

Public Opinion Control on Imposition of Environmental Tax

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Abstract

Given the superiority of constitutional rules over other legal rules, it is necessary to have legal means that guarantee respect for the sublime legal rules by the public authorities in the state, especially the legislative authority - as it represents the public that elected it - to prevent their violation, or abuse in using its power. However, these legal guarantees are not sufficient to ensure the application of the rules, and jurists agree that public opinion control or public control is the best guarantee for defending constitutional principles because constitutional principles and rules derive their strength from individuals' confidence in and abidance by those principles. Therefore, the presence of public control alongside judicial oversight over the principle of the constitutionality of laws is an extremely important issue for enforcing and respecting constitutional rules.

Keywords: *censorship, public opinion, media, peaceful demonstration, political parties.*

Introduction

There is no comprehensive definition for the term public opinion, as it has been dealt with from different angles by scholars. For example, William Pegg defined it as “a group of opinions held by a group of people who constitute the general group on an issue.” James Price defined the term as “a term used to express a group of people’s opinions regarding issues affecting their private and public interests.”

If no event that attracts the attention of public opinion is put forth, public opinion remains silent until an event emerges and shakes individuals and society. If a tax law is issued that contradicts the principle of tax justice, then the role of public opinion arises.

Public opinion is influenced by events more than it is affected by words, unless it is clear that these statements mean the occurrence of certain actions. It appears more rational and more solid the more society’s awareness and understanding increase, so it is not easy to deceive or mislead it. Public opinion is more supportive in accepting laws issued by the legislative authority, if it felt that it had contributed to the issuance of these laws. On the other hand, public opinion weakens regarding particular issues, such as issuing a tax law that violated the constitution, if these weaken the interests of individuals or society. In this case, public opinion becomes inactive and waning. Therefore, the present study explores public opinion control of the imposition of an environmental tax to force governments to do something, or oblige them to refrain from doing it.

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Significance of the research

The legal rule needs to be taken into account by individuals. This is achieved through the guarantees stipulated in the constitution, and the role of public opinion cannot be underestimated in defending the constitution and protecting those guarantees.

The research method

The comparative analytical method was used in the research.

The research problem

The research problem lies in the authorities' violation of the constitution, and the abuse of using their authority. In addition, the research investigates the extent of individuals' maturity and their ability to form a public opinion that pressures the authorities, and a popular force that works to correct the authorities and return them to the right path.

Research plan

The study is divided into two parts:

The first part: The role of the media in monitoring the imposition of the environmental tax.

The second part: The role of political parties in monitoring the imposition of environmental taxes.

Overview: Public opinion monitoring the imposition of environmental tax

The guarantees stipulated by the Constitution, and the penalties imposed by the authorities in case of violations, in addition to the extent of the individuals' maturity and their ability to form an effective and influential public opinion in the country where they live, lead to the formation of a popular force capable of reforming the authorities and returning them to the right path if they deviate from the Constitution.

Public opinion began to play a major role during the American Revolution, which resulted in the American Declaration of Independence in 1776, followed by the French Revolution, which resulted in the French Declaration of the Human Rights and the Citizen in 1789.

The role of public opinion has grown till it has become able to force governments to do something, or preventing them from doing it, especially in systems that follow the democratic approach based on elections, where authorities emanate from the people, especially the legislative authority, as it represents the public opinion when making decisions and enacting legislation.

Public opinion has an effective role in defending the Constitution, because it makes the public authorities in the state keen to adhere to constitutionality, and not to deviate from constitutional principles, such as the principle of tax legality, the principle of justice, and other principles that govern tax.

The legislative authority has great importance because of the power and authority it enjoys, the most important of which is the enactment of laws. However, as the members of this body may abuse their powers, public opinion control emerges to force them to adhere to the principles of the Constitution.

A strong public opinion that has an impact on the state authorities stems from the maturity of society and its ability to change for the better, which makes those authorities take it into account, even fear it, especially the legislative authority, which cannot ignore the means of pressure exerts on it when enacting legislation, especially the tax laws' drafts that it prepares (7).

Thus, the legislative authority takes into account what public opinion calls for, whether presented in the media, expressed through peaceful demonstrations, or what political parties present in terms of plans and programs.

When the word of the masses comes together on a specific matter, it is considered an expression of the group's point of view (8) and expresses a group of opinions held by a group of people who constitute the general opinion on an issue (9).

Public opinion influences the various aspects of life, with the events it represents that reflect on the society's social, economic, and political reality. Therefore, it is affected by those events and gives them expression so that the individuals' voice comes together and forms a motivating opinion towards a specific issue concerning that society.

If society is aware and conscious, it is impossible to deceive or mislead it, and thus it becomes more capable of putting pressure on public authority and influencing it. Hence, it participates actively in making the crucial decisions that concern it and becomes more receptive to the laws issued and more responsive and submissive to them because it feels that it has contributed to their production and formulation (10).

In this section, we will address the role of the media and political parties in controlling the imposition of the environmental tax.

First: The role of the media in monitoring the imposition of the environmental tax

The media monitors the work of the public authorities in the state, especially the legislative authority, while exercising their duties and powers, as it is the eye that must be constantly guarding and vigilant (11).

The media is one of the most important means of influencing public opinion on the legislative authority in particular, as its role is undeniable in forming influential and strong public opinion, which plays a major role in arranging government priorities and changing state policy (12).

The media sheds light on the shortcomings in tax legislation, especially the visual media, such as satellite channels, which creates an influential and strong public opinion on issues of concern to society, individuals, and groups in order to address their defects and fill the shortcomings that represent a gap, especially in tax legislation.

In addition, the media presents the opinions of legal scholars, including jurists and specialists, so the legislative authority takes those ideas and opinions into consideration. This leads to the enactment of sound and constitutional legislation, especially tax legislation (13) for of the benefit that this brings for strong and influential public opinion that was shaped and directed by the media, including satellite channels with wide circulation. We should not forget the press because of its influence and spread, especially on a large group of readers and on the political ruling elite (the decision makers), which made American politicians praise it (14).

The media has developed a lot, as modern technologies have entered the field, and satellite broadcasting has spread widely after the introduction of the World Wide Web (Internet). Hence, social media has started to compete with other media and, in many cases, even surpass them.

Further, with the effective role of the media in unifying public opinion and making it influential on the legislative authority in particular, comes the role of peaceful demonstration, as well as what is proposed by political parties, local organizations, and civil society organizations, regardless of the disparity in their roles.

Peaceful demonstration represents the gathering of several people in public places to express their will or feelings regarding a particular issue or to demand that a particular defect be addressed. This is done through shouting slogans or writing phrases that are raised and demand their implementation. This gathering, marching, chanting, and raising

banners is what represents demonstrating means appearing before public authorities and drawing their attention to what they are calling for. As for peacefulness, it means not using force or directing offensive words to a particular sect, and not attacking public or private property, citizens, or security personnel, especially those who protect the demonstrations (15).

The right to peaceful demonstration was guaranteed by constitutions, but it should be controlled organized in a manner consistent with the principles of society and taking into account public order and public morals, which is stated by the Iraqi Constitution of 2005 (16).

Exercising freedom of demonstration is governed by two methods. The first method is through a permission that is pre-determined by the competent authorities and based on a request submitted by the organizers of the demonstration.

This is what the Iraqi legislator adopted in the draft law on the freedom of expression of public opinion, assembling, and peaceful demonstration for the year 2017. The system of taking permission to conduct demonstrations was adopted, which stipulated the freedom to demonstrate for citizens in a proper manner, provided that they obtain prior permission from the head of the administration unit at least five days before (17).

The second method is represented by notice or notification, which is submitted by the organizers of the demonstration to the competent authorities, and some constitutions have adopted it, including the Egyptian Constitution (18).

If we accept that the Parliament is an authority that represents the opinion of the people, we note that the Parliament has stipulated in its bylaws the formation of a complaints committee, which receives citizens' opinions, proposals, and complaints, considers them, refers them to the relevant committees, follows them up, and informs the citizens about them (19).

From the above, we note that the Iraqi legislator took into account taxpayers' views when legislating the tax law, and stipulated that in the constitution, in addition to stipulating it when forming the complaints committee in the bylaws of the Parliament.

Second: The role of political parties in monitoring the imposition of the environmental tax

A political party is a political organization of certain social forces united by a single general view or ideology, whose ultimate goal is to obtain or retain power (20).

The role of political parties in defending taxpayers' rights within the parliament becomes crucial when they have a number of representatives capable of advocating taxpayers' rights by proposing tax laws or defending those rights during the discussions of tax legislation proposed by the government within the parliament. The role of political parties outside the Parliament is through raising public opinion about the defects in tax legislation, and presenting this in the various media, which makes the legislative authority refrain from abusing or misusing its powers when it knows that its actions and mistakes are monitored and noticed (21).

When political parties present and discuss tax laws, submit proposals to develop them, and hold meetings for that purpose, in which lectures are directed to public opinion, and individuals are made to contribute to them and form a public opinion about them (22).

Political parties enable taxpayers to express their views regarding proposals and draft tax laws and communicate them to the legislative authority. Thus, they are a link between the rulers and the ruled. Under representative democracy, the people entrust representatives to represent them, and after their election, they have no authority over them except when they are re-elected. Here appears the role of popular organizations, led by political parties, and people meet with their representatives. Individuals have the right to influence

representatives through the party to which they belong, to discuss legislation for draft laws and their proposals, including parliamentary legislation, which is considered a public issue, and thus there is a permanent connection between the people and their representative members of Parliament (23).

The connection between the people (the taxpayers) and their representatives represents the participation of individuals and public bodies that assume the highest authority in enacting legislation, including tax legislation (24). Thus, it enables individuals to exercise their role in monitoring, directing, criticizing, and reforming, even if it is not stipulated by law; this is called 'organized party opposition,' based on the democratic system, which not only benefits the taxpayers, but also serves the interest of the political parties if they want to participate in an electoral cycle in the future.

Therefore, political parties play a role as a link between individuals and authorities and their influence on and direction of public opinion, as well as its formation. It has been stipulated in most state constitutions, including the effective Iraqi constitution the freedom to establish or join political parties is guaranteed and is regulated by law (25). Based on this, the Political Parties Law was issued in Iraq (26).

Conclusion:

The present study's results have proven that respect for constitutional rules does not depend on the penalties and guarantees contained in the constitutional texts as much as it depends on people's trust and the strength of public opinion in adhering to it and being keen on it. As a result, jurisprudence recognized the existence of non-legislative guarantees embodied in public opinion, which take the form of demonstrations representing the popular pressure exerted by individuals as one of their rights if the authority deviates from the principles the Constitution.

Thus, the results reached by the researcher and some recommendations are as follows:

First: the results

- 1- The media has a major role in directing public opinion towards an issue.
- 2- Public opinion is influential on public authorities when society is mature and aware and cannot be misled or deceived.
- 3- The media has developed a lot, as modern technologies have entered the field, thus having a great influence on public opinion.
- 4- The freedom to demonstrate is governed by two methods: the first is through permission, while the second is through notice or notification.
- 5- A political party is a political organization of certain social forces united by a single general view or ideology, whose ultimate goal is to obtain or retain power.
- 6- In order for the legal rule to be taken into account by individuals, it requires guarantees included in the constitution and penalties imposed by public authorities when the text is violated.
- 7- The role of public opinion has grown to the point that it has become able to force the state's public authorities to do something or to dissuade them from doing it.
- 8- The spread of satellite channels and their independence led to directing public opinion towards weaknesses in the work of public authorities and putting pressure on the legislative authority in particular to amend or abolish tax legislation.

Second: recommendation

1. The media must be accurate and credible in presenting a topic of interest to society, and its goal must be the public good.

2. Those in charge of satellite channels must intensify training courses and learn about what developed countries have achieved in this field.
3. The goal of the media should be to deliver correct and objective information to public opinion.
4. The researcher proposes establishing an institute to prepare professional cadres in journalism, television, and other media after completing the initial academic study.

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