

Thesis Title : Regulation for Environmental Tax Collection: A Case Study of
Carbon Dioxide Emission from Factories Using Fossil Fuels

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ABSTRACT

Carbon dioxide gas has a significant role to our world as to deep global temperature under control not to be too cold at night. Regarding the human acts, however, the uses of fossil fuel especially in several industries lead to create carbon dioxide gas excessively: the accumulated heat from carbon dioxide gas increasingly turns out with the effects of global warming eventually. This is the crucial problem because the changes of atmosphere can greatly affect the ecological environment, including the habitats of humanity and other creatures on the earth.

Based on the research findings, the implementation of collecting the environmental tax can be an applicable measurement in the case that some industrial factories release carbon dioxide gas through the manufacturing process of fossil fuel combustion this helps raise an awareness on environment to many manufactures of the industrial factories so that carbon dioxide gas would be decreased in order to primarily the release of control the pollution instead of using legal measurement strictly Furthermore, this shows a sign of accurate costs for the manufacturers and consumers in order to consume natural resources carefully Meanwhile, the cost of pollution control and management is still difficult to estimate, including the effects on the environment.

The researcher recommends the economic instrument for implementation which helps manage and control the release of carbon dioxide gas. Especially when passing the proposed Bill of Financial for Environment in the year....., this can be the tool for public sectors in order to be able to manage and control the environment problems. This includes the draft of the Royal decree of tax collection on releasing carbon dioxide gas in the year.... In order to create incentive and encourage people to reduce the release of carbon dioxide gas with a great cooperation from all public sectors not only to care for the environment but also to consume the energy.

