

## TAXES ON POLYETHYLENE BAGS AS A PART OF ENVIRONMENTAL TAXATION

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*The article presents classification of environmental taxes in the world taxation system. The author determines the position of the tax on plastic bags among the taxes of the ecological group, considers the experience of tax introducing. It is concluded that it is expedient to introduce this tax in relation to the ecological and economic effect as an environmental tax.*

Ecological taxation is one of the ways to collect fees from nature users, which is the most important incentive for rational nature management. The basic idea of introducing special environmental taxes is to try to establish a relationship between the deductions from enterprises in the income of budgets and the degree of harm they inflict on the environment and natural resources.

Among the environmental taxes, there are two groups: regulatory taxes and financing taxes. Regulatory taxes are aimed at preventing actions that are harmful to the environment directly (for example, pollution charges, waste disposal). When determining the rates of these taxes, indicators of technical feasibility and economic profitability within this type of economic activity are taken into account.

Financing taxes are aimed at collecting money and accumulating them in special accounts, in special (ecological) funds used to finance various environmental activities (for example, fees for the restoration and protection of water bodies, allocations for the reproduction of mineral resources, etc.). When determining the rates of these taxes, the profitability of the enterprise and the continuity of financial revenues are taken into account. Unlike regulatory taxes, financing taxes are not directly related to the magnitude of the negative impact on the environment and resources [1].

Tax exemptions are used as an economic mechanism that compensates for relatively high costs for the production of products that meet environmental requirements.

The tax on the use of plastic bags is the taxation on the purchase of plastic bags and containers. The use of plastic containers is a serious environmental problem throughout the world. According to various data, polyethylene decomposes for about 500 years. In addition, there are significant difficulties with its sorting and processing.

Payers of the tax on plastic bags are consumers, as the producers already pay a comprehensive environmental tax. The funds received from the payment of the tax are directed to further collection and processing of household and industrial waste. In return, authorities offer free distribution of reusable bags, biodegradable and paper. In this case, they will have to take utilize polyethylene bags.

Manufacturers of plastic bags are also required to indicate the company name, registration number, date and place of manufacture on the package. If there is a violation of the rules, there is a system of penalties [2].

Currently, there is a discussion on the introduction of a tax on plastic bags as a part of environmental taxes within the legislation of the Republic of Belarus on taxation. In this regard, let us consider the international experience of this environmental tax to assess its effectiveness in Belarus.

In Denmark, this tax was introduced in 1994. The payer of the tax is the seller who provides a free plastic bag in his stores. Today we can talk about reducing the number of purchased plastic bags by more than 60%. Similar effect from the introduction of tax can be observed in Taiwan. A tax is imposed on each package produced. This reduced the use of plastic containers by 69% [3].

The most radical measures to limit the production and use of plastic packaging have been applied in Bangladesh. This is due to the environmental problem caused by the use of a large amount of plastic. Every day residents of the country used more than ten million plastic bags. This was happening despite the fact that Bangladesh does not have a system for collection, processing and disposal of garbage. In 2002, the country completely banned the production and sale of polyethylene and its products which are dangerous pollutants. Every owner of a plastic bag must pay a fine. Producers face criminal prosecution, which can lead to imprisonment up to ten years and a fine. Such brutal measures significantly reduced the use of plastic bags, which had polluted the environment before. In addition, in two years' time the ban on the production of plastic containers allowed the revival of almost local industry in the manufacture of jute bags. Similar measures were taken by the government of the Indian state Himachal Pradesh. Anyone who uses a plastic bag, will go to jail for seven years and will have to pay a large fine.

In South Africa, the production of bags from cellophane thinner than 30 micrometers is legally restricted. The authorities hope that thicker bags will encourage citizens not to throw them away, but to use them again. These measures are aimed at reducing the production of plastic containers in the country [4].

In Ireland, since 2002, a tax has been imposed on each bag. The payer of the tax is the buyer. In a few months the consumption of polyethylene bags decreased by 90%. 23 million euros collected since then by this tax went to nature conservation.

The USA have a long history of pursuing legislation related to labeling, recycling, and reusing plastic bags. In 1991, Maine became the first state to enact legislation requiring recycling efforts at retail stores. The law prevents retailers from supplying plastic bags unless they provide a convenient storefront receptacle to ensure that used bags are collected and recycled. Since then at least four other states—California, Delaware, New York and Rhode Island— and the District of Columbia have followed suit.

In 2006 and 2009 respectively, California and Delaware passed legislation that requires retail stores to adopt at-store recycling programs. Their similar legislation encourages the use of reusable bags, requires stores to provide an opportunity for their customers to return plastic bags and requires that plastic carry-out bags display a recycling message.

Illinois is the only state that adopted legislation regarding recycling programs in 2016. The house passed a resolution that established "Recycle Thin Film Friday" as an effort to reclaim used thin-film plastic bags and to encourage consumers to use reusable bags [5].

On January 1, 2018, a tax on the bags was introduced in Greece. According to the Ministry of Environment of Greece, annually their citizens use about 4.5 billion bags, that is, about 400 pieces per person. It is also noted that the Greeks consume twice as many bags as on average in Europe. The authorities of the country intend to reduce the use of plastic bags by 75% by the end of 2020 and by 90% until 2025.

In the Republic of Belarus, the authorities are motivated to introduce a tax on plastic packaging due to the environmental situation in the country, the region and the world. Ecologists are concerned about the popularity of plastic containers. Polyethylene is the cheapest polymer, but has already become a problem for the environment. While secondary polyethylene is used for business development, it is also used to make garbage bags, containers, panels, and its processing is complicated. While dense polyethylene is easily crushed, thin bags often require cleaning from the remains of organic products, and they melt in a crusher [4].

It is worth noting that for the Republic of Belarus the tax on plastic bags will be of a regulatory nature. Thus, it is intended to have a direct impact on actions that are detrimental to the environment. Nevertheless, an economic effect is expected, the amount of which can be rationally transferred to the solution of the environmental problems of our time that are relevant for the country. Thus, the introduction of a tax on plastic bags in the Republic of Belarus will ensure a reduction in the volume of production of plastic containers, a reduction in the volume of its consumption and will form the basis for solving environmental problems in the state.

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