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## LESS GREEN TAXES AND MORE CONTROL OVER POLLUTANT INDUSTRIES: A THEORETICAL PROPOSAL

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### Abstract

During too much time it has been talked about the ideal properties of green taxation. Now it is the moment to put the bell on the cat: without an adequate control system nothing can be done to accomplish global efforts on decreasing pollution levels. What the paper proposes is to implement a model of strategic control of behavior. More exactly, a reinterpretation of Landsberger and Meilijson's model originally thought for control of tax payers' behavior and tax evasion minimizing has been done. The reason to do that is simple: it is mathematically proved - in a tax environment at least, that this model has good properties to maximize tax revenues for Administration at a minimum cost. Authors discuss about the possibility to apply the Landsberger and Meilijson's model and take advantage all their technical properties and capabilities in an environmental framework, more specifically in the development of a strategy of control pollution.

*Key words:* environmental pollution, green taxation, pollution control

*Received: September, 2010; Accepted: September, 2010\*\**

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\*\* Paper presented within the Third International Congress on Tourism and Environment, Florence, Italy, 2010