THE ECOLOGICAL TAXES – CONCEPTUAL LIMITS AND INTERNATIONAL COMPARISONS

Author^{*} Marius SURUGIU

Abstract

The ecological taxes fulfill a major function in the environment protection, but they are not a solution to every case. Sometimes, it is difficult to impose an ecological tax due to the complex phenomena.

The ecological taxes are a useful tool of the policies aiming at both the increasing effectiveness of the tax systems and the economic efficiency and environment protection.

Key words: ecotaxes, environment protection. **Jel Classification:** H23.

^{*} Marius SURUGIU, Ph.D. Student, Institute of National Economy, Romanian Academy, e-mail: mariussurugiu@yahoo.com