

Harnessing Taxation to Induce Green Retail Practices among Smes towards Sustainable Consumption (SDG 12) in Nigeria

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Abstract

This study examined how taxation can be adopted to induce green retail practices among SMEs towards sustainable consumption (SDG 12) in Nigeria. Descriptive survey design was adopted using questionnaire to collect primary data from a sample of 400 stakeholders. Responses were analysed using inferential statistics. Findings established that, taxation exerted significant influence on performance of green retail practices of: waste reduction, pollution, and environmental degradation; efficient resource use; as well as, improving quality lifestyle, among SMEs towards sustainable consumption in Nigeria. Therefore, testifying that taxation can be harnessed to significantly induce green retail practices proxied by; waste reduction, pollution, and environmental degradation; efficient resource use; as well as, improving quality lifestyle, among SMEs towards sustainable consumption. It was concluded that taxation exerted significant effect on inducing green retail practices among SMEs towards sustainable consumption in Nigeria. Recommendations were made for government to adopt green tax policy to induce green retail practices among SMEs; offer incentives; as well as, formulate and enforce effective monitoring and enforcement strategies.

Keywords:

Efficient Resource Use, Green Retail Practices, Quality Lifestyle, Sustainable Consumption, Taxation, Waste Reduction

1.Introduction

The growing concern about resource depletion and other environmental impact of human actions has increased global attention to sustainability. Specifically, the United Nations in 2015 emphasized the essence of the pursuance of sustainable consumption and production (Sustainable Development Goal 12), along with other goals. This SDG 12, which their targets aim at pursuing resource efficiency, waste management and responsible lifestyle, among others.

Taxation from ages had been taken as a good fiscal instrument considered effective to modify human behaviour and firm practices. In the context of environmental policy, green taxation is been used to internalize external social cost of human activities into business activities; therefore, discouraging

practices considered harmful to the environment (Yang *et al.*, 2024). Therefore, taxation can be a potent tool for achieving both financial and environmental benefits (double dividend).

Retail sector in most of the developing economies like Nigeria, is usually dominated by SMEs, providing employment and economic activities. It is therefore considered imperative to examine potency of leveraging green taxation to enhance green retail practices among SMEs in Nigeria.

Problem of the Study

Despite the significant contributions of SMEs to countries, the level of their adopting responsible retail practice is considered to be too low. Moreso, many of them are still bewildered with various challenges like fund inadequacy, Low environmental awareness, and weak regulations, that can adversely influence green retail practices (OECD, 2024; Adesua-Lincoln, 2025). Therefore, challenges from waste management, resource utilization, and other sustainable consumption practices. These have lots of attending challenges.

Although, in many instances, green or environmental taxation is being used widely to enhance sustainability, their potency in promoting green retail practices, especially among SMEs in developing countries is still limited (Ben Youssef & Dahmani 2024; Maier & Ricci, 2024; Texido *et al.*, 2024). Similarly, empirical studies on green taxation had been focusing on pollution, energy consumption, and carbon emission from industrial sector, rather than the SMEs. Moreso, most of the taxation in Nigeria has been more of revenue-driven than environmental sustainability.

These established research gaps with respect to how taxation can be used to induce SMEs to engage in green practices towards sustainable consumption in Nigeria. On this note, this study examines if green taxation can be leveraged to induce green retail practices among towards sustainable consumption among SMEs in Nigeria.

2.1. Conceptual Review

Green taxation

Green tax, eco-tax or environmental tax connotes any “compulsory, unrequited payments to government on tax bases with a specific, negative impact on the environment, designed to internalize environmental costs and promote sustainable behavior” (OECD, 2014). It refers to “a tax whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA 95 as a tax” (UN, 2011). It is mostly designed around “*binding, dissuasive and incentive measures*”, (Ballandras-Rozet, 2025). They can be introduced to “to internalize externalities”. The OECD (2020) lists the commonly used bases for environmental taxes as resources, energy, pollution, transport.

There are some general principles guiding environmental law, that are suggested to guide any policy design or legal framework targeting environmental protection, which environmental taxes must abide with (ATAF, 2019; Olawuyi, 2015). These include; “polluter-pays principle”, “prevention principle”, precautionary principle”, and “principle of common but differentiated responsibilities”.

Sustainable Consumption

Sustainable consumption is from the Goal 12 of the 17 UN SDGs offered in 2015 to meet up the environmental challenges being faced across the world. The concept connotes “promoting resource and energy efficiency, sustainable infrastructure, and providing access to basic services, green and decent jobs and a better quality of life for all” (Office of the Senior Special Assistant to the President on SDGs, 2026). The object is to “do more and better with less”, improve net-gain on citizens’ welfare from consumption activities by minimizing resource usage, pollution and degradation, while maximizing quality lifestyle. It demands cooperation among stakeholders along the supply chain. It entails consumer engagement through education and awareness on responsible consumption and quality lifestyles.

The targets stated by the UN to achieve the SDG 12 include “sustainable management and efficient use of natural resources”, “reducing global food waste at the retail and consumer levels”, “sound management of

chemicals and all wastes”, “reduce waste generation through prevention, reduction, recycling and reuse”, “promote sustainable public procurement practices”, and “lifestyles in harmony with nature”.

2.2.Theoretical Framework

This study adopted the double dividend theory (DDT) to illustrate the potency of green taxation to improve environmental performance and at the same time improve socio-economic condition among retail SMEs. The DDT attributable to environmental economists like Lans Bovenberg and Lawrence H. Goulder (2002) opines that environmental taxes is capable of simultaneously generating two types of returns (dividend) if properly implemented. The first principal dividend here include improvement in resource efficiency, waste management practices, and environmental conservation. Relating to SMEs, green taxation encourages innovative production practices like recycling, repair, energy efficiency, and waste minimisation. The second dividend concerns associated social and economic gains. For the SMEs, green tax revenues can be reinvested in sustainable initiatives, environmental awareness. Likewise, financial incentives can be given from such proceeds, which is capable of improving productivity and promote sustainable lifestyles as well as better lifestyle for citizens.

2.3.Empirical Review

Taxation and Sustainable Consumption (SDG 12)

Evidence from current empirical studies on the relevance of taxation to ensuring sustainable consumption gave diverse, and at times inconsistent findings. We have studies that supports the positive effect of taxation, some dispute the potency, and other producing mixed or contextual (situational) effects depending on conditional and policy factors.

The first set argued that taxes significantly affect achieving sustainable consumption of organisations. They stressed that emphasize the potency of instruments of environmental or green taxation, like energy taxes, carbon taxes, and ecologically defined consumption taxes, in correcting market failures associated with environmental externalities. For instance, empirical evidence across the globe suggests that environmental taxation increases the cost of environmentally harmful goods and services, thereby discouraging unsustainable consumption behaviors. For instance, several studies revealed that environmental tax contribute to the reduction of ecological impacts and carbon emissions from consumption activities. This position is usually based on the principle of Pigouvian taxation, which opines that imposing taxes on “negative externalities” can motivate consumers to exhibit environmentally responsible behaviors in the consumption. Within this framework, taxation is working as a significant fiscal policy instrument to induce the transition toward sustainable consumption (SDG 12).

Specifically, Wang (2022) research in China established effectiveness of environmental governance on improving happiness and indirectly influence happiness through green tax; green tax is potent enough to significantly improve happiness. Another set of studies however challenges this optimistic view by bringing out some limitations and unexpected effects of taxation policies. For instance, Zhao *et al* 2024 found that the effect of environmental taxes on innovation quality, but different environmental tax rates result to difference as positive effect is only established in high-tax and low-tax areas. Critics also argue that these taxes may result to regressive socioeconomic effects, especially in developing economies. Therefore, policies aimed at promoting sustainability may unintentionally amplify inequality or negatively affect the welfare of vulnerable citizens.

Other empirical analyses like Chomachaei and Golmohammadi (2025) shows that environmental (carbon) tax creates a crowding-out effect on both financial and innovation performance among the U.S. automotive industry. In such situation, organisations may shift the burden of paying taxes to the ultimate consumers through increased prices without meaningfully changing the production or consumption patterns. Therefore, establishing that only taxation may be incapable of assuring meaningful enhancements of sustainable consumption.

Ikhtari *et al* (2024) review of literature revealed potency of carbon taxes to reduce carbon emissions effectively and promote sustainable development. Meanwhile, highlights the distributional effect and consideration of social justice factors.

Example of the other set presenting mixed results include Abdurraqeb *et al* (2025) which investigated link between “environmental tax policies”, “environmental technology implementations”, “renewable energy applications” and Brazil’s “consumption-based carbon dioxide emissions” from 1994 to 2020 with “economic growth”. The results of their study reveal “environmental technologies” and “renewable energy” assists in cutting “carbon dioxide” output but still the increased GDP increased emission levels. Results also established that “environmental technology implementations” and renewable energy” help decrease “carbon emission”; “environmental tax” negatively influenced carbon dioxide; but OLS, FMOLS and CCR show “environmental technology implementations” showed no effect on carbon dioxide levels. Similar evidence also came from Ben Youssef & Dahmani (2024) that examined data two decades from 20 African countries to and established mixed results highlighting the dynamics of “environmental quality” with respect to economic and urban growth and the relevance of environmental taxation. The study therefore suggested tailored policy strategies that will strengthen sustainable development initiatives. Soufiene *et al* (2025) also established from G-20 countries, that a negative relationship exists between environmental taxes and sustainability. Meanwhile, a positive significant relationship was established between financial development and environmental sustainability within the lower quantiles, but turns not significant (negative).

Texido *et al* (2024) examined effect of fuel tax in Portugal on “cross-border fuel sales” and “associated carbon leakage” in the Spanish border regions. The results revealed that while gasoline sales were not unaffected, diesel sales increased. Further test revealed that the differences were contextual; frequency of route by “heavy-duty vehicles”. Maier & Ricci (2024) also got mixed results across most countries due to “increase in the tax burden and its regressivity”.

In general, evidences across the globe shows that effectiveness of environmental taxes for promotion of sustainable consumption is established by many studies. Meanwhile, potency but is not yet universal or automatic. Rather, results depend on contextual or situations or interactions among the factors involved. It is therefore considered necessary to examine each of the targets of sustainable consumption as stated in the SDG 12 by the UN.

Taxation and Responsible Use of Resources (Resource Efficiency)

Studies linking taxation, resource efficiency, and sustainable production has started receiving increased attention within the environmental economics field, especially in the perspective of SDG 12: “Responsible Consumption and Production”. Fiscal policy tools like environmental taxes, are considered vital devices to enhance efficient resource use and internalize environmental externalities. For instance, Chen *et al* (2024) studies the fiscal policy efficiency and carbon taxation as devices to encourage the resource usage efficiency among the BRICS economies, against the environmental sustainability setting. The study paper established the fundamental role of the economic instruments in preventing environmental externalities related to “resource-intensive” companies. Moreso, it illustrates ways fiscal initiatives support “market-based incentives” (e.g. carbon taxes) to improve resource efficiency and prevents GHG emission.

In the same way, Yang *et al* (2024) defines green taxation in its broad and narrow senses, showing its relevance and effectiveness in inducing regional green progress and innovation in China. Findings found that green taxation significantly induced regional green growth as well as green innovation. Another example of empirical studies supporting the potentials of taxation in exerting a positive effect is Ben Youssef and Dahmani (2024), which illustrate that that environmental taxation significantly induced environmental sustainability through encouragement of responsible resource management. Similarly, Antohi *et al* (2025) studies green taxation and sustainable economic development for 27 member states of the European Union, covering 2010 to 2022. The results suggest that, while taxing polluting activities might cause short-term costs to some companies, green taxation induces innovation and investment in clean technologies, therefore contributing to sustainable economic growth.

On the contrary to the analysis explained so far, some empirical research also gave presents evidence against the efficacy of taxation in enhancing resource efficiency. Some opine that environmental taxes may produce unintentional economic consequences that undermine their sustainability objectives. For

instance, Yang *et al* (2024) found that green taxation significantly induced regional green growth as well as green innovation. However, “resource crowding-out effect” modified the effect to be adverse on innovation capabilities of regional enterprises. This emphasizes the need to have a balanced in policy design and implementation. Similarly, Bampatsou *et al* (2024) examined the “ecological efficiency of industry” in Greece. It illustrates that insufficient adoption of the proceeds from environmental taxes to eco-efficiency.

The last set presents mixed or conditional evidence, emphasizing that the impact of taxation on resource efficiency and sustainable production depends on several contextual factors. Soufiene *et al* (2025) illustrates the effect of environmental taxes, renewable energy, economic growth, green innovation and financial development on environmental sustainability in G-20 countries from 1990 to 2022. Their results established a negative effect of environmental taxes on sustainability in all quantiles, significant at the middle and upper quantiles only. Further examination shows that economic growth significantly enhances environmental sustainability, aligning with the "double dividend" postulation. In all, the study revealed mixed inconsistent findings. Song *et al* (2024) examined the relevance of carbon taxation in inducing resource efficiency and fostering a green economy within the BRICS countries. Findings suggest that sustainable initiatives in both consumption and manufacturing behaviour can significantly influence green economy.

Bai *et al* (2024) in the Chinese context reveals that long-term integrated relationships exist between fiscal and monetary variables considered and carbon emissions (positive effect). The findings also reveal an “unidirectional causality lacking any reciprocal influences” between “consumption, economic productivity and resource utilization, and carbon emissions”. It also highlights that fiscal policy exerted a one-sided effect from the fiscal policies, thereby inducing environmental deterioration.

Wang *et al* (2022) found green taxes significantly improve citizens’ happiness along with environmental quality, demonstrating that environmental policies can induce sustainable lifestyles through environmentally responsible consumption behaviour. Woahid Murad *et al* (2025) established that taxation effectively minimise carbon emissions, and in shifting citizens’ behaviour to cleaner energy sources, like natural gas. However, the effectiveness varies among the group of countries. Findings of Mate *et al* (2023) however suggests that environmental taxation often serves better as a fiscal instrument than as a behavioural motivator, suggesting its limit in influencing change in lifestyle or consumption behaviour. Muntasir *et al* (2023) in their own study illustrate that effect of environmental taxes on ecological footprints, is dependent on conditional factors such as renewable energy adoption and technological innovation.

In general, existing evidence shows that, though taxation has potency of promoting sustainable lifestyles and responsible consumption under SDG 12, its efficacy can be reinforced when comprehensive environmental and technological policy frameworks are ensured.

Taxation and Sustainable Lifestyle

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Summary of Literature and Research Gap

Several studies on sustainable consumption have taken each of the targets of SDG 12, of which three were considered important and reviewed; resource efficiency, waste management, and improving quality of life

through sustainable lifestyles. These three targets jointly support sustainable consumption through reduction of environmental pressure while maintaining economic and social well-being.

Evidences from several sources using several methods confirmed the efficacy of the effect of green/environmental taxes on resource efficiency, waste management as well as, sustainable lifestyle, as central components of enhancing sustainable consumption. Many of them highlighted the importance of improving each of them being critical to minimization of environmental degradation and ensuring long-term sustainability. Specifically, it was opined that responsible production practices, circular economy initiatives, and technological innovation can significantly enhance resource use efficiency through reduced dependence on virgin resources and promoting reuse, repair, remanufacture, and recycling (Khan *et al.*, 2024; Skare *et al.*, 2024).

Similarly, many of the studies show that sustainable waste management systems significantly contribute to environmental sustainability through pollution reduction, resource conservation, and improvement of public health. Likewise, efforts at waste conversion to valuable resources/products, results to improvement in landfill disposal and minimize environmental impacts.

Despite all these, many countries especially developing countries, are still significantly challenged in their implementation due to deficiency in infrastructure, technological capacity, and environmental governance.

With respect to ensuring citizens are able to have healthy, equitable, and fulfilling lifestyle, studies illustrate that sustainable consumption practices like energy efficiency, green transportation, and responsible consumption patterns significantly contribute to the ensuring clean environment and social well-being, as well as, promoting better health condition from reduced pollution. Another aspect of proven benefits to quality lifestyle includes digital technologies, smart cities, and sustainable infrastructure.

Research Gap Identification

Despite the increase in building body of knowledge towards potency of green taxation on sustainable consumption, several research gaps still remain.

First, many of the studies did not address the interrelationships among the targets of SDG 12. Sustainable consumption being a multidimensional concept requires future research to adopt integrated frameworks that would examine this. Moreso, existing literature pool is mostly dominated by studies focusing on developed economies. Few of them focused on developing economies that are bewildered with that are characterized by strong institutional structure, well-established environmental policies, and advanced technologies. However, there is limited empirical research on sustainable consumption in developing economies, where challenges such as resource scarcity, poor waste management infrastructure, and socioeconomic inequalities are more pronounced.

Third, although policy instruments such as environmental taxation, regulatory policies, and market-based incentives are increasingly discussed in sustainability research, their direct impact on sustainable lifestyles and consumption behavior remains underexplored. Many studies focus on environmental outcomes such as emission reduction or waste management efficiency without examining how these policies influence consumer behavior and quality of life. Another gap area is recognized in the observation that few attentions is given to effect on behavioral and institutional factors that shape sustainable consumption patterns, relative to technological explanations.

It will therefore be of immense contribution to knowledge if future studies focus on designing integrated models that combines effects of behavioral factors, with policy instruments, and technological initiatives on sustainable consumption.

3.Methodology

The study used descriptive survey to solicit responses from sample of 400 SME operators in Nigeria. This size is considered sufficient based on the position of Krejcie and Morgan (1970) establishing the 384 can be guaranteed as minimum sample size for a population up to a million. A self-designed questionnaire was used to get data online. Geen retail practice was measured by targets of SDG 12 like, waste

reduction, pollution, and environmental degradation; efficient resource use; as well as, improving quality lifestyle. Reliability of the data collected was confirmed using *Cronbach* alpha (all results higher than 0.7). Descriptive and regression analysis were used to illustrate the study.

4.Findings and Discussion

Table 5: Regression Analysis Results

Model Summary	R	R ²	Adj R ²	DF	F	Sig.
Taxation → Waste Reduction	0.331	0.110	0.108	1/421	51.646	0.000
Taxation → Efficient Resource Usage	0.485	0.236	0.234	1/420	129.203	0.000
Taxation → Quality of Life	0.536	0.287	0.286	1/420	168.879	0.000
Taxation → Green Retail Practices	0.496	0.246	0.244	1/420	136.887	0.000

Source: Survey (2026)

Effect of Taxation on Waste Reduction: The results of the regression ($R^2 = 0.110$; Adj $R^2 = 0.108$; $F = 51.646$; $P\text{-value} = 0.000$) as displayed on the table revealed that changes in green taxation had 0.110 effect on the waste reduction among the retail SMEs in Nigeria. The $P\text{-value}$ of 0.000 suggests that the results is significant. It is therefore inferred that green taxation has significant effect on the effective management of waste generation towards sustainable consumption among retail SMEs taxpayers in Nigeria. Therefore, green taxation can be used to induce quality of lifestyle among retail SMEs in Nigeria.

Effect of Taxation on Efficient Resource Usage: The results of the regression ($R^2 = 0.236$; Adj $R^2 = 0.234$; $F = 129.203$; $P\text{-value} = 0.000$) as displayed on the table revealed that changes in green taxation had 0.236 effect on the efficient usage of resources towards green retail practice of SMEs in Nigeria. The $P\text{-value}$ of 0.000 suggests that the results is significant. It is therefore inferred that green taxation significantly contributes to efficient usage of resources towards green retail practice of SMEs for sustainable consumption in Nigeria. Therefore, green taxation can be used to induce efficient usage of resources among SMEs in Nigeria.

Effect of Taxation on Quality of Life: The results of the regression ($R^2 = 0.287$; Adj $R^2 = 0.286$; $F = 168.879$; $P\text{-value} = 0.000$) as displayed on table 5 revealed that Quality of life towards sustainable consumption has 0.236 effect from changes in green taxation among the SMEs in Nigeria. The $P\text{-value}$ of 0.000 suggests that the results is significant. It is therefore inferred that green taxation has significant effect on the quality of life among retail SMEs in Nigeria. Therefore, green taxation can be used to induce quality of lifestyle among retail SMEs in Nigeria.

Effect of Taxation on Green Retail Practices among SMEs towards sustainable consumption: The results of the regression ($R^2 = 0.246$; Adj $R^2 = 0.244$; $F = 136.887$; $P\text{-value} = 0.000$) revealed that green taxation has 0.244 significant effect on green retail practices towards sustainable consumption retail SMEs in Nigeria. The $P\text{-value}$ of 0.000 suggests that the results is significant. It is therefore inferred that green taxation has significant effect on the quality of life among retail SMEs in Nigeria. Therefore, green taxation can be harnessed to significantly induce green retail practices of retail SMEs towards sustainable consumption in Nigeria.

Discussion of Findings

Finding One: Taxation can be harnessed to significantly reduce waste, pollution, and environmental degradation by retail SMEs towards sustainable consumption in Nigeria.

The findings established that a statistically significant effect exists from green taxation on the green retail practices of reducing waste, pollution, and environmental degradation by SMEs toward sustainable consumption in Nigeria. The study confirms that tax-related policies, such as tax incentives for eco-friendly businesses and fines for inefficient management of waste, pollution and environmental degradation.

This result has support from the theory of Pigouvian taxation, which proposes that taxation is a good instrument to control behaviours that are not eco-friendly like pollution, waste generation and environmental degradation. This finding is also supported by several earlier studies like Chen *et al* (2024).

Finding Two: Taxation can be harnessed to significantly induce green retail practice of efficient resource use among retail SMEs towards sustainable consumption in Nigeria.

The findings reveal a statistically significant effect of green taxation on the green practices of efficient use of resource among SMEs toward sustainable consumption in Nigeria. The study confirms that tax-related policies, such as tax incentives for eco-friendly businesses and penalties for inefficient resource use, can modify behavioral among operators of SME retail businesses.

This result has support from the theoretical bases of “Environmental Fiscal Reform Theory”, which postulate that taxation has capability of internalizing environmental externalities and induce responsible behaviors. The finding is also validated by earlier studies like Chen *et al* (2024) that established the fundamental role of the economic instruments in preventing environmental externalities related to “resource-intensive” companies. Moreso, it illustrates ways fiscal initiatives support “market-based incentives” (e.g. carbon taxes) to improve resource efficiency and prevents GHG emission. In the same way, Yang *et al* (2024) defines green taxation in its broad and narrow senses, showing its relevance and effectiveness in inducing regional green progress and innovation in China. Findings found that green taxation significantly induced regional green growth as well as green innovation.

Finding Three: Taxation can be harnessed to significantly improve quality lifestyle by retail SMEs towards sustainable consumption in Nigeria.

The findings show that green taxation can be harnessed to significantly improve quality lifestyle among operators of retail SMEs towards sustainable consumption in Nigeria. The findings prove empirical evidence to confirm the postulation of double dividend theory that opined that green taxation is capable of yielding socioeconomic returns in addition to environmental benefits.

Evidence from Wang *et al* (2022) supports the findings here by claiming that green taxes significantly improve citizens’ happiness along with environmental quality, demonstrating that environmental policies can induce sustainable lifestyles through environmentally responsible consumption behaviour.

The General Findings: Taxation is capable of being harnessed to significantly induce green retail practices among retail SMEs towards sustainable consumption in Nigeria.

The findings reveal that green taxation is capable of being harnessed to significantly induce green retail practices among retail SMEs towards sustainable consumption in Nigeria. The study confirms that tax-related policies, such as tax incentives for eco-friendly businesses and penalties for inefficient resource use, can modify behavioral among operators of SME retail businesses.

This result has support from the theoretical bases, which postulate that taxation has capability of internalizing environmental externalities and induce responsible behaviors.

5.Conclusion

It is concluded that green taxation exerted significant effect on inducing green retail practices among retail SMEs towards sustainable consumption in Nigeria. This suggests that green taxation is capable of being harnessed to significantly induce green retail practices among retail SMEs towards sustainable consumption in Nigeria. This holds for the targets of sustainable consumptions adopted to represent green retail practices.

6.Recommendations

Implementation of green tax policy that induce green retail practices among SMEs

Adoption of green tax policy targeting waste, pollution and emission control focusing SMEs in Nigeria. Government in Nigeria and jurisdiction with similar characteristics should design green taxation (e.g. waste disposal levies, plastic taxes and pollution taxes) to address their challenges in these areas.

Similarly, government in Nigeria and jurisdiction with similar characteristics should design green taxation policy to induce resource use efficiency. These incentives may include rebates, tax credits, or tax rate reduction for SMEs that pursue resource efficient strategies. This is to induce them to improve their resource efficiency, energy use, waste minimization, and improve operational efficiency towards green retail strategy adoption. Green taxation policies should also be introduced to focus on incorporating socio-economic benefits of promoting quality lifestyle in the country.

Formulation and enforcement of effective Monitoring and enforcement strategies.

To ensure the suggested green taxation achieve their intended purposes, these should be strengthened with an effective enforcement and monitoring mechanisms should also be ensured. Most the time, Nigeria and other developing economies are bewildered with weak implementation strategies thereby mitigating their effectiveness in achieving many beautiful programmes and strategies.

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