


# Chapter 2


## Trends and Perspectives on Green Taxation: A Bibliometric Analysis

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### ABSTRACT

*This study presents a bibliometric analysis of the scientific development surrounding green taxation in the 21st century, utilizing data from Scopus and Web of Science. A total of 92 duplicate records across the two databases were identified and analyzed to assess the evolution, authorship, and geographic distribution of research in this field. Results indicate that the United States and China are leading contributors in both publication volume and international collaboration. The findings reveal an upward trend in the number of citations of the sampled articles, with the peak of publications on this subject occurring in 2024. Additionally, that year recorded the highest number of publications, with Yang Y. emerging as the most frequently cited author. This study adopts an innovative methodology by focusing exclusively on duplicate entries, thereby emphasizing robust cross-indexed scholarship.*

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## INTRODUCTION

Throughout the years, the European Union (EU) has developed a set of measures and guidelines that incentivize their member states to embrace more environmentally friendly policies.

Research on the impact of green taxation has become particularly relevant in the 21<sup>st</sup> century (Zolkover et al., 2024).

After the industrial revolution, pollution has been an increasing problem amongst developed countries, and many regulators have introduced many environmentally friendly measures. A green transition can be achieved in several different ways: from imposing taxes on harmful activities or creating incentives for green initiatives (Nobanee & Ullah, 2023).

The aim of this study is to assess the state of the art and scientific development on the topic of green taxation, contributing to the field through an evaluation of scientific literature of greater quality on this matter. We selected two of the most recognized databases in our field of study to obtain the documents for this bibliometric review. After applying several filters – such as keywords, time limitations, publication stage, research field, and language – we arrived at a dataset of 1,572 documents, of which 92 were duplicated.

We adopted a distinct approach by focusing exclusively on the duplicated documents found in both WoS and Scopus. This strategy resulted in a sample with a significant number of Q1 journals – those in the top 25% of their field. The sample includes documents published between 2001 and 2025.

A brief review of the documents resulting from our selection methodology allowed us to identify four major categories among the top 11 articles. Given these characteristics, we considered the sample compelling and proceeded with the study.

First, we analyzed the statistics of the 92 articles selected. Bibliometric analysis provides insights into the most influential authors, journals, and sources in the field of green taxation, offering a valuable reference for scholars. The United States and China were the countries with the highest number of publications, as well as the greatest number of co-authorship relationships. The year 2024 marked the peak of publication activity, with Yang Y. emerging as the most frequently cited author. Co-authorship links were identified among key researchers: Desmarchelier and Gallouj; Garcia-Quevedo, Martinez-Ros, and Tchorzewska; and Wang, Xing, and Tan.

A word cloud was used to determine the most frequent topics in the publications' titles, keywords, and abstracts. The most common terms were environmental tax, pollution tax, environmental policy, tax rate, tax policy, and green innovation. Given the 2001–2025 timeframe, this aligns with the implementation of various international environmental measures.

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