environnementale : une impossible question du droit fiscal international

Part One – Environmental Taxation: An Impossible Question of International Tax Law

Droit fiscal international de l'environnement et souveraineté fiscale nationale

International Environmental Tax Law and National Fiscal Sovereignty



Fabrice Bus
Maître de conférences de droit public, Université Toulouse 1 Capitole, IRDEIC

Si la dimension internationale des problèmes environnementaux explique logiquement que des engagements et des solutions soient recherchés au niveau mondial, l'outil fiscal se révêle juridiquement très mal adapté. Basé sur une souveraineté par définition nationale, il n'offre que des solutions établies dans un cadre national.

While the international dimension of environmental problems logically explains why commitments and solutions should be sought at a global level, the tax system is legally ill-suited to the task. Logically based on national sovereignty, it can only offer solutions established within a national framework.

Une grande partie des travaux portant sur le droit international et le droit fiscal de l'environnement se limite à une question de droit du commerce et de «simple compatibilité», car, «personne ne rève encore d'une taxe mondiale» selon Nicolas Théry. Ce dernier reconnaissait cependant entre parenthèses que «les prémisses d'une telle approche sont visibles, notamment dans le secteur aérien avec la taxe sur les billets d'avion et l'intégration de tous les vols arrivant ou quittant l'Europe dans le marché d'échange des quotas carbone».

Le droit fiscal international de l'environnement² est longtemps resté l'exemple même du droit fiscal non pas de l'environnement au sens de « pour l'environnement » (comme le doyen Prieur définit le droit de l'environnement) mais d'un droit fiscal contre

Intervention fors de la sable nonde «Le droit fiscal de l'environnement»; Corrélaulté et aupturen», Colleque « Les entretions du Conseil d'Entr. « La fiscaliaé environmententale. Paris, 17 juin 2009. Actes publiés à Deuit de l'environmenten, n° 173, 2010, p. 36. Membre de l'inspection des finances, désormais banquier. N. Théry était alors conseiller du directeur général « Environnement » à la Comprission européénne.

[.] Mear hewer is descit fiscal de l'environmement se définit d'autant plan legiquement ici comme l'ensemble des impôts, tancs et redevances e dont l'amiette est basée sur une maisanur environmementale (définition de l'OALDE et de Eutostat) et non pas comme un droit fiscal synest comme chiectif explicite de provéger l'environmement, définition finaliste et scale définition acientifique valuèle définition finaliste et scale définition acientifique valuèle défendances autenument par le professeur Robert Hermang : voir R. Harricoc, «La finalisé de l'environmement : asotion et étant du décoir positif en Francisco », L'Amaric de l'environmement, 1984, n° spét, pp. 52 et a.; R. Harricoc, «Le droit final de l'environment : motionment : en crémant : en crémant et de fondement des les les fondements inscentains », R.F.F.R., aveil 2011, n° 114, pp. 146-171 en «L'impact des politiques de l'environmement aux le droit fiscal : en vent pille !», in Ch. Reurs (dir.), L'aminomementalisation de dont. Acute du collapse de Lyan en hommage à S. Canadal. 1° juin 2018, Paris. BHD, 2020, p. 248.

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research was on the irreversible oxidation of trimethylamine by copper ii chloride which takes place at temperatures of about 75 and higher the coordination of trimethylamine by copper ii

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web october 3 2017 abstract the techniques used in this lab are quantitative transfer and vacuum filtration with the reaction of 8 001 grams of copper ii sulfate cuso4 and 2 0153 grams of iron powder fe the goal of this experiment was to determine the product of copper ii sulfate with iron

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web procedure 1 find the mass of a clean dry 100 ml beaker and record 2 measure out 8 00 grams of copper ii sulfate onto a piece of filter paper taking the filter paper s mass into account add these to the beaker 3 measure 50 0 ml of water in the cylinder and add it to the beaker 4

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web stoichiometry lab the reaction of iron with copper ii sulfate the study of stoichiometry deals with the calculation of quantities in a chemical reaction how much product will be produced how much reactant do you need to make that much product

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web through this experiment we sought to use stoichiometric principles which derive from stoichiometry the study of substance quantities in ratio or proportion in a chemical reaction in this lab experiment the principles help distinguish the equation between iron powder and aqueous copper ii sulfate in the iron copper ii sulfate redox reaction

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web under the finalize of the experiment it was found that iron was the limiting reactant and iron ii sulfate was a product of the reaction between $7\,0002g$ away cooper ii sulfate and $2\,0101g$ iron metal which produced $2\,3037g$ of copper product with a percent yield of $100\,72$ introduction

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