

# **THE REPORTING OF THE USE OF GREEN TAX MEASURES IN THE SUSTAINABILITY REPORTS – THE PORTUGUESE COMPANIES CASE**

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## Abstract

*This paper seeks to understand what kind of green tax measures the legislator predicts to Portuguese companies and if Portuguese companies report the use of green tax measures in their reports.*

*The research analyses the most relevant corporate tax legislation to identify legal dispositions that can influence taxpayer's behaviour in sustainability decisions. Furthermore, the research uses the content analysis method to conclude if PSI-20 companies disclose tax information, in particular, if they refer the use of green tax norms in the sustainability reports of the fiscal year 2018.*

*The results show that the Portuguese Green Taxation Law introduces several taxation measures for environmentally friendly companies through the benefiting or encumbering of the tax burden. In the Corporate Income Tax Law, the influence derives from instruments such as the autonomous taxation of the expenses, the depreciation, the provisions and the local corporate tax. Regarding the Value Added Tax, the possibility of electric tourism vehicles' VAT deduction is also considered. In spite of these measures, in general, companies do not provide information from their sustainability reports about its use. Moreover, companies do not give other tax information in those same reports.*

Keywords: green taxation law, sustainability report, Portugal, European Union, environmental measures.

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