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A Green Approach to Collect Income Taxes to Save the Nature

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Abstract: *Money and technology cannot save the nature only pro environmental behavior [1] of society can save the nature. Energy consumption is an index of financial status of a society. Financially rich societies consume more energy than poorer societies. Example advanced nations like USA and Canada occupy about 5% of the world population but utilize one fourth of global energy.*

Keywords: *Global warming; Income tax; Energy consumption; Machine learning algorithms.*

I. Introduction

Money and technology cannot save the nature only pro environmental behavior [1] of society can save the nature. Energy consumption is an index of financial status of a society. Financially rich societies consume more energy than poorer societies. Example advanced nations like USA and Canada occupy about 5% of the world population but utilize one fourth of global energy. An average individual there utilizes 300 GJ in a year. But an average person in poor nations like Bhutan, Nepal, or Ethiopia utilize less than 1GJ per year. So the amount of energy utilized by a person in a rich country in one day is almost equal to amount of energy utilized by a person in a poor country in a whole year. It indicates that financially rich societies / nations consume more energy [2].

II. Objective

Countries like India income taxes [3] are collected based on salary/ income records. Employees working in various organizations / institutions their monthly salaries are paid through bank or by hand. It means organizations/institutions maintain a record of their salary payments to the employees. With help of these records or PAN number[4] income tax department[5] can calculate monthly income of a employee and based on yearly income, income tax department collect income taxes from the employees. But individuals who have their own private busi-

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nesses without government registration or without government permission not paying income tax. Because there are no official income records for such private businesses. So that income tax department unable to calculate income taxes from such private un official businesses. These unofficial private businesses include hawala money trading, real estate business, tiffin centers and chit funds etc.. As stated at the beginning of this article financially rich societies/individuals consume more energy. By calculating energy consumption of such unofficial private businesses, income tax department can collect income taxes. To calculate energy consumption of a person, all energy transactions must be done through digital currency. Example to pay money for LPG cylinder or to fill petrol in vehicles or to pay electricity bill, money should be paid through digital currency only. In the present article energy consumption includes LPG consumption, fossil fuels consumption, and electricity consumption.

2.1 Advantages with collecting income taxes based on energy consumption

1.Minimize global warming. Global warming [5] is a big problem before the world. More energy consumption increases more global warming. By this method we can identify the people who are consuming more energy and indirectly rising global warming. For such people we can impose environmental taxes. These taxes can reduce over consumption of energy resources and save the nature.

2. By maintaining energy consumption record of a person, income tax department can classify the people in to three categories like i. Environment friendly consumers (less energy consumers) ii. Moderate environment friendly consumers (moderate energy consumers) iii. Environment unfriendly consumers (high energy consumers).

For environment friendly consumers, income tax department can provide some intensives to encourage them.

For moderate environment friendly consumers, income tax department can collect normal/usual taxes and can provide knowledge to them to reduce energy consumption.

For Environment unfriendly consumers, income tax department can collect high taxes and can provide knowledge to them to reduce energy consumption.

3. Income tax department and government can easily identify the very rich, middle and poorer section people in a society without any salary records.

III. Methodology

Field survey conducted in varies places of Hyderabad to know the income of the varies tiffin centers.

Table 1. Monthly income of tiffin centers at different locations in Hyderabad

S.	Location	Sample No. (members)	Monthly income quantity Rs.30,000-40,000	Monthly in come between Rs.40,000-50,000	Monthly income above icome tax paid	Yealy above Rs.50,000-60,000

1.	Kukatpally	25	03	14	08 NIL	
2.	Ameerpet	25	05	16	04	NIL
3.	Dilsukhnagar	25	06	14	05	NIL
4.	L.B.nagar	25	07	15	04	NIL
5.	Uppal	25	15	07	03	NIL

Above data represented in the form of column and line graphs

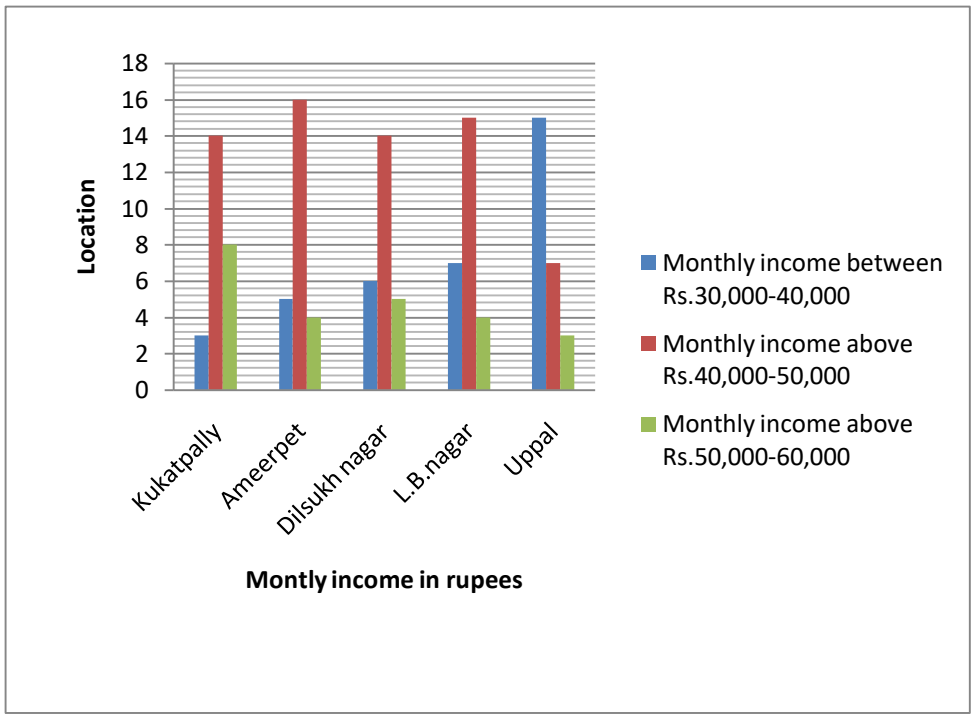

Fig .1. Monthly income of tiffin centers at different locations in Hyderabad

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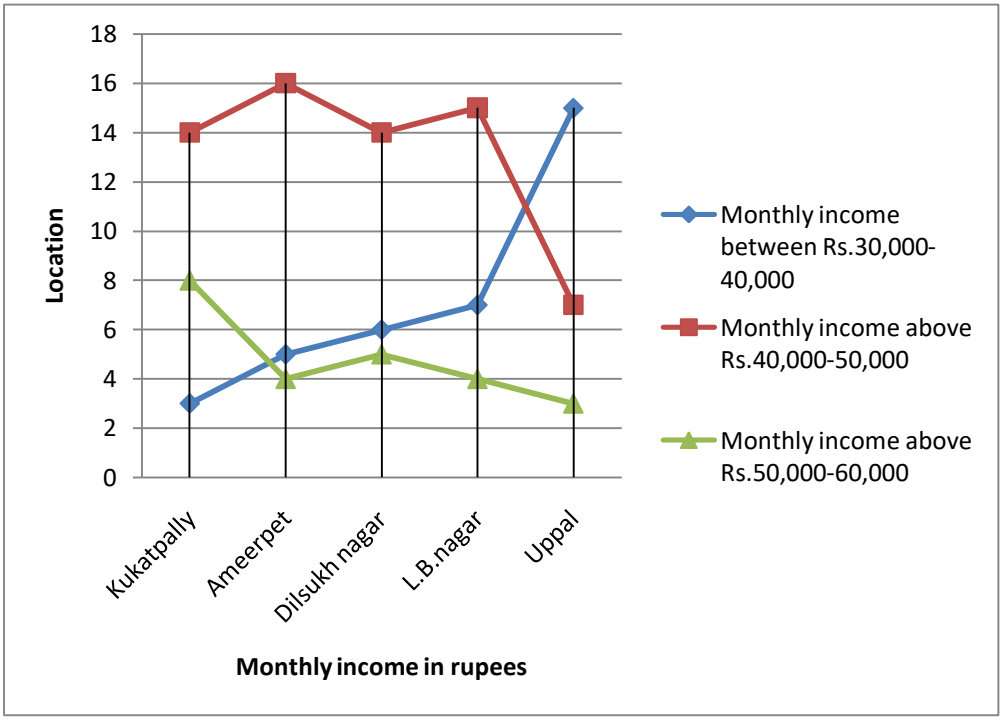

Fig.2. Monthly income of tiffin centers at different locations in Hyderabad

IV. Results

As per above mentioned data all tiffin centers fall under income taxes and consuming more energy in the form of LPG, petrol and electricity. But no one is paying income taxes. Interestingly tiffin centers owners maintaining workers and paying salary to workers, but there are financial records. They have own vehicles and own houses. But they are not coming under income taxes. This is because of there are no records of their money transactions. When we make all energy transactions through digital currency we can calculate amount of energy consumed by such business people or a person per month/year in the form of LPG, petrol and electricity. Accordingly we can collect income taxes.

V. Conclusions

This kind of taxation can improve the pro environmental behavior in the society and identify the income of an individual. In future this investigation can be extended to minimize plastic use. After technological development plastic became part of life. Water and soft drinks are sold in plastic bottles. Plastics are non biodegradable and harmful to environment. By adapting machine learning algorithms will develop a automated system [6-8] for identification of an individual whether he is an Environmental friendly or not.

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