



# Tax exemptions and their role in improving sustainable environmental performance in companies- An applied study in the General Tax Authority

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Article history:	Abstract:
<p><b>Received:</b> 10<sup>th</sup> April 2024 <b>Accepted:</b> 8<sup>th</sup> May 2024</p>	<p>Many countries have used tax exemptions as a method to implement their policies, either to encourage certain behavior or to limit another behavior, and to successfully implement the exemption and achieve its feasibility on the one hand, and to reduce environmental pollution caused by companies and to reduce environmental pollution instead of penalties, fines, and environmental taxes, tax exemptions can be used for the purpose Environmental protection ,and its role in improving the environmental behavior of companies. From here the research problem emerged regarding the ineffectiveness of fines and environmental taxes, as companies bear the payment of fines that are not matched by an improvement in environmental performance, and thus the volume of environmental pollution increases. The research aimed to identify tax exemptions and their types, as well as explain the concept of sustainable environmental performance, and demonstrate the importance of tax exemptions in improving the sustainable environmental performance of companies. The most important conclusions that were reached through analyzing the answers of members of the research sample. We noted their support for the necessity of amending tax laws to include granting tax exemptions to reduce and reduce environmental pollution and the role of these exemptions in encouraging companies to improve their environmental performance and its reflection at the company level in multiple aspects. The most important recommendations were that it was necessary to grant tax exemption for environmental purposes because of its major role in improving the sustainable environmental performance of companies, since tax exemption is the most important type of tax incentives granted by the state .</p>

**Keywords:** tax exemptions, environmental performance, types of environmental tax exemptions

## Introduction

Tax exemptions are considered one of the most important methods that the state uses to direct its policy. It grants tax exemptions either to encourage a certain activity or to reduce the burden of following a certain behavior and to achieve tax justice. Most countries have succeeded in granting tax exemptions for political or social reasons or to encourage investment or other state goals. With regard to the research topic, tax exemptions are considered an important method in directing companies environmental behavior and motivating companies to improve sustainable environmental performance .instead of imposing fines and penalties on them

### 1. Research Methodology and some previous studies

**A. Research problem:** Tax exemptions are considered one of the methods adopted by the state in implementing its policy, and because most industrial

companies in particular do not adopt sustainable ,environmental behavior in carrying out their activities because following it results in bearing additional costs ,and due to the lack of appropriate government support most companies do not give importance to preserving the environment. State intervention by granting facilities to companies can contribute to improving the environmental performance of these companies, and the most important of these facilities is granting tax .exemptions to companies

### B. Research objectives:

- Learn about tax exemptions and their types.
- Statement of the concept of sustainable environmental performance.
- Explaining the importance of tax exemptions in improving the sustainable environmental performance of companies.



**C. Research Importance** The importance of the :research can be stated through

- Explaining the importance of developing sustainable environmental behavior for companies.
- Explain the relationship between tax exemptions and environmental behavior.
- Explaining the importance of legislating laws for tax exemption for environmental preservation.

**D. Research hypotheses** : The research is based on an important main hypothesis, which is: the existence of a significant correlation between tax exemptions and .sustainable environmental behavior in companies

**E. Sources of collecting information:** Sources of collecting information were relied on

1- The theoretical aspect: by presenting the basic concepts of research variables from a review of previous literature, scientific sources, and research in the field of tax exemptions and sustainable .environmental behavior

2- he applied aspect: by presenting the results of the questionnaire that was distributed to the research sample, which amounted to (50) of the sample population. The questionnaire was distributed to a group of technical managers and owners of taxable companies and analyzing their answers using statistical analysis methods, where the methods (arithmetic mean, standard deviation, and hypothesis testing) were (used search).

**F. Previous Studies:**

- **Abdel Reda's study** (2023) entitled (The Role of Tax Incentives in Reducing Environmental Pollutants). The study focused on presenting the importance of using tax incentives as a tool granted by the state to achieve its goals and their effects on preserving economic and social development, the most prominent of which is reducing environmental pollutants resulting from industrial activities. The study concluded that tax ,incentives are an effective tool for developing directing and supporting economic activity if legislation and laws are enacted that are commensurate with the intended goal of reducing .environmental pollutants
- **Al-Maksousi's study** (2023) entitled (Tax exemptions and their role in creating international investment opportunities in Iraq by application in the Wasit Tax Authority /Wasit Investment Authority) This study aimed to study tax exemptions and explain their role in encouraging investment by attracting money from the kharaj

...for investment, which leads to enhancing economical development. The most important finding of the study is that foreign direct investment contributes to stimulating and activating various economic sectors. Direct investment also contributes to increasing national income and thus increasing the per capita income .to achieve economic well-being

- **Al-Balawi's study** (2016) entitled (The effectiveness of using tax incentives in combating environmental pollution in the Kingdom of Saudi Arabia: An exploratory study). This study aimed to explore the participants' point of view regarding the effectiveness of using tax incentives in the field of environmental protection and combating environmental pollution. This study concluded that the use of incentives was effective. Taxation and its role in combating and avoiding environmental pollution, as most of the sample members prefer to use fixed-term tax exemptions over other .exemptions

**2. Literature review:**

**2.1 Tax exemptions** : Tax exemptions are considered one of the types of tax

privileges granted by the state. The exemption is either complete or partial from the taxes imposed by the state. The state provides tax exemption to companies or institutions that fall within the categories that the government wants to encourage to follow a certain behavior. Tax exemption aims To reduce the tax burden imposed on companies, its purpose is to achieve either justice, or for the purpose of facilitating a certain type of economic activity, or for the purpose of encouraging certain behavior. (1)

Tax exemptions are considered one of the most important methods for the state to grant tax incentives to companies, as the state uses tax exemptions to ,direct its various policies. In the field of research environmental tax exemptions have a major role in contributing to protection from pollution, as some countries exempt certain incomes or certain revenues ,from tax for the purpose of achieving... A specific goal including protection from pollution. ( 2)

Environmental tax exemptions contribute significantly to improving the environmental performance of companies, as they are considered one of the important tax incentives that stimulate and encourage companies to improve their environmental behavior by adopting advanced methods that reduce the amount of environmental pollution or conducting their activities in places where the resulting damages are reduced to the minimum possible. (3) There are two types of :exemptions



1- Permanent exemption: There is a continuous exemption from taxes imposed on various activities and is used as a method to distinguish between activities that pollute the environment and those that are friendly to it

2- Temporary exemption: This exemption is for a specific period of time, such as a specific exemption for the first five years from the beginning of the activity. The purpose of the temporary exemption for environmental purposes motivates companies to improve environmental performance and modify their environmental policy by compensating them for acquiring expensive environmentally friendly technology, as well as by indirectly helping them produce materials or goods that are more competitive compared to those that use environmentally polluting technology. (4)

**2.2 Types of tax exemptions:** Tax exemptions are classified according to the goal that governance wants to achieve from this exemption and include :

1- Social exemptions: The government grants these exemptions to charitable, cultural, and religious associations, unions, and other institutions that provide services to the community and that do not aim to achieve profit. The government grants these various institutions these exemptions because of the social services they provide

2- Political exemptions: The government aims by granting these exemptions to strengthen political and other relations with the rest of the countries. There are exemptions granted by the government to prevent double taxation by concluding agreements to prevent double taxation between countries. There is also an exemption from reciprocity. The exemptions enjoyed by citizens of this country must be granted to grant this exemption. (5)

**2.3 Environmental performance :** Corporate environmental performance is the company's environmental policy through adopting a set of procedures to achieve environmental performance that achieves its goals. Environmental performance is defined as the impact resulting from the organization's business operations on its environment (6). The international standard ( ISO 14031 ) defines it as "the measurable results obtained from the environmental management system associated with monitoring the company's specific environmental aspects based on the policy followed and the environmental goals and objectives" (7). It can also be defined as the activities and operations carried out by companies, whether obligatory or optional, that help reduce environmental and social damage resulting from the company's practice of its production or service activities. (8)

**2.4 Environmental performance objectives in companies:**

Environmental performance in companies aims at a set of goals, the most important of which are compliance with laws, pollution prevention, ecological efficiency, environmental innovation, environmental ethics and sustainability (9). Improving environmental performance and paying attention to it can encourage companies to be more competitive and innovative by following procedures that protect the environment which gives them a competitive advantage and better economic performance. This is done by companies acquiring sufficient skill and appropriate knowledge that help them control their operations in the environment, which contributes to raising their efficiency and effectiveness to reach a level of performance superior to other competing companies and business organizations. Improving the environmental performance of companies has many benefits, including the following (10)

Table No. (1) Benefits of improving environmental performance

The field	Potential benefits
The law	Avoid litigation, fines, legal costs, removal costs, civil liability
company's reputation	Organizational pride, good and positive reputation of the company
Financial field	Trust in regulations and company, buyers, investors
Administration	Improved mental climate, consistency and better use of time



Activities	Improving performance, product differentiation, improving market share, improving contribution margin, improving investment opportunity, improving cost control.
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Most companies seek to follow a successful policy in carrying out their activities and to achieve their goals. Therefore, they have to reconsider their procedures towards preserving the environment, as in light of global marketing, trade liberalization, and the marketing of environmentally friendly products, it allows companies that want to increase their competitiveness to focus on research on customer attitudes towards environmental problems in order to determine the appropriate response to them (11)

### 2.5 The importance of tax breaks in improving the environmental performance of companies

To reduce the phenomenon of environmental pollution many countries rely on imposing financial fines and environmental taxes on companies and factories, but imposing taxes on them has side effects, the most important of which is transferring the tax burden from the producer to the consumer, and thus the consumer is the one who bears the poor environmental performance of companies (12), in addition to Regarding the increase in state expenditures to reduce the phenomenon of environmental pollution and the costs of collecting environmental taxes, it is possible to compensate for environmental taxes with tax incentives, the most important of which are tax exemptions that encourage companies to improve their environmental performance through the use of advanced machines, equipment, and devices that are environmentally friendly, and the most important exemptions that can help In improving sustainable environmental performance

- 1- Exemption of devices, equipment, and pollution treatment units that are imported from outside the country from customs duties and taxes
- 2- ,Exempting imported production machines, and equipment that companies need to carry out their activities, and which are environmentally friendly and meet acceptable specifications within environmental standards, from customs taxes and other fees. ( 13)

Most countries seek to develop their policies to preserve the environment, and among the most important measures they take is granting tax exemptions, whether permanent or temporary, with the aim of protecting or preserving the environment

Table No. (2) shows the arithmetic mean, standard deviation, and general trend of the sample members' answers

Industrial establishments that use environmentally friendly technologies are exempted from income tax completely or partially, as well as being exempted from income tax. Half of the tax due is permanent, or it can be exempted for a specific period from the date of the start of the activity, in order to encourage these establishments to produce competitive products compared to the products produced by establishments that follow poor environmental behavior. ( 14)

From what was presented, the researcher sees the necessity of legislating special laws for tax exemptions for achieving sustainable development and preserving the environment, which contributes to improving sustainable environmental performance. We suggest that the following exemptions will not be included, as suggested by the researchers (Al-Saad and Al-Balawi) :(15)

- 1- Exempting machinery, devices and equipment imported from abroad related to environmental protection from all duties and taxes imposed
- 2- Exempting machines, devices and equipment used in various industries that are environmentally friendly from all taxes and fees
- 3- Granting a tax deduction on the profits of companies established outside the borders of the residential area for their role in reducing the amount of pollution in residential areas
- 4- Exempting companies working in the field of pollution control from income tax and other taxes, as well as service companies that contribute to preserving the environment, such as cleaning companies
- 5- A temporary exemption from taxes for companies that follow sustainable environmental behavior because they bear the costs of using modern environmentally friendly technology

### 3. Results of statistical analysis and testing of research hypotheses

#### 3.1 Statistical analysis of the research sample's answers:

The research sample was selected from those charged with paying tax, the owners of companies or the technical directors of companies in Baghdad Governorate, where the research sample reached (50) individuals from the research sample

#### 3.2 Analysis of the results of the first axis:



	Axis: tax exemptions	Totally agree	I agree	neutral	I do not agree	I totally disagree	Arithmetic mean	standard deviation	General trend
1	Tax exemptions are considered one of the types of tax privileges	18	32				4.37	0.461	Totally agree
2	The tax exemption aims to reduce the tax burden on companies	35	15				4.71	0.42	Totally agree
3	The state grants tax exemption to encourage certain behavior	29	21				4.61	0.48	Totally agree
4	Environmental tax exemptions play a major role in protecting the environment from pollution	40	9	1			4.78	0.352	Totally agree
5	Permanent tax exemption is the continuous exemption enjoyed by companies	21	29				4.65	0.461	Totally agree
6	A temporary exemption is an exemption that is granted for a specific period of time	36	13	1			4.71	0.432	Totally agree
7	The state grants exemption to achieve social goals, such as exempting humanitarian organizations	29	21				4.59	0.487	Totally agree
8	The state grants tax exemption to achieve political goals to prevent double taxation	34	16				4.69	0.435	Totally agree
9	The state grants tax exemption for the purpose of encouraging the economic sector and providing	33	17				4.67	0.449	Totally agree



	facilities to companies								
10	The state cannot grant tax exemptions except by law	28	22				4.78	0.343	Totally agree
	<b>General average</b>						<b>4.65</b>	<b>0.432</b>	<b>Totally agree</b>

.Source: Prepared by the researcher

We note from the table above that the general trend of the sample members' answers is strongly focused on the phrases mentioned in this axis that relate to tax exemptions, as the value of the arithmetic mean for the axis was and this result falls within the fifth category of the weighted mean of the five-point Likert scale (5-4.20). As for ,(4.65) ,the standard deviation, its value was (0.432), which indicates weak dispersion in the answers of the sample members and this indicates homogeneity in their answers and their complete agreement or complete agreement on the statements that explain the importance of tax exemptions as well as their important role in directing countries' policies .and achieving their goals

### 3.3 Analysis of the results of the second axis :

Table No. (3) shows the arithmetic mean, standard deviation, and general trend of the sample members' answers

	<b>The second axis: environmental performance</b>	<b>Totally agree</b>	<b>I agree</b>	<b>neutral</b>	<b>I do not agree</b>	<b>I totally disagree</b>	<b>Arithmetic mean</b>	<b>standard deviation</b>	<b>General trend</b>
1	A set of procedures to achieve environmental performance that achieves the company's goals	38	12				4.82	0.295	Totally agree
2	It is the impact resulting from an organization's business operations on its environment	39	11				4.78	0.343	Totally agree
3	Measurable results obtained from the environmental management system	30	19	1			4.59	0.504	Totally agree
4	It is the activities undertaken by companies, whether obligatory or optional, that help reduce environmental damage	33	17				4.67	0.449	Totally agree
5	Environmental performance helps companies to be more competitive and innovative,	31	19				4.63	0.471	Totally agree



	which gives them a competitive advantage								
6	Environmental performance helps increase the efficiency and effectiveness of companies	32	18				4.65	0.461	Totally agree
7	Environmental performance helps avoid litigation	40	9	1			4.78	0.352	Totally agree
8	Avoid removal costs, legal costs and fines	31	19				4.63	0.471	Totally agree
9	Environmental performance contributes to improving the company's reputation	28	22				4.57	0.493	Totally agree
10	It contributes to increasing the confidence of investors and shareholders	27	23				4.55	0.497	Totally agree
11	It helps management make optimal use of time and improve the mental climate	34	15	1			4.67	0.462	Totally agree
12	Helps improve corporate performance	31	19				4.63	0.471	Totally agree
13	It contributes to improving the contribution margin	35	15				4.71	0.42	Totally agree
	<b>General average</b>						<b>4.67</b>	<b>0.438</b>	<b>Totally agree</b>

.Source: Prepared by the researcher

We notice from Table No. (3) that the general trend of the sample members' answers centered on complete agreement on most of the statements included in this axis, as the value of the arithmetic mean reached (4.67), which falls within the fifth category of the arithmetic mean of the five-point Likert scale (5-4.20). As for the standard deviation, its value was (0.438). This value indicates that the dispersion is weak in the answers of the sample members, as their answers agreed and were homogeneous and they completely agreed on the second axis related to environmental performance and the importance of improving it to raise the efficiency of companies' performance and give them a competitive advantage.

### 3.4 Analysis of the results of the third axis :

Table No. (4) shows the arithmetic mean, standard deviation, and general trend of the sample members' answers



	<b>The third axis: The role of tax exemption in improving sustainable environmental performance</b>	<b>Totally agree</b>	<b>I agree</b>	<b>neutral</b>	<b>I do not agree</b>	<b>I totally disagree</b>	<b>Arithmetic mean</b>	<b>standard deviation</b>	<b>General trend</b>
<b>1</b>	Countries resort to following certain policies to reduce environmental pollution	33	17				4.67	0.449	Totally agree
<b>2</b>	Countries impose fines and environmental taxes to reduce environmental pollution	28	22				4.57	0.493	Totally agree
<b>3</b>	Imposing environmental taxes leads to transferring the tax burden from the polluter, which is the producer, to the consumer	30	20				4.61	0.48	Totally agree
<b>4</b>	The imposition of fines is offset by increased state expenditures for preserving the environment from pollution	39	11				4.78	0.343	Totally agree
<b>5</b>	Tax breaks encourage companies to improve their environmental procedures	36	14				4.73	0.403	Totally agree
<b>6</b>	The tax exemption encourages companies to acquire advanced environmentally friendly devices	36	14				4.73	0.403	Totally agree
<b>7</b>	The tax exemption for importing advanced devices contributes to improving the environmental	35	15				4.71	0.42	Totally agree





	performance of companies								
<b>8</b>	The tax exemption contributes to reducing the state's expenses in order to preserve the environment	34	16				4.69	0.435	Totally agree
<b>9</b>	It encourages tax exemption on companies' products, thus giving them a competitive advantage	36	14				4.73	0.403	Totally agree
<b>10</b>	The tax exemption stimulates companies to develop procedures for environmental behavior	34	16				4.69	0.435	Totally agree
<b>11</b>	The tax exemption spares companies from bearing the costs of taxes related to importing machinery and devices with environmental specifications	37	13				4.75	0.385	Totally agree
<b>12</b>	The tax exemption contributes to reducing production costs for products with competitive specifications	36	14				4.73	0.403	Totally agree
<b>13</b>	Tax exemption for companies that provide environmental services contributes to attracting this type of investment	35	15				4.71	0.42	Totally agree
	<b>General average</b>						<b>4.7</b>	<b>0.421</b>	<b>Totally agree</b>

.Source: Prepared by the researcher based on computer results

We notice from Table No. (4) that the general trend of the sample members' answers centered on complete agreement on most of the statements mentioned in this axis, as the value of the arithmetic mean reached (4.70), which falls within the fifth category of the arithmetic mean of the five-point Likert scale (5-4.20). As for the standard deviation, its value was (0.421). This value indicates that the dispersion is weak in the answers of the sample members, as their answers



were consistent and homogeneous, and they completely agreed on the third axis regarding the importance of tax exemptions in improving the sustainable environmental performance of companies

**3.5 Testing the research hypothesis:** For the purpose of testing the research hypothesis, the One -Sample T Test was used as it helps us indicate the extent of acceptance of the research hypothesis, and the results were as shown , :below

Table No. (5) Testing the research hypothesis

**one-Sample Statistics**

	N	Mean	Std. Deviation	Std. Error Mean
y11	50	4.76	0.43	0.0479

**One-Sample Test**

	Test Value = 3					
	t	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
y11	28.587	49	0	1.49796	1.3958	1.6001

Through the analysis shown in the table above, which shows that the value of the arithmetic mean for all questions is and that the standard deviation is (0.430), this indicates that the research sample largely agreed on all the (4.67) questions contained in the questionnaire, and the moral value of the test ( One-Sample Test) reached for all questions which is much smaller than the error level of (0.05). Therefore, the calculated ,(0.000) (T is greater than the ( ) tabulatedT) Thus, the research hypothesis is accepted, which states, "There is a significant correlation between tax exemptions and sustainable environmental behavior in companie .

Through the results presented for the answers of the sample members and the results of the statistical analysis, it is clear to us that there is a significant correlation between tax exemptions and improving sustainable environmental behavior in companies. We also note from the results that the sample members support the need to amend tax laws to include granting tax exemptions to reduce and limit pollution. Environmental and the role of these exemptions in encouraging companies to improve their environmental performance and its reflection at the company level in multiple aspects .

**4. Conclusions and Recommendations:**

**4.1 Conclusions:** Through what was presented in the research, the researcher reached a set of conclusions, the most important of which are :

- Tax exemptions are considered one of the types of tax privileges granted by the state. The exemption is either complete or partial from the taxes imposed by the state.
- The tax exemption aims to reduce the tax burden imposed on companies. Its purpose is to achieve either justice, or for the purpose of facilitating a certain type of economic activity, or for the purpose of encouraging certain behavior.
- Corporate environmental performance is the company's environmental policy by adopting a set of measures to achieve environmental performance that achieves its goals.
- Environmental performance in companies aims at a set of goals, the most important of which are compliance with laws, pollution prevention, ecological efficiency, environmental innovation, environmental ethics and sustainability.
- Environmental tax exemptions contribute significantly to improving the environmental performance of companies, as they are considered one of the important tax incentives that motivate and encourage companies to improve their environmental behavior by adopting advanced methods that reduce the amount of environmental pollution.



- By analyzing the answers of the research sample members, we notice their support for the necessity of amending tax laws to include granting tax exemptions to reduce and reduce environmental pollution and the role of these exemptions in encouraging companies to improve their environmental performance and its reflection at the company level in multiple aspects.

**4.2 Recommendations:** The researcher recommends a set of recommendations, which are:

- It is necessary to adopt a policy of granting tax exemptions instead of fines and penalties imposed by the state to limit certain behavior or encourage its adoption.
- It is necessary to pay attention to the environmental performance of companies because it has a significant impact on the extent of environmental pollution. The more attention is paid to it, the more this helps in reducing the amount of pollution and contributes effectively to improving the environmental performance of companies.
- It is necessary to grant tax exemption for environmental purposes because it has a major role in improving the sustainable environmental performance of companies, since tax exemption is the most important type of tax incentives granted by the state.
- Companies must improve their environmental behavior because of its importance in gaining a competitive advantage and producing high-quality products, and because of the role of sustainable environmental behavior in raising the efficiency and effectiveness of companies' performance in general.
- The necessity of amending current tax laws and granting tax exemptions for environmental purposes, as shown in the results of the statistical analysis of the answers of the research sample members and their support for the importance of granting tax exemptions to improve sustainable environmental performance.

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