

# **Pre-Budget Submission September 2014**

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An Taisce, the National Trust for Ireland, is a membership-based charitable organisation committed to enhancing our quality of life, heritage and environment.

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# 1.0 Introduction / Executive Summary

An Taisce has identified key policy measures to help shift the tax burden off labour and on to pollution. The proposed reforms will help meet agreed emissions targets and copper-fasten Ireland's established reputation as a global first mover for environmental legislation.

**The submission offers recommendations regarding: Out-of-town retail parking, Electric Vehicles (especially shared e-car schemes, electric delivery vans and e-bikes,), Aggregates, Goods Vehicle Tax Reform and Pesticides.**

There is the potential for revenue generation of more than €100m based on reform in three areas – €80m from an aggregates tax, in excess of €16m from an out-of-town retail parking levy, and upwards of €8m a year from a pesticides tax.

While not designed to raise additional revenue, the proposed re-balancing of goods vehicles tax will help stem revenue loss: because of a burdensome and outdated system, revenue receipts from large trucks are falling as operators relocate some or all of their fleets to the UK.

Overall, the suggested policies will, if implemented, offer a win-win for citizens and government alike as well as delivering on one of the key suggestions offered by the EU Commission, namely to take pressure off taxpayers by directly taxing pollution.

Tax receipts will increase while reducing pollution in air, food and water. All of the suggested measures deliver reductions in greenhouse gases, one more step on the journey to a more stable climate.

Increased electrification in the transport sector is part of the transition away from fossil fuel use – and as more money stays in Ireland circulating domestically when we use home-produced renewable energy, there is a jobs dividend.

Just as the plastic bag levy, restrictions on burning bituminous coal, and the smoking ban all delivered far beyond expectations, very significant and tangible quality of life enhancements can be anticipated.

The measures are summarised in the table below.

## General Policy Recommendations

- **Out of Town Retail Parking**
  - Raise over €16 million a year in levelling the playing field between out of town shops (where parking is typically free) and town centres (where parking charges are in place)
- **Encouraging the uptake of Electric Vehicles**
  - Lower emissions significantly by incentivising the uptake of electric vehicles, particularly shared e-car schemes, electric delivery vans and e-bikes
  - Reduce Benefit in Kind and offer more favourable tax treatment to encourage the switch to electric.
- **Aggregates Levy**
  - Raise €80 million a year, while cutting waste and emissions. An aggregates levy will also significantly increase the use of recycled material and help bring rogue operators into the tax net.
- **Goods Vehicle Tax Reform**
  - Reduce emissions and protect a much-needed revenue stream for Local Authorities.
- **Pesticides Levy**
  - Lower risks to human health and the environment by introducing a levy based on a harm matrix.

## 2.0 Out of Town Retail Parking

### 2.1 The Current Situation

There is currently an uneven playing field between town and city centres and 'out of town' retail parks as shoppers to 'out-of-town' centres do not typically incur parking charges, whereas those who shop in town frequently do (for either on-street spaces or in multi-story facilities).

### 2.2 Implications

The current pricing structure has negative overall socio-economic effects. By incentivising additional private car journeys to the fringes of towns and cities, congestion is increased and additional pressure put on road infrastructure. This also draws people away from traditional commercial centres in towns and cities (Limerick and Waterford being two prime examples).

### 2.3 Policy Proposal

In line with the Government's 2009 policy document, [Smarter Travel](#) - which recommends parking charges for large shopping centres where parking is free - a parking levy, needs to be introduced at retail centres with a suggested rate of 50 cent per hour.

The revenue – which we estimate would be in excess of **€16m annually** - would be allocated between local transport services and central government. The income would in fact be far greater than €16m annually as we calculate that the potential revenue to be gained from 6 of the largest retail car parks alone amounts to that sum.

### 2.4 Implementation

The current situation represents a potential loss of revenue to the state and encourages driving – instead of walking and cycling – and development far beyond the town edge, all of which leads to over-dependence on cars, exacerbating health problems caused by inactivity. This inactivity is leading to increased public spending on healthcare.

A parking levy for retail shopping centres with more than 100 car parking spaces could be set at 50 cents per hour. As an anti-avoidance measure, An Taisce recommends a 45 cent rate for retail centres that reduce their number of spaces below 100 but not below 50. Retail shopping centres with less than 50 spaces would be exempt. In parallel with the plastic bag levy, the charge would have to be passed on to the user, and the legislation would provide for this.

The revenue would be split between local transport services, local councils and central government. A proposed split is 85% to be spent locally and 15% for central government.

Local transport services could include bike sharing programmes, bus improvements and other public transport enhancements. Legislation will need to:

- Over-ride parking-related clauses in tenancy contracts in instances where conflict may arise (i.e. instances of where free parking was guaranteed by owners of shopping centres to retail tenants);
- Set out the application criteria and relevant rates, and
- Set out a timeframe for implementation.

The legislation should also provide for auditing and a form of open-book accounting with respect to monies raised from parking. The retail centre should forward to the Revenue Commissioners on a periodic basis an account of the sums collected through parking charges. The Revenue will then allocate the monies between local and national government. The Revenue would have its normal powers of audit.

The table below shows that the potential revenues to be gained from the 6 largest retail car parks, assuming an occupancy rate of 50%, are in excess of €16 million (not including capital and administration costs).

Shopping Centre	Spaces	Weekly opening hours	Annual Weekly Hours	Potential occupancy (hours)	50% Occupancy (hours)	Revenue @ 50c/hour
Blanchardstown	7000	77	4004	28028000	14014000	€7,007,000
Liffey Valley	3300	71	3692	12183600	6091800	€3,045,900
Pavilions, Swords	2000	75	3900	7800000	3900000	€1,950,000
Crescent, Limerick	2500	63	3276	8190000	4095000	€2,047,500
Mahon Point, Cork	2000	68	3536	7072000	3536000	€1,768,000
Wilton, Cork	1000	66	3432	3432000	1716000	€858,000
<b>Total</b>						<b>€16,676,400</b>

**Figure 1.1: Potential revenues from Ireland’s largest retail car parks**

**\* Example: Plastic Bag Levy**

The Plastic Bag levy offers a successful template. Introduced in 2002 at 15 cents, it has been raised once, to 22 cents in 2007 and has generated more than €170m since being brought in. Ireland led the field with this policy and it has now been replicated throughout the world as best practice.

Just as the plastic bag levy has tackled that problem, a retail parking levy will bring far greater fairness to the way out-of-town retailing competes against town centre shops and will play its part in redressing the imbalances that exist regarding commercial rates.

## 3.0 Encouraging the take-up of Electric Vehicles

### 3.1 The Current Situation

Electric cars can help reduce pollution, including climate emissions, if the power is generated from renewable sources. However, electric cars do have the same downsides as other vehicles in terms of the use of space. The growing dominance of the car since the 1950s has resulted in homes, offices, shops and services being located much further apart to accommodate parking.

The government's priority must be better public transport and its electrification, together with measures to enhance walking and cycling. After that shared e-car schemes, electric delivery vans and e-bikes should receive priority, with electric cars for general purchase following after that.

An Taisce has approached the issue of the electrification of transport with this hierarchy of incentives in mind. The proposals complement existing legal provisions. For example, the cycle to work scheme covers e-bikes bought by employees but hasn't incentivized purchases of e-bikes by employers for their staff, something that offers a win-win for companies, employees and the environment.

While the Government has set a **target of 10%** of all cars being electric by 2020, as of August 2014, there were only c.800 electric vehicles registered out of a total of approximately 2.5 million vehicles, representing **only .032%** of the entire fleet on the road.

Over €9.3 million has been invested in the ESB's eCar programme which has to date rolled out 1,200 public charge points across the island of Ireland with more planned. There is a current incentive plan which allows for a €5,000 rebate on the purchase of an electric vehicle administered by the sustainable Energy Authority of Ireland (SEAI).

While progress is slow, the pace of change can be speeded up with a focus on fleet purchases, particularly by operators that run shared car schemes, delivery companies and employers generally.

### 3.2 Implications

Ireland has committed to a 20% reduction in its CO2 emissions by 2020 (compared to 2005 levels) but has already conceded it will miss this.

While total emissions from the transport sector fell during the recession, compensating for our lack of action on reducing emissions from other sectors, this cannot be relied on as a

means of meeting targets in the future. Increases in vehicle emissions will result in an even more extreme violation of the agreed 2020 EU emission targets by Ireland.

Electric vehicles are one part of the measures that Government has focused on to reduce emissions. However the very small uptake as indicated above clearly shows that **a financial catalyst is required** to drive the transfer to electric vehicles.

### 3.3 Policy Proposal

An Taisce proposes financial incentives with a **5 year** life designed to kick start the fleet market, which will over time filter into the second hand market, making electric vehicles more prevalent and affordable for everyone.

The corporate or business sector is a market segment in which this financial catalyst can be brought to focus by incentivising companies through **reduced Benefit in Kind** (BiK) and **increased tax allowances** when replacing part of their service or company car fleet.

We propose this in conjunction with further incentives including permission to use bus lanes, free parking and reduced or free tolls.

### 3.4 Implementation

#### Reduced Benefit in Kind

An Taisce proposes reducing the Benefit in Kind that an employee pays from the current annual charge of between 30% and 6% today (on a company car with the applicable rate depending on business mileage) to 7.5% or 5% irrespective of mileage. The high rate would apply to purchases where the car is allocated to a single employee. The lower 5% rate would apply to shared e-cars, delivery vans and e-bikes.

#### \* Example in Practice

Take a company car costing €35,000 with business mileage of 20,000 kms per annum. Current annual BiK is €35,000 x 30% which is a tax cost to the employee of **€4,305 a year** at a marginal income tax rate of 41%.

An electric car at the same cost would have a tax cost of **€1,076 a year** based on the 7.5% BIK proposed for an electric car, (€35,000 x 7.5% x 41%).

## Tax allowances

A company can currently claim 100% tax deduction in year 1 on energy saving equipment, including electric commercial vehicles (SEAI, 2014).

An Taisce recommends increasing the tax write down / capital allowance on the cost of a vehicle where it is bought outright by the company to 200% over 2 years. To give an example, for a commercial electric van costing €35,000, the company would be able to claim a capital allowance of €35,000 in the year of purchase, and an additional claim €35,000 in the subsequent year.

To put this in the context of the corporate tax rate of 12.5%, the company's profits are reduced by €35,000 before the 12.5% rate is applied for 2 consecutive years.

On a company commercial vehicle (e.g. van), the change proposed above would result in an additional tax saving of €4,375 on a vehicle costing €35,000.

For an unincorporated business, the tax saving is at the marginal tax rate of the owner, which may be at the higher marginal rate of 41%. This would give an additional tax saving of €14,350 on a commercial vehicle costing €35,000.

If this relief for the unincorporated business was considered too generous, it could be capped for the second year at the same level as the corporate rate, namely 12.5% of the capital cost (i.e. for the additional 100% allowance in the second year set against taxable profits).

## Company electric cars

Currently, for company cars, the current amount allowed to be deducted against taxable profits by way of capital allowances is restricted to €24,000 for a low-CO2 emission vehicle. This allowance should be increased to €48,000 for an electric car.

## Car leasing

Where an electric car or commercial vehicle is leased by a company, an allowance should be made for a double deduction for the leasing costs per year.

The above measures would be for a **5 year** period and be subject to a review thereafter.

## Further Incentives

Additional incentives that could be offered to increase take up include:

- Free or discounted tolls on the motorway network
- Access to bus lanes
- Free public parking



These incentives have been used in Norway and are credited with attracting additional take up of electric vehicles.

These incentives could also be removed after a defined period or review once brought in, i.e. when 150,000 electric vehicles were in use on Irish roads.

## 4.0 Aggregates Levy

### 4.1 The Current Situation

Aggregates, (crushed stone and related materials), are the main raw materials extracted through quarrying for use in the construction industry.

At the moment, there is an irrationally large demand for quarrying in the Republic of Ireland, largely owing to the deterrent effect of existing Aggregates Levies in place in Northern Ireland and Great Britain. Illegal quarrying with its attendant environmental risks remains an issue. By late 2011 more than 1,200 previously illegal quarries were given a form of 'respective authorisation'.

An Aggregates Levy was previously proposed in Ireland in 2011 with the aim of funding repairs to Priory Hall and other pyrite affected homes, but was not progressed.

### 4.2 Implications

Largely as a result of the full implementation of the UK levy in Northern Ireland in 2010, there has been a marked increase in new quarries in Donegal, Monaghan and other southern border over the last four years. This has resulted in increased traffic movements and emissions on fragile local road networks not designed for it.

In the past, the planning system failed to regulate quarrying; an Aggregates Levy would be overseen by Revenue, generating income and leaving no hiding places for those operating outside the law.

### 4.3 Policy Recommendation

An Taisce proposes that a tax of €2.50 would be levied on each tonne of sand, gravel, crushed stone and other aggregates extracted from the ground or lifted from the surface and used in construction. This is at parity with the £2 (€2.52) rate applied in Northern Ireland and Great Britain.

An aggregates levy could be expected to yield **€80m a year** (EEA, 2010), which equates to €2.50 charged on 32m tonnes per annum.

Aside from raising revenue from a very resource intensive sector, other positives resulting from such a charge include higher levels of aggregates recycling and the re-use of existing buildings. The €2.50 levy also has strong potential to assist in the regulation of quarries by taking on illegal operators via the tax net.

## 4.4 Implementation

Furthermore, an Aggregate Levy would be politically expedient to implement as a template exists in the UK which could be transposed into Irish law relatively easily. Details of how this was approached are below.

### \* Example: Aggregates Levy in the UK

Introduced in April 2002 at £1.60 per tonne, the UK levy now stands at £2. Originally, the UK levy just covered sand, gravel and rock / crushed stone and overly-broad exemptions led to challenges (on the basis that aggregates not covered obtained State Aid).

In April 2014 the UK lifted its exemption from shale, slate, lignite, coal, gypsum, metal, metal ores, potash, rock phosphates, talc, vermiculite and spoil.

From 2004 to 2010, quarries in NI only paid 32p per tonne due to an 80% rebate on the UK levy (to allow prices for aggregates & concrete to remain competitive with the Republic).

However, in 2010 the NI rebate was suspended (with many companies north of the border priced out of the market over the 4 years since).

The above helps to explain why border quarries on the Republic side have expanded since 2010.

## 5.0 Goods Vehicles Tax Reform

### 5.1 The Current Situation

The polluter pays principle currently applies to Irish cars with progressive emissions-based tax rates applied to new purchases since 2008. However, the system for goods vehicles has yet to be reformed and tax on larger trucks is disproportionately high when compared to the UK system. There are also legal uncertainties which disincentivise emissions reduction.

Under current tax law, large goods vehicles are taxed based on unladen weight (i.e. the weight of an empty truck). However, the body of new trucks are typically heavier than older trucks because they have extra technology to extract diesel pollutants thereby reducing emissions. The system also suffers from uncertainties in application.

### 5.2 Implications

For large trucks, the current system can in fact **incentivise high emissions** as it doesn't pay for operators to make the necessary investments in emission reducing technology.

It is now **3 to 5 times cheaper to tax a HGV in the UK** resulting in operators now reflagging their fleets in the UK with more than 1,000 already lost to the UK tax net. Local councils are losing out.

These inconsistencies are compounded by the absence of a road use charge for foreign registered HGVs. The industry estimate for the money lost to the State each year by failing to charge foreign-registered vehicles for the use of Irish roads was **€23 million** and rising.

#### \* Example: Local Authorities Losing Funding

One Dundalk operator has recently relocated 58 trucks to Liverpool; the loss is €230,000 in road tax alone. This is before wider revenue losses are considered (PAYE, USC, VAT, truck servicing etc.) which councils and central government can ill afford.

Reforming truck tax would **restore jobs** in this area and improve the environment.

### 5.3 Policy Proposal

The current goods fleet is made up of c. 319,000 vehicles:

- around 290,000 smaller vans / jeeps
- approx 14,500 larger vans / small trucks, and

- about 14,500 larger trucks (HGVs)

Nearly all of the 290,000 vans and jeeps are paying €333 tax per year with smaller trucks paying between €420 and €1,300. Larger trucks pay €1,500 - €5,200. A typical 5-axle truck is charged €4,000 a year.

For legacy vehicles, the existing tax should be replaced with 4 or 5 bands based on carrying capacity (Gross Vehicle Weight) rather than the current unladen weight.

Smaller commercial vehicles such as vans / jeeps should have tax banding introduced similar to private cars, and based on CO2 emissions, thereby moving away from the current €333 rate which is failing to distinguish between low and high-polluting vans.

## 5.4 Implementation Details

Below are sample bands proposed for new smaller goods vehicles and (below that again) the legacy fleet:

**Fig 2.1 New commercial vans, jeeps and light trucks - sample CO2 tax banding**

<b>gCO2 per km</b>	<b>Annual Tax</b>
0	<i>€120</i>
1 – 80	<i>€170</i>
81 – 100	<i>€180</i>
101 – 110	<i>€190</i>
111 – 120	<i>€200</i>
121 – 130	<i>€270</i>
131 – 140	€330
141 – 155	€375
156 – 170	€400
171 – 185	€450
186 – 200	€525
201 - 215	€600
216 – 230	€675
231 – 250	€750
251 – 270	€850
271 - 290	€1,200
290+	€2,350

The rates shown above in italics are identical to those for private cars.

**Fig. 2.2 Sample banding for the legacy fleet of smaller commercial vehicles (existing vans, jeeps & light trucks on the road currently paying €333 p.a.)**

<b>Gross Vehicle Weight</b>	<b>Annual Tax</b>
Up to 2,200kg	€325
2,200 – 2,800	€330
2,800 – 3,200	€340
3,200 – 3,500	€355

While more comprehensive work is needed on the details of the charging structure for heavy goods vehicles, newly-purchased HGVs should be taxed on three criteria - **emissions, carrying capacity and a road user charge**. The road use charge can be annualised for Irish-registered trucks but levied on a daily basis for HGVs from abroad.

## 6.0 Pesticide Levy

### 6.1 The Current Situation:

A 2013 study of 18 European countries found, on average that 44% of food tested positive for glyphosate (weed killer) residue. In the UK and Germany, 70% of samples tested positive while in Switzerland, a country which has recently banned outright three of the top-selling pesticides, there was a much lower rate (17%) suggesting a strong correlation between pesticide use and residue present in food.

Closer to home, pesticide residues have increasingly been detected in drinking water at levels above statutory limits to the extent that the Environmental Protection Agency (EPA) in conjunction with the National Pesticides Working Group have begun an awareness campaign on the issue.

Research has long confirmed the impact which heavy pesticide use has on human health and the environment.

### 6.2 Implications

For human health the main issue is the disruption of the endocrine system leading to hormonal imbalances, something well documented in the scientific literature. Pesticide residue entering the body via both drinking water and the food chain is a well-known cause. Native biodiversity is also affected, resulting in a marked decline in bee species in particular.

To mitigate against these effects, Denmark, Norway, and a number of other countries have implemented policies which incentivise the use of biologically based alternatives and improved crop management while simultaneously being a source of revenue.

### 6.3 Policy Proposal

An Taisce recommends introducing a levy on pesticides based on a harm matrix, which takes into account the damage done by pesticides to humans and the environment on a graded scale. This would encourage reduced chemical use, greater crop rotation and alternative weed control strategies.

### 6.4 Implementation

Scandinavia has an excellent track record in developing and implementing legislation designed to curb harm to human health and the environment. In 1986 Denmark introduced a levy on pesticides to reduce use and create incentives towards less harmful chemicals.

### \* Example: Pesticide Levies Elsewhere

The Danish levy was modified in 2013 and it is now based on the Pesticide Load Indicator which takes account of the impact on health and environment, namely toxicity regarding humans, water and animals both near the soil (**worms, bees**, etc), as well as in the wider surroundings (**birds, fish**, other wildlife).

Such levies are also in place in Sweden and Iceland for many years, while Mexico has just introduced new pesticide tax. France is currently examining ways to halve pesticide use by 2018.

Taking action in this area would be a positive step for Ireland both in maintaining its green image, staying ahead of the curve on EU legislation and diversifying its revenue streams.

A report for the EU (Eunomia, 2014) applies an approximation of Denmark's pesticide tax to 12 member states. Ireland is not included in this study. However, if Ireland sees about half as much pesticide used as in Austria (as was the position during the 1990s) then revenue in the introductory years would be €8 – 9m p.a., rising to €14 – 15m a year when fully phased in.



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