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POLLUTION TAXATION FOR CLEAN PRODUCTION SYSTEMS: A CASE OF IRAQ

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ABSTRACT. Environmental pollution tax is one of the most significant ecological levies to combat environmental pollution caused by fossil fuel burning. Ecological impacts and corruption are so severe that several nations have adopted an ecological pollution tax to combat climate change, contributing to global warming. Additionally, the environmental pollution tax on fossil fuels includes two components: the imposition of a tax on combusted fuels, dubbed the energy tax, and a tariff on carbon emissions produced by fuel combustion, dubbed the carbon tax. The purpose of this research was to develop a suggested model for an environmental pollution tax in Iraq that would be levied on industrial firms that are environmentally sensitive or polluters. In addition, growing proposed gasoline tax rates. The study's findings indicated that accounting information plays a role in the formulation and application of environmental pollution taxes by providing the information required to determine the extent to which a business makes efforts to mitigate the ecological effects of its activities. Tax deductions were suggested in the proposed model to incentivize individuals tasked with decreasing environmental pollution caused by their operations. These deductions include solid waste expenses (which are the costs incurred by taxpayers to dispose of trash generated by their functions), environmental protection costs (which include waste, salaries, wages, and commodity materials), and activity costs. Maintenance (expenses spent by taxpayers to maintain precipitators and steam boilers) and quality management costs (costs incurred by taxpayers to minimize defective goods and hazardous manufacturing residues) are all results of the company's accounting system.

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Introduction

Environmental pollution has become one of the most important problems facing countries in recent times, as the overexploitation of nature's wealth, population growth, industrial progress and the rapid development of technology have had a significant impact on

the depletion of nature's wealth and the loss of various wastes and wastes, which has led to environmental degradation, the most important manifestation of which is the emergence of global problems, including the Amazon hole, climate change, global warming, etc. Problems with the type of economic activity that led to it and caused it, which was reflected in the form of an imbalance in the natural balance of the environment, and despite the many and varied forms of environmental degradation, pollution remains the most serious problem. Some jurists have gone on to impose legal protection of the environment from pollution, and the main objective of this legal regulation is to protect the environment from pollution, and the imposition of pollution tax on industries with harmful waste on the environment gives an economic incentive to enterprises to use technology that results in less pollution.

1. Literature review

The concept of environmental accounting

Environmental accounting has many concepts and definitions, including:

1. A branch of the traditional accounting system based on the analysis of the results and the cause of the cost to determine the impact of the environmental costs caused by the unit (Peter & Roger 2000: 424)
2. It is to identify and measure the environmental costs arising from the practice of companies not their industrial activity and provide information to management for the purpose of reducing the negative effects of these activities and thereby reducing environmental costs (Tikriti and others, 2000: 34).

Concept of environmental costs

Enterprises have realized that they should continuously include environmental considerations that improve environmental performance and reduce waste from their industrial activities, resulting in costs called environmental costs.

Environmental costs can be defined as:

1. The value of the efforts that must be made to work to restore the environment to what it was before after it was damaged as a result of the practice of industrial enterprises for their activities, especially activities that have a negative impact on the environment (Zakaria Mohammed, 2005: p. 286).
2. The expenses incurred by the company in order to preserve the environment in which it is located (Grace, 2001: p. 155)
3. The range of costs that appear with the product or with operations, system or services and the task of making good management decisions (Al-Shahada, 2010: p. 283).

The genesis and concept of environmental taxes:

In 1920 Arthur Peugeot proposed in writing "The Economics of Welfare" a tax on the bad rather than the good, proposing a emission tax per pollution unit equal to the value of pollution damage as an appropriate means of equalizing social costs with external costs R. D. Morgentern-1995. p 3-4.)).

The Oecd has defined environmental taxes as a "natural unit-based tax, or agent, which has proven to have a negative impact on the environment, customary or traditionally."

The concept of environmental pollution

The beginning of the problem of environmental pollution was with the advent of the era of industry, with the construction of every new factory and with the production of every car or train (on land) or new ship (at sea) or a plane or rocket (in the air) added a new quantity and a new type of pollutants to the elements of the environment, and when we link the increase in the size of this problem and industry because all the remnants of human activities before the era of industry were what the natural cycles of environmental systems can absorb and conduct in the chains of transformations Today. these natural cycles of environmental regulations are no longer capable of absorbing the remnants of factories, machinery, stations, vehicles, nuclear tests and others (Saud's salary, 2007: p. 155). Environmental pollution has many concepts(it is all that affects all elements of the environment including plant, animal and human, as well as all that affects the composition of natural non-living elements such as air, soil, seas, lakes, etc. (Emad MutaiR al-Shammari et al., 2012: p. 104).

International environmental pollution tax trials

Here is a group of countries that have implemented the environmental pollution tax:

1. Finland.

Finland was the first country to introduce CO₂ tax in 1990 and was initially with a few exceptions to fuel or specific sectors and several changes were made to energy taxes, largely related to the opening of the electricity market in the Nordic countries, where these countries were exempted from co₂ tax and then there were other changes to exempt energy-intensive companies and this had an impact on increasing the cost of reducing CO₂ emissions, Both Vourc'h and Jimenez (2000, p. 17) suggested that the CO₂ tax could be used to reduce labor taxes that would encourage the competitiveness of non-energy-intensive companies (Vourc'h, A.; M. Jimenez : 2000)) .

Table (1). finland's environmental pollution tax in 2003

Fuel type	Basic tax	Additional tax	levies	Co ₂ % tax
Diesel cars / cents per litre	26.83	4.76	0.35	22
Car gasoline / cents per litre	53.85	4.23	0.68	22
Light fuel oil/cent per litre	1.93	4.78	0.35	22
Heavy fuel oil / cents per litre	-	5.68	0.28	22
Solid coal /€ per ton	-	43.52	1.18	22
Natural gas / cent per cubic meter	-	1.28	0.084	22
Peat / € per megawatt hour	-	1.59	-	22
Electricity / € per megawatt hour (dwellings)	-	7.30	0.13	22

Electricity / € per megawatt hour (factories)	-	4.40	0.13	22
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Source: Energy Policies of IEA Countries 2003 FINLAND

2. Netherlands

The Netherlands imposed a carbon tax in 1990 but in 1992 it was replaced by a 50/50 carbon/energy tax called the environmental fuel tax, taxes are assessed in part on carbon content and partly on energy content and fuel tax is imposed on all types of Hydrocarbon fuels, but fuels used as raw materials are not taxable, and in 1996 the tax was imposed at 5.16 Dutch guilders (\$13.3). Since 1997, nuclear energy has been subject to environmental tax at a rate of 31.59 Dutch guilders per gram of uranium, and in 2007 the Netherlands provided the waste fund, which is funded by the carbon-based packaging tax and used as such a tax. To finance the public treasury and finance activities to help recycle 65% of packaging, in 2005, an institution was established to support producers and producers of packaging goods and a decree was signed in 2005 stating that Producers and producers of packaged goods are responsible for recycling waste and at least 65% of this waste must be recycled and analysed by the Ministry of Infrastructure and Environment and proved ineffective, so packaging Recovery Organization Europe-Netherlands has been abolished."

Table 2. the energy tax in the Netherlands in 1996

Fuel type	Unity	General fuel tax Gilder Holland.	Low use tax	Tax	Strategic Treasury Tax
leaded gasoline	Per 10 liters	25.10	-	1,373.50	12.50
Unleaded gas	Per 10 liters	25.10	-	1,230.80	12.50
Light fuel oil	Per 10 liters	27.50	84.60	102.60	12.50
Gas oil	Per 10 liters	27.70	85.30	102.60	12.50
Diesel	Per 10 liters	27.70	-	708.30	12.50
Heavy fuel oil	Mt	32.33	-	34.24	-
Coal	Mt	23.38	-	-	-
Liquefied Petroleum gas	Mt	33.08	-	228.66	-
LPG for heating purposes	Mt	33.08	100.90	zero	-

Source: Willem Vermeend, and Jacob van der Vaart (1998)

2. Research methodology

Research Problem

The practice of industrial units for their various activities leads to many effects of environmental pollution and the amount of this pollution has increased in recent years as a result of technological progress as well as the lack of taxation of environmental pollution by government agencies on these industries as well as the lack of accurate and adequate information in order to impose a tax on environmental pollution on industries with harmful wastes affecting humans

Research Objectives

1. Formulating a model for environmental pollution tax
2. Determining the degree of environmental tax to be imposed on the industrial sector
3. Apply the proposed tax model

Research Hypotheses

The study is based on the hypothesis that the imposition of an environmental pollution tax on industrial sectors with waste reduces pollution rates in the environment, thereby preserving human health as well as preserving the environment in which we live.

Research Importance

The importance of the study is based on the importance of accounting in environmental performance by providing accounting information about the environment

The importance of the study comes through the following:

1. Try to identify polluting industrial units and find out how much they contribute to environmental pollution and reduce it
2. Preparing industrial units to provide accurate accounting information to know the rate of environmental tax to be imposed on those units

Research sample

The research sample is a group of laboratories selected according to their impact on the environment, namely Kufa cement plant, Najaf, general company for the manufacture of rubber, tires and gas power plant.

3. The results

The research sample consists of a group of industrial plants selected according to their impact on the environment:

South Cement General Company

The General Company for Southern Cement was established on 20 June 1995, the company is headquartered in Najaf province of Kufa district and the company includes eight factories (Kufa cement plant, Najaf cement plant, Karbala cement plant, Muthanna cement plant, Samawa cement plant, Babylon cement plant, Basra cement milling plant, Al-Noora plant), and in this study will be applied in only two factories. They are the Najaf Cement Factory and the Kufa Cement Plant.

The General Company for Rubber and Tire Industries

The foundation stone of the General Company for rubber and tire industry was laid in 1988, and this project was introduced in 1994, where machinery and equipment were installed

between 1998 and 1992. The General Company for the Manufacture of Rubber and Tires is an important company in the production of tires and pipes of various sizes and shapes. The company produces saloon radial tires and light load as well as re-bio-rubber. The company's subsidiary products are the production of hoses and products that rubber enters into its formation as backup tools.

First Gas Power Plant / Najaf

The foundation stone of the plant was laid in April 1973, consisting of three generating units each with a capacity of 63 mIca watts, a total capacity of 189 MicaW, a German origin, and in 2012 a generating unit was added By the French company Alstom, and with the implementation of the company Balal and a design card of 55 mica watts and thus the plant is operating with a total capacity of 244 mica watts, the fuel used in the plant is natural gas in addition to the gas that is used Sometimes.

The proposed model of environmental pollution tax

The proposed model includes atax on energy sources of the type of fuel used in the industrial sector (gasoline, diesel, black oil..... etc.) and it is called the energy tax.

1- Tax pool

It includes taxable sources of pollution, such as energy sources used by the industrial sector.

Table (3). Taxable sources of pollution

to	Fuel type	Unit of measurement	Quantities consumed
1.	Diesel fuel	litre	
2.	Natural gas	M3	
3.	Black oil	litre	
4.	Gas	litre	
5.	benzene	litre	

2- Setting the tax rate

The upward price of the environmental pollution tax, which is meant to increase, can be used. The tax pot increases the tax price as it increases its ad lot), and the prices have been adopted based on this type of tax proposed globally. The following table shows the proposed tax rates as studied in chapter three.

Table (4). Proposed tax rates for energy sources tax

to	Power source	Unit of measurement	Tax per unit
1	Diesel fuel	litre	6 JD/L
2	Natural gas	M3	1 JD/M3
3	Black oil	litre	4 JD/L
4	Gas	litre	3 JD/L
5	Gas	litre	4 JD/L

The above tax rates have been determined based on the global prices of the environmental pollution tax, for example in the United States a tax of \$0.13 per liter of diesel and \$0.11 per liter of oil is imposed.

3. Tax burden

The amounts raised include taxation aimed at encouraging those charged with reducing or reducing emissions and harmful environmental impacts resulting from industry, as well as relying on renewable energy sources or environmentally limited impact, including the costs of removing waste, environmental protection costs (waste, salaries and wages, commodity materials), and the costs of environmental asset maintenance activity (cost of rehabilitation of sediments, boilers or filters). Quality management costs (avoidance costs).

The following table shows a proposed model of tax burden.

Table (5). Tax burden

to	Details	Amount
1 .	Waste removal costs	
2 .	Costs of environmental protection activity	
3 .	Costs of environmental asset maintenance activity	
4.	Quality management activity costs	
Total		

Application of the proposed model

Kufa Cement Factory

Kufa cement plant uses two types of energy sources, namely (black oil and gas) where black oil is used in production, while gas is used for the purposes of operating the plant mechanisms (flats and cranes), the following table shows the quantities consumed annually of black oil and gas from 2011 to 2016.

Table (6). quantities of energy sources consumed annually in Kufa Cement Plant

Energy sources / year	2011	2012	2013	2014	2015	2016
Black oil (liter)	73,941,220	92,559,800	122469600	139290579	156,603,260	181,963,000
Kaz (liter)	1,188,000	1,200,000	1250000	1584000	1650000	1,800,000

As table6above showed thequantities of energy sources consumed annually in the Kufa cement plant, where large and increasing quantities of black oil are observed as well as the gas consumed annually and the application of the proposed model for imposing environmental pollution tax on energy sources, where a tax on black oil was imposed at 4 dinars/liter, while the gas was taxed on its consumption of 3 dinars/liter.

Table (7). Bio-pollution taxon energy sources in Kufa Cement Plant

Energy sources / The year		2011	2012	2013	2014	2015	2016
Black oil	4D/L	295,764,880	370,239,200	489,878,400	557,162,316	626,413,040	727,852,000
Gas	3 d/l	3,564,000	3,600,000	3,750,000	4,752,000	4,950,000	5,400,000
Total taxes		299,328,880	373,839,200	373,839,200	561,914,316	561,914,316	733,252,000

As for the tax downloads due in accordance with the proposed model, which includes downloading environmental protection expenses and after reviewing the accounting records of the plant for the years 2011 to 2016, environmental expenditures were summarized, namely, the expenses of removing solid wastes represented by workers' wages and flats leased to get rid of dust, as for the costs of environmental protection activity, represented by the effects, salaries and wages of the Environmental Department, and the costs of the maintenance activity of environmental assets represented by the costs of monthly maintenance and Annual for women anchors in addition to the costs of their rehabilitation, which takes place every ten years, and the costs of quality control activity represented by the costs of controlling production and avoiding damage.

Table (8). Tax downloads in Kufa Cement Factory

Tax downloads/year	2011	2012	2013	2014	2015	2016
Waste removal costs	8,532,000	9,510,000	9,630,000	13,000,000	15,000,000	19,000,000
Costs of environmental protection activity	9,876,000	10,420,000	11,980,000	11,980,000	11,980,000	18,830,000
Costs of environmental asset maintenance activity	155,000,000	185,000,000	210,000,000	230,000,000	280,000,000	390,000,000
Costs of quality control activity	7,528,000	8,310,000	9,111,000	10,955,000	10,955,000	16,955,000
Total	180,936,000	213,240,000	240,721,000	265,935,000	317,935,000	444,785,000

After calculating the tax downloads in kufa cement plant as in table(8)above, we calculate the net environmental pollution tax on energy sources by putting tax downloads of total taxes in table7as follows:

Table (9). Net annual energy tax for Kufa Cement Plant
(2011- 2016)

The year	Energy tax	Tax downloads	Net annual tax
2011	299,328,880	180,936,000	118,392,880
2012	373,839,200	213,240,000	160,599,200
2013	493,628,400	240,721,000	252,907,400
2014	561,914,316	265,935,000	295,979,316
2015	631,363,040	317,935,000	313,428,040
2016	733,252,000	444,785,000	288,467,000

Najaf Cement Factory

Najaf cement plant uses two types of energy sources, namely black oil and gas, where black oil is used in production, while gas is used to operate the plant's mechanisms of cranes and seedlings.

Table (10). quantities of energy sources consumed annually in Najaf Cement Plant

Energy sources / year	2011	2012	2013	2014	2015	2016
Black oil (liter)	20,611,712	25,834,580	27,670,210	18,380,245	19,863,815	33,525,710
Kaz (liter)	336,000	360,000	372,000	261,000	270,000	420,000

As we see in table10above, it shows theamount of energy sources consumed annually from 2011 to 2016 at najaf cement plant and by applying the proposed model of imposing an environmental pollution tax on energy sources where we will multiply the amounts of fuel consumed annually in the proposed tax price and by type of fuel as shown in table11below.

Table (11). Biota tax on energy sources in Najaf Cement Plant

Energy sources / The year		2011	2012	2013	2014	2015	2016
Black oil	4 d/l	82,446,848	103,338,320	110,680,840	73,520,980	79,455,260	134,102,840
Gas	3 d/l	1,008,000	1,080,000	1,116,000	783,000	810,000	1,260,000
Total taxes		83,454,848	104,418,320	111,796,840	74,303,980	80,265,260	135,362,840

As for the tax downloads due in accordance with the proposed model, which includes downloading the environmental protection expenses spent by the plant and after reading the accounting records of the plant for the years 2011 to 2016, the environmental expenditures, which include the removal of solid wastes represented by workers' wages and flats rented to get rid of dust, as for the costs of environmental protection activity, are summarized as the effects, salaries and wages of the Environment Department, The costs of environmental asset maintenance activity are represented by monthly and annual maintenance costs for women anchors, in addition to the rehabilitation costs that take place every 10 years, and the costs of quality control activity, represented by the costs of controlling production and avoiding damage.

Table (12) Tax burden at Najaf Cement Factory

Tax downloads/year	2011	2012	2013	2014	2015	2016
Production waste costs	3,043,000	5,043,000	5,043,000	3,110,000	4,110,000	6,110,000
Costs of environmental protection activity	8,118,000	10,118,000	10,118,000	10,118,000	10,118,000	13,118,000
Maintenance activity costs	40,000,000	55,000,000	60,000,000	42,000,000	52,000,000	60,000,000
Costs of quality control activity	10,120,000	10,120,000	10,120,000	7,120,000	8,120,000	9,120,000
Total	61,281,000	80,281,000	85,281,000	62,348,000	74,348,000	88,348,000

After calculating the tax downloads in the Najaf cement plant as in table(12) above, we calculate the net environmental pollution tax on energy sources by putting tax downloads of total taxes in table(10) as follows:

Table 13. Net environmental pollution tax on energy sources for Najaf Cement Plant (2011- 2016)

The year	Energy tax	Tax downloads	Net annual tax
2011	83,454,848	61,281,000	22,173,848
2012	104,418,320	80,281,000	24,137,320
2013	111,796,840	85,281,000	26,515,840
2014	74,303,980	62,348,000	11,955,980
2015	80,265,260	74,348,000	5,917,260
2016	135,362,840	88,348,000	47,014,840

General Rubber and Tire Industry Company

The General Company for the Manufacture of Rubber and Tires uses two types of energy sources, namely diesel and gas, where diesel is used in the Babylon tire factory, while the gas is used in the rubber re-vitality plant.

Table 14. quantities of energy sources consumed annually in the General Company for the Manufacture of Rubber and Tires

Energy sources / year	2011	2012	2013	2014	2015	2016
Diesel (liter)	1,878,000	1,256,000	1,350,000	1,435,000	1,833,000	1,666,000
Kaz (liter)	10,000	14,000	14000	10,000	6,000	7,000

As we see in table(14)above shows the amounts of energy sources consumed annually from 2011 to 2016 in the company and by applying the proposed model of imposing environmental pollution tax on energy sources where we will multiply the amounts of fuel consumed annually in the proposed tax price and according to the type of fuel as shown in table No. (15) below.

Table 15. Bio-pollution tax on energy sources in the General Company for rubber and tire industry

Energy sources / The year		2011	2012	2013	2014	2015	2016
Diesel	6 d/l	11,268,000	7,536,000	8,100,000	8,610,000	10,998,000	9,996,000
Gas	3 d/l	30,000	42,000	42,000	30,000	18,000	21,000
Total taxes		11,298,000	7,578,000	8,142,000	8,640,000	11,016,000	10,017,000

The tax downloads due in accordance with the proposed model, which includes downloading the environmental protection expenses spent by the plant, were as follows:

Table (16). Tax downloads in the General Company for the Manufacture of Rubber and Tires

Tax downloads/year	2011	2012	2013	2014	2015	2016
Costs of removing residues	2,856,000	2,270,000	1,856,000	1,856,000	2,857,000	2,843,000
Costs of environmental protection activity	3,320,000	1,160,000	2,250,000	2,360,000	2,560,000	1,560,000

Maintenance activity costs	2,400,000	1,150,000	1,700,000	1,550,000	2,900,000	2,750,000
Costs of quality control activity	1,240,000	1,400,000	2,100,000	1,210,000	1,100,000	2,000,000
Total	9,816,000	5,980,000	7,906,000	6,976,000	9,417,000	9,153,000

After calculating tax downloads in kufa cement plant as in table(16)above, we calculate the net environmental pollution tax on energy sources by putting tax downloads of total taxes in table (15) as follows:

Table (17). Net environmental pollution tax on the company's energy sources (2011- 2016)

The year	Environmental pollution tax	Tax downloads	Net annual tax
2011	11,298,000	9,816,000	482,000, 1
2012	7,578,000	5,980,000	1,598,000
2013	8,142,000	7,906,000	236,000
2014	8,640,000	6,976,000	1,664,000
2015	11,016,000	9,417,00	1,599,000
2016	10,017,000	9,153,000	864,000

Gas Power Plant / Najaf

The gas power plant /Najaf uses two types of fuel, namely natural gas and gas, both of which are used for production purposes.

Table 18. quantities of energy sources consumed annually in the General Company for the Manufacture of Rubber and Tires

Energy sources / year	2011	2012	2013	2014	2015	2016
Natural gas (M3)	234,024,100	374,586,300	200,955,150	143,357,280	262,849,550	224,216,740
Kaz (liter)	8,044,300	2,392,400	2,006,942	2,920,752	2,584,350	2,901,000

As we see in table18above, it shows the amount of energy sources consumed annually from 2011 to 2016 at the plant and the application of the proposed model for imposing an environmental pollution tax on energy sources where we will multiply the amounts of fuel consumed annually in the proposed tax price and by type of fuel as shown in table19below.

Table 19. Bio-pollution tax on power sources at the plant

Energy sources / The year		2011	2012	2013	2014	2015	2016
Natural gas	1 D/M3	234,024,100	374,586,300	200,955,150	143,357,280	262,849,550	224,216,740
Gas	3 d/l	24,132,900	7,177,200	6,020,826	8,762,256	7,753,050	8,703,000
Total taxes		258,157,000	381,763,500	206,975,976	152,119,536	270,602,600	232,919,740

Tax deductions due in accordance with the proposed model were calculated by reference to the accounting records of the gas station for the years 2011 to 2016, which include downloading the environmental protection expenses spent by the station as follows:

Table 20. Tax deduction at the Station

Tax downloads/year	2011	2012	2013	2014	2015	2016
Production waste costs	-	-	-	-	-	-
Costs of environmental protection activity	16,500,000	18,354,000	23,200,000	28,560,000	26,560,000	31,580,000
Maintenance activity costs	20,768,000	19,011,000	22,030,000	28,030,000	32,125,000	43,170,000
Costs of quality control activity	23,806,000	27,106,000	30,098,000	33,098,000	38,098,000	40,098,000
Total	61,074,000	64,471,000	75,328,000	89,688,000	96,783,000	114,848,000

After calculating the tax downloads in kufa cement plant as in table(20)above, we calculate the net environmental pollution tax on energy sources by putting tax downloads of total taxes in table(21) as follows:

Table 21. Net environmental pollution tax on energy sources of the gas power plant / Najaf (2011- 2016)

The year	Energy tax	Tax downloads	Net annual tax
2011	258,157,000	61,074,000	197,083,000
2012	381,763,500	64,471,000	317,292,500
2013	206,975,976	75,328,000	131,647,976

2014	152,119,536	89,688,000	62,431,536
2015	270,602,600	96,783,000	173,819,600
2016	232,919,740	114,848,000	118,071,740

Conclusion

Environmental pollution is defined as changes in ecosystems that occur without the ability of the ecosystem to absorb these changes, resulting in ecological imbalances. In order to conserve the environment, environmental costs are expenses incurred by the firm, which has led to these charges being regarded tax deductions for enterprises on whom pollution fees have been levied. The environmental pollution tax is composed of two axes: the first is a tax on energy sources, and the second is a tax on carbon emissions generated by the combustion of energy sources. As a result, the tax base of the environmental pollution tax includes both the amounts of fuel consumed and the amounts of emissions produced. Generally speaking, the industrial sector does not adhere to environmental regulations and legislation. As a result of the high concentration of hydrocarbons and sulphur dioxide in black oil and diesel used in industrial production, as well as the massive amount of carbon dioxide released during combustion, the industrial sector has a substantial negative environmental effect. When used in the General Cement Industry Company, where it deposits volatile dust, electrostatic deposits are promoted as a means of protecting the environment. In reality, however, these deposits have a significant negative impact on the environment, and they cannot be relied upon to reduce volatile substances or reduce emissions to the permitted ratio. Because there is no emission measure that quantifies the quantity of carbon dioxide produced in addition to the other gases produced by combustion, the United States of America has relied on emission transactions that have been formed in the country. There is a scarcity of information about the efforts being made by Iraqi industrial businesses to reduce emissions of gases that are hazardous to the environment. The industrial sector is required to comply with environmental regulations and legislation. In order to enhance the state budget, taxation of all types is recommended. In particular, a tax on environmental pollution, which may be represented by a tax on energy sources or a tax on emissions, or both combined and at the price that the tax authority thinks acceptable, is recommended. The use of alternative fuels for utilized fuel, liquid gas (natural gas), where natural gas is distinguished by its severity, but it is also low in pollution and does not emit harmful emissions into the environment, is becoming more popular and widespread. The provision of substantial tax benefits or reductions to polluters who are successful in decreasing hazardous environmental pollution as a result of their activity. Electrostatic deposits should be replaced with filters because filters may minimize volatile dust and combustion emissions substantially more effectively than electrostatic deposits, which enable dust leakage and emissions to occur. As a result of the severity of these emissions, as well as their negative and harmful impact on humans and the environment, efforts are being made to provide advanced equipment for measuring emissions generated by fossil fuel combustion, to establish specific emission ratios, and to impose strict limits on the industrial sector's ability to exceed these limits. Making reports on the costs of environmental pollution at the national level is beneficial in getting indicators that allow for the monitoring of pollution coming from the various activities of the units, as well as carrying out the necessary research on them.

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