ABSTRACT

Sustainable development is programming of life today and in the future, in such a way to establish a balance between human being and nature and to enable future generations in fulfilling their needs. This concept contains growth and evolution policies in socio-economic, ecologic, political, spatial, cultural dimensions.

There are some important issues in agenda of countries in order to deal with problems such as development, growth, preventing unemployment and inflation. These problems have made themselves evident with the process of globalization particularly during the 1980’s. United Nations, OECD, EU and other voluntary institutions felt that they need to implement some guiding and repressive policies in order to ensure that scarce sources to be used efficient in economic development with a skeptical view on future generations' welfare.

In the post-1980 period initiated with the “globalisation phenomenon”, the development in informatics, transportation and communication technologies has caused the globe to narrow rapidly and has created an environment in which geographical frontiers among all the countries in the world are transcended and cooperation and trade in economic, social, cultural fields are developed. The process initiated with globalisation has brought some public good and service needs (environment, health, knowledge, peace, security, etc.) that concern all the societies into agenda. As individual countries fail to satisfy the supply and finance of these goods, common cooperation worldwide is needed and hence the concept of “global public good” started to take part in the public finance literature. The first study on the concept, namely “Global Public Goods; International Cooperation in the 21st Century” under the United Nations Development Programme was published in 1999 and later on quite a few studies on the aforementioned concept have been prepared within the bodies of national, international and supra-national institutions, establishments.

This work provides an examination of studies on application of ‘global tax’ as a fiscal precaution taking account of national, international and supra-national effects the in relation between global public goods and sustainable growth.

Keywords: Sustainable Development, Globalization, Public Good, Global Public Good, Tax.