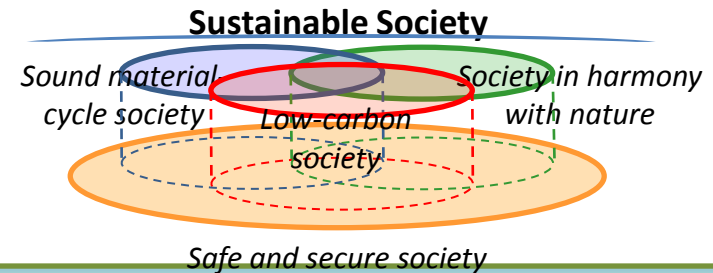


Towards Further Environmental Taxation Reform

The Fourth Basic Environment Plan (Cabinet Decision on April 27, 2012)

Appearance of the Sustainable Society to be Aimed

- Achieve the fields of low-carbon, sound material-cycle and harmonisation with nature in an integrated manner.
- Ensure the “safety” as a basis.



Greening of the Tax System

[Greening of Taxation]

The Japanese government will promote greening of the entire tax system, by comprehensively and systematically investigating and analyzing environmental effects and the other effects of environment-related tax system such as energy and vehicle taxation in Japan and overseas.

New Committee for the promotion of Greening the Whole Tax System

Purpose

- In order to realize a sustainable society such as a low-carbon society and given that tax policy is a valid tool, the Ministry of the Environment conducts comprehensive and systematic study about the desirable way of tax reform from the environmental standpoint .

Considerations

1. Significance of greening the entire tax system
2. Ideal situation of the tax system from the environmental aspects to be realized over the medium to long term
3. Evaluation of Japan's current tax system from the environmental aspects
4. Measure to promote greening of the entire tax system for the future
5. Considerations to promote the greening the entire tax system