

# Chapter 11

## Sustainable Mobility in Action: Regional and Local Insights From Portugal's Taxi Sector

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### **ABSTRACT**

*There is a growing awareness among individuals and organisations, both national and international, of the risks and consequences of actions conducted by society and surrounding sectors. Consequently, the necessity to regulate activities deemed polluting or unsustainable is becoming an increasingly decisive concern for national governments. It becomes obvious that there is a need to conduct a study, within the context of the national environment, which examines the impact of an integrated aggregate on environmental tax policies and the associated tax benefits. Nevertheless, the existence of a multitude of these tax instruments needs the selection of a tax benefit with high relevance as a fundamental element in the undertaking of this study from its beginning. Considering the Vehicle Tax for the purchase of sustainable vehicles by taxi companies in Portugal is the focus of this study for data processing and analysis revealed regional and local disparities in access to this support for sustainable transition, prompting further investigation.*

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## **INTRODUCTION**

The sustainable transformation of several sectors has been the subject of considerable attention in international affairs, and consequently in the national context. A preliminary investigation into the transformation of the transport sector, with a particular focus on the tax benefit in the form of Vehicle Tax allocated to Portuguese taxi companies (vehicle rental service with driver), reveals the necessity for a more comprehensive examination of the subject matter and the tax benefit as outlined in article 53 of the Portuguese Vehicle Tax Code.

An understanding of the following topics is of great importance for the comprehension of the concepts intrinsic to this study: the perception of climate change, the necessity for government intervention in the international and national contexts concerning the environment, the economy and society, and finally, the green transition in the transport sector.

From a more practical standpoint, the brief analysis of the tax benefit (present in article 53 of the Portuguese Vehicle Tax Code) allocated to the acquisition of sustainable vehicles by taxi companies (vehicle rental service with driver) enabled the variables “beneficiary entities” and “total amount of tax benefit accessed” to be framed at the regional, district and local levels (in the period from 2015 to 2022), as well as the perception of disparities between the different levels in access to the tax benefit under study.

## **THE CONCEPT OF SUSTAINABLE DEVELOPMENT AND THE ROLE OF GOVERNMENT IN ITS PROMOTION**

### **The Concept of Sustainability and its Relationship to Sustainable Development**

The unceasing technological and social evolution serve as cautionary signals for governments, both at the international and national levels, as well as for the public. They underscore the imperative for a sustainable transformation across a range of economic, social, and environmental domains (Ruggerio, 2021). In the context of sustainability, technological innovation, economic growth, and social well-being are interrelated and form the concept of “sustainable development”. This development results in efficient long-term economic growth and improved socio-economic conditions for citizens, while simultaneously fostering environmental responsibility (Faustino & Amador, 2016). Figure 1 shows the dimensions of sustainable development.

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