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## Tax policy for the conservation of the environment in the province of cusco-2022

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### **Abstract**

*The general objective of this research was to analyze the impact of tax policies on environmental conservation in the provincial municipality of Cusco-2022, using a quantitative approach, applied type, descriptive correlational level, and non-experimental cross-sectional design as the methodological framework. The population consisted of employees from the provincial municipality of Cusco. The sample included 30 employees who work in the administration management, tax administration management and environmental management departments. The results show that a good tax policy has a significant impact on environmental conservation, and it is concluded that the tax policies implemented in the entity are not optimally considered because they do not consider updated tax legislation. In addition, tax management is not the most appropriate and penalties are not applied following the regulations, so environmental conservation actions have not been practical. This situation is the result of the fact that environmental education and practices have not been promoted among citizens.*

**Keywords:** *State, population, public institutions, tax policy, environmental tax law, tax management and penalties, environmental conservation, environmental education and practices*

### **Introduction**

The achievement of organizational success in any sector, including higher education, cannot be attained by the mere reliance employees' skills, especially if their work is poorly directed. Therefore, it is important to manage, guide, and direct employees toward the achievement of desired organizational goals. This can only be accomplished with availability of effective leadership that is based on an appropriate and suitable methodology.

Environmental protection or conservation of the environment refers to the various ways to minimize or prevent the damage caused by man's hand in industrial, commercial, urban, and rural activities. As Guillén (2020) and de Salas (2018) pointed out, human beings must become aware of the importance of conserving natural resources and protecting their natural heritage. In this sense, mechanisms must be implemented to conserve the environment; these actions must be carried out through a combination of efforts between the government, private companies, and the population.

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In this regard, Lucas (2019) posits that countries could create a global environmental tax, tax certain polluting activities such as greenhouse gas emissions, or implement tariffs to discourage the consumption of polluting products in the short term, such as highly polluting pesticides, and in the long term, tariffs may even hinder their production and play an important role in the current tax system, mainly as globalization has led to an increase in international trade.

At the national level, tax policy is related to the rules and guidelines that direct the tax system structures of the countries. This is based on the Peruvian national tax system. While it is true that tax policies are the mechanisms through which the Peruvian State seeks to increase tax collection, the Peruvian tax policy for the conservation of natural resources is focused on discouraging environmental practices that have a negative impact on the environment.

On the other hand, tax policy is reflected in the legal basis of the Peruvian Constitution in Article 74, which states that in order to create, modify, repeal or grant exemptions within their jurisdictions, taxes must respect the constitutional tax principles of respect for human rights, equality before the law, legal reserve and that no tax may be confiscatory. Currently, there are taxes for the central, regional and local governments.

At the local government level, one source that generates its revenues is the collection of fees. As indicated in DS.N°133-2013-EF (2013), fees are divided into taxes that are fees to be used for the maintenance of public services, licenses that are levied for obtaining various authorizations and fees that are paid for the provision of an administrative service with the use of a public good.

As indicated in the previous two paragraphs, Perez (2019) emphasizes that one of the functions of local governments is to regulate the behavior of taxpayers within their jurisdiction. Therefore, it is said that the tax policy of the local government regulates environmental practices. Currently, citizens do not have an adequate environmental culture, making irrational use of the natural resources available to them. This problem is very alarming due to the great pollution that grows daily, so while it is true that the tax policy is focused on giving the rules and guidelines to increase tax collection, it will be focused in this case on the neglect of the irrational use of natural resources as a result of the application of a tax.

In this regard, it can be remarked that municipal management is the activity developed by local governments to meet the population's collective needs, through which relationships are generated between the government and the population to promote actions that improve the inhabitants' quality of life. As pointed out by Ríos and Delgado (2020), in agreement with Lopez and Lopez (2020), one of the primary functions of municipal management should focus on the protection and care of the environment as a pillar to promote actions aimed at conserving and protecting the environment based on sectoral norms and plans.

Because of the above, the general problem posed was: How do tax policies affect environmental conservation in the provincial municipality of Cusco-2022; how does environmental tax legislation affect environmental conservation in the provincial municipality of Cusco-2022; how does tax

management affect environmental conservation in the provincial municipality of Cusco-2022; how do tax penalties affect environmental conservation in the provincial municipality of Cusco-2022?

The study consisted of a theoretical justification because one of the priorities of the study is to broaden previous knowledge about the subject. Therefore, it is important to consider different bibliographic references in the national and international framework, as well as practical justification, because studies need to show the intensity of the link between the study variables, and the study will serve in the future for various investigations. On the other hand, it has social justification because the study is important for all public entities and institutions to provide them with more knowledge about public policies and how to improve environmental conservation. On the other hand, it has methodological justification where the study's type, approach, design, technique and instrument were considered. The data obtained are used in a general and confidential way considering the university's guidelines. Finally, the epistemological justification was considered because it was necessary to take different relevant theories that agree with the topic.

As a result, the general objective was to analyze how tax policies affect environmental conservation in the provincial municipality of Cusco-2022. The specific objectives were as follows: To describe how environmental tax legislation affects environmental conservation in the provincial municipality of Cusco-2022; To describe how tax management affects environmental conservation in the provincial municipality of Cusco-2022; To describe how tax penalties affect environmental conservation in the provincial municipality of Cusco-2022.

Finally, the general hypothesis was: A good tax policy has a significant impact on environmental conservation in the provincial municipality of Cusco-2022; specific hypotheses were: Environmental tax legislation has a significant impact on environmental conservation in the provincial municipality of Cusco-2022; Tax management has a significant impact on environmental conservation in the provincial municipality of Cusco-2022; Tax penalties have a significant impact on environmental conservation in the provincial municipality of Cusco-2022.

## **Objectives**

### ***General objectives***

Analyze how tax policies affect environmental conservation in the provincial municipality of Cusco-2022.

### ***Specific objectives***

- ✓ Describe how environmental tax legislation affects environmental conservation in the provincial municipality of Cusco-2022.
- ✓ Describe how tax management affects environmental conservation in the provincial municipality of Cusco-2022.
- ✓ Describe how tax penalties affect environmental conservation in the provincial municipality

of Cusco - 2022.

## Hypothesis

### *General hypothesis*

A good tax policy significantly impacts environmental conservation in the provincial municipality of Cusco-2022.

### *Specific hypotheses*

- ✓ Environmental tax legislation has a significant impact on environmental conservation in the provincial municipality of Cusco-2022
- ✓ Tax management has a significant impact on environmental conservation in the provincial municipality of Cusco-2022
- ✓ Tax penalties significantly impact environmental conservation in the provincial municipality of Cusco-2022.

## Methodology

### *Type and design of research*

#### *type of research*

According to Carrasco (2019), the research was carried out by means of the applied type since the priority of the study is to increase previous knowledge about tax policy and environmental conservation, for which it was essential to consider different authors, whether national or international, in addition to considering information from various authors as well as the current environmental tax legislation, to be able to present possible alternative solutions.

#### *Research design*

Hernández et al. (2014) state that “the non-experimental design encompasses the description of reality without the need to modify or alter the units of study or the results obtained. It is cross-sectional because all the information collected was at a single time and moment.”

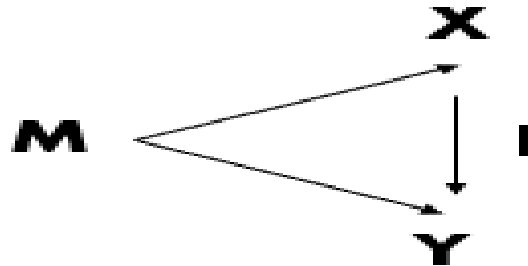
#### *Research approach*

Hernandez et al. (2014) report that “the research was conducted employing the quantitative approach because some assumptions were made at a general and specific level. In order to support these assumptions, the results were obtained from the data provided by public officials in a numerical form.”

#### *Level or scope of the investigation*

Hernandez et al. (2014) emphasize that “the research was conducted through a descriptive level because it was described and analyzed as tax policy and environmental conservation so that it can

be specified in what way tax policy affects environmental conservation.”



M = sample

X = tax policy

Y = environmental conservation

I = incidence (variable *x* affects variable *y*)

**Population and sample**

**population**

According to Hernández et al. (2014), the population considered for the study was all workers who perform their work activities in the different areas, management and submanagement of the provincial municipality of Cusco.

**Sample**

Hernández et al. (2014) report that for the study, the sample included workers with the same characteristics and who perform their work activities in the areas, management and submanagement necessary for the study.

**Table 1:** Management of the provincial municipality of Cusco

Managements	Areas and submanagement	Employees
Administration Management	Accounting area	4
	Information technology area	3
	Treasury area	3
	Logistics Sub-management	3
	Human resources assistant manager	3
Tax administration management	Debt collection and control area	3
	Registration and Control Area	3
Environmental management	Environmental Management Sub-management	4
	environmental sustainability sub-management	4
<b>Total</b>		<b>30</b>

M=30

**Sample**

Hernández et al. (2014) point out that in order to find the sample, a non-probabilistic sample was used, i.e., no formula was required because it was carried out intentionally and by convenience.

**Results**

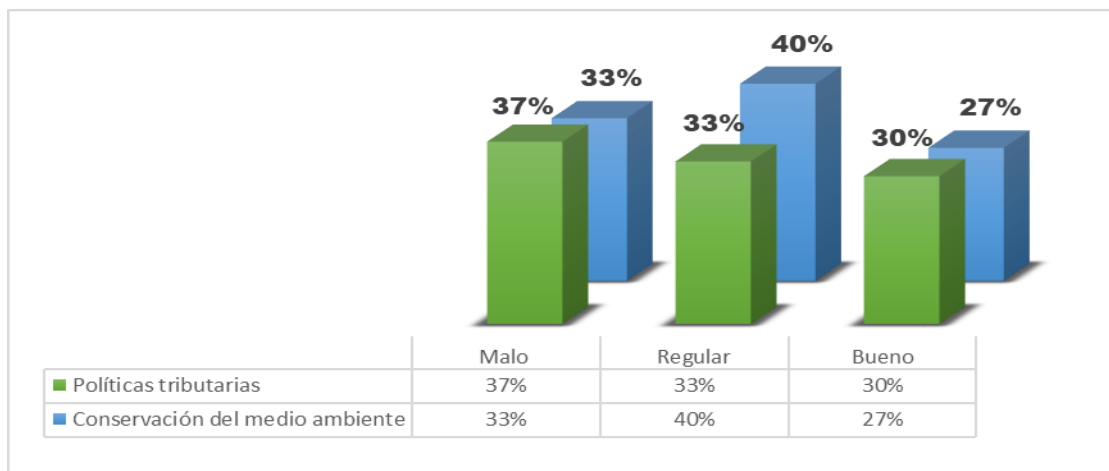
*Descriptive analysis*

*Analysis of the general objective*

**GO:** Analyze how tax policies affect environmental conservation in the provincial municipality of Cusco-2022.

**Table 2:** Analysis of the general objective.

Scales			Tax policies		Environmental conservation	
Variable 1	Variable 2	Levels	fi	hi%	fi	hi%
27 – 30	20 – 26	Bad	11	37%	10	33%
31 – 39	27 – 36	Regular	10	33%	12	40%
40 – 49	37 – 46	Good	9	30%	8	27%
<b>Total</b>			<b>30</b>	<b>100%</b>	<b>30</b>	<b>100%</b>



**Figure 1:** Analysis of the general objective

**Interpretation**

According to the information provided by the public officials who were considered as part of the sample, the data obtained were general, where 70% of the respondents indicated that the tax policies implemented in the entity are not considered optimal because they do not consider the updated tax laws. In addition, tax management is not the most adequate and tax penalties are not applied according to the law. On the other hand, 73% of those surveyed stated that actions for environmental conservation have not been effective because environmental education and

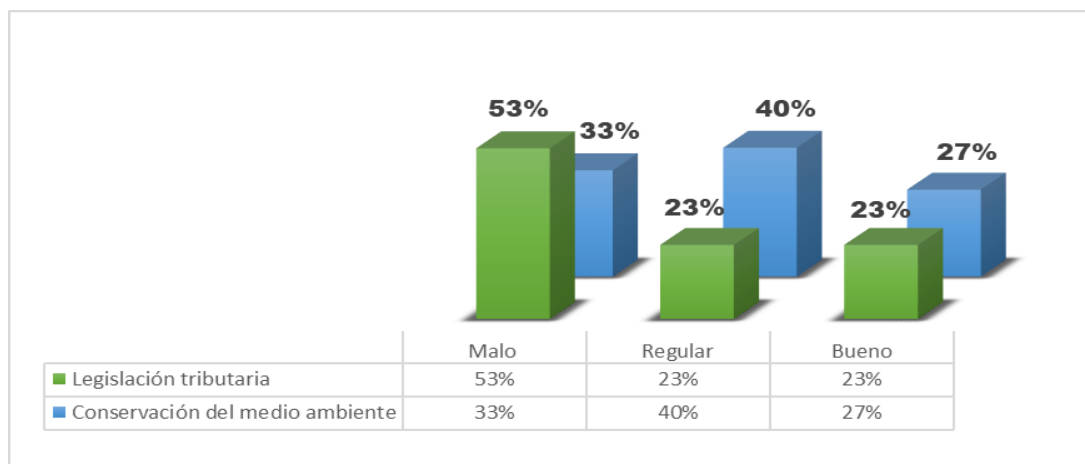
practices are not promoted as they should be with the citizens.

**Analysis of specific objective 01**

**SO1:** Describe how tax legislation affects the conservation of the environment in the provincial municipality of Cusco-2022.

**Table 3:** Analysis of specific objective 01.

Scales			Tax legislation		Environmental conservation	
Dimension 1	Variable 2	Levels	f <sub>i</sub>	h <sub>i</sub> %	f <sub>i</sub>	h <sub>i</sub> %
11 – 12	20 – 26	Bad	16	53%	10	33%
13 – 15	27 – 36	Regular	7	23%	12	40%
16 – 20	37 – 46	Good	7	23%	8	27%
Total			30	100%	30	100%



**Figure 2:** Analysis of specific objective 01

**Interpretation**

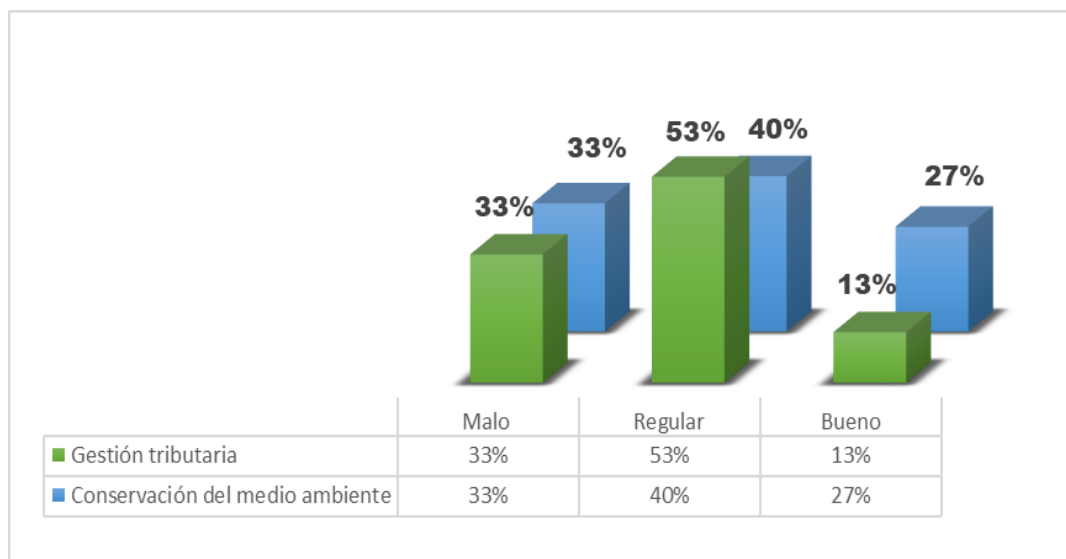
According to the information provided by the public officials who were considered as part of the sample, the data obtained were of a general nature where 76% of those surveyed indicated that the application of the tax legislation in the entity is not the most adequate, because in many situations the fundamental rights related to the principle of legality are taken as a pillar. On the other hand, 73% of those surveyed stated that actions for the conservation of the environment have not been effective because environmental education and practices have not been promoted as they should be with the citizens, causing environmental pollution to increase.

**Analysis of specific objective 02**

**SO2:** Describe how tax management affects environmental conservation in the provincial municipality of Cusco-2022.

**Table 4.** Analysis of specific objective 02.

Scales			Tax management		Environmental conservation	
Dimension 2	Variable 2	Level	fi	hi%	fi	hi%
10 – 12	20 – 26	Malo	10	33%	10	33%
13 – 17	27 – 36	Regular	16	53%	12	40%
18 – 19	37 – 46	Bueno	4	13%	8	27%
<b>Total</b>			<b>30</b>	<b>100%</b>	<b>30</b>	<b>100%</b>

**Figure 3:** Analysis of specific objective 02.

### Interpretation

According to the information provided by the public officials who were considered as part of the sample, the data obtained were of a general nature where 76% of those surveyed indicated that the application of the tax legislation in the entity is not the most adequate, due to the fact that in many situations the fundamental rights related to the principle of legality are taken as a pillar. On the other hand, 73% of those surveyed stated that actions for the conservation of the environment have not been effective since environmental education and practices have not been promoted as they should be with the citizens, causing environmental pollution to increase.

**Table 5.** Analysis of specific objective 03

Scales			Tax penalties		Environmental conservation	
Dimension 3	Variable 2	Levels	fi	hi%	fi	hi%
4 – 6	20 – 26	Malo	7	23%	10	33%
7 – 8	27 – 36	Regular	15	50%	12	40%
9 – 10	37 – 46	Bueno	8	27%	8	27%
<b>Total</b>			<b>30</b>	<b>100%</b>	<b>30</b>	<b>100%</b>



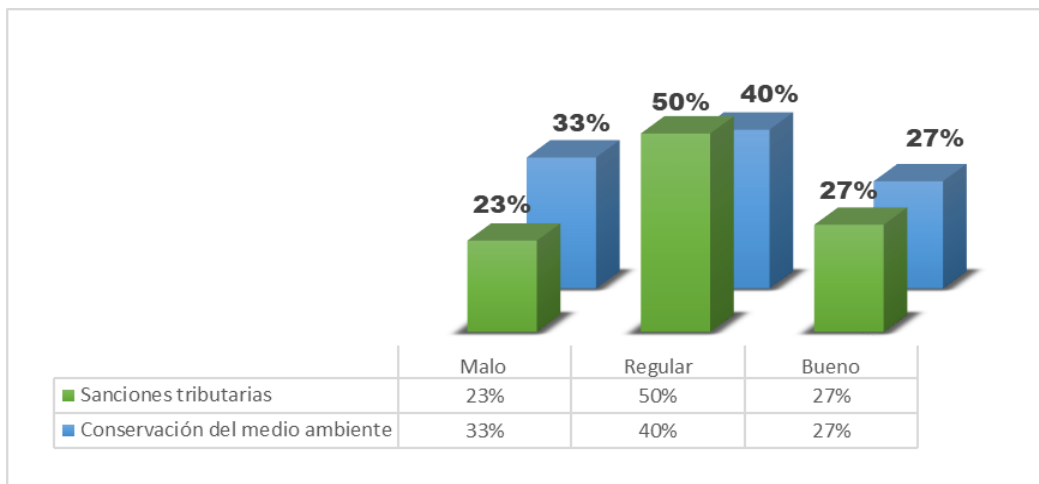


Figure 4: Analysis of specific objective 03.

**Interpretation**

According to the information provided by the public officials who were considered part of the sample, the data obtained were general, where 73% of the respondents indicated that the entity’s tax penalties related to civil, administrative and criminal sanctions are not carried out adequately. On the other hand, 73% of those surveyed stated that actions for environmental conservation have not been effective because environmental education and practices are not promoted as they should be with the citizens, causing environmental pollution to increase, and the people themselves are not aware of how important it is to comply with environmental regulations.

**Inferential analysis**

**Normality test**

Parametric data (greater than 0.05)

Non-parametric data (less than 0.05)

Table 6 Normality test.

	Shapiro-Wilk		
	Statistical	gl	Sig.
Tax policy	0.794	30	0.000
Environmental conservation	0.807	30	0.000
Tax legislation	0.734	30	0.000
Tax management	0.705	30	0.000
Tax penalties	0.745	30	0.000
Environmental practices	0.808	30	0.000
Environmental education	0.790	30	0.000

**Interpretation**

The Shapiro-Wilk normality test was considered to determine the distribution of the data obtained through the questionnaire that was applied to the civil servants who perform their work activities in the administrative management of the provincial municipality of Cusco. The test was used because the (gl) is equal to the study sample, i.e., less than 50 data, where it can be observed that the sig. value gave a value of 0.000 for both variables and dimensions of the study, which is less than 0.05, so it was considered that the data are non-parametric. The result for both the variables and dimensions of the study was a value of 0.000, which is less than 0.05, so it was considered that the data are non-parametric, and to corroborate the hypotheses and determine the level of incidence, Kendall’s Tau\_b test was used.

**Corroboration of hypotheses**

**General hypothesis**

Tax policies significantly impact environmental conservation in the provincial municipality of Cusco-2022.

P-value less than 0.05 - the alternative or research hypothesis is accepted.

P-value greater than 0.05 - the null hypothesis is accepted.

**Table 7** General Kendall’s Tau\_b test

			Tax policies	Environmental conservation
Tau_b of Kendall	Tax policies	Correlation coefficient	1.000	,669**
		Sig. (bilateral)		0.000
		N	30	30
	Environmental conservation	Correlation coefficient	,669**	1.000
		Sig. (bilateral)	0.000	
		N	30	30

**Interpretation**

When determining the distribution of the data, it was possible to identify which test is used to corroborate the hypothesis for which it is necessary to consider the stated objective, for which the non-parametric test of the general Kendall’s Tau\_b was considered where it can be observed that the significance value resulted in a value of less than 0.05. Therefore, the alternative hypothesis or the research hypothesis is accepted. To determine the level of incidence, it can be observed in the table that the correlation coefficient resulted in a value of (0.669); that is, the level of relationship or incidence is positive or moderate.

**Specific hypothesis 01**

Tax legislation significantly impacts environmental conservation in the provincial municipality of Cusco-2022.

P-value less than 0.05 - the alternative or research hypothesis is accepted.

P-value greater than 0.05 - the null hypothesis is accepted

**Table 8** Specific Kendall’s Tau\_b test 01

			Tax legislation	Environmental conservation
Tau_b of	Tax legislation	Correlation coefficient	1.000	,711**
		Sig. (bilateral)		0.000
		N	30	30
Kendall	Environmental conservation	Correlation coefficient	,711**	1.000
		Sig. (bilateral)	0.000	
		N	30	30

**Interpretation**

When determining the distribution of the data, it was possible to identify which test is used to corroborate the hypothesis for which it is necessary to consider the stated objective, for which the non-parametric test of the specific Kendall’s Tau\_b 01 was considered where it can be observed that the significance value resulted in a value of less than 0. 05. Therefore, the alternative or research hypothesis is accepted and to determine the level of incidence it can be observed in the table that the correlation coefficient resulted in a value of (0.711), that is to say that the level of relationship or incidence is high positive.

**Specific hypothesis 02**

Tax management has a significant impact on environmental conservation in the provincial municipality of Cusco-2022.

P-value less than 0.05 - the alternative or research hypothesis is accepted.

P-value greater than 0.05 - the null hypothesis is accepted.

**Table 9** Specific Kendall’s Tau\_b test 02.

			Tax management	Environmental conservation
Tau_b of	Tax management	Correlation coefficient	1.000	,572**
		Sig. (bilateral)		0.000
		N	30	30
Kendall	Environmental conservation	Correlation coefficient	,572**	1.000
		Sig. (bilateral)	0.000	
		N	30	30

**Interpretation**

When determining the distribution of the data, it was possible to identify which test is used to corroborate the hypothesis for which it is necessary to consider the stated objective, for which the non-parametric test of the specific Kendall’s Tau\_b 02 was considered where it could be observed

that the significance value gave; as a result, a value less than 0.05. Therefore, the alternative or research hypothesis is accepted and to determine the level of incidence, it can be observed in the table that the correlation coefficient resulted in a value of (0.572), that is to say, that the level of relationship or incidence is moderately positive.

**Specific hypothesis 03**

Tax penalties significantly impact environmental conservation in the provincial municipality of Cusco-2022.

P-value less than 0.05 - the alternative or research hypothesis is accepted.

P-value greater than 0.05 - the null hypothesis is accepted.

**Table 10** Specific Kendall’s Tau\_b test 03.

			Tax penalties	Environmental conservation
Tau_b of Kendall	Tax penalties	Correlation coefficient	1.000	,728**
		Sig. (bilateral)		0.000
		N	30	30
	Environmental conservation	Correlation coefficient	,728**	1.000
		Sig. (bilateral)	0.000	
		N	30	30

**Interpretation**

When determining the distribution of the data, it was possible to identify which test is used to corroborate the hypothesis for which it is necessary to consider the stated objective, for which the non-parametric test of the specific Kendall’s Tau\_b 03 was considered where it could be observed that the significance value resulted in a value of less than 0.05. Therefore, the alternative or research hypothesis is accepted and to determine the level of incidence, it can be observed in the table that the correlation coefficient resulted in a value of (0.728), that is to say, that the level of relationship or incidence is high positive.

**Discussion**

Regarding the descriptive analysis of the general objective, 70% of the respondents indicated that the tax policies implemented in the entity are not optimally considered because they do not take into account the updated tax legislation, in addition to the fact that tax management is not the most appropriate and tax penalties are not applied according to the law. On the other hand, 73% of the respondents state that the actions for environmental conservation have not been effective because environmental education and practices are not promoted as they should be with the citizens and for the inferential analysis the non-parametric test of the general Kendall’s Tau\_b was considered where it can be observed that the significance value resulted in a value less than 0.05. Therefore, the alternative or research hypothesis is accepted and to determine the level of incidence, it can be observed in the table that the correlation coefficient resulted in a value of (0.669), which means

that the level of relationship or incidence is positive and moderate.

Mejía et al. (2019) specify that tax policy is crucial for the country's development, so the State implements many mechanisms through regulations and laws to draw taxpayers' attention. Also, Ibarra (2020) specifies that tax policy is the set of criteria and guidelines to determine the direct and indirect tax burden in order to finance the activity of the State, which must take into account the tax legislation, tax management and tax penalties. Given the above, it can be specified that tax policy has an impact on environmental conservation, where Vargas (2019) emphasizes that the preservation of biodiversity and the management of the negative effects of climate change have become more important in light of the economic slowdown and fragile fiscal accounts in the countries of the region. In addition, the MEF (2020) agrees that environmental conservation refers to those activities carried out for the care and sustainable recovery of flora and fauna, for which it is essential that environmental practices are carried out and environmental education is promoted.

The results were contrasted by Mejía et al. (2019), concluding that tax policy is crucial for the country's development and implements many mechanisms through regulations and laws to attract taxpayers' attention. Tello and Sanchez (2019) conclude that the objective is to promote redistribution and stimulate employment, the production of goods and services and ecological, social and economic responsible behavior related to the promotion of the environment and the optimization of national taxes, and the law of the tax ecosystem legal facts, which were measures adopted to reduce existing pollution by toxic gases caused by emissions. For his part, Jimenez (2017) concludes that power can influence the strengthening or weakening of the State and its democratic institutions. The improvement of the collection and distributive effect, the widespread promotion of comprehensive taxation, which includes in its tax base all taxpayers' income and coordinates its measures with various simplified rules. Finally, Azevedo (2018) concludes that the rulers are increasingly concerned about the adverse effects of the increase in social demands and the increase in solid waste dumping in inappropriate places, as well as the disappearance of green spaces, for which some development rules have been proposed to increase the degree of arborization of public routes.

Continuing with the descriptive analysis of specific objective 1, 76% of those surveyed indicated that the application of tax legislation in the entity is not the most adequate because, in many situations, they take as a pillar the fundamental rights that are related to the principle of legality, the preservation of law and respect for human rights. On the other hand, 73% of those surveyed stated that actions for environmental conservation have not been effective because environmental education and practices are not promoted as they should be with citizens, causing environmental pollution to increase. For the inferential analysis, the non-parametric test of the specific Kendall's Tau\_b of 01 was considered, where it can be observed that the significance value resulted in a value of less than 0.05. Therefore, the alternative or research hypothesis is accepted. To determine the level of incidence, it can be observed in the table that the correlation coefficient resulted in a value of (0.711), that is, the level of relationship or incidence is high positive.

The results were contrasted by Montoya et al. (2020), concluding that fiscal and economic policies must go to their constitutional roots to develop a fiscal framework favorable to the socioeconomic conditions of an area since the economic impact of taxes on society positively or negatively affects citizens' perceptions of their legislators. Méndez and Davales (2018) conclude that to fulfill the mission of environmental protection, all actors in society must be aware of the knowledge involved in responsible relationships between people and society and the environment generating a change in the values and purposes of the economic sphere, social coexistence and fair concepts and applications of human solidarity.

Continuing with the descriptive analysis of specific objective 2, 76% of the respondents indicate that the application of tax legislation in the entity is not the most adequate because, in many situations, they take as a pillar the fundamental rights that are related to the principle of legality, the preservation of law and respect for human rights. On the other hand, 73% of the respondents state that actions for the conservation of the environment have not been effective because environmental education and practices have not been promoted as they should be, causing environmental pollution to increase. For the inferential analysis, the non-parametric test of the specific Kendall's Tau\_b 02 was considered where it can be observed that the significance value resulted in a value of less than 0.05. Therefore, the alternative hypothesis or the research hypothesis is accepted. To determine the level of incidence, it can be observed in the table that the correlation coefficient resulted in a value of (0.572), that is, the level of relationship or incidence is moderate positive.

The results were contrasted by Uzcátegui (2019) concluding that in some countries there is no legal basis for regulating or enacting laws in the field of environmental protection, and where such laws exist, they encounter the greatest obstacle among government officials and courts due to their understanding of the value of environmental education. Therefore, it is not widely known whether the authorities declare these laws illegal. Lorenzo (2018) concluded that tax systems in countries are generally regressive and largely dependent on indirect taxes and taxes or royalties collected from natural resource-intensive productive activities; however, in order to generate higher profits, companies systematically exploit natural resources, resulting in ecosystem changes and negative impacts on the environment.

Finally, regarding the descriptive analysis of specific objective 3, 73% of those surveyed indicated that tax penalties related to the entity's civil, administrative and criminal sanctions are not adequately enforced. On the other hand, 73% of those surveyed stated that environmental conservation actions have not been effective because environmental education and practices are not promoted as they should be, causing environmental pollution to increase, and the inhabitants are unaware of how important it is to comply with environmental regulations. For the inferential analysis, the non-parametric test of Kendall's specific Tau\_b 03 was considered where it could be observed that the significance value resulted in a value of less than 0.05; therefore, the alternative hypothesis or the research hypothesis is accepted. Finally, to determine the level of incidence, it

can be observed in the table that the correlation coefficient resulted in a value of (0.728); that is, the level of relationship or incidence is high positive.

The results were contrasted by Gutierrez (2020), concluding that the governments of each country have created many mechanisms under environmental law. However, even though there are regulations that endorse environmental protection, public officials do nothing about it. Rodriguez and Montealegre (2020) conclude that the concern for the management, use, protection, conservation and full use of natural resources now requires plans and parameters for conservation, protection and efficient use of natural resources, which contribute to balanced development.

## Conclusions

After the analysis and discussion of the results, the following are the conclusions of the study:

a. Regarding the general objective, 70% of the respondents indicate that tax policies range from fair to poor, and 73% of the respondents state that actions for environmental conservation range from fair to poor; likewise, to corroborate the hypothesis, the non-parametric test of Kendall's Tau\_b was considered, where a significance value of less than 0.05 was obtained; therefore, the research hypothesis is accepted, resulting in a correlation value of (0.669). This means that the level of relationship or incidence is moderate positive. In this sense, it is concluded that the tax policies implemented in the entity are not considered optimal because they do not consider the updated tax legislation; in addition, the tax management is not the most appropriate, and the tax penalties are not applied according to the norm. So, the actions for conserving the environment have not been effective because education and environmental practices are not promoted as they should be with citizenship.

b. Regarding specific objective 1, 76% of the respondents indicate that the application of tax legislation ranges from fair to poor and 73% state that environmental conservation actions range from fair to poor. Likewise, to corroborate the hypothesis, the non-parametric test of Kendall's Tau\_b was considered, where a significance value of less than 0.05 was obtained, so the research hypothesis is accepted, resulting in a correlation value of (0.711), that is, the level of relationship or incidence is high positive. In this sense, it is concluded that the application of the tax legislation in the entity is not the most adequate due to the fact that in many situations, they take as a pillar the fundamental rights that are related to the principle of legality, the reserve of law and the respect to human rights, so the actions for the conservation of the environment have not been effective since the education and environmental practices are not promoted, causing an increase in environmental contamination.

c. Regarding specific objective 2, 86% of the respondents indicate that the procedures regarding environmental management range from fair to poor and 73% specify that the environmental conservation actions range from fair to poor. Likewise, to corroborate the hypothesis, the non-parametric test of Kendall's Tau\_b was considered, where a significance value of less than 0.05 was

obtained, so the research hypothesis is accepted, resulting in a correlation value of (0.572) that is to say that the level of relationship or incidence is moderate positive. In such sense, it is concluded that the procedures concerning the environmental management carried out in the entity are not the most adequate since they do not carry out an adequate planning or organization of the activities. In addition, the planned activities are not carried out on time and there is no continuous control of the actions in the entity. As a result, the actions for environmental conservation have not been effective because environmental education and practices are not promoted properly with the citizens, causing environmental pollution to increase.

d. Regarding specific objective 3, 73% of the respondents indicate that tax penalties range from fair to bad and 73% state that environmental conservation actions range from fair to bad. Likewise, to corroborate the hypothesis, the non-parametric test of Kendall's Tau\_b was considered, where a significance value of less than 0.05 was obtained; therefore, the research hypothesis is accepted, resulting in a correlation value of (0.728), meaning that the level of relationship or incidence is high positive. In this sense, it is concluded that the tax sanctions that are related to the civil, administrative and penal sanctions given by the entity are not adequately carried out, which is why the actions for the conservation of the environment have not been effective due to the fact that the education and environmental practices are not appropriately promoted causing that the environmental contamination increases and that the inhabitants themselves are not aware of the importance of complying with the environmental norms.

### Recommendations

- a. It is recommended that the state, through the different levels of government, whether national, regional, or local, implement or modify regulations that allow civil society organizations to ensure the protection and conservation of the environment and biodiversity.
- b. It is also recommended that the entity has an environmental tax law that can use the figure of benefits to encourage taxpayers to perform certain behaviors that are considered appropriate for protecting the environment, thus creating the second connection between environmental protection and tax law.
- c. Finally, it is recommended that the entity develop policies that promote the protection, care and adequate use of the environment, as well as policies that maintain a redistributive approach to wealth, to cover the needs of the population.

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