

Special Issue

ESG Criteria and Taxation: A Comparative Survey

Message from the Guest Editor

This Special Issue of *Laws* seeks to explore for the first time the multifaceted relationship between ESG criteria and taxation, possibly filling in the gap that was created in 2004. We invite original research articles, case studies, and theoretical analyses that delve into the following key areas: The impact of tax policies on ESG outcomes: how do tax incentives, disincentives, and regulations influence corporate ESG performance? The role of ESG considerations in tax policy design: how can tax systems be used and adjusted to promote sustainable practices and social responsibility? The emergence of ESG-linked taxes and incentives: What are the legal, economic, and ethical implications of taxes and incentives tied to ESG metrics? The challenges and opportunities of ESG reporting and disclosure in the tax context: How can transparency and accountability be enhanced in this domain? The international dimensions of ESG and taxation: How do cross-border tax agreements, conventions, treaties, and global initiatives affect ESG goals?

Guest Editor

Prof. Dr. Marco Greggi

Department of Legal Sciences, University of Ferrara, 44121 Ferrara, Italy

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Laws
MDPI, Grosspeteranlage 5
4052 Basel, Switzerland
Tel: +41 61 683 77 34
laws@mdpi.com

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About the Journal

Message from the Editor-in-Chief

Laws is an international, open access journal featuring rigorous scholarship on critical developments in governance, courts, agencies, and social order. Analysis and synthesis, theory and practice, and empirical and doctrinal work have appeared in the journal; contributions that bridge these traditional boundaries are particularly welcome. The social sciences and humanities generate insights both from and for the legal system. While theory grounds *Laws* in a timeless dialogue shaped by traditions of inquiry, legal practice ensures that scholars are addressing pressing problems. Both normative and positive scholarship can aid policymakers, judges, and agency officials. *Laws* brings together the work of theorists and practitioners, and a diverse range of empirical researchers, to promote the progress of foundational legal norms.

Editor-in-Chief

Prof. Dr. Patricia Eastaerl

1. School of Law and Justice, University of Canberra, Bruce, ACT 2617, Australia
2. Legal Light Bulbs, Flynn, ACT 2615, Australia

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