Minas Gerais ICMS Ecológico — Brazil's 'Robin Hood' Ecological Fiscal Transfer

PES & Nature-Based Solutions · Good practice · Brazil

Quality score: 40/100

Evidence strength: Moderate

Summary

Since 1995, Minas Gerais has redistributed a share of state VAT revenue to municipalities hosting protected areas, dry forest or sanitation infrastructure — a fiscal 'Robin Hood' PES mechanism under which the state's protected area grew from 2.9% to 8.6% of territory by 2005.

Key dimensions

Dimension	Score
Carbon — sequestration / storage, evidenced	0/3
Biodiversity — conservation / improvement, evidenced	2/3
Water & soil — retention, infiltration, erosion control	2/3
Fire resilience — risk reduction, evidenced	0/3
Governance, certification & transferability	2/3

Evaluated by C-NAPSE

Data sources

C-NAPSE web research — accessed 2026-09-01

Secretaria de Estado de Meio Ambiente e Desenvolvimento Sustentável (SEMAD) / Instituto Estadual de Florestas (IEF), State of Minas Gerais — accessed 2026-09-01

Agência Minas Gerais — official announcement (2022 sanitation figures) — accessed 2026-09-01

Fernandes et al. 2011, Revista de Economia e Sociologia Rural (SciELO) — accessed 2026-09-01

CBD / TransLinks case study — Brazil fiscal stewardship (1996 figures) — accessed 2026-09-01

ScienceDirect 2019 — conservation units & Ecological ICMS generation — accessed 2026-09-01

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