



São Paulo - Brazil - May - 22nd to 24th - 2013

Agenda 4th INTERNATIONAL WORKSHOP ADVANCES IN CLEANER PRODUCTION

“INTEGRATING CLEANER PRODUCTION INTO SUSTAINABILITY STRATEGIES”

Fiscal Stimulus to the Green Economy. A case Study about a Tax Incentive for PET Recycling

DENNY, D. M. T.^{a,b,c*}, PEDRO, A. F. P.^b, MEKHITARIAN, K. C.^b, SILVA, E. M.^b, FIORINI, K.^b,
LIBARDI, I.^b, ONOHARA, A.^b, MEDICI, F.^b

a. Universidade Paulista, São Paulo

b. Pinheiro Pedro Advogados, São Paulo

*Corresponding author, danielle.denny@gmail.com

Abstract

This paper discusses the importance of Brazil for the implementation of the Green Economy, the role of laws inducing sustainable development and the role of taxation to promote socially and environmentally responsible development. Consider the specific case of positive results obtained mainly in São Paulo, Brazil, with the tax waiver of 60% of the tax 'imposto sobre a circulação de mercadorias e serviços' - ICMS, done by the National Tax Policy Committee. The agreement 08/03, which was consolidated by tax waives encouraged the collection of PET packaging, created jobs, protected the environment and stimulated recycling.

Keywords: *Development, Environment, Taxation, PET Packaging*

“INTEGRATING CLEANER PRODUCTION INTO SUSTAINABILITY STRATEGIES”

São Paulo – Brazil – May 22nd to 24th - 2013