### THE EIGHTH GLOBAL CONFERENCE ON ENVIRONMENTAL TAXATION MUNICH, 18 - 20 OCTOBER 2007





INNOVATION, TECHNOLOGY AND EMPLOYMENT – IMPACTS OF ENVIRONMENTAL FISCAL REFORMS AND OTHER MARKET-BASED INSTRUMENTS

Including Special Workshop on

### ENVIRONMENTAL FISCAL REFORM IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES

hosted by the Federal Ministry for Economic Cooperation and Development (BMZ) and the German Technical Cooperation (GTZ)

### **CONFERENCE PROGRAMME**

VERSION: SEPTEMBER 10<sup>TH</sup> 2007

| 9:00 -11:00 | GUIDED COACH TOUR OF MUNICH CITY CENTRE available to all conference participants, please contact foes@foes.de | e for more information |
|-------------|---|------------------------|
| 11:30       | REGISTRATION AND BAVARIAN BRUNCH  |                        |
| 12:30       | WELCOME AND INTRODUCTION  | 3007 COST              |
|             | Prof. Wolfgang Buchholz, University of Regensburg   | GREER TAXES            |
|             | Jacqueline Cottrell, Project Manager, Green Budget Germany  | 4141                   |
| 12:50       | ADAM-SMITH-PRIZE: LAUDATIO IN HONOUR OF KLAUS TO  | )PFER                  |

TOTAL SWITH I RIZE, ENUDATION HONOUR OF REACS TOTAL

Dr. Anselm Görres, President, Green Budget Germany

13:20 KEYNOTE SPEECH



Prof. Dr. Klaus Töpfer, former UNEP Executive Director Former Minister of Environment, Germany

14:00 PLENARY SESSION:



INNOVATION, TECHNOLOGY AND EMPLOYMENT: IMPACTS OF ENVIRONMENTAL FISCAL REFORMS AND OTHER MARKET-BASED INSTRUMENTS

Prof. Jacqueline McGlade, Executive Director, European Environment Agency

Dr. Terry Barker, Chairman of Cambridge Econometrics Kai Schlegelmilch, Vice President, Green Budget Germany

| 16:00<br>WORKSHOPS | IMPACTS OF ENVIRONMENTAL FISCAL REFORMS AND OTHER MARKET-BASED INSTRUMENTS  |  |
|--------------------|---|--|
| Work-shop          | EFR and Construction, Land Use and Conservation  Wayne Gumley, Shashi Sivayoganathan, Dept. of Business Law & Taxation, Monash University, Australia Review of fiscal incentives for plantation forestry  Prof. Eleanor Brown, Regent University School of Law, Virginia, USA  Taking Green to the Bank: Transferable Conservation Easement Tax Credits  Dr. Ignasi Puig Ventosa, Autonomous University of Barcelona, Spain  The unsustainable dependence of Spanish local treasuries on taxes and charges related to construction activities  Andrea Zatti, Giorgio Panella, Dept. of Public and Territorial Economics, University of Pavia, Italy  Buildings and sustainable urban development: Challenges and opportunities from an Italian case study |  |
| Work-shop          | The Double Dividend: Effects of Environmental Taxation on Employment Prof. Anil Markandya, Prof. Olga Kiuila, Economics Department, Warsaw University, Poland Can Transition Economies implement a carbon tax and hope for a double dividend? Prof. Natalie Stoianoff, Prof. Mary A. Kaidonis, University of Wollongong, Australia Environmental Fiscal Instruments and the Development of the Environmental Management Services Industry in Australia Dr. Károly Kiss, CAAG, Corvinus University, Budapest, Hungary The employment effects of an ecological tax reform Deborah Jarvie, University of Lethbridge, Canada A Comparative Study of the effects of Environmental Taxation policies on the oil and gas Industry in Canada and Norway           |  |

|           | Effects of EFR on technological innovation  |
|-----------|---|
| Work-shop | Nils Axel Braathen, OECD, Environment Directorate, Paris, France Impacts of environmental policy instruments on technological change Prof. Paul Ekins, Alexandra Miltner, Policy Studies Institute, London, Great Britain The impact of ETR on innovation in the environmental industries: Theory and evidence Dr. Eva Kraav, Silja Lupsik, Ministry of Environment, Estonia Ecological Tax Reform in Estonia and Innovation Perspectives in the Energy Sector Michael Kohlhaas, Katja Schuhmacher, German Institute for Economic Research, Berlin Learning-by-doing in the renewable energy equipment industry or in renewable electricity production – why does it matter to differentiate? A case study of Germany |
| Work-shop | Impacts on competitiveness and industry  Prof. Mikael Skou Andersen, National Environmental Research Institute, University of Aarhus, Denmark Energy - mitigation of competitiveness impacts: findings and lessons from the COMETR project  Victoria Alexeeva-Talebi, Centre for European Economic Research (ZEW), Germany Climate Policy and Competitiveness: An Economic Impact Assessment of EU Leadership in Emission Regulation  Jarmila Zimmermannova, Ministry of Environment, Czech Republic Energy Taxation and Its Impact on Industry in the Czech Republic Claudia Cordiè, Aldo Ravazzi Douvan, Italian Ministry of Environment Environmental Fiscal Reform in Italy: something in the way                 |
| Work-shop | Case Studies in Environmental Fiscal Reform  Mark Arts, Ministry of Finance, Netherlands The Evaluation of the Effectiveness of Environmental Tax Expenditures in the Netherlands Dr. Maria Luisa Fernández de Soto Blass, University CEU San Pablo, Spain Spanish Environmental Fiscal Reform Prof. Alexander Ross Paterson, Faculty of Law, University of Cape Town, South Africa On the Road to a Sustainable Transport Sector in South Africa: The Role of MBIs Prof. Jose Marcos Domingues, Rio de Janeiro State University, Brazil Environmental Taxation on Fuel and Vehicles. The case of Brazil  |

|       | Campaigning and Communication   |
|-------|---|
|       | Sarianne Tikkanen, Department of Social Policy, University of Helsinki, Finland                                     |
| NGO   | The Role of NGOs in Policy Process on ETR - A Case Study on Finland Using Advocacy                                  |
| Work- | Coalition Framework Gabi Hildesheimer, Managing Director Swiss Association for Environmentally Conscious Management |
|       | Schnar.ch – A New Approach for Political Campaigning in Switzerland   |
| shop  | Jeffery J. Smith, President, Forum on Geonomics, USA  |
| 6     | Oregon's Effort to Shift its Property Tax off Buildings, onto Land  |
| 0     | Michael Gybas, Project Manager Energy and Climate Coordination Office for the Local Agenda 21 of Cologne, Germany   |
|       | Development and Potential Effects of a Local Supporting-Programme for the Promotion of                              |
|       | Adequate Alternative Engines and Fuels in the City of Cologne   |

17:45 END OF AFTERNOON SESSION

19:00-21:30 CITY OF MUNICH COCKTAIL RECEPTION, OLD TOWN HALL



Host Address by Lord Mayor of Munich:

### **Christian Ude**

President of the German Association of Cities
Our Conference Patron



**Guest speaker:** 

### Prof. Dr. Norbert Walter

Chief Economist of the Deutsche Bank Group Member of the Green Budget Germany Advisory Board















**United Nations Development Programme** 



















### 08:30 REGISTRATION



### 09:00

**PLENARY SESSION:** 



INNOVATION, TECHNOLOGY, EMPLOYMENT AND POVERTY REDUCTION: POLICY DESIGN, PUBLIC CHOICE AND GOVERNANCE

**Heidemarie Wieczorek-Zeul, MdB, Federal Minister for Economic Cooperation and Development (BMZ) tbc** 

**Dr. Christoph Beier**, Director General, Mediterranean Region, Europe, Central Asian Countries, GTZ

**Paul Hassing, Co-Chair, OECD Development Assistance Committee (DAC), Network on Environment and Development Cooperation (ENVIRONET)** 

Rae Kwon Chung, Director, Environment and Sustainable Development Division, UNESCAP

| 11:00<br>WORKSHOPS | POLICY DESIGN, PUBLIC CHOICE AND GOVERNANCE   |  |
|--------------------|---|--|
|                    | Policy Design and Public Choice   |  |
| Work-shop          | Prof. Shi-Ling Hsu, University of British Columbia, Canada Pollution Tax Heuristics  Michael Böcher, Georg-August-University, Germany Conditions for instrument change in environmental policy — An analytical framework and the case of the German ecological tax reform   |  |
|                    | Kris Bachus, University of Leuven, Belgium Environmentally harmful subsidies and environmental fiscal reform in Belgium  Dr. Roland Menges, University of Flensburg, Prof. Stephan Traub, University of Bremen, Germany Energy Taxation and Renewable Energy: Testing for Incentives, Framing Effects and Perceptions of Justice in Experimental Settings   |  |
| Work-shop 2        | Environmental Fiscal Reform and other MBIs in the EU  Dr. Manfred Rosenstock, European Commission; Adela Tesarova, DG TAXUD  The Commission's Green Paper on market-based instruments for environment and related policy purposes – possibilities for further use of MBI and for the development of environmental tax reforms  Claudia Dias Soares, Portuguese Catholic University  Block tax exemptions or an EU Energy Tax for undertakings covered by the EU ETS?  Claudia Kettner, Angela Köppl, Gregor Thenius, Austrian Institute for Economic Research; Stefan Schleicher, University of Graz, Austria  Stringency and Distribution in the EU Emissions Trading Scheme - The 2005 Evidence  Dr. Sven Rudolph, University of Kassel, Germany  The Sky is the Limit or Limits to the Sky: A Political Economy Perspective on Market-Based Instruments in EU Aviation |  |

| Work-shop | Policy reviews: learning for the future   |
|-----------|---|
|           | Dr. Rolf Iten, Managing Director INFRAS Consulting, Policy and Research; M. Peter, H. Lückge, J. Trageser Design options for an energy tax in Switzerland – what can be learned from existing approaches in Europe?   |
|           | Dr. Simon McDonnell, Dr. Susanna Ferreira, Dr. Frank Convery, University College Dublin, Ireland The Irish Plastic Bag Levy – A Review of its Performance 5 years on  |
|           | Jan Pavel, Leoš Vítek, University of Economics, Prague Administrative costs of the Czech System of Environmental Charges Fiorenza Carraro, Andrea Zatti, Prof. Giorgio Panella, University of Pavia, Italy Green, White and Brown Certificates working together: the Italian experience |
| Work-shop | Institutional complexity: issues of federal, municipal and local government   |
|           | Joana Calado Araújo Prates, Prof. João Joanaz de Melo, New University of Lisbon, Portugal EcoTerra Model — application of environmental fiscal reform in local government financing in Portugal   |
|           | Prof. Tracy Snoddon, Prof. Randall Wigle, Wilfrid Laurier University, Canada<br>Environmental Policy in a Federation: Issues and Impacts  |
|           | Dr. Herwig Unnerstall, Dr. Irene Ring, Helmholtz-Centre for Environmental Research, Germany The integration of ecological aspects into the fiscal transfer system for municipalities in Germany - learning from the Brazilian ICMS-E  |
|           | Prof. Tianbao Qin, Wuhan University, China Energy Tax, How Far Is It From Idea to Practice? Lessons learned from its dystocia experience in China   |

# WorkShop Shop Shop

## NGO Workshop Bolicy Proposals for a Low-Carbon Future Jan-Karsten Meier, UnternehmensGrün, Germany Efficiency in energy-consumption by sustainable tax-policy Eberhard Rhein, European Policy Center, Brusseles, Belgium A Plea for a EU Fossil Energy Tax Jan Juffermans, The Small Earth centre in the Netherlands Some new steps: Local Strategies, a Footprint tax and a real Global Deal Dr. Nicola Creighton, The Foundation for the Economics of Sustainability, Ireland Cap and share and global certificate trading

12:45 LUNCH BREAK

12:45 SPECIAL TABLE for PARTIES INTERESTED IN FOUNDING A "GREEN BUDGET" NGO

Please contact foes@foes.de for more details

14:00 PLENARY SESSION: INNOVATION, TECHNOLOGY AND EMPLOYMENT: ENERGY

**Prof. Dr. Ernst Ulrich von Weizsäcker**, Dean, Bren School of Environmental Science and Management, California

Mr. Alexander Wiedow, Director, Indirect Taxation and Tax Administration, DG TAXUD, European Commission

**Prof. Michael Rodi, Greifswald University, Germany** 

| 16:00<br>WORKSHOPS | INNOVATION, TECHNOLOGY AND EMPLOYMENT: ENERGY  |
|--------------------|--|
| Work-shop          | Price and tax incentives: theory and practice  Dr. Carol Ní Ghiollarnáth, Maastricht University, Netherlands Corporate Income Tax Incentives for Renewable Energy Generation: Has the Double Dividend Gone Astray? Prof. Nancy Oleweiler, Simon Fraser University, Vancouver, Canada Using Price Incentives to Stimulate Development of Green Technologies in Electricity Generation Prof. Hans Sprohge, Wright State University, Prof. Larry Kreiser, Cleveland State University, USA; Bill Butcher, University of New South Wales, Australia; Dr. Julsuchada Sirisom, Mahasarakham University, Thailand Tax incentives for ocean wave energy Prof. Michael B. Lang, Chapman University School of Law, USA The Answer is Blowing in the Wind: Targeting Tax Incentives for Wind Power |

|   | Energy efficiency and environmental fiscal reform  |
|---|--|
| Work-shop 2   | Prof. Jon Strand, Tax Policy Division, Fiscal Affairs Department, IMF, USA Issues in energy efficiency and renewable energy supply for the G-7 countries, with focus on Germany Prof. Janet Milne, Vermont Law School, USA US Tax Expenditures for Household Energy Consumption: The Challenges of Turning Concepts into Reality Rowena Cantley-Smith, Monash University, Australia Managing demand: Environmental benefits of improved energy efficiency in Australian electricity markets Francisco Javier de Cendra de Larragán, University of Maastricht, Netherlands An analysis of Spain's energy legal framework for the promotion of renewable energy and energy efficiency: positive effects achieved so far, remaining structural and legal barriers |
|   | Impacts of environmental fiscal reform on emissions from energy  |
| Work-shop   | Prof. Peter Gillies, Patricia Blazey, Macquarie University, AUS Reducing emissions from coal in Australia: fiscal and related instruments Prof. Rossella Bardazzi, Prof. Maria G. Pazienza, University of Florence; Dr. Filippo Oropallo, ISTAT Industrial emissions and CO2 related taxes in Italy: a microsimulation analysis of energy demand Lindsay Tuthill, University of Oxford, Great Britain The Productivity and Technical Change Effects of Tradable Sulfur Permits in the US Electricity Generating Industry: 1990-2004 Dr. Carolyn Fischer, R. Newell, Resources for the Future (RFF), USA Environmental and Technology Policies for Climate Mitigation in the US   |
|   | Environmental Fiscal Reform and Renewable Energies   |
| Work-shop   | Tim Mennel, Centre for European Economic Research (ZEW), Germany What Does Europe Pay for Clean Energy? — Review of Macroeconomic Simulation Studies Anna Mortimore, Griffith University, Australia An evaluation of the Fiscal Mechanism for fostering Solar Energy in Australia Amy Taylor, Director of Ecological Fiscal Reform, Pembina Institute, Canada; Prof. Nathalie Chalifour, University of Ottawa, Canada Stimulating the Use of Renewable Energy in the Residential Sector in Canada with Economic Instruments Prof. Wolf Schluchter, Brandenburg Technical University, Cottbus, Germany The necessity for a paradigm shift — decentralisation strategies for the energy economy  |
| International legal and institutional issues – cross-sectoral questions |  |
| Work-shop 5   | Anja von Moltke, Trade & Economics, UNEP Reform of environmentally harmful subsidies: a role for the WTO? The case of fisheries subsidies Prof. Felix Ekardt, University of Bremen, Germany Eco Tax, WTO Law, and a New Concept of Liberty N.N. N.N. Prof. Jose Juan González Márquez, Prof. Ivett Montelongo Buenavista, Universidad Autónoma Metropolitana, México Fiscal Instruments for biodiversity protection in Latin American countries  |

SPECIAL WORKSHOP HOSTED BY BMZ / GTZ - SOCIAL AND ENVIRONMENTAL IMPACTS OF EFR IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES

Divya Datt, The Energy and Resources Institute (TERI), India

EFR for Sustainable Mining in India

Workshop Prof. Ma Zhong, Dean, School of Environment and Natural Resources, Renmin University of China

Country case study

PhD Moses Ikiara, Kenya Institute for Public Policy Research and Analysis;

PhD Adolf Mkenda, University of Dar Es Salaam;

Daniel Slunge, University of Goeteborg, Sweden

Potentials for raising revenues via EFR in Tanzania and Kenya? - Emerging practice and some suggestions for EFR-reviews in low income countries

Cecil Morden; Sharlin Hemraj, National Treasury South Africa

South Africa's path towards an Environmental Fiscal Reform Agenda

17:45 END

19:00 CONFERENCE DINNER, KÜNSTLERHAUS MÜNCHEN

Sponsored by BMZ, GTZ and UNDP

Welcome speeches by BMZ/GTZ and UNDP

Featuring the presentation of the

KREISER AWARD FOR ENVIRONMENTAL TAXATION





**Presentation by Professor Emeritus of Accounting** 

### Larry Kreiser, Ph.D., CPA

**Cleveland State University** 



Acceptance speech

### Prof. Dr. Ernst-Ulrich von Weizsäcker

Dean of Bren School of Environmental Science and Management, University of California, Santa Barbara

### THE KREISER AWARD FOR ENVIRONMENTAL TAXATION

The Kreiser Award for Environmental Taxation is an honour granted annually to a person who has made a significant contribution to the advancement of environmental taxation and other economic instruments in research or policy. The award is named after Professor Larry Kreiser, a pioneer researcher in the field of environmental taxation and the individual who had the inspiration and energy to begin gathering experts from key disciplines together to create a forum for exchanging the latest research and experience on the use of environmental taxes. This initial idea was the seed that led to this successful series of annual conferences on environmental taxation.

### 2007 RECIPIENT – PROF. DR. ERNST-ULRICH VON WEIZSÄCKER

Professor Dr. Ernst Ulrich von Weizsäcker has for many years been one of the driving forces behind environmental taxation in Germany and has produced many works on the subject, including *Earth Politics* and *Factor 4: Doubling Wealth, Halving Resource Use.* 

Prior to joining the Bren School as Dean in January 2006, he served as the policy director at the United Nations Centre for Science and Technology for Development, director of the Institute for European Environmental Policy, and president of the Wuppertal Institute for Climate, Environment, and Energy. He is a member of the Club of Rome, a global think tank devoted to improving society, and he served on the World Commission on the Social Dimensions of Globalization. Later he became a member of the Bundestag, the federal parliament of Germany, where he was appointed Chairman of the Environmental Committee. He has also served as a professor of interdisciplinary biology and was the founding president of the University of Kassel in Germany. He is co-founder of Green Budget Germany.

### 08:30 REGISTRATION

09:00

**PLENARY SESSION:** 



INNOVATION, TECHNOLOGY AND EMPLOYMENT: TRANSPORT

Dr. Markus Pennekamp, German Rail AG (photo)

Michele Dix, Head of Congestion Charging, Transport for London

Prof. Alberto Majocchi, President, ISAE, Rome

| 11:00<br>WORKSHOPS | INNOVATION, TECHNOLOGY AND EMPLOYMENT IN THE TRANSPORT SECTOR  |  |
|--------------------|--|--|
| Work-<br>shop<br>1 | EFR, biofuels, and environmentally harmful transport subsidies   |  |
|                    | Prof. Roberta Mann, Widener University School of Law, USA; Prof. Mona Hymel, James E. Rogers College of Law, USA Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol Prof. Rahmat Tavallali, Walsh University, USA; Prof. Scott Yetmar, Prof. Paul Lee, Cleveland State University, USA Ethanol as Renewable Energy: A Quantitative Analysis of U.S. Energy Policy Using Corn as an Alternative Fuel Dr. Vojtech Máca, Dr. Hana Brůhová-Foltýnová, Charles University Environment Centre, Prague, Czech Republic Successes and failures of biofuels promotion in the Czech Republic Andras Lukacs, Clean Air Action Group (CAAG), Hungary Direct and indirect transport subsidies in Hungary |  |
| Work-shop          | Policy analysis: Country case studies of environmental taxation in the transport sector  Bill Butcher, University of New South Wales, Sydney, Australia Using the Chinese tax system to achieve cleaner transportation Prof. Pedro Herrera, Spanish Institute of Fiscal Studies, Complutense University; Prof. Amparo Grau, Universidad Complutense de Madrid; Prof. Pablo Chico, Rey Juan Carlos University Environmental Taxes on Passenger Cars (EU Proposals and Allocation of Taxing Powers) Dr. Roland Geres, FutureCamp, Germany The relationship between the Kyoto mechanism and environmental taxation — examples and possibilities for transport policy N.N. tbc                       |  |
| Work-shop          | Road traffic management and market based instruments   |  |
|                    | Dr. Hana Brůhová-Foltýnová, Dr. Jan Bruha, Charles University Environment Center, Czech Republic An international comparison of factors influencing modal split with emphasis on price signals Dr. Jens Schade, Technical University of Dresden, Germany Acceptability of Urban Road User Charging: State of the Art Dr. Cristina de Gispert, Dr. Marta Espasa, University of Barcelona, Spain Effects of fiscal reforms on Spanish CO2 emissions from new passenger cars Prof. Jonathan R. Nash, Tulane Law School, USA Public Choice over Efficiency: The Case of Road Traffic Management  |  |

|       | Global Vision: Global Market-Based Solutions to Climate Change   |
|-------|--|
| Work- | Prof. Margaret Okorodudu-Fubara, Obafemi Awolowo University, Nigeria Option CC/G-77 and China - Inventing a south-south technofiscal policy to douse global warming  |
| shop  | Prof. Philippe Thalmann, EPFL Swiss Federal Institution of Technology, Lausanne The Revival of the World Greenhouse Gas Tax  |
| 4     | Ken Piddington, Prof. Frank Scrimgeour, University of Waikato, New Zealand Carbon Emission Rights - The Key to an Optimal Policy Approach?   |
|       | Prof. Aviel Verbruggen, University of Antwerp, Belgium Harmonized Universal Carbon Taxing  |
|       | Resource taxation, resource management and sustainability  |
|       | Prof. Raimund Bleischwitz, European Topic Centre on Resource and Waste Management;<br>Bettina Bahn-Walkowiak, Wuppertal Institute;   |
| Work- | David Legg, European Topic Centre on Resource and Waste Management Aggregate Taxes in Europe: An assessment towards sustainable resource management, innovation and technological change   |
| shop  | Damian Ludewig, Germany  Dagoured dividend any irranmental accompanie regulation beyond acceptage  |
| 5     | Resource dividend – environmental-economic regulation beyond eco-tax  Prof. Hope Ashiabor, Macquarie University, Australia  Putting The Genie Back Into The Bottle: Adapting Subsidies Which Become Perverse in Managing Environmental Challenges— Two Australian Case Studies |
|       | Patricia Blazey, Head of Dep. of Business Law, Macquarie University, Australia Sinks - Fiscal and Regulatory Challenges of Managing Sinks on the Basis of the Australian Experience  |

SPECIAL WORKSHOP HOSTED BY BMZ / GTZ - DEBATE ON THE FUTURE OF EFR IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES

Workshop Facilitated "Fishbowl" Discussion with key inputs from:

Prof. Thomas Sterner, University of Göteborg, Sweden

EFR from the environmental perspective

Dr. Matthias Witt, Senior Economist, Public Finance, Administrative Reform and Decentralisation, GTZ,

Germany

EFR from the financial perspective

Chen Huan, Division Director International Department, Ministry of Finance, China (tbc)















### 12:45 LUNCH BREAK

Special Table for GCET steering committee and future conference organisers. Please contact foes@foes.de for more details

### 14:00

PLENARY SESSION: INNOVATION, TECHNOLOGY AND EMPLOYMENT: THE POLITICAL LANDSCAPE OF ENVIRONMENTAL FISCAL REFORM



Michael Müller, MdB, Parliamentarian State Secretary, in the Ministry of Environment, Germany (photo)

Ingemar Hansson, State Secretary for Tax Issues, Ministry of Finance, Sweden

**Dr. Christoph Beier**, Director General, Mediterranean Region, Europe, Central Asian Countries, GTZ



Dr. Martin Bursik, Vice-Premier and Minister of Environment, Czech Republic (photo)

Eric Heymann, Deutsche Bank Research

Johnannes Lackmann, President, Association of Renewable Energies, Germany

Hussein Abaza, Chief of the Economics and Trade Branch, UNEP

### **COFFEE BREAK**

### 16:30 PLENARY SESSION: REFLECTIONS AND COMMENTS



John Hontelez, Executive Director, European Environmental Bureau (photo)

Prof. Hope Ashiabor, Macquarie Law School

Dr. Christoph Beier, Director General, Mediterranean Region, Europe, Central Asian Countries, GTZ

Dr. Tasso Azevedo, Director General of the Brazilian Forest Service

### 17:00 -17:30 **CLOSING REMARKS**

Dr. Anselm Goerres, President, Green Budget Germany Prof. Wolfgang Buchholz, University of Regensburg, tbc

Prof. Lin Heng Lye, University of Singapore - Organiser of 9th GCET 2008

19:00 INFORMAL DINNER IN THE RATSKELLER, A BEER HALL UNDER MUNICH'S NEW

TOWN HALL, MARIENPLATZ

### **SPECIAL THANKS**

To our academic partners, the University of Regensburg, and our co-hosts, BMZ and GTZ



gtz



And to our main sponsors, without which organising this conference would not have been possible





For our many other sponsors, please look at our Conference Brochure!

http://www.worldecotax.org/downloads/info/GCET-08 Brochure.pdf