Foreword

The objective of the document is to help the European Union's Eastern Partnership (EaP) countries (Armenia, Azerbaijan, Belarus, Georgia, Moldova and Ukraine) to design or reform economic instruments related to environmentally harmful products in order to provide incentives for both reducing pollution and introducing greener products. It has been developed within the framework of the initiative "Greening Economies in the Eastern Neighbourhood" (EaP GREEN) funded by the European Commission and implemented by the OECD in partnership with the UNEP, UNIDO and UNECE. The target audience of this policy manual includes key government stakeholders (ministries of environment, economy and finance) as well as the business community, nongovernmental and academic institutions in EaP countries.

This policy manual considers the potential use and implementation of four categories of product-related economic instruments: product taxes, tax differentiation based on environmental factors, deposit-refund systems and extended producer responsibility (EPR). EaP countries struggle with a number of environmental challenges that can be addressed through these instruments, including the rapid growth of the use of motor vehicles and associated emissions of carbon dioxide and local air pollutants, as well as the lack of sound waste management solutions for end-of-life vehicles and their parts; the exponential increase of municipal solid waste from packaging and electric and electronic equipment; the indiscriminate use of pesticides and fertilisers in agriculture, etc. All EaP countries are interested in expanding the use of product-related economic instruments, particularly taxes on environmentally harmful products and EPR.

This document was prepared by Dr Stephen Smith of University College London (UK) under the guidance of Eugene Mazur of the OECD Environment Directorate. In presenting multiple examples of practices in OECD countries, particularly EU Member States, it draws on the OECD work on environmentally related taxes, its Economic Instruments Database, and other literature on the design and implementation of product-related economic instruments. Past work on economic instruments of environmental policy carried out by the OECD/EAP Task Force in Eastern Europe, the Caucasus and Central Asia has also contributed to the analysis.

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