

Chapter 12

Ireland's Sustainable Future:

Green Taxation and the Challenge for Higher Education Institutions

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ABSTRACT

Climate change represents an increasingly urgent global challenge that requires robust environmental protection measures to ensure the safety of current and future generations. In response, the implementation of mechanisms such as green taxation, plays a critical role in promoting behavioural change towards sustainability. In this context, Higher Education Institutions (HEIs) are pivotal in fostering sustainable development (SD) and supporting long-term economic resilience. This study aims to critically analyse the courses offered in the field of green taxation at the HEIs of Ireland from the Shanghai Ranking, 2023. The present study aims to contribute to the existing literature on the advancement of green taxation education, whilst also offering practical solutions and recommendations for HEIs to enhance their contribution to this domain. The study revealed that, although all HEIs in Ireland included in the ranking under study have courses with green taxation modules, it remains challenging for universities implement such modules.

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INTRODUCTION

Climate Change represents a major challenge with global implications. Evidence for this phenomenon is irrefutable and is increasingly apparent through the increased frequency and severity of extreme weather events, such as heatwaves, forest fires and floods (He et al., 2023). In addition, there is a growing threat to water security and the possibility of spreading infectious diseases (Regulation (EU) 2021/1119, 2021). Concurrently, economic growth and development continue to be a matter of concern of governments, which henceforth will be required to adopt measures that reflect environmental protection, mitigate the impact of the economy on natural resources and promote sustainable development (Khan et al., 2025).

In this context, the United Nations Framework Convention on Climate Change (UNFCCC), also referred to as the 'Paris Agreement', was ratified by the United Nations Member States in 2015, which in the view of the principles of equity and justice, as reflected in the particularities of the States. Thus, the objective is to establish global guidelines that acknowledge the challenges posed by climate change, with a focus on reducing greenhouse gas emissions, and preserving ecosystems, among other, from the lens of sustainable development (Paris Agreement, 2015).

Therefore, the 2030 Agenda was adopted, encompassing 17 Sustainable Development Goals (SDGs) with 169 associated targets. These targets are integrated and indivisible, with the overarching ambition of eradicating poverty, hunger, ensuring quality education, promoting gender equality, ensuring decent work and economic growth, and safeguarding life below water, among other objectives (Transforming Our World: The 2030 Agenda for Sustainable Development, 2015).

In accordance with the objectives delineated in the 2030 Agenda, several policy initiatives have been implemented, particularly with regard to the consumption of energy and the transition to renewable energy sources. These policy measures have included the development of environmental technologies and the implementation of fiscal policies, both of which are intended to promote the use of clean energy sources (Ma et al., 2023). As evidenced by literature, the implementation of green taxation (also referred to in the international literature as environmental taxation, environmental law, environmental policy) has been a policy adopted by several governments to promote behavioural change in terms of consumption patterns of citizens (Vasilyeva et al., 2023), which examples include taxes on fossil fuels and energy products, such as vehicle and water resources taxation, among other.

Furthermore, in order to ensure the acceptance of environmental policies and the achievement of sustainable development goals, it is important to promote awareness of these policies and ensure transparency in their implementation, as well as to re-investing the resulting revenue to enhance innovative technologies, infrastructures, and related areas (Leyva-Hernández & Terán-Bustamante, 2024). As Gomes et

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