropriate tax laws that have an incentive or punitive aspect depending on the case, as well as persistence and strict follow-up to achieve these goals. The green tax can be examined from two economic and legal perspectives.

Economists in our country have examined the tax to a large extent from the economic aspect, and records and backgrounds are also available in this regard, however, less jurists have examined it from a legal point of view. On the other hand, the human environment became endangered with the creation of large industrial centers, the establishment of factories and economic enterprises and the increasing growth of industries, which with the increase of environmental pollution and living in a polluted environment and the occurrence of diseases, many societies tried to control the increasing trend of environmental pollution. The main reason for choosing the topic of the current research is the noticeable gap that exists in the field of applied legal studies about green tax rights in the country, which if compiled, the legislator will be able to take advantage of tax laws and regulations as the case may be to protect the environment or confront and Fight against pollution and environmental pollution or to compensate part of the damage caused to the environment through the legal means of green taxes. Therefore, the need to pay attention to the use of green tax rights as an environmental management system was raised. The importance of green tax rights will become more evident when it has a direct relationship with human health in addition to protecting the environment and natural resources. Some of the things that affect the human environment include preventing the destruction of the ozone layer, respiratory infections, water and soil pollution, erosion, deforestation, floods and subsequent negative economic effects. It is not observed that there is an article regarding the tax issue that explicitly mentions green tax in the existing laws, Articles 132 and 138 of the Direct Taxes Law, Articles 38 and 39 of the Law on Value Added Tax approved in 2008, Article 27 of the Law on Value Added Tax approved in 2011, and also articles of Constitutional, Civil and The Islamic Penal Code of Iran, which in all the mentioned cases are mentioned only in their notes regarding green taxes. Therefore, this research has been carried out with the aim of writing and suggesting the development of appropriate tax laws in this field that have incentive and punishment aspects according to circumstance.

Theoretical background

It is necessary to refer to the theoretical, intellectual and philosophical foundations of any discussion for a better understanding and its root. The intrinsic value of the environment means that the environment is a living and dynamic being and is not considered only as a platform for human exploitation, so all living things in it, including animals and ecosystems, have value. Of course, not like the human dignity of mankind. The theory of Gaia considers the entire biosphere as a quasi-living system and superstructures called the climate, of which the human race is only a part. Ecophane who believe that man has treated women and nature cruelly during his life state that man should never manipulate the natural order of the earth or change any part of it. Human rights are inherent to us all, regardless of nationality, sex, national or ethnic origin, color, religion, language, or any other status and calls for sustainable development and protection of healthy environment not only in the national dimension but also in the global scope in the light of human rights and freedoms. In fact, for this reason, human rights are proposed as the theoretical foundations of environmental rights, because the honorable life of humans depends on having a healthy environment. It is not possible to realize human freedoms and

economic rights, such as the right to work, if the environment is destroyed. Emphasizing human rights does not mean that the environment has no inherent value, and it should not be assumed that the existence of the environment is only for the enjoyment of humans in any condition.

Environmental rights refer to a set of rules and laws related to environmental protection, the dos and don'ts of the type and quality of the relationship between man and the environment, in which restrictions and prohibitions are applied to the free behavior of citizens in the environment with the aim of protecting it from destruction. Damage and violation. In other words, environmental rights can be defined as a set of existing rules related to the environment with the aim of protecting it. Today, increasing attention to environmental protection and preventing more pollution of vital resources such as air, water and soil is considered one of the main pillars of sustainable development. Although much progress has been achieved by using investments and new technologies in relation to local pollution control such as urban air pollution in developed countries, developing countries still face serious challenges in this regard and governments always try to solve environmental problems. Succeed by adopting different policies and programs based on the results of field surveys and research, or to reduce the negative effects of human activities on the environment, pollution and environmental destruction. Taking the green tax is one of the effective policies in this field.

Environmental destruction and the resulting crises are one of the major problems of Iran, especially in recent years, despite the approval of numerous laws, the establishment and activities of the Environmental Organization. The pattern of economic, social development and the features of Iran's natural and political geography have created many environmental problems that primarily endanger the sustainability and decomposability of the environment. These problems have threatened human health in the second degree and finally reduced the general development process of the country. Official and unofficial statistics and reports on Iran's environmental status as well as daily objective observations of the favorable situation. Iran ranked 117th in terms of air pollution among 133 countries in 2006, 99th in terms of access to water and 117th in terms of sustainable energy consumption. Meanwhile, Iran has ranked 45 among these countries in terms of natural resources and biodiversity. Environmental sustainability indicates the indicators of stability in vital environmental systems, the level of environmental pressure, the level of human vulnerability, the level of human and social development, and the level of international cooperation. These ratings show how unfavorable the environmental condition of Iran is. Iran ranked 80th among 180 countries in terms of environmental compliance index in 2018. Taking a closer look at the causes of these environmental problems, we can see that the geographical situation of Iran cannot be the only cause of the problems, but management factors also contribute to the aggravation of these problems.

The principles of environmental law

The principles of international environmental law may originate from various proposals, problems, aspirations, environmental threats, development of science and technology, various economic activities, communication between governments, pressure of non-governmental organizations, scientific researches, works of experts in diplomatic negotiations (Tayebi, 2015). The principles of international environmental law can be divided into common principles and special principles. Common principles refer to those principles that are shared with other traditional areas of international law, such as the principles of sovereignty, consent, keeping promises, cooperation, goodwill, and good contiguity.

But the special principles refer to those principles whose field of application is the field of international environmental law, which includes the principles of common but distinct responsibility, payment by the polluter (green tax), non-harmful use of the land, notification of environmental incidents. Some principles were formed in the process of compiling and developing international environmental law, like other branches of legal science, which can be mentioned as the main pillars and fundamental principles of international environmental law. These principles have not only played a significant role in the process of creating international environmental rules, but they were also important in the process of implementing and interpreting environmental treaties and resolving disputes between governments in the field of environmental issues. Among these, we can mention the principle of prevention and

prevention of environmental damages and damages and the 'polluter pays' principle, which if realized, many environmental crises and pollutions will not occur (Ansarian, 2015).

The 'polluter pays' principle

This principle is known in general international law as the principle of unjust compensation and in international environmental law as the 'polluter pays' principle. According to this principle, the agent of an activity that has caused damage to the environment must compensate for the damage (Habibi, 2013). This principle entered the field of international environmental law since the introduction of the civil responsibility of individuals in international treaties regarding nuclear and oil accidents, according to which individuals have civil responsibility against activities that lead to environmental destruction; However, before that, this issue was used in the judgments of international courts, and at the same time, it can be said that this principle is located at the intersection of the path of prevention and compensation. According to this principle, the cost of removing environmental pollution must be paid by the polluter. On the one hand, this principle recognizes the right of others to enjoy a healthy environment, and on the other hand, it is a preventive measure to prevent environmental degradation. According to the definition of Article 2 of the "Convention on the Protection of the Marine Environment in the North East Atlantic (OSPAR)" in 1992, the 'polluter pays' consists of the costs of pollution prevention and control and the costs of implementing regulations to reduce the pollution that the polluter bears. According to the definition of "economic society Europe" November 7, 1974, a polluter is someone who directly or indirectly harms the environment or someone who causes major damage to the environment (Habibi, 2004).

The emergence of liability is accompanied by a series of effects, including compensation through compensation methods. As a result, the polluter pays principle has a deep relationship with the principle of government sovereignty and this principle has a long history. The 'polluter pays' principle, which was approved by the "Organization for Economic Cooperation and Development" in 1972 as an economic principle, is one of the most important environmental principles, because all environmental policies in developed countries are based on it. The purpose of this principle is to impose costs, make preventive decisions and deal with pollution by the polluter, the principle that leads to the rational use of limited environmental resources and avoiding any type of change in international trade and investment (Lotfi and Moulai, 2010).

According to the 16th principle of the 1992 Rio Declaration, the government must be committed to the principle that the polluter of the environment must pay the costs of its removal. The 'polluter pays' principle has been implemented in some treaties, so that private companies or industry sectors are responsible and accountable for environmental damages. Only the national legal system can hold a company legally responsible for environmental damage. How this happens in practice and the relevant rules depend on the cross-border damage. Article 3 of the Nordic Environmental Protection Agreement between Denmark, Finland, Norway and Sweden states that anyone who is affected by the disturbance caused by environmentally damaging activities in another member country, the investigator is allowed to investigate those activities, including measures to prevent damage. In the competent court or administrative authority of that country, file an appeal against the decision of that court or administrative authority with the same scope.

Experimental background

Tax can be defined as a type of transfer of income or assets of natural or legal persons to the government. The logic governing this transfer of assets is that the government and society directly or indirectly play a major role in generating income and guaranteeing individuals' assets. Tax law examines the rules related to all types of taxes, although tax law is limited to the issue of how to collect and pay taxes in terms of subject matter, but its enforcement scope is very wide. The wide scope of tax law enforcement is due to the fact that all economic activities of natural and legal persons are governed by tax rules. As a result, the tax may accrue to the person of the financial institution, etc. Tax solutions and tools lack stability, but the existence of tax has a stable and sustainable aspect. There are many types of taxes, but they can be divided into two general categories: direct and indirect. Direct taxes are taxes that are

assigned to a natural or legal person in a certain way. It is considered a tax on the income or property of individuals, and is levied periodically, like a tax on agricultural income. Indirect taxes refer to taxes that the government takes from individuals by performing a specific action. Tax rights are the most written rights. The collection of tax laws and regulations along with administrative and legal doctrines has given a special richness to this writing. In the field of taxation, the legislator can grant the government the necessary permission to collect all kinds of taxes every year. According to Article 51 of the Constitution of the Islamic Republic of Iran, it is possible to levy any type of tax only according to the law, and the cases of exemption, forgiveness and tax reduction are specified according to the law (Gorji Azdarandiani, year). According to the previous explanations, the green tax can be defined as a tax that is applied to all types of environmental pollution. In the vision document of the Islamic Republic of Iran, it has been emphasized that different members of the society enjoy health and well-being, food security, social security, equal opportunities, proper distribution of income, the institution of the family away from poverty and benefiting from a favorable environment. Therefore, the use of green taxes helps the government in meeting the goals of this document.

Review of environmental taxes

Environmental or green taxes can be examined from two aspects: 1- Green tax is defined as giving points to citizens to preserve the environment and participate in its maintenance. The municipality encourages citizens in various sectors that have a close relationship with citizens, such as sweeping and garbage collection, as well as green spaces, by giving concessions such as tax reductions and incentive concessions for better urban activities, as well as improving urban and environmental indicators. 2- Green tax means imposing taxes on activities and goods that cause harm to citizens and environmental damage factors. Fees and taxes are levied on activities such as the activities of factories, workshops, as well as manufactured goods that have some kind of destructive environmental effects and destructive effects on the ecosystem (Pour Ibrahim et al., year). As mentioned in the previous section, environmental taxes are divided into two categories, direct and indirect.

Direct tax is applied by polluters on units of pollution created in the environment. In 1920, British economist Arthur Pigou first considered pollution as an externality, and generally believed that an effective tax regulation could ameliorate any negative externality. These taxes are imposed at the time of pollution or by environmental management on some activities. In direct taxes, polluters must pay taxes based on the final amount of damage they cause to the environment. In fact, the generalist Aziz Kigo believed that tax creates the necessary incentive for companies to make their products desirable to the society. A direct tax on pollution affects the polluter's self-interest, and obviously the self-interest issue forces the polluter to find ways to reduce his tax payments. Therefore, the polluting firm reduces its production amount in order to reduce the amount of tax, and this leads to the reduction of the social costs caused by pollution as well (Shahnoushi and Moghimi, Sal.). Some of the benefits of direct tax are (Shahnoushi, 2010):

- This tax creates an incentive for producers and consumers to move less towards economic activities with pollution and finally, the total amount of pollution emissions will decrease.
- This tax can act as an innovation incentive for economic units. These units will use new methods of production, transportation and use of energy and its consumption to reduce the tax burden, which will create beneficial effects both in terms of sustainable development and international competitiveness.
- On the other hand, replacing this type of tax instead of other taxes leads to reducing the destructive and disruptive effects of the tax system, in other words, increasing efficiency.

In some cases, instead of taking a direct tax on pollution, it is possible to impose a tax on production institutions or consumer goods whose use is somehow related to environmental damage. Existing indirect taxes have worked well, and are more welcome. Some of these taxes include the green tax in the agricultural sector, the green tax on the amount of fertilizer and poison used per unit of land, the green tax on the water consumed per unit of land, the green tax on the change of the region's ecosystem, the green tax in the transportation sector, the tax on The amount of smoke emitted from the exhaust of

cars, airplanes, trains and ships and the tax on the amount of incomplete fuel resulting from the type and performance of the vehicle engine. Considering that Iran is a country whose economy is dependent on the income of the mining sector, especially oil, the green tax in the sector Industry and mining also includes (Pour Ghafar, Dastjerdi, year): tax on the type of materials and solid particles coming out of the chimneys of factories, taxes on the amount of gases and vapors coming out of the chimneys of factories and refineries, taxes on materials left in running water of underground aquifers and Soil, taxes and changes in the temperature of running waters and seas, taxes on the destruction and change of the regional environment, and taxes on industrial and consumer products with a long return period to the environment.

The role of green taxation in sustainable development

Green tax is considered as one of the most important types of taxes that has been considered to achieve sustainable development. This principle has been accepted by society as a new and profound environmental concept since the 80s, and it has been reflected in legal rules. According to this principle, environmental protection should be considered as an inseparable part of development in every country in order to achieve sustainable development. The most common definition of sustainability is the one provided by the World Commission on Environment and Development. According to this definition, it is a sustainable development that meets the needs of the present generation without harming the ability of future generations to meet their needs.

According to this definition, before any society can achieve sustainability, it must be able to provide justice between generations and within generations. Two key concepts can be understood according to the presented definition: need, which refers to the basic needs of the world's poor people, which need to be paid attention to, and the application of restrictions and society's need to impose green taxes (environmental laws) to meet the goal of sustainable development, the ability to meet the needs of the present and the future. Green taxes are a suitable tool to solve this problem in order to compensate the external costs of damages caused by the pollution of institutions, factories and economic enterprises. The costs of this tax are definitely borne by the polluters rather than the legislators. Accordingly, they will strongly oppose such a tax. The most important goal is how the green tax is designed and enacted to resolve and implement the contradictions between polluters and legislators.

According to Note 1, Article 38 of the Law on Value Added Tax approved in 2008, if the units take action to eliminate pollution during the year, they will be removed from the list of polluting units with the request of the said unit and the approval of the Environmental Protection Organization. In this case, the mentioned units will not be subject to the emission payment from the first tax period after the date announced by the said organization to the Iranian National Tax Administration. Subjection to all or nothing law is one of the problems in Note 1 of Article 38 of the Law on Value Added Tax approved in 2017 in the introduction of polluting industries and economic enterprises. As long as it is considered a polluting industry, there is no difference between a highly polluting industry and a low-polluting industry, and all listed economic enterprises are required to pay one percent of their annual sales as pollution taxes.

Determining the intensity of pollution can be considered as an incentive to reduce the pollution of polluting units. Therefore, it is possible to take a significant step in the direction of preserving the environment and reducing pollution by compiling detailed and more detailed legal articles, as well as creating a classification and measurement of the amount of pollution of economic, production and service enterprises. Also, economic enterprises can be invited to comply with the standards by providing a guarantee of implementation. Among the other shortcomings of Note 1, Article 38 of the Law on Value Added Tax approved in 2017, we can mention the term polluting production units. According to this definition, service units such as hospitals, slaughterhouses, farms and many other service units that have the possibility of creating pollution have been neglected. As mentioned, the aforementioned economic enterprises and production units are removed from the tax period by eliminating pollution and by announcing the mentioned authorities, which results in a lack of financial resources of the municipalities. Pollution taxes, being just taxes, have become a financial source for municipalities, and the real goal

and ideal of imposing pollution taxes and green taxes, which is to preserve the environment by eliminating and reducing pollution, has been lost. According to the above content, it can be seen that there is no mention of green tax in Note 1 of Article 38 of the Law on Value Added Tax approved in 2017. Article 27 of the Law on Value Added Tax approved in 1400 is devoted to green fees.

According to this article of the law, polluting production, industrial, mining and service units that do not comply with the permissible limits and environmental standards at the discretion of the Environmental Protection Organization, if they do not take action to eliminate their pollution within the time limit set for them by the said organization will be subject to green taxes based on criteria such as intensity, duration, type and location of pollution with rates of 0.5%, 1% and 1.5% based on the sale of goods or services. This ruling is valid for all polluting units, including exempt and non-exempt, exporting units and units located in commercial-industrial free zones and special economic zones. The criteria that are the basis of the action of the environmental organization in determining the level of pollution of the units, at most three months after the entry into force of this law, will be prepared by a working group consisting of representatives of the environmental protection organization, and the ministries of health, treatment and medical education, industry, mining and trade. Country and economic affairs and finance (organization) and is approved by the Cabinet of Ministers.

The sales volume of units subject to this article is determined based on the taxpayer system or the declaration submitted to the organization for this purpose. In this article, the term green duty is mentioned. There is a significant difference between fees and taxes, as each has a different meaning. Tax is defined as money that is paid to governments for public expenses and the development of people's welfare and comfort, in the case of paying fees, people have to pay money for receiving services from administrative and government agencies. On the other hand, paying taxes is mandatory for people, but paying fees is not mandatory. Therefore, it can be seen that the imposition of green fees cannot be an executive guarantee to prevent pollution. According to the meaning of tolls, in fact, the polluting units are given the possibility to pay a price in line with the production of pollution and continue their activities.

According to the global experiences in this field, there is no requirement of linear distance in global laws and regulations. On the other hand, environmental assessment of projects and industrial activities has been accepted as a scientific path. full evaluation studies of works is mandatory in any case for large-scale projects (such as a dam, power plant, refinery, highway, airport, industrial or residential town, etc.) for evaluation of many countries and of course international institutions such as the World Bank, the European Development Bank, the Asian Development Bank, etc.,. Another part of the projects are included in the category of projects that do not need to evaluate the works and can get permission only with an "environmental management plan" and initial screening and start working. Unfortunately, Iran does not have this second part, and some specific industries are required to carry out an environmental assessment, and the rest of the industrial activities will be built if they comply with the conditions of the establishment. In fact, the rules and regulations for the establishment of production, industrial and mineral units in the country have somehow replaced the environmental screening of the country, which can bring negative environmental consequences. Environmental law is considered as a part of general international law that regulates the relations between the subjects of international law (governments and international organizations). This legal order is mainly based on bilateral and multilateral treaties and international custom and judicial procedure. The Stockholm Declaration of 1972 drew the world's attention to the importance of the environment, and led to the formation of principles, rules, statements and declarations and specialized institutions in the field of environmental rights. Environmental issues were placed on the agenda of regional organizations, the United Nations and specialized agencies due to disputes over natural resource management, transboundary pollution, global environmental risks such as climate change, damage to the ozone layer, and threats from nuclear waste disposal. It is estimated that today there are 300 multilateral treaties and about a thousand bilateral treaties in the field of environmental protection. Protection of human and environmental rights has started parallel to these developments.

The right to have and enjoy a suitable environment is considered independent of environmental rights in the new approach to the environment. Proponents of human rights consider the right to the environment as an independent right of human rights to have an environment with a certain quality and usually known as a right to have a suitable environment. The environment and human rights are discussed based on two perspectives, human-centered and environment-centered (Cook and Chambers, 2000). In the human-centered perspective, the state of the environment is taken into consideration because of the pressure and direct impact it has on the continuity of life and quality of life, health and well-being of humans (Razaque, 2002). A human-centered perspective focuses on supporting the well-being of individuals. This traditional human rights approach can be found, for example, in the jurisprudence related to the European Convention for the Protection of Human Rights and Fundamental Freedoms. The more recent human-centered formulation of environmental rights relies on the connection between environmental destruction, human rights violations, and poverty and focuses on it.

In the environment-centered approach, the human right to a healthy environment is based on a broad interpretation of the environment, and based on that people have inherent rights that enable them to declare their environmental interests, but for these interests to be legally to be recognized and accepted, it is not necessary to show that these interests affect the good and welfare of a particular person or group of people. From this point of view, environmental rights pursues a goal more than providing certain guarantees for some people, and it seeks to achieve environmental goals that are socially agreed upon. In this approach, the protection of human rights is realized in the framework of supporting the common interests and needs of human society, such as climate, preservation of plant and animal species, global warming. Although there are differences between the human-centered approach and the environment-centered approach, there is considerable overlap between the two. For example, pollution can be a direct threat to both human health and the existence of the environment.

Research methodology

This study is considered as a qualitative study and it was done using the method of documentary studies with a descriptive-analytical approach. The library method was used to collect data and information, and the data collection was used as a tool to collect research information. In this research, the information used was collected through reading books, articles and websites, databases and citations, the website of the legal research center and referring to the digital libraries of law universities and libraries. The method of data analysis in this research is the content analysis method, so that in the first place, understanding, identification and description of the subject matter and the obtained data are dealt with, and in the second place; The data is examined through the method of exclusive induction and their relationship with each other is discussed and finally, the necessary data is analyzed. In the present study, the statistical community is the use of existing laws, doctrine theory, and the use of records and backgrounds of the title of this study.

Research findings

In our country, environmental protection is not as old as its status and background in the world, but it has been the leader of other countries in terms of its approach to environmental issues and the formulation of environmental regulations compared to many countries of the third world and West Asia. Although more than seven decades have passed since the formulation and implementation of the carbon tax law in 1313, environmental protection in Iran has not had a long history in a coherent and modern framework. The first steps to create a new and organized organization for the protection of the environment in Iran go back to 1956, after which the Iran Hunting Center was established, and the first steps were taken to preserve wildlife and monitor the implementation of related regulations. No. 276 of this organization continued to operate for about a decade, and the hunting and fishing monitoring organization was established in 1967 after the Law on Hunting and Fishing Organization was passed. As an independent government agency, this organization had legal personality and financial independence, and had its own employment regulations.

According to Article 1 of the Hunting and Fishing Law, the said organization was operating under the supervision of a board composed of the ministers of agriculture of the country of war wealth and six

competent persons. Program Publication No. 276 in 1971 and based on Article 4 of the Law on Reorganization and Determining Duties of Organizations of the Ministry of Agriculture and Natural Resources and Liquidation of Natural Resources, approved on 12 Bahman 1971, the name of the Hunting and Monitoring Organization is 3 to the Environmental Protection Organization and the name of the Supreme Council of Hunting and Monitoring Zayed became the Supreme Council of Environmental Protection, and environmental protection matters, including prevention and prevention of any action leading to pollution and destruction of the environment, were considered among the duties of this organization.

According to program publication No. 276, the duties and powers of this organization have expanded with the approval of the Environmental Protection and Improvement Law in 1353 after the establishment of the World Conference on Man and the Environment in Stockholm, Sweden in 1972, and it has expanded from the mere protection of wildlife to More comprehensive protection of the country's environment. Program Publication No. 276 After the revolution of 1357 and due to the nature and function of the Environmental Protection Organization, the issue of environmental protection became a marginal matter to some extent, but the marginal view of environmental protection was removed with the approval of the Constitution of the Islamic Republic of Iran and emphasizing The 50th principle of the Constitution on environmental protection, which was considered one of the leading laws in the world at that time. According to this principle of the constitution, it is considered a public duty to protect the environment in which today's and future generations should have a growing social life.

According to the results of the review of tax laws and regulations in Iran, some laws and regulations have been enacted that have had environmental effects, and the history of imposing these taxes goes back to the regulations of the 1931 regarding the carbon tax, which in the following years taxed cars according to the volume of the engine and .. replaced it, and a variety of laws and regulations with environmental application were implemented from 1931 (Grami. Maryam. Karmi. Mehdi. Green taxes in developed countries. Economic magazine. May 2011). But there is no record of using direct or indirect environmental (green) taxes in Iran. In Iran, Pigovian tax is not used and the laws and regulations established can only have a reducing effect on the emission of pollutants in some cases. In some cases, indirect tax has also been taken by establishing regulations. In some cases, these taxes have been implemented as incentives. In recent years, the expansion of tax bases, tax efficiency and new sources of income have been considered, and the imposition of tax on pollutants is also one of the research priorities of the Tax Affairs Organization, and a fundamental step has been taken in the direction of reducing the consumption of these resources and protecting the environment by removing Fuel and energy subsidies and receiving their real prices from consumers.

The 50th principle in the Constitution of the Islamic Republic of Iran is dedicated to environmental protection, according to which, protecting the environment in which today's generation and future generations can have a growing social life is considered a public duty in the Islamic Republic of Iran. Therefore, it is forbidden to engage in economic and other activities that cause irreparable damage to the environment. This principle is considered as one of the most progressive principles of the constitution among other principles and also compared to the constitutions of other countries in the world in the field of environmental protection.

The legal infrastructure of green tax includes the following:

- Environmental protection and enhancement act approved 18 - 6 – 1974 containing 21 articles
- Pollution Prevention Act approved on 23 - 4 - 1995 containing 36 articles
- Environmental policies and programs in the first development plan (1989-1993)
- Environmental policies and programs in the second development plan (1995-1999)
- Environmental policies and programs in the third development plan (1994-2000)
- Environmental policies and programs in the fourth development plan (2018-2018)
- The twenty-year perspective document of the economic and social development of the Islamic Republic of Iran

- Waste Management Law approved 2003
- Environmental considerations in the budget laws (2003 and 2006)
- The law on how to calculate and collect customs duties, commercial profits and taxes on all types of cars

The laws that are derived from the ideal goals of the vision and policies of the system are formulated and approved in the form of a specific program and for a period of time, they are called Planning Laws. All environmental protection in the laws of the country's programs has enjoyed significant growth, and its position has been transferred in the four continuous development plans after the revolution, in such a way that the environmental issue is of the first grade with a very limited guarantee of implementation in the first plan with significant growth. It has become about 24 articles with relatively wide influence and sphere of influence in the law of the fourth development plan.

There are also permanent laws and regulations that have been approved and implemented based on the necessity and needs of the society and in order to preserve the environment and public wealth, national resources and the administration of affairs in this field depending on the case and at different times, and have validity until it is canceled by another law. Environmental laws and regulations can be cited at three levels: the approvals of the Islamic Council, the approvals of the government board, and the approvals of the Supreme Council for Environmental Protection. It seems that the fees that have been paid separately in Iran under different titles from the production and sales process and charged to the public revenue accounts of various organizations have the nature of fines, and aren't consistent with the definitions and performance of the green tax. Before the approval of the law known as the consolidation of duties on 12 - 1 - 2003 and its implementation in 2004, 111 different types of duties were collected from producers and consumers, of which only 10 were of environmental origin, and only one of these ten. It was directly provided to the organization in charge of environmental protection to be used for environmental measures and pollution reduction (Clause D, Article 45 of the Law on Collection of Certain Government Revenues and Its Consumption in Certain Cases, approved in 1995). According to this law, manufacturers were required to pay one per thousand of the sales of his products to the Environmental Protection Organization (ASDI, 2008).

There are problems in the codification for the environment, some of the most important of which are some legal gaps in environmental issues, overlapping and parallel laws in the field of the environment, and the way of drafting laws, regulations, rules and environmental standards. It is necessary to explain that the legal loopholes in the environment may cause the suspension of the customary and mandatory duty, or on the contrary, some institutions consider the matter as one of their duties due to the lack of laws, and perform the same duty, which in both cases causes environmental damage and or be a waste of national funds.

For example, the task of measuring air pollution has not been determined in the Pollution Prevention Act, and the rest of this has a legal gap. Therefore, it can be seen that in addition to the Environmental Protection Organization, which necessarily and according to the duties it is in charge of, it must take action regarding the measurement of air pollutants in cities.

Therefore, paying attention to the environment of the city of Tehran is necessary and essential, because the city of Tehran is the capital of the country and contains a significant percentage of the country's population, and for this reason, the General Department of Environment can play a very important role in Protecting the environment of this part of the country that has a high human density. Some of the most important goals and tasks of this organization are policymaking, planning, coordination and monitoring in order to preserve and improve the environment of Tehran based on the guidance documents, coordination and monitoring of the process of achieving sustainable development goals in Tehran Municipality, establishing the Tehran City Management Information Center. In order to collect relevant data and process them, he pointed out the production of analytical reports, coordination and supervision of the activities of the environmental departments of the 22 districts of Tehran, as well as the compilation of regulations, guidelines and necessary instructions in the field of urban environment

and sustainable development. In addition to the laws approved at the national level, which the Tehran municipality is also required to implement, the Tehran Islamic Council has also had many environmental approvals according to the texture and structure of the city, which the municipality is obliged to implement. Environmental approvals are approved by the general council of cities.

According to paragraph 13 of article 11 of the law (or paragraph 20 of article 55), the amendment of some articles and the addition of new articles to the municipal law approved in 1953 have been prescribed to prevent the creation and establishment of all places that in some way cause disturbance to the residents or it is against the principles of health in cities. The municipality is obliged to prevent the establishment of factories, workshops, public garages, repair shops, shops, combustible materials production centers, cattle stables, livestock centers and in general all jobs and businesses that cause disturbance and noise, or produce smoke, infection and or gather insects and animals. Furthermore, this institution is obliged to take action to destroy brick, plaster and lime kilns, as well as public hot water tanks, which are against health, and to prevent air pollution in the city by monitoring and taking care of the condition of the chimneys of places, factories and vehicles whose operation produces smoke. The municipality is obliged to close down the facilities mentioned before the approval of this law, and if necessary, move them out of the city. These cases refer directly to the environment, and its purpose is to ensure the lives of citizens in such a way that their right to health is realized. For this reason, if a citizen keeps cattle in the urban context and next to residential places, according to this article, legal action should be taken against him. Of course, until today, the issue is implemented on time in the villages that have just become cities in terms of geographical divisions, as the villagers have to engage in animal husbandry in a certain area of the village.

According to the note of the article, in the case of closure, demolition and transfer abroad, the municipality is obliged to notify their owners by giving them a suitable deadline. If the property owner objects to the opinion of the municipality, he must send his objection to a commission consisting of three people elected by the city association within 10 days. It should be noted that the decision of this commission is binding. If the commission's decision is to approve the opinion of the municipality, or if the property owner does not protest in time, and does not personally act within the stipulated deadline, the municipality will perform its normal duties. The mentioned commission with its final decision indicates the existence of one of Iran's quasi-judicial institutions, which deals with the environment. There is an insight that shows that Clause 20 of Article 55 of the Municipalities Law has been repealed due to the approval of the Environmental Protection and Improvement Law approved in 1975 and amended in 1993 and based on the provisions of Articles 9, 10 and 11, and has no legal validity. Based on the mentioned insight, according to Article 9 of the Environmental Protection and Improvement Law, as well as referring to Article 11 and the note under Article 10 of the aforementioned law, the legal duties regarding dealing with polluting units have been assigned to the Environmental Protection Organization.

Therefore, Clause 20, Article 55 of the Law on Municipalities is obsolete due to the obligation to approve and implement the Environmental Protection Law, and it has no place for the municipality to deal with nuisance urban businesses. Some of the most important reasons for rejecting the above argument and conclusion are:

1. The municipal law, especially in paragraph 20 of article 55, which was used in 1967, refers to businesses and activities that operate within the legal boundaries and approved boundaries of the city, while the environmental protection and improvement law is not only limited to this area.
2. According to paragraph 20 of article 55, the municipality has the main emphasis on laws that contradict the principles of health in the city, while the emphasis of article 9 of the environmental protection and improvement law is on environmental pollution as a problem that is harmful to the human condition with other creatures and plant life or works and It is a construction, therefore, they are not conflicting with the legal document found due to the difference in the second issue and can be collected.

3. The authority granted by the legislator to the Environmental Protection Organization in this regard does not negate the authority of the Islamic City Council, which is actually the board of directors of the city affairs department.

Discussion and conclusion

Nowadays, one of the main pillars of sustainable development is to pay more and more attention to preserving the environment and preventing more pollution of vital resources such as air, water and soil. The issue of environmental protection has become more and more in the focus of policy makers due to environmental transformations at the international level and the development of environmental destruction processes. In this way, significant measures have been taken to protect the environment, but these measures depend on the formulation of appropriate tax laws that have an incentive or punitive aspect depending on the case, as well as persistence and strict follow-up to achieve these goals. There are problems in the codification for the environment, some of the most important of which are some legal gaps in environmental issues, overlapping and parallel laws in the field of the environment, and the way of drafting laws, regulations, rules and environmental standards.

Green taxes can be examined from two aspects. A new method for the optimal allocation of resources in order to increase social welfare is to use environmental taxes. Tax has an aspect of economic policy, and it is considered as a tool for economic growth and development. Also, tax can be considered as a tool to develop other aspects such as environmental development and human development, and even be used as a tool to achieve social justice and poverty alleviation. However, taxation is considered as a tool to support a healthy environment and combat environmental pollution.

The implementation of the green tax will face resistance due to its financial burden for economic enterprises and individuals, as well as due to the novelty of the subject of taxes, and on the other hand, all economic sectors that use government assistance, exemptions and subsidies in some way, and their life depends on government support is reacting against this new tax base. Of course, many resistances can have non-economic reasons and in practice are related to social, cultural and management issues. Also, it is not possible to accurately estimate the cost of pollution, and it is not well known. Furthermore, there is a significant difference between the planning and implementation of green taxes in different countries.

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