

Taxation and sustainable mobility: constraints, limits and prospects

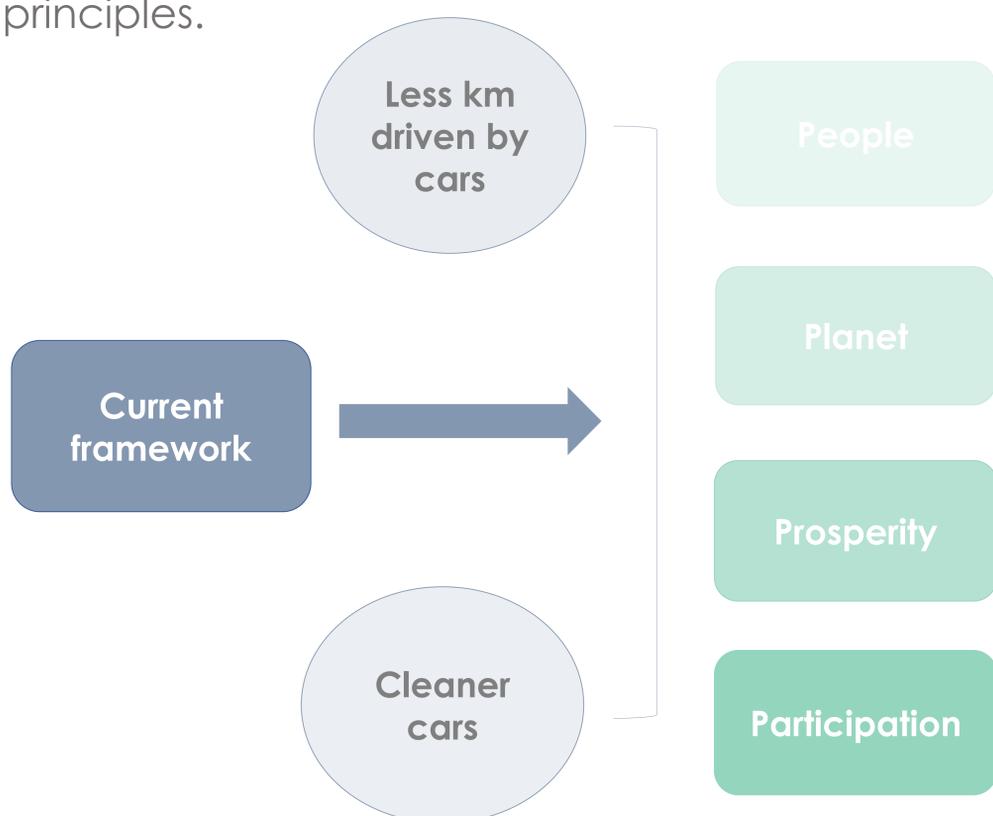


University of Liege, Tax Institute
Fanny Vanrykel, F.N.R.S. PhD Research Fellow
fanny.vanrykel@uliege.be
 Supervisors: Pr. Marc Bourgeois & Pr. Damien Ernst

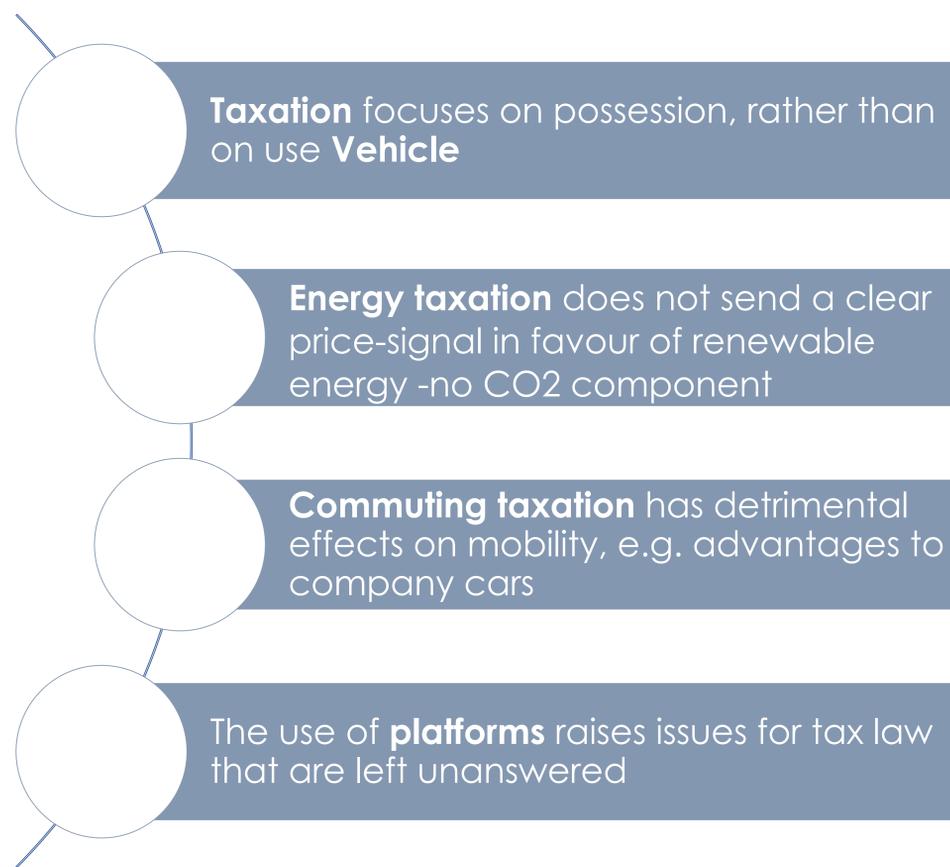


Research objectives

The objective of the research is to study **how tax instruments could foster the shift toward sustainable mobility**. In particular, it seeks to determine how public authorities could create a proper fiscal ecosystem to support private initiatives that provide alternatives to the individual use of fossil fuel car, while safeguarding public revenues and fundamental principles.



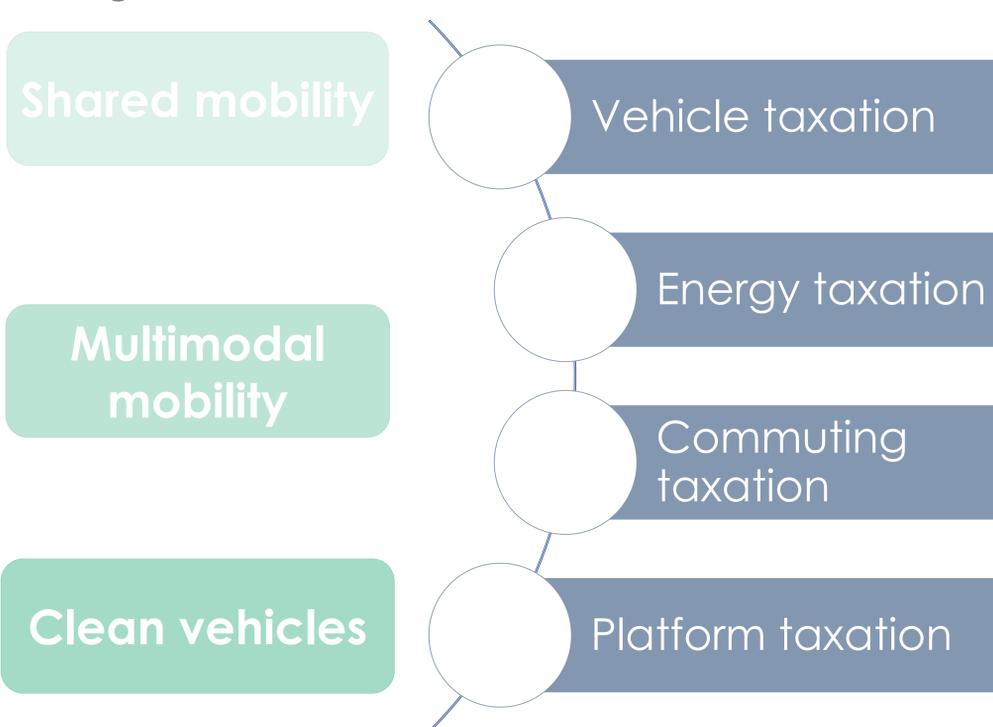
Preliminary results



More generally, current tax instruments prove to be unable to prevent **congestion** and are largely inefficient to avoid transport-related **environmental and air pollution**. Inconsistencies can be observed at different levels of government (link with the federal structure).

Case studies

The three case studies appear to be considered by the relevant literature and by the EU policy the three central elements of the transition toward sustainable mobility. They must be seen in the context of the sharing economy and (disruptive) innovation, which present new challenges to existing tax frameworks.



Methodology

