


Chapter 7

Promoting Environmental Sustainability with Tax Revenue and Governance Quality: Insights from Sub-Saharan African Countries

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ABSTRACT

Environmental Sustainability is a global call to act in the interest of protecting and preserving the environmental resources today for a better future. This could be achieved through effective tax policies and good governance. However, many countries in Sub-Saharan Africa are faced with environmental sustainability problems

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s. The study examined the effect of tax revenue and governance on environmental sustainability in Sub-Saharan African countries. Ex-post facto research design was adopted. The population of the study was forty-eight (48) Sub-Saharan African countries. The data were sourced from the World Development Database covering 21 years (2001-2021). Findings revealed that tax revenue significantly mediated the effect of tax revenue on environmental sustainability in Sub-Saharan African countries. The study concluded that tax revenue improved environmental sustainability in Sub-Saharan African countries. The study recommended that government should ensure an effective use of tax revenue to promote environmental sustainability

INTRODUCTION

Inabilities to safeguard the natural resources had led to distortions and dangerous negative climatic interference globally. Environmental Sustainability is a global challenge that is affecting the economy of the world. The pillars of sustainable development are environmental sustainability. This is a decision and conduct of activity that ensure continuous plan over an indefinite future in the improvement and maintenance of ecosystems; a purposeful transition towards sustainable futures requires the guidance of new social imaginaries, strict and logical workable replacement for environmental sustainable structural policy. It helps in the reduction of diarrhea related death rates. Environment sustainability is everything that affects our life to live (Leke & Leke, 2019; Reidy & Waddock 2022; Maurya et al 2020; Sharma & Snilstveit, 2009; Scoones, 2018). Environmental Sustainability is meeting today's economic needs without jeopardizing the ability of future generations to meet their needs. It involves taking action in protecting the environment air, water, land, and ecosystems in ways that are economically viable beneficial and friendly to human health, well-being, and socially just. It is also a condition where human and nature live together by interrelating with the ecosystem space without affecting one another. It is also fulfilling the economic, social and the natural productive harmony for the future generations (Environmental Protection Agency, 1969; EPA, 2023; United Nation, 1987).

Governments at different levels employed measures to generate funds needed to provide certain infrastructural and basic social amenities that will meet the needs of her citizenry. Tax rate must be predictable in order to encourage environmentally-friendly activities (Brown, 2022; Ideh 2019). Tax revenue are enforced payment collections from individuals, groups, institutions, and companies to the made to the government (Akintoye et al, 2019) One major primary task of governments at all levels is the provision of basic infrastructural development, the provision of social goods and services, maintenance of law and order amongst other to the citizenry of

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