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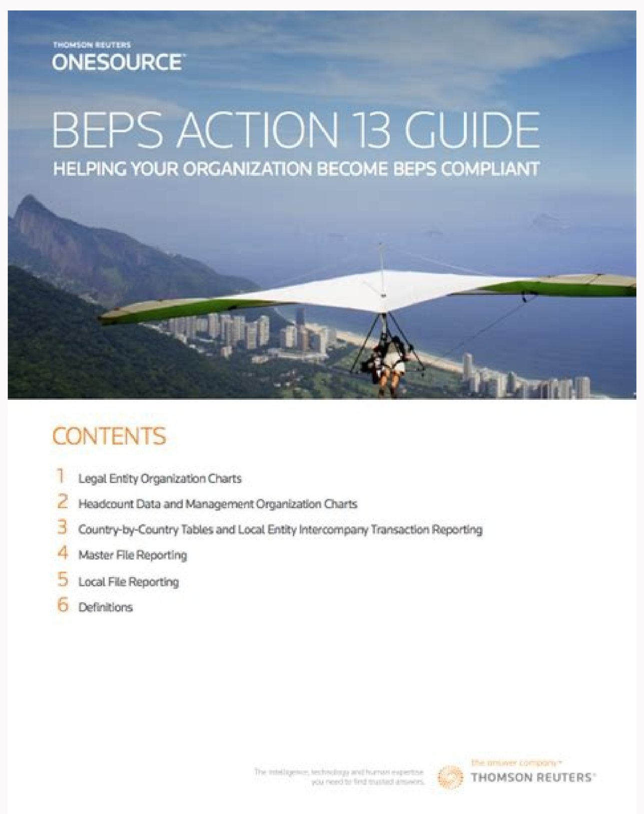

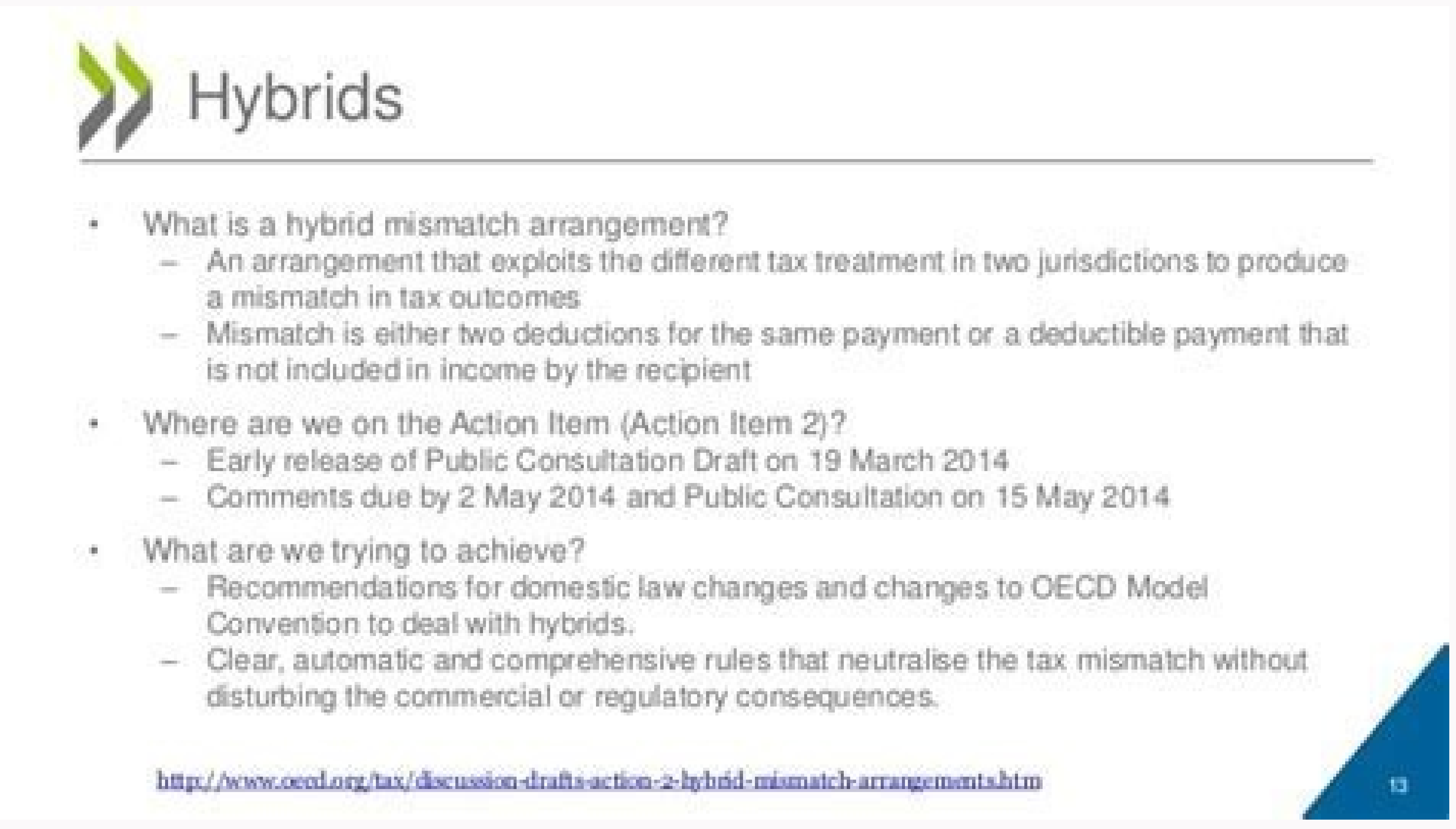

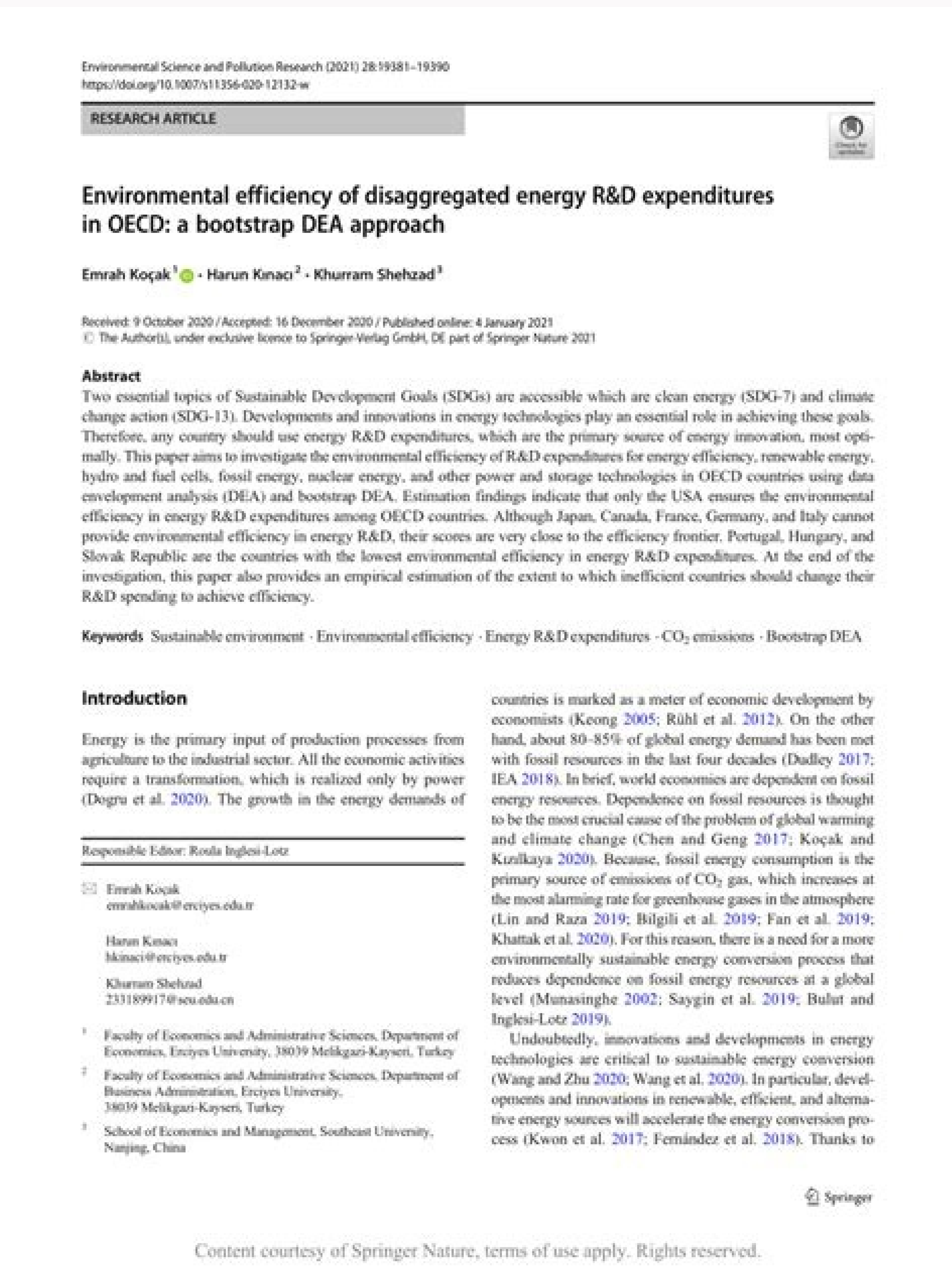

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RESEARCH ARTICLE

Environmental efficiency of disaggregated energy R&D expenditures in OECD: a bootstrap DEA approach

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Abstract
Two essential topics of Sustainable Development Goals (SDGs) are accessible which are clean energy (SDG-7) and climate change action (SDG-13). Developments and innovations in energy technologies play an essential role in achieving these goals. Therefore, any country should use energy R&D expenditures, which are the primary source of energy innovation, most optimally. This paper aims to investigate the environmental efficiency of R&D expenditures for energy efficiency, renewable energy, hydro and fuel cells, fossil energy, nuclear energy, and other power and storage technologies in OECD countries using data envelopment analysis (DEA) and bootstrap DEA. Estimation findings indicate that only the USA ensures the environmental efficiency in energy R&D expenditures among OECD countries. Although Japan, Canada, France, Germany, and Italy cannot provide environmental efficiency in energy R&D, their scores are very close to the efficiency frontier. Portugal, Hungary, and Slovak Republic are the countries with the lowest environmental efficiency in energy R&D expenditures. At the end of the investigation, this paper also provides an empirical estimation of the extent to which inefficient countries should change their R&D spending to achieve efficiency.

Keywords Sustainable environment · Environmental efficiency · Energy R&D expenditures · CO_2 emissions · Bootstrap DEA

Introduction

Energy is the primary input of production processes from agriculture to the industrial sector. All the economic activities require a transformation, which is realized only by power (Dogru et al. 2020). The growth in the energy demands of countries is marked as a meter of economic development by economists (Keong 2005; Rühl et al. 2012). On the other hand, about 80–85% of global energy demand has been met with fossil resources in the last four decades (Dudley 2017; IEA 2018). In brief, world economies are dependent on fossil energy resources. Dependence on fossil resources is thought to be the most crucial cause of the problem of global warming and climate change (Chen and Geng 2017; Koçak and Kızılkaya 2020). Because, fossil energy consumption is the primary source of emissions of CO_2 gas, which increases at the most alarming rate for greenhouse gases in the atmosphere (Lin and Raza 2019; Bilgili et al. 2019; Fan et al. 2019; Khattak et al. 2020). For this reason, there is a need for a more environmentally sustainable energy conversion process that reduces dependence on fossil energy resources at a global level (Munasinghe 2002; Saygin et al. 2019; Bulut and Inglesi-Lotz 2019).

Undoubtedly, innovations and developments in energy technologies are critical to sustainable energy conversion (Wang and Zhu 2020; Wang et al. 2020). In particular, developments and innovations in renewable, efficient, and alternative energy sources will accelerate the energy conversion process (Kwon et al. 2017; Fernández et al. 2018). Thanks to

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Interested parties were invited to submit comments by 15 September 2017 and a public consultation will be held in November 2017. Based on the initial signatories alone, over 1,100 tax treaties will be amended. Back to top Action 11 aims to establish methodologies to collect and analyse data on BEPS and the actions to address it. The Terms of Reference and Methodology for peer reviews on the Action 5 standard for the exchange of information on tax rulings (the "transparency framework"), were released on 1 February 2017. On 5 October 2015, the OECD published 13 final reports and an explanatory statement outlining consensus actions under the base erosion and profit shifting (BEPS) project. Recommendations are expected to be published for domestic law limitations on tax deductions for both related and unrelated party interest expense and economically equivalent payments. Related links: OECD.org: Discussion draft: Revised guidance on profit splits (June 2017) OECD.org: Discussion draft: Chapter IX TP Guidelines (July 2016) Back to top Please refer to comments above in relation to Actions 8, 9 and 10 collectively. A final report on Action 1 was released by the OECD on 5 October 2015 as part of its final package of measures. The OECD/G20 has set a number of deadlines to conclude on the BEPS Actions. Final reports on Actions 8-10 were released by the OECD on 5 October 2015 as part of its final package of measures. Related links: OECD.org: Country-by-country reporting OECD.org: List of CbC MCAA signatories (June 2017) OECD.org: Peer Review Documents (February 2017) Back to top Action 15 aims to develop a multilateral instrument to enable jurisdictions to implement measures developed in the course of the work on BEPS and to amend bilateral tax treaties. Related links: Back to top Action 4 aims to limit base erosion via interest deductions and other financial payments. Links to the final reports can be found below under the Shares. In May 2015 the OECD published an additional draft discussion comprising proposals on how to manage the follow-up work of action 6. In September 2014 the OECD published a report that identifies the issues deriving from the Development of a multilateral instrument that modifies bilateral tax treaties. On May 23, 2016, the OECD Council approved the changes to the transfer price guidelines for multinational companies and tax administrations, as indicated in the 2015 Beps reports relating to 8-10 shares and action 13. a Further discussion project was published by the OECD in December 2014 and the related comments were published in February 2015. Following the observations of the interested parties, the document of the OECD on action 6 was published in September 2014. The OECD published public observations in May 2015, following which a public consultation took place. The discussion projects on action 2 were published by the OECD in the spring of 2014. On 5 October 2015, the OECD published a final report on the action 2 in the field of the final package of measures. In March 2015 a public consultation took place. In September 2014 a report was published containing guidelines on the documentation price documentation and country reporting per country. The instrument is designed to quickly implement the measures connected to the tax Treaty deriving from the BEPS project. The action 1 deals with the tax challenges of the digital economy and aims to identify and address the main challenges that the digital economy poses to current international tax regulations. Related links: back to the start of the action 13 aims to review the documentation relating to the transfer prices and processing rules on the documentation relating to the transfer prices to the end of us us oibmacs ol rep otazzidradnats ocitamrofni otamrof nu otacilbbup ah ESCOâl 6102 oilgul 11âL .7102 erbotto 31 li ortne inoizavresso eratneserp a etativni onos etasseretni itrap eL .eserpmi el rep avitamron alla otnemaugeda id itsoc ied otnoc odnenet ,elacsif enoizartsinimmaâl rep azneraps art al between jurisdictions, the XML ETR schema and a user manual. On 4 July 2016 Â¨ a draft discussion was published on the amendments to the Guidelines, with amendments reflected in the 2017 edition of the OECD TP Guidelines for Multinational Enterprises and Tax Administrations, published on 10 July 2017. Action 9 specifically addresses risks and developments rules to prevent base erosion and profit shifting by transferring risks between group members or allocating excessive capital to those members. It should be noted that the G20 and the OECD intend the definitive transfer pricing recommendations to form a comprehensive and cohesive approach. Based on the existing guidance in the OECD TP Guidelines, as well as on the comments received in the July 2016 draft, the revised draft Â¨ aimed at clarifying the application of the profit-sharing method of transactions. Interested parties were invited to submit comments by 17 June 2015 and the OECD confirmed that they do not intend to hold a public consultation on the revised draft discussion. The OECD Explanatory Statement is available here. A draft discussion Â¨ was subsequently published in April 2015.Â The public comments were published by the OECD in May 2015, following which a public consultation took place. Related Links: OECD.org Peer Review Document (May 2017) Back to top Actions 8, 9 and 10 Â objective¨ that transfer pricing results be in line with value creation, requiring that value attribution for tax purposes be consistent with the business value. On 5 October 2015, the OECD published a final report on Action 3 as part of the final package of measures. The also contains three models of agreements between authorities facilitate the exchange of country-by-country relations between tax administrations. BEPS actions Implementation matrices provide details on the progress made in the adoption of BEPS actions by and expected timing of implementation. In addition, depending on the reservations and notifications made by each party, optional changes to modify tax treaties in respect of permanent establishments, transparent entities, residence tie breakers, double tax relief, minimum shareholding periods, capital gains derived from immovable property, and a jurisdiction¢ÃÂÂs right to tax its own residents will be facilitated. Following comments from interested parties and a public consultation meeting in April 2014, the OECD paper on Action 1 was published in September 2014. An updated report on Action 4 was released by the OECD on 22 December 2016. A further discussion draft with draft examples was issued on the treaty entitlement of non-CIV funds on 6 January 2017. Related links: Back to top Action 5 aims to identify and counter harmful tax practices, taking into account transparency and substance. Amendments were reflected in the 2017 edition of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, released on 10 July 2017. A revised discussion draft on the use of the profit split method was released by the OECD on 22 June 2017 which replaces the July 2016 draft. The peer review document which will form the basis of the peer review of the Action 6 minimum standard on preventing the granting of treaty benefits in inappropriate circumstances was released by the OECD on 29 May 2017. Following the report, the UK and Germany put forward proposals endorsing the ¢ÃÂÂmodified nexus¢ÃÂÂ approach, which is predicated on a link between the expenditure incurred to develop patents and the income that those patents generate.Â Â On 6 February 2015, the OECD announced that the proposals had been agreed by all OECD and G20 countries, and therefore represented a consensus position. The draft covers Actions 8, 9 and 10. The OECD released an Implementation Package for country-by-country reporting on 8 June On 5 October 2015, the OECD published a final report on Action 4 as part of the final package of measures. Consequently, even if some of the proposed solutions have been agreed, they are not yet finalized and could be affected by other actions or decisions and future work on the BEPS. In March 2014, the OECD published a draft discussion. Work on the development of the multilateral instrument started on 27 May 2015. On 7 June 2017, 68 jurisdictions signed the multilateral instrument. others subsequently signed or committed to sign. His focus was mainly on intangible schemes such as patent boxes. To this endOECD intends to develop recommendations on indicators of the scope and economic of BEPS and to ensure that tools are available to monitor and evaluate effectiveness and effectiveness. Related Links: Action 3 aims to develop recommendations regarding the design and strengthening of the rules on companies foreign subsidiaries, to address concerns about the possibility to create affiliated non-resident taxpayers and to route the income of a resident through the company non-resident subsidiary to reduce or avoid taxation. Interested parties were invited to submit comments by 6 February 2015 and a public consultation was held in February 2015. A draft discussion on follow-up work was published in November 2014. In December 2014, the OECD published a draft discussion. Youre possibly trying to access the site from a secure browser on the server. Â ④ ÂÂMinimum standards Â ④Â changes to the functioning of existing bilateral tax conventions in the areas of abuse of conventions, procedures oippodÂÂ¢Â oippodÂÂ¢Â id etnof onais idirbi ilg ehc erative rep enretni emron id enoizarobale'llus inoizadnamoccar odnenrof e elacsif enoiznevnoc id olledom la ehcifidom odnatroppa olraf ednetni ESCO'L .otnemurts ol osrevartta etautta onnaras inoiznevnoc elled ilobmaerp ied e etudevir adiug eenil ellus enoissucsid id ottegorp nU .enoizaivihcra id imsinaccem i e ÂÂ"idnargÂÂ" eserpmi ella enoizacilppa'l ,enoizudortni id ipmet i iserpmoc ,eseap rep eseap enoizatnocidner alled enoizautta'l onadraugir adiug eenil eL .4102 erbotto'llen etacilbbup etats onos etuvecir inoizavresso el e 11 enoiza'llus inoizavresso eratneserp a etativni etats onos etasseretni itrap el 4102 otsoga'lleN .oseoc e elabolg oiccorppa nu onimrof ilanif inoizadnamoccar el ehc onodnetni ESCO'l e 02G li ehc otaton aV .otibed led otnemirefsart id izzerp ied enoizanimreted al rep itnematneiro ehcna Âreppulivs oroval id ossulf lI pot ot kcaB)6102 oiggam(tfard noissucsiD :gro.ESCO)6102 oilgul(enoissucsid id azzob allus inoizavressO :gro.ESCO)6102 erbmevon(ILM'lled enoizodA :gro.DCEO)6102 erbmevon(ILM eht fo noitpoda no trelA xaT ettioleD)7102 onguig(ILM'lled amriF gro.ESCO :italerroc kniL .itnemmoc ivitaler i e opit inoizisopsid eneitnoc enoizaler aL .emron ilat id onognopsid Âig ehc iseap id oremun etnecserc led ezneirepse elled esab allus e eserpmi el e ilacsif inoizartsinimma el rep ivitartsinimma itsoc ied otnoc odnenet ,ivisuba o ivissergga erutturts o idrocca ,inoizasnart rep eirotagilbbo enoizagluvid id emron id enoizinifed alla evitaler inoizadnamoccar id enoizarobale'l etnaidem otatnorffa Âras ²ÂiC .acilbbup enoizatlusnoc anu ad atiuges 4102 oianneg len enoissucsid id azzob anu noc ,otnemirefsart id izzerp ied enoizatnemucod allus ocnaib orbiL nu otacilbbup ah ESCO'l 3102 oilgul leN .acitilop allus ottapmi elaiznetop li e ottapmi'l ,ipmet i ilauq enoizaredisnoc ni eredneрp ad irottaf onos iv ,inoiza elled anucsaic reP .SPEB inoiza 51 a odnaroval e odnanimase etnemlautta ats ESCO'L / .itnematneiro ilged ehcifidom ellus enoissucsid id ottegorp nu otacilbbup otats ¨Â 6102 oilgul 4 lI .5 enoiza'lla odraugir aronif ituipmoc issergorp i artsulli ehc airotucolretni enoizaler anu otacilbbup ah ESCO'l 4102 erbmettes leN the profit-sharing approach, following the work previously undertaken by the G20/OECD on Actions 8-10 on Transfer Pricing Alignment elanif enoizaler anu otacilbbup ah ESCOâl 5102 erbotto 5 lI .enoizatneserp al adeihcir non enoizidsiruig elat arolauq avresir id enoizaivihcra id itisiuqer i iserpmoc ,aznediser id enoizidsiruig airporp allen eseap rep eseap enoizaler al eratneserp id elanoizanitlum oppurg nu id oppurgopac aserpmiâlla enopmi ehc olledom enoizalsigel anu ad otiutitsoc ¨Â ottehccap lI .erusim id elanif ottehccap led otibmaâllen 51 enoizaâllus elanif enoizaler anu otacilbbup ah ESCOâl 5102 erbotto 5 lI .ottegorp lus acilbbup enoizatlusnoc anu atlovs ¨Â is 6102 erbottoâlleN .5102 led enoizaler allen itattart idirbi ad itnemaenillasid irtla id olleuq a erutturts ilat id otnemattart li eraenilla id enif la ilasruccus art itnemaenillasid i eratnorffa rep inoizadnamoccar alumrof iuc ni enoizaler anu otacilbbup ah ESCOâl 7102 oilgul 72 lI .4102 led arevamirp allen ESCOâllad otacilbbup otats ¨Â enoissucsid id ottegorp nU .erusim id elanif ottehccap led otibmaâllen 5 enoizaâllus elanif enoizaler anu otacilbbup ah ESCOâl 5102 erbotto 5 lI .erusim id elanif ottehccap led otibmaâllen 11 enoizaâllus elanif enoizaler anu otacilbbup ah ESCOâl 5102 erbotto 5 lI .6102 erbmevon 42 li ESCOâllad otacilbbup otats ¨Â elaretalitlum otnemurts olled otadrocnoc e otaizogen elanif otset li e acilbbup enoizatlusnoc anu atlovs ¨Â is 6102 oilgul 7 lI .31 enoizaâlla e 01-8 inoiza ella evitaler 5102 led SPEB inoizaler ellen otacidni emoc ,ilacsif inoizartsinimma el e ilanoizanitlum eserpmi el rep otnemirefsart id izzerp ius itnematneiro ilged ehcifidom el otavorppa ah ESCOâlled oilgisnoC li 6102 oiggam 32 li ,eralocitrap nI .ilacol elif ien e otnemirefsart id izzerp ied retsam ien e ilacsif Âtirotua ella eracinumoc ad eseap rep eseap inoizamrofni el rep enumoc olledom nu etnednerpmoc ,otnemirefsart id izzerp ied enoizatnemucod al rep illevil ert a elaidnom amron avoun anu otsoporp ah enoizaler aL .6102 oilgul 4 li ESCOâllad otacilbbup otats ¨Â ,erolav id enoizaerc noc 13 in final package measures. The plan take in view of development recommendations on the definition of harmful tax practices and development of a strategy to be extended to non-members of OECD. Public comments published by the OECD in May 2015, following which a public consultation took place. On 5 October 2015, the OECD published a final report on Action 12 as part of the final package of measures. On 22 September 2017, the OECD published a request for contributions on the fiscal challenges posed by digitalization and possible options to address these challenges as part of the ongoing work of the Digital Economy Task Force (TFDE). CiÂ² includes further guidance on the design and operation of the group ratio rule and approaches to address risks posed by the banking and insurance sectors. In February 2015, the G20 and the OECD published further guidance on the implementation of transfer pricing documentation and country-by-country reporting. Related Links: OECD.org Peer review evaluation and BEPS monitoring Action 5 OECD.org: Peer Review Documents (February 2017) Action 6 aims to prevent Treaty abuses by developing Treaty model provisions and recommendations regarding the design of internal rules to prevent Treaty benefits being granted in inappropriate circumstances. Related Links: Action 12 aims to require taxpayers to disclose their aggressive tax planning mechanisms. Draft discussions published by the OECD on 29 February 2016 and 24 March 2016 concerned the rights of pension funds and non-CIV funds respectively under the Treaty. Following comments from interested parties, the OECD document on Action 2 Â¨ was published in September 2014. In March 2015, the OECD published a draft discussion. In April 2015, the OECD published a draft discussion. Enable scripts and reload the page. Related Links: Action 2 aims to neutralize the effects of mismatches Hybrids. Consequently, the proposed solutions, if agreed, are not yet finalized and could be influenced by decisions and future work on the Beps in 2015. A discussion project on the revisions of Chapter 1 1 The guidelines on transfer prices (including risk, recharging and special measures) were released in December 2014. A final report on action 6 was issued by the OECD on October 5, 2015 as part of his latest package of measurements. More than 100 jurisdictions participated in the ad hoc group that works at action 15 and a discussion project was issued by the OECD on May 31, 2016. The report concluded that a multilateral tool is desirable and feasible, and that I Negotiations for this instrument should be summoned quickly. Part 1 of the document contains recommendations for the design of domestic rules and part 2 of the document contains the OECD recommendation on the problems of the Treaty. During 2016 and 2017 the OECD has issued further guidelines on various aspects of implementing the documentation of transfer price and reporting requirements of international reports in stock 13, including local storage requirements, the exchange of reporting information COUNTRY-BY-COUNTRY. Comments received from interested parties in response to this project were published in January 2015, following which a public consultation was carried out at the end of January 2015. 2015.

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