

BOOK REVIEW

ENVIRONMENTAL TAXES AND TRADE DISCRIMINATION

By Ole Kristian Fauchald, published by Kluwer Law International, 9th September 1997, ISBN 90 411 0748 7, price NLG 235, USD 127, GBP 80. 439pp. (Hardback).

Environmental taxes, which are relatively new legal instruments will, in all likelihood constitute an essential method of countries' efforts to avoid environmental degradation. In this context, this book analyses inconsistencies in various categories of environmental taxes and the non-discrimination provisions of the General Agreement on Tariffs and Trade 1994. It also suggests how such conflicts can be resolved within the existing rules. As non-discrimination obligations are fundamental rules in the multilateral trading system, such potential conflicts as are identified in this work carry great importance, both for the regime for the liberalisation of international trade and for environmental protection measures.

The author of this book provides a detailed analysis of environmental problems and strategies to deal with them as well as the role and nature of environmental taxes. The book has been structured on the basis of the relevant provisions of GATT 1994 and it assesses the extent to which these provisions may impede the use of those taxes in the light of the non-discrimination provisions, general exceptions and the rules concerning the impairment or nullification of benefits. It also usefully lists in an annex the cases under the WTO-Agreement and under GATT 1947.

This book offers a useful guide to understanding the complexities of this often unfamiliar aspect of international law.

Amanda Hardy

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BOOKS SUBMITTED FOR REVIEW

*THE IMPACT OF STATE SOVEREIGNTY ON GLOBAL
TRADE AND INTERNATIONAL TAXATION*

by Ramon J Jeffery, published by Kluwer Law International, 1999, ISBN 90 411
9703 6, 192 pages (hardback). Price £61