Environmental Border Tax Adjustments and International Trade Law

Fostering Environmental Protection

New Horizons in Environmental and Energy Law series

Alice Pirlot, Said Business School, University of Oxford, UK

This timely book brings clarity to the debate on the new legal phenomenon of environmental border tax adjustments. It will help form a better understanding of the role and limits these taxes have on environmental policies in combating global environmental challenges, such as climate change.

‘The book serves as a timely call and provides assurances for more confident and innovative domestic policymaking. Pirlot traverses the complexities of the subject well, but once again demonstrates that the regulatory solutions to the environmental problems we are facing are not simple. Fortunately, Pirlot detangles the “tormented complexities” and “chaos” associated with environmental BTAs in an accessible and comprehensive way that is useful for academic scholars and policymakers alike.’

– Amy Lawton, British Tax review

‘All in all, Pirlot has presented an impressive and thought-provoking analysis on a highly relevant question, and this succinct publication could not have been more timely. Current political debate can and should profit tremendously from the book.’

– Roland Ismer, Intertax

‘The book is an essential resource on the subject of BTAs for academics and practitioners alike. Alice Pirlot adds her own refreshing voice to the existing literature, provokes discussion and urges reconsideration of the main issues surrounding the use of environmental BTAs.’

– Kateryna Holzer, Carbon & Climate Law Review

‘This book is an essential resource for people who are thinking seriously about how to build border tax adjustments into environmental tax regimes. Working artfully at the complex intersection of tax law, environmental law and trade law, Pirlot provides a clear, thoughtful guide to the origin of theories, their evolution and their consequences for the design and use of environmental border tax adjustments – an important and impressive feat.’

– Janet E. Milne, Vermont Law School, US

‘Environmental protection is now recognized as a universal concern. At the same time, the objective of sustainable development is recognized within the WTO and this has had an impact on our reading of many of the relevant WTO provisions. In her book, Dr Alice Pirlot offers a unique compilation of existing environmental taxes and fiscal mechanisms put in place to foster the protection of the environment. In addition, Dr Pirlot successfully explores their functioning and their political and legal impacts, while highlighting their benefits and impediments. This work will be extremely useful to practitioners and academics in our efforts to realise a world with equitable and sustainable development.’

– Gabrielle Marceau, University of Geneva, Switzerland

‘For international trade lawyers, border tax adjustments have never gone away. For the wider legal and political community, they have only recently gained prominence. This volume analyses all relevant issues from a multidisciplinary, legal as well as economic angle. No better time to do it. No more appropriate author to write it.’

– Geert van Calster, KU Leuven, Belgium