



10<sup>th</sup> Edition  
**Global Conference on Environmental Taxation**  
**23-25 September, 2009**  
**Calouste Gulbenkian Foundation**

**CONFERENCE PROGRAM**

**Wednesday, 23 September**

**10h00 Reception and registration**

**11h-11h30 Welcome & Coffee break**

**11h30-13h30 Doctoral Track**

**Doctoral track 1: Challenges of implementing new environmental tax instruments**

**Chairs: Janet Milne & Adérito Mendes**

Challenges in implementing new water management policies in a semi-arid island state:  
An overview and proposed policy reforms in Cyprus

**Christos Zoumides, Theodoros Zachariadis**

Balancing market incentives, regulations and stakeholder governance for the protection  
of aquifers during coalbed methane extraction

**Deborah Lynn Jarvie**

Regulating phosphorous from the agricultural sector – a two-fold system including  
stocks and flows

**Line Block Hansen, Lars Gårn Hansen, Gitte Holten Rubæk**

**Doctoral Track 2: Water B**

**Chairs: Christine Akello & Catarina Roseta Palma**

Socio – environmental Approach to Drip Irrigation System Implementation as a Climate  
Change Adaptation Measure within N’hambita Community Carbon Project Area,  
Mozambique

**Jelena Barbir**

The Water Dilemma in the North China Plain. An Analysis of Policy and Institutional  
Measures to Ensure the Future Use of Scarce and Polluted Water Resources

**Yannick Kühl, Christian Böber Jürgen Zeddies**

Introducing the polluter pays principle for cost recovery in the water supply and  
sanitation sector: a case of conflicting objectives?

**Delphine François, A. Correljé, J.P.M.Groenewegen**

Taxes on land-based emissions in the marine coastal waters: viability of the Spanish  
models for the sustainability in developing countries

**Roberto Muhájr Rahnemay Rabbani**

### **Doctoral Track 3: Dealing with air emissions**

**Chairs: Marjan Peeters & Nils-Axel Braathen**

Implementation of Tradable Carbon Permits in Developing Countries

**Roberto Muhájir Rahnemay Rabbani, José Manuel Iglesias Casais**

Carbon Tax and Equity

**Emmanuel Combet, Frédéric Gherzi, Jean-Charles Hourcade, Daniel Théry**

Public Demerit Bads and Marginal Cost of Indirect Taxation with an Application to Carbon Dioxide Emissions in Belgium

**Bart Defloor**

RAMEA, a shared environmental accounting tool to control and monitor regional environmental taxes

**Elisa Bonazzi, Paolo Cagnoli, Michele Sansoni, Marco Setti, Stefano Bontempi**

### **15h30-17h30 Invited panels**

#### **Panel 1: Discussing the reform of energy taxation in the EU**

Panel chaired by

**Henrik Hammar**

Associate Professor, Gothenburg University, and Senior Administrative Officer, Ministry of Finance, Sweden

The last couple of years the policy debate has highlighted the need for increased international cooperation in response to urgent climate and environmental challenges. In order to meet the goals in the EU Climate and Energy Package, Member States need powerful and cost-effective tools. The general point of departure in this panel is how energy taxation can become a sound, non-distortive, effective and efficient policy tool for Member States to apply on the internal market. How can the EU Energy Taxation Directive help?

Speakers:

**Adela Tesarova**, DG TAX UD, European Commission

**Mateja Vraničar**, Head of Department, Department for Tax and Custom policy and Legislation, Ministry of Finance, Slovenia

**Björn Strenger**, Deputy Director, Swedish Ministry of Finance, Sweden

**Riemara Schuivens**, Directorate-General for Tax & Customs Policy & Legislation, Ministry of Finance, the Netherlands

#### **Panel 2: How can action against climate change survive the economic crisis?**

Panel chaired by

**Susanne Åkerfeldt**

Senior Adviser, Ministry of Finance, Sweden

Climate change is a crucial challenge facing our planet and calls for massive and coordinated policy action. Cost-effective economic instruments, such as taxation, has a key role to play in providing incentives for the economy to change investment, production and consumption patterns such that global warming can be alleviated. Ambitious work has started in many areas, but what will the impact be of the severe

global economic and financial crisis the world is facing today? Will action against climate change now come to a halt or can the crisis actually stimulate new innovative solutions, and what role will cost effective measures play?

Speakers:

**Paul Ekins**, Professor of Energy and Environment Policy, King's College London, UK

**Runar Brännlund**, Professor in Economics, Umeå University, Sweden

**Chris Lenon**, Global Head of Tax, Rio Tinto Plc

**Kai Schlegelmilch**, Vice-President, Green Budget Germany

**Carolyn Fischer**, Senior Fellow, Resources for the Future, Washington D.C., USA

### **Panel 3: The Law and Economics of Environmental Policy**

Panel chaired by

**Michael Faure**

Professor, Maastricht University and Erasmus University Rotterdam, The Netherlands

In times of economic crises efficient policies are even more urgent. Law and Economics of Environmental Policy is a growing field of legal research where the formal and procedural aspects of environmental policy are subject to a cost-benefit analysis that informs policymakers and the public in general with respect to the actual consequences of environmental law. This panel shall address the use of market-based instruments and standard-setting within environmental policy, as well as the first vis-à-vis the latter.

Presentations:

The regulatory approach towards coal fired power plants in the EU

**Marjan Peeters**, Professor of Environmental Policy & Law, Maastricht University, The Netherlands

An experimental study on discretionary environmental enforcement

**Anna Rita Germani**, Assistant professor in Economics, University of Rome "La Sapienza", Italy, **Andrea Morone**, University of Bari, Italy, Piergiuseppe Morone, University of Foggia, Italy

Instrument Choice and Morals: Taxes vs. Standards in a Climate Change Experiment

**Timo Goeschl**, Professor of Environmental Economics, at the Department of Economics, University of Heidelberg, **Grischa Perino**, Lecturer, School of Economics, University of East Anglia, UK

Optimal specificity in environmental standard-setting: Europe versus the US

**Michael G. Faure**, Professor, Maastricht University and Erasmus University Rotterdam, The Netherlands, **Jason Scott Johnston**, University of Pennsylvania Law School, USA

## **Panel 4: Bringing Environmental Fiscal Reform to life: Strategies, institutional settings and stakeholder cooperation**

Panel chaired by

**Detlef Schreiber**

GTZ, Head of Section Environment, Resource Efficiency and Waste Management

This panel is focusing on issues of implementation of Environmental Fiscal Reform (EFR) measures. Looking at different approaches from China, India and Uganda and other countries with regard to energy and water issues, the discussion will focus on important aspects for the implementation concerning strategies, institutional settings and stakeholder cooperation. Framework conditions are unique in every country even if the environmental problems faced may be similar. The panel aims to shed a light on important questions that should be considered during the policy development process and a variety of solutions to go about.

Speakers:

**Ye Ruqiu**, Chinese Co-Chair of the Task Force on Economic Instruments for Energy Efficiency and the Environment, China

**Shilpa Nischal**, The Energy and Resources Institute, India

**Callist Tindimugaya**, Head of the Department for Water Resources Planning and Regulation, Ministry of Water and Environment, Uganda

**Juerg Klarer**, Managing Director, Æquilibrium Consulting GmbH, Switzerland

**19h00 Departure by bus (guided tour) to dinner**

**20h00 Conference dinner**

**Introduction to GETC Series**

**The Kreiser Award**

**Dinner Speaker: Alberto Majocchi**

**Thursday, 24 September**

**09h00-10h30 Parallel sessions 1 to 4**

**Stream 1**

**National experiences 1**

Climate Change Management in the United States Post Bush: Focusing on Fiscal and Economic Policy

**Mona L Hymel**

Recent U.S. tax laws greatly expand use of Tax Code to encourage resource conservation

**Bruce W. McClain, Paul J. Lee, John T. Geekie, Larry Kreiser**

Lost in Translation? A Political-Economy Analysis of Market-Based Climate Policy Instruments in Japan

**Sven Rudolph, Seung-Joon Park**

Tax instruments for climate change prevention and mitigation: The Australian experience

**Natalie P Stoianoff**

## **Stream 2**

### **Challenges of implementing and enforcing environmental tax reforms 1**

Water Consumption as a Sign of Solid Waste Production: a Proposal to Assess the Charge on Domestic Waste Management in Urban Area

**Belén García, Pablo Chico, Pedro M. Herrera**

Waste Policy in the Presence of Illegal Disposal and Organized Crime

**Alessio D'Amato, Mariangela Zoli**

Environmental Damage and Urban Blight Caused by Excessive Property Taxes on Real Property Improvements in Urban Areas

**Larry Kreiser, Hans Sprohge, Bill Butcher, Julsuchada Sirisom**

Design on the Framework of China Environmental Taxation Policy and Its Implementation Strategy

**Jinnan Wang, Ge Chazhong, Gao Shuting, Zhao Yue**

## **Stream 3**

### **Energy sustainability 1**

Market based instruments for energy sustainability

**Andrea Zatti, Giorgio Panella, Fiorenza Carraro**

Tax incentive options to promote environmentally friendly products – the case of energy efficient domestic appliances

**Shailendra Mudgal, Benoît Tinetti, Anil Markandya, Ramon Ortiz**

External costs from energy generation and their internalisation in new member states

**Vojtech Maca, Jan Melichar, Milan Scasny**

Like Water for Energy: The Water-Energy Nexus through the Lens of Tax Policy

**Roberta Mann**

## **Stream 4**

### **Equity issues**

Future global challenges to achieve fairness in environmental taxation: moving beyond the dimensions of horizontal and vertical equity

**Ann Hansford, Margaret McKerchar**

Achieving social justice and addressing climate change – a comparison of carbon taxes and emissions trading systems in Canada and Australia

**Karen Bubna-Litic, Nathalie Chalifour**

The distributive effects of carbon taxation in Italy

**Chiara Martini**

Water services pricing: economic and social issues

**Giorgio Panella, Andrea Zatti**

## **10h30-11h45 Plenary session**

### **Water Management & Climate Change: Interrelationships**

Speakers **Filipe Duarte Santos**

**Viriato Soromenho-Marques**

**Kurt Deketelaere**

## **11h45-12h00 Coffee break**

## **12h00-13h30 Parallel sessions 1 to 4**

## **Stream 1**

### **National experiences 2**

New Tax-Financed Environmental Incentives in the United States

**Michael Curley**

An ecological tax reform for Austria – evaluation of economic and emission effects

**Daniela Kletzan-Slamanig, Angela Köppl, Kurt Kratena, Alexandra Wegscheider-Pichler**

Canada's twisted path to COP 2009 (Copenhagen 2009)

**Brigitte Alepin, Francois Therriault, Julie Larocque**

Addressing environmental problems through motor vehicle taxes: Experiences of the Republic of Serbia

**Milos Milosevic, Monika Milosevic**

## **Stream 2**

### **Instrument design issues**

#### **Transaction costs, risks and policy failure**

**Paul Martin, J. Shortle**

The Design on China's Carbon Tax to Mitigate Climate Change

**Jinnan Wang, Chazhong Ge, Gang Yan, Kejun Jiangb, Lancui Liu, Zhangfeng Dong**

The Greenhouse Gases Emission Taxes

**Maria Luisa Fernandez de Soto Blass**

## **Stream 3**

### **Energy sustainability 2**

Overcoming the Barriers for Implementing Demand-Side Management Energy Policies: Tradable Green Certificate Schemes and Feed-in Tariffs Re-visited

**Hope Ashiabor**

Environmental Taxation of Hydraulic Power in Spain: a Model for Developing Countries?

**José Manuel Iglesias Casais, Roberto Muhájir Rahnemay Rabbani, Allívia Rouse Ferreira Dos Santos**

The role of taxation in energy and environmental policy: guidance to policy-making

**Katri Kosonen, Gaëtan Nicodème**

The Spanish Energy Tax System

**Isabel Bassas Pérez**

## **Stream 4**

### **Legal issues 1**

State Aid and the EU Council Directive 2003/96/EC: The case for augmenting the environmental component

**Iñaki Bilbao Estrada, Álvaro Antón Antón**

The compatibility of fiscal measures for environmental protection in business with the Community rules on State Aid

**Gemma Paton Garcia, Gracia Maria Luchena**

WTO Law on Subsidies: a hindrance to the international competitiveness of renewable electricity generators?

**Carol Ni Ghiollarnath**

Can unilateral trade measures significantly reduce leakage and competitiveness pressures on EU-ETS-constrained industries? The case of China

**Xin Wang, Tancrede Voituriez**

Emissions trading schemes, domestic policy and the WTO

**Keith Alexander Kendall, Daniel Redmond**

**13h30-15h30 Conference lunch**

**15h30-17h30 Parallel sessions 1 to 4**

**Stream 1**

**National experiences 3**

Environmental Tax Reform: Administrative and Compliance Cost of Energy Taxes in the Czech Republic

**Jan Pavel, Leoš Vitek, Jiří Přibil**

A Separate Environmental Tax for China: A Scheme Design and Its Implementation

**Jinnan Wang, Chazhong Ge, Shuting Gao, Gang Yan, Zhanfeng Dong**

Positive Impacts on Climate Change: How the waters for economic instruments between America and Europe are getting warmer

**Kai Schlegelmilch**

Water resources management in Uganda: Policy and Institutional Framework

**Christine Echokit Akello, Ronald Kaggwa**

Public perceptions of environmental taxes in Norway: a unison demand for earmarking

**Steffen Kallbekken, Marianne Aasen**

**Stream 2**

**Carbon taxes**

Carbon Taxation: Why and How? Advantages of a Carbon Tax, and Lessons from Theory and Practice

**David Duff, Shi-Ling Hsu**

Carbon tax in China: from why to how

**Zhanfeng Dong, Jinnan Wang, Ge Chazhong, Liu Lancui**

Could a carbon tax help achieve France's CO2 emissions goals?

**Franck Cachia, Sylvie Lefranc**

A Tale of Two Taxes: The Fate of Environmental Tax Reform in Canada

**Kathryn Harrison**

**Stream 3**

**Transport sector**

CO2-related tax rate differentiation in motor vehicle taxes

**Nils-Axel Braathen**

The Social Balance of Road and Rail Transport in Hungary

**András Lukács et al**

Velib Economics: giving a price to Urban Bicycle Public Transport Services

**Aldo Ravazzi Douvan**

**Stream 4**

**Legal issues 2**

Water taxes in Europe: analysis of the situation in Spain

**Francisco Adame Martinez**

Water charges for the protection of water resources in Brazil - The case of Piabanha River basin (Petrópolis, Rio de Janeiro)

**José Marcos Domingues, Paulo Sérgio Souza Leite**

The polluter pays principle and environmental taxation: a critical examination under conditions of climate change

**Irina Glazyrina**

Água Quente: Is Water Trading the New Carbon Trading? United States and Australia

**Mona Hymel**

**17h30 – 18h30 Conference cocktail**

**Friday, 25 September**

**09h00-11h00 Parallel sessions 1 to 4**

**Stream 1**

**Coordinating instruments**

Cap & Trade and Tax Reform for Global Climate Policy Architecture

**Aviel Verbruggen**

Financing public expenditures via emissions taxation under international emissions trading

**Amanda Spisto, Alessio D'Amato**

Managing Transport Emissions through Taxes and Tradeable Permits – a comparative analysis evaluating the mechanisms in Australia's Carbon Pollution Reduction Scheme.

**Anna Mortimore**

Feed-in-tariffs in Australia. Fiscal Incentives and regulatory regimes: current developments & policies for the future

**Peter Stewart Gillies, Patricia Blazey**

**Stream 2**

**Pollution trading issues**

Auctioning CO2 Permits in the Czech Republic: Expected Sectoral and Overall Economic Effects

**Lubomir Lizal**

Investment in a Market-Based Cap-and-Trade Program as a new U.S. Clean Climate Policy

**Rahmat Ola Tavallali**

Carbon Pricing in Canada: Options and Specifics

**T. Snoddon, R.Wigle**

The EU Emissions Trading Scheme - Insights from the First Trading Years with a Focus on Price Volatility

**Claudia Kettner, Angela Köppl, Stefan Schleicher**

Derivatives Trading, Climate Science and Human Rights

**Matthew Haigh**

### **Stream 3**

#### **Environmental policy & technology**

The Role of Technological and Lifestyle Changes vs. Carbon Taxes in Determining the Energy Demand of Households

**Kurt Kratena, Ina Meyer, Michael Wüger**

R&D and environmental tax deductions in Spain

**Ignasi Puig Ventosa**

Climate change mitigation options and directed technical change: A decentralized equilibrium analysis

**Gilles Lafforgue, André Grimaud, Bertrand Magné**

Growth, Innovation and Environmental Policy: Clean vs. Dirty Technical Change

**Maria A. Cunha-e-Sá, Alexandra Leitão, Ana B. Reis**

The position of CDM in EU climate policy: towards a balance that promotes a Post-2012 agreement?

**Javier de Cendra de Larragán**

### **Stream 4**

#### **Competitiveness issues**

Can environmental taxation simultaneously achieve objectives of climate change mitigation and increased output and employment?

**Paul Whitfield Ekins, Sudhir Junankar, Hector Pollitt, Philip Summerton, Martin Jaenicke, Roland Zieschank**

A Dark Recession, Red Ink, and the Green Economy: Climate Change Tax Incentives in the U.S. Economic Stimulus Program

**Janet E. Milne**

Comparing Policies to Combat Emissions Leakage: Legal and Economic Trade-offs

**Carolyn Fischer, Alan K. Fox**

Strengthening a green recovery with market based instruments

**Kai Schlegelmilch**

Scale of economic activity and environmental taxation

**Francesco La Camera, Aldo Ravazzi Douvan**

### **11h00-11h15 Coffee break**

### **11h15-12h30 Plenary session**

**Discussing environmental tax instruments vis-a-vis competitiveness concerns**

Speakers: **Henrik Hammar**

**Michael Curley**

**Ye Ruqiu**

### **12h30-14h30 Conference lunch**

Lunch speaker:

**Susanne Akerfeldt**, Representative of the Swedish Presidency of the EU

### **14h30-16h30 Parallel sessions 1 to 4**

### **Stream 1**

#### **Environmental Tax Reform**

Environmental Tax Reform in Retrospective and its Future Role

**Stefan Speck**

Exploring the potential of harmonising Environmental Tax Reform efforts in the European Union

**Samuela Bassi, Marc Pallemmaerts, Patrick ten Brink**

Why are environmental tax revenues falling in the EU?

**Katri Kosonen**

Tigers and other countries looking for Environmental Tax Reforms

**Kai Schlegelmilch**

Reforming environmental harmful subsidies in the water sector: irrigation subsidies in Spain

**Samuela Bassi, Claudia Dias Soares, Carolina Valsecchi**

## **Stream 2**

### **Searching for instruments to address climate change**

A critical legal review of tax-related financial mechanisms for climate protection in developing countries

**Maria Amparo Grau Ruiz**

Greenhouse gas weighted consumption taxes on food as a climate policy instrument

**Fredrik Hedenus, Kristina Mohlin, Stefan Wirsenius**

Value Added Tax as an environmental policy instrument?

**Frans Oosterhuis, Marije Schaafsma**

Funding for Flood Risk Management

**Jonathan Fisher, Daniel Johns, Marilena Policino, Aidan Kerr**

Fiscal Incentives to reduce deforestation activities globally

**Patricia Jane Blazey**

## **Stream 3**

### **Economic Aspects of Water Management**

Pricing for Scarcity? An analysis of Increasing Block Tariffs

**Catarina Roseta Palma, Henrique Monteiro**

A model of temperature-sensitive water pricing

**Radmilo Pesic**

Economic Criteria for Applying the Protector-Receiver Principle: Case Study of Três Picos State Park, Rio de Janeiro, Brazil

**Ronaldo Seroa da Motta, Juliana Strobel, Wilson C. Souza, Marcos Amend**

## **Stream 4**

### **Economic issues**

Information Sharing, Market Structure and Efficient Environmental Taxes

**Jihad C. Elnaboulsi**

Taxation of a Polluting Non-renewable Resource in the Heterogeneous World

**Julien Daubanes, André Grimaud**

Harnessing Bertrand Competition on behalf of the environment

**Oliwia Kurtyka, Philippe Mahenc**

**16h30 Closing session**