

**PRELIMINARY PROGRAM – SUBJECT TO CHANGE**

# **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](mailto:foes@foes.de) for more information

**11:30** REGISTRATION AND BAVARIAN BRUNCH

**12:30** WELCOME AND INTRODUCTION

Prof. Wolfgang Buchholz, University of Regensburg

Jacqueline Cottrell, Project Manager, Green Budget Germany

**12:50** ADAM-SMITH-PRIZE: LAUDATIO IN HONOUR OF KLAUS TÖPFER

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

**15:30**

COFFEE BREAK

16:00 WORKSHOPS	IMPACTS OF ENVIRONMENTAL FISCAL REFORMS AND OTHER MARKET-BASED INSTRUMENTS
Work- shop 1	<p><u><b>EFR and Construction, Land Use and Conservation</b></u></p> <p>Wayne Gumley, Shashi Sivayoganathan, Dept. of Business Law &amp; Taxation, Monash University, Australia Review of fiscal incentives for plantation forestry</p> <p>Prof. Eleanor Brown, Regent University School of Law, Virginia, USA Taking Green to the Bank: Transferable Conservation Easement Tax Credits</p> <p>Dr. Ignasi Puig Ventosa, Autonomous University of Barcelona, Spain The unsustainable dependence of Spanish local treasuries on taxes and charges related to construction activities</p> <p>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</p>
Work- shop 2	<p><u><b>The Double Dividend: Effects of Environmental Taxation on Employment</b></u></p> <p>Prof. Anil Markandya, Prof. Olga Kiula, Economics Department, Warsaw University, Poland Can Transition Economies implement a carbon tax and hope for a double dividend?</p> <p>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</p> <p>Dr. Károly Kiss, CAAG, Corvinus University, Budapest, Hungary The employment effects of an ecological tax reform</p> <p>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</p>

<p><b>Work-shop</b> <b>3</b></p>	<p><b><u>Effects of EFR on technological innovation</u></b>  <b>Nils Axel Braathen, OECD, Environment Directorate, Paris, France</b>  Impacts of environmental policy instruments on technological change  <b>Prof. Paul Ekins, Alexandra Miltner, Policy Studies Institute, London, Great Britain</b>  The impact of ETR on innovation in the environmental industries: Theory and evidence  <b>Dr. Eva Kraav, Silja Lupsik, Ministry of Environment, Estonia</b>  Ecological Tax Reform in Estonia and Innovation Perspectives in the Energy Sector  <b>Michael Kohlhaas, Katja Schuhmacher, German Institute for Economic Research, Berlin</b>  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</p>
<p><b>Work-shop</b> <b>4</b></p>	<p><b><u>Impacts on competitiveness and industry</u></b>  <b>Prof. Mikael Skou Andersen, National Environmental Research Institute, University of Aarhus, Denmark</b>  Energy - mitigation of competitiveness impacts: findings and lessons from the COMETR project  <b>Victoria Alexeeva-Talebi, Centre for European Economic Research (ZEW), Germany</b>  Climate Policy and Competitiveness: An Economic Impact Assessment of EU Leadership in Emission Regulation  <b>Jarmila Zimmermannova, Ministry of Environment, Czech Republic</b>  Energy Taxation and Its Impact on Industry in the Czech Republic  <b>Claudia Cordiè, Aldo Ravazzi Douvan, Italian Ministry of Environment</b>  Environmental Fiscal Reform in Italy: something in the way...</p>
<p><b>Work-shop</b> <b>5</b></p>	<p><b><u>Case Studies in Environmental Fiscal Reform</u></b>  <b>Mark Arts, Ministry of Finance, Netherlands</b>  The Evaluation of the Effectiveness of Environmental Tax Expenditures in the Netherlands  <b>Dr. Maria Luisa Fernández de Soto Blass, University CEU San Pablo, Spain</b>  Spanish Environmental Fiscal Reform  <b>Prof. Alexander Ross Paterson, Faculty of Law, University of Cape Town, South Africa</b>  On the Road to a Sustainable Transport Sector in South Africa: The Role of MBIs  <b>Prof. Jose Marcos Domingues, Rio de Janeiro State University, Brazil</b>  Environmental Taxation on Fuel and Vehicles. The case of Brazil</p>

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



European Environment Agency



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Environmental Tax  
Policy Institute  
Vermont Law School USA

Deutsche Bank



Landeshauptstadt  
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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

10:30

COFFEE BREAK

11:00 WORKSHOPS	POLICY DESIGN, PUBLIC CHOICE AND GOVERNANCE
Workshop 1	<u>Policy Design and Public Choice</u> <b>Prof. Shi-Ling Hsu</b> , University of British Columbia, Canada Pollution Tax Heuristics <b>Michael Böcher</b> , Georg-August-University, Germany Conditions for instrument change in environmental policy – An analytical framework and the case of the German ecological tax reform <b>Kris Bachus</b> , University of Leuven, Belgium Environmentally harmful subsidies and environmental fiscal reform in Belgium <b>Dr. Roland Menges</b> , University of Flensburg, <b>Prof. Stephan Traub</b> , University of Bremen, Germany Energy Taxation and Renewable Energy: Testing for Incentives, Framing Effects and Perceptions of Justice in Experimental Settings
Workshop 2	<u>Environmental Fiscal Reform and other MBIs in the EU</u> <b>Dr. Manfred Rosenstock</b> , European Commission; <b>Adela Tesarova</b> , 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 <b>Claudia Dias Soares</b> , Portuguese Catholic University Block tax exemptions or an EU Energy Tax for undertakings covered by the EU ETS? <b>Claudia Kettner</b> , <b>Angela Köppl</b> , <b>Gregor Thenius</b> , Austrian Institute for Economic Research; <b>Stefan Schleicher</b> , University of Graz, Austria Stringency and Distribution in the EU Emissions Trading Scheme - The 2005 Evidence <b>Dr. Sven Rudolph</b> , 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



<p><b>Work-shop</b></p> <p><b>3</b></p>	<p><b><u>Policy reviews: learning for the future</u></b></p> <p><b>Dr. Rolf Iten, Managing Director INFRAS Consulting, Policy and Research; M. Peter, H. Lückge, J. Trageser</b> Design options for an energy tax in Switzerland – what can be learned from existing approaches in Europe?</p> <p><b>Dr. Simon McDonnell, Dr. Susanna Ferreira, Dr. Frank Convery, University College Dublin, Ireland</b> The Irish Plastic Bag Levy – A Review of its Performance 5 years on</p> <p><b>Jan Pavel, Leoš Vitek, University of Economics, Prague</b> Administrative costs of the Czech System of Environmental Charges</p> <p><b>Fiorenza Carraro, Andrea Zatti, Prof. Giorgio Panella, University of Pavia, Italy</b> Green, White and Brown Certificates working together: the Italian experience</p>
<p><b>Work-shop</b></p> <p><b>4</b></p>	<p><b><u>Institutional complexity: issues of federal, municipal and local government</u></b></p> <p><b>Joana Calado Araújo Prates, Prof. João Joanaz de Melo, New University of Lisbon, Portugal</b> EcoTerra Model – application of environmental fiscal reform in local government financing in Portugal</p> <p><b>Prof. Tracy Snoddon, Prof. Randall Wigle, Wilfrid Laurier University, Canada</b> Environmental Policy in a Federation: Issues and Impacts</p> <p><b>Dr. Herwig Unnerstall, Dr. Irene Ring, Helmholtz-Centre for Environmental Research, Germany</b> The integration of ecological aspects into the fiscal transfer system for municipalities in Germany - learning from the Brazilian ICMS-E</p> <p><b>Prof. Tianbao Qin, Wuhan University, China</b> Energy Tax, How Far Is It From Idea to Practice? Lessons learned from its dystocia experience in China</p>

**SPECIAL WORKSHOP HOSTED BY BMZ / GTZ -GOVERNANCE FOR EFR  
IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES**

<p><b>Work-shop</b></p> <p><b>5</b></p>	<p><b>PhD Stefan Speck, PhD Anjan Datta, Programme Officer, UNEP/GPA</b> EFR – differences and similarities between developed and developing countries based on a case study of the current situation in Sri Lanka</p> <p><b>Dr. Tasso Azevedo (tbc), Director General of the Brazilian Forest Service</b> Building Coalitions for Change: Concession System for Brazilian Forests</p> <p><b>Alice Ruhweza, National Environment Management Authority, Uganda, East and Southern Africa Katoomba Group</b> Application of EFR and Other Market-Based Instruments For Environmental Management in Uganda</p> <p><b>Saima Baig, Alamgir Khan Gandapur, Biodiversity and Environmental Economics, IUCN, Pakistan</b> Building Coalitions for Change to Implement Pro-Poor EFR in Pakistan</p>
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<p><b>NGO work-shop</b></p> <p><b>6</b></p>	<p><b><u>Policy Proposals for a Low-Carbon Future</u></b></p> <p><b>Jan-Karsten Meier, UnternehmensGrün, Germany</b> Efficiency in energy-consumption by sustainable tax-policy</p> <p><b>Eberhard Rhein, European Policy Center, Bruxelles, Belgium</b> A Plea for a EU Fossil Energy Tax</p> <p><b>Jan Juffermans, The Small Earth centre in the Netherlands</b> Some new steps: Local Strategies, a Footprint tax and a real Global Deal</p> <p><b>Dr. Nicola Creighton, The Foundation for the Economics of Sustainability, Ireland</b> Cap and share and global certificate trading</p>
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12:45 LUNCH BREAK

12:45 SPECIAL TABLE for PARTIES INTERESTED IN FOUNDING A "GREEN BUDGET" NGO  
Please contact [foes@foes.de](mailto: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

15:30 COFFEE BREAK

16:00 WORKSHOPS	INNOVATION, TECHNOLOGY AND EMPLOYMENT: ENERGY
<p>Workshop 1</p>	<p><u>Price and tax incentives: theory and practice</u></p> <p><b>Dr. Carol Ní Ghiollarnáth</b>, Maastricht University, Netherlands Corporate Income Tax Incentives for Renewable Energy Generation: Has the Double Dividend Gone Astray?</p> <p><b>Prof. Nancy Oleweiler</b>, Simon Fraser University, Vancouver, Canada Using Price Incentives to Stimulate Development of Green Technologies in Electricity Generation</p> <p><b>Prof. Hans Sprohge</b>, Wright State University, Prof. Larry Kreiser, Cleveland State University, USA; <b>Bill Butcher</b>, University of New South Wales, Australia; <b>Dr. Julsuchada Sirisom</b>, Mahasarakham University, Thailand Tax incentives for ocean wave energy</p> <p><b>Prof. Michael B. Lang</b>, Chapman University School of Law, USA The Answer is Blowing in the Wind: Targeting Tax Incentives for Wind Power</p>

Work-shop 2	<p><b><u>Energy efficiency and environmental fiscal reform</u></b></p> <p><b>Prof. Jon Strand, Tax Policy Division, Fiscal Affairs Department, IMF, USA</b> Issues in energy efficiency and renewable energy supply for the G-7 countries, with focus on Germany</p> <p><b>Prof. Janet Milne, Vermont Law School, USA</b> US Tax Expenditures for Household Energy Consumption: The Challenges of Turning Concepts into Reality</p> <p><b>Rowena Cantley-Smith, Monash University, Australia</b> Managing demand: Environmental benefits of improved energy efficiency in Australian electricity markets</p> <p><b>Francisco Javier de Cendra de Larragán, University of Maastricht, Netherlands</b> 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</p>
Work-shop 3	<p><b><u>Impacts of environmental fiscal reform on emissions from energy</u></b></p> <p><b>Prof. Peter Gillies, Patricia Blazey, Macquarie University, AUS</b> Reducing emissions from coal in Australia: fiscal and related instruments</p> <p><b>Prof. Rossella Bardazzi, Prof. Maria G. Paziienza, University of Florence; Dr. Filippo Oropallo, ISTAT</b> Industrial emissions and CO2 related taxes in Italy: a microsimulation analysis of energy demand</p> <p><b>Lindsay Tuthill, University of Oxford, Great Britain</b> The Productivity and Technical Change Effects of Tradable Sulfur Permits in the US Electricity Generating Industry: 1990-2004</p> <p><b>Dr. Carolyn Fischer, R. Newell, Resources for the Future (RFF), USA</b> Environmental and Technology Policies for Climate Mitigation in the US</p>
Work-shop 4	<p><b><u>Environmental Fiscal Reform and Renewable Energies</u></b></p> <p><b>Tim Mennel, Centre for European Economic Research (ZEW), Germany</b> What Does Europe Pay for Clean Energy? – Review of Macroeconomic Simulation Studies</p> <p><b>Anna Mortimore, Griffith University, Australia</b> An evaluation of the Fiscal Mechanism for fostering Solar Energy in Australia</p> <p><b>Amy Taylor, Director of Ecological Fiscal Reform, Pembina Institute, Canada; Prof. Nathalie Chalifour, University of Ottawa, Canada</b> Stimulating the Use of Renewable Energy in the Residential Sector in Canada with Economic Instruments</p> <p><b>Prof. Wolf Schluchter, Brandenburg Technical University, Cottbus, Germany</b> The necessity for a paradigm shift – decentralisation strategies for the energy economy</p>
Work-shop 5	<p><b><u>International legal and institutional issues – cross-sectoral questions</u></b></p> <p><b>Anja von Moltke, Trade &amp; Economics, UNEP</b> Reform of environmentally harmful subsidies: a role for the WTO? The case of fisheries subsidies</p> <p><b>Prof. Felix Ekardt, University of Bremen, Germany</b> Eco Tax, WTO Law, and a New Concept of Liberty</p> <p>N.N. N.N.</p> <p><b>Prof. Jose Juan González Márquez, Prof. Ivett Montelongo Buenavista, Universidad Autónoma Metropolitana, México</b> Fiscal Instruments for biodiversity protection in Latin American countries</p>



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

**Workshop  
6**

**Divya Datt, The Energy and Resources Institute (TERI), India**  
EFR for Sustainable Mining in India

**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

10:30 COFFEE BREAK

11:00 WORKSHOPS	INNOVATION, TECHNOLOGY AND EMPLOYMENT IN THE TRANSPORT SECTOR
Workshop 1	<u><b>EFR, biofuels, and environmentally harmful transport subsidies</b></u> <b>Prof. Roberta Mann</b> , Widener University School of Law, USA; <b>Prof. Mona Hymel</b> , James E. Rogers College of Law, USA Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol <b>Prof. Rahmat Tavallali</b> , Walsh University, USA; <b>Prof. Scott Yetmar</b> , <b>Prof. Paul Lee</b> , Cleveland State University, USA Ethanol as Renewable Energy: A Quantitative Analysis of U.S. Energy Policy Using Corn as an Alternative Fuel <b>Dr. Vojtech Máca</b> , <b>Dr. Hana Brůhová-Foltýnová</b> , Charles University Environment Centre, Prague, Czech Republic Successes and failures of biofuels promotion in the Czech Republic <b>Andras Lukacs</b> , Clean Air Action Group (CAAG), Hungary Direct and indirect transport subsidies in Hungary
Workshop 2	<u><b>Policy analysis: Country case studies of environmental taxation in the transport sector</b></u> <b>Bill Butcher</b> , University of New South Wales, Sydney, Australia Using the Chinese tax system to achieve cleaner transportation <b>Prof. Pedro Herrera</b> , Spanish Institute of Fiscal Studies, Complutense University; <b>Prof. Amparo Grau</b> , Universidad Complutense de Madrid; <b>Prof. Pablo Chico</b> , Rey Juan Carlos University Environmental Taxes on Passenger Cars (EU Proposals and Allocation of Taxing Powers) <b>Dr. Roland Geres</b> , FutureCamp, Germany The relationship between the Kyoto mechanism and environmental taxation – examples and possibilities for transport policy N.N. tbc
Workshop 3	<u><b>Road traffic management and market based instruments</b></u> <b>Dr. Hana Brůhová-Foltýnová</b> , <b>Dr. Jan Bruha</b> , Charles University Environment Center, Czech Republic An international comparison of factors influencing modal split with emphasis on price signals <b>Dr. Jens Schade</b> , Technical University of Dresden, Germany Acceptability of Urban Road User Charging: State of the Art <b>Dr. Cristina de Gispert</b> , <b>Dr. Marta Espasa</b> , University of Barcelona, Spain Effects of fiscal reforms on Spanish CO2 emissions from new passenger cars <b>Prof. Jonathan R. Nash</b> , Tulane Law School, USA Public Choice over Efficiency: The Case of Road Traffic Management

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

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

Workshop 6	<p><b>Facilitated “Fishbowl” Discussion with key inputs from:</b></p> <p><b>Prof. Thomas Sterner, University of Göteborg, Sweden</b> EFR from the environmental perspective</p> <p><b>Dr. Matthias Witt, Senior Economist, Public Finance, Administrative Reform and Decentralisation, GTZ, Germany</b> EFR from the financial perspective</p> <p><b>Chen Huan, Division Director International Department, Ministry of Finance, China (tbc)</b></p>
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12:45

**LUNCH BREAK**

Special Table for GCET steering committee and future conference organisers. Please contact [foes@foes.de](mailto:foes@foes.de) for more details

14:00

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

**Michael Müller**, MdB, Parliamentary 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

**Johannes 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, the

**Prof. Lin Heng Lye**, University of Singapore - Organiser of 9<sup>th</sup> GCET 2008

19:00

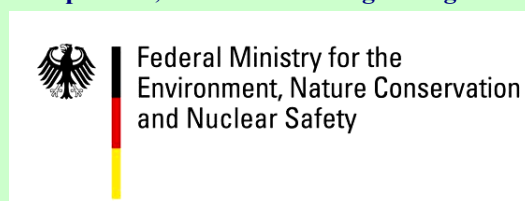
**INFORMAL DINNER IN THE RATSKELLER, A BEER HALL UNDER MUNICH'S NEW TOWN HALL, MARIENPLATZ**

**SPECIAL THANKS**

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