



## **GCET2010 CONFERENCE PROGRAM**

**“Using Environmental Taxation Strategies to  
Support Climate Change Resilience”**

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**Wednesday, 3 November 2010**

**6:30PM – 8:30PM**

**Conference Registration (Reception)**

**7:00PM – 9:00PM WELCOME RECEPTION**

**(Queen’s Park 3)**

**(Supported by Cleveland State University,  
U.S.A. and University of Pavia, ITALY)**

**(Informal Attire)**

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**Thursday, 4 November 2010**

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**8:00AM – 1:00PM**

**Conference Registration (Reception)**

**8:30AM – 10:20AM PLENARY SESSION I  
(Queen's Park 1)**

**Moderator - Larry Kreiser, Cleveland State University, U.S.A.**

**Introductions and Welcoming Comments**

**Welcome by Asst. Prof. Dr. Supachai Samappito, President of Mahasarakham University, Maha Sarakham, Thailand**

**Welcome by Assoc. Prof. Dr. Phapruek Ussahawanitchakit, Dean, Mahasarakham Business School, Mahasarakham University, Maha Sarakham, Thailand**

**Keynote Speaker 1 – Nils Axel Braathen, OECD Environment Directorate, France**

“Carbon-related taxation in OECD countries and interactions between cap-and trade systems and other policy instruments”

**Keynote Speaker 2 – Janet E. Milne, Vermont Law School, U.S.A.**

“Earmarking for Environmental Damage from Fossil Fuels: Lessons from the U.S. Oil Spill Liability Trust Fund”

**Keynote Speaker 3 – Stefan Speck, European Environment Agency, Denmark, and David Gee, European Environment Agency, Denmark**

“Distributional and competitiveness implications of environmental tax reforms – revisited”

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**10:20AM – 10:50AM REFRESHMENT BREAK  
(Reception)  
(Supported by Green Budget Europe, GERMANY)**

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## **10:50AM – 12:20PM CONCURRENT SESSIONS A**

### **PANEL 1 – Carbon Taxes (Queen’s Park 1)**

Moderator – Louise Dunne, University College Dublin, **Ireland**

**Paper 1** – Louise Dunne, University College Dublin, **Ireland**, Frank J. Convery, University College Dublin, **Ireland**

“The New Irish Carbon Tax”

**Paper 2** – Nuria Badenes, University Complutense of Madrid, **Spain**, Alvaro del Blanco, Institute of Fiscal Studies, **Spain**, Olga Canto, Institute of Fiscal Studies, **Spain**, Maria Milagros Paniagua, Institute of Fiscal Studies, **Spain**, Jesus Rodriguez, Institute of Fiscal Studies, **Spain**

“A distributive analysis of the impact of CO2 tax in Spain”

**Paper 3** - Xianbing Liu, Institute for Global Environmental Studies, **Japan**, Kazunori Ogisu, Institute for Global Environmental Studies, **Japan**, Yusuke Matsuo, Institute for Global Environmental Studies, **Japan**, Tomohiro Shishime, Institute for Global Environmental Studies, **Japan**

“Opportunities and Barriers of Implementing Carbon Tax Policy in Northeast Asia: A Comparative Analysis”

### **PANEL 2 – Environmental Taxation Strategies (Queen’s Park 4)**

Moderator – Jacqueline Cottrell, Green Budget Europe, **Germany**

**Paper 4** – Jacqueline Cottrell, Green Budget Europe, **Germany**

“The co-benefits of Environmental Fiscal Reform measures for climate change mitigation in non-Annex 1 countries – reducing greenhouse gas emissions whilst furthering poverty reduction and sustainable development goals”

**Paper 5** – Kai Schlegelmilch, Green Budget Europe, **Germany**

“Vietnam on its way to support climate change resilience via environmental taxation strategies”

**Paper 6** - Evgeny Guglyuvatyy, University of New South Wales, **Australia**

“Evaluating and selecting climate change policy options for Australia”

**PANEL 3 – Green Taxes to Reduce Vehicle Emissions (Queen’s Park 5)**

Moderator – Anna Mortimore, Griffith University, **Australia**

**Paper 7** – Anna Mortimore, Griffith University, **Australia**

“Mandating fuel efficiency target can significantly reduce Road Transport Emissions in Australia”

**Paper 8** – Yuzhu Lu, Lingnan University, **Hong Kong**

“Enhancing Green Tax Measures Concerning Energy Use and Transport Sector in Hong Kong”

**Paper 9** – Rudie Nel, University of Stellenbosch, **South Africa**, Gerhard Nienaber, University of Pretoria, **South Africa**

“Prospects of proposed vehicle emissions tax reducing CO2 emissions in South Africa”

**PANEL 4 – Environmental Taxes and Water Quality (Queen’s Park 6)**

Moderator – Paul Lee, Cleveland State University, **U.S.A.**

**Paper 10** – Chazhong Ge, Jinnan Wang, Zhanfeng Dong, Shuting Gao, Yajuan Ren, All presenters at Chinese Academy for Environmental Planning, **China**

“Policy Reform of Discharge Fee on Water Pollutants in China”

**Paper 11** - Rahmat Tavallali, Walsh University, **U.S.A.**, Paul Lee, Cleveland State University, **U.S.A.**

“The Effectiveness of the Great Lakes Water Quality and Restoration Programs through Federal and State Tax and Financing Incentives”

**Paper 12** - Francis Lansakara, Marine Consultant, **Singapore**

“Marine Environmental Damages and Their Effect on Environmental Taxes”

**PANEL 5 – Environmental Energy Policy Considerations (Saithip Room)**

Moderator – Nuno Alexandre Soares Domingues, Environmental Fiscal Reform Group,  
**Portugal**

**Paper 13** - Nuno Alexandre Soares Domingues, Environmental Fiscal Reform Group,  
**Portugal**

“The progress of Portuguese Energy Policies through the eyes of an ENGO”

**Paper 14** -T. Nicolaus Tideman, Virginia Polytechnic and State University, **U.S.A.**, Florenz  
Plassmann, Binghamton University, **U.S.A.**

“Pricing externalities”

**Paper 15** - Alfredo L. de Romana, University of Paris-Sorbonne **France**

“Transitioning toward a carbon-constrained world: Outline of a real-cost-based fiscal and  
regulatory framework for greenhouse gas (GHG) emission reductions”

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**12:20PM – 1:40PM LUNCHEON (Parkview Restaurant)**  
**(Supported by Walsh University, U.S.A.)**

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**1:40PM – 3:10PM CONCURRENT SESSIONS B**

**PANEL 6 – East Asia Low Carbon Green Growth Roadmap I - ETR and EFR:**  
**Lessons from Europe and their applicability to developing countries**  
**(Queen’s Park 1)**

Moderator – Mr. Rae Kwon Chung, Director, Environment and Development Division,  
UN ESCAP (Former Climate Change Ambassador, The Republic of Korea)

“Panel discussion hosted by United Nations – Economic and Social Commission for Asia and  
the Pacific (UN ESCAP)”

#### **PANEL 7 – Environmental Taxes and Land Management (Queen’s Park 4)**

Moderator – H. William Batt, Robert Schalkenbach Foundation and International Union for Land Value Taxation, **U.S.A.**

**Paper 16**– Giorgio Panella, University of Pavia, **Italy**, Andrea Zatti, University of Pavia, **Italy**, Fiorenza Carraro, University of Pavia, **Italy**

“Land management and local taxation in Italy”

**Paper 17**– Flavia Koerich Mafra, College of Social Sciences at Santa Catarina (CESUSC), **Brazil**, Ubaldo Cesar Balthazar, Federal University at Santa Catarina, **Brazil**

“Environmental tax on urban property as a strategy to combat climate change in Brazil”

**Paper 18**– H. William Batt, Robert Schalkenbach Foundation and International Union for Land Value Taxation, **U.S.A.**

“Taxing Land Rents, Now Demonstrable and Feasible, is the Perfect Revenue Source of Government Finance”

#### **PANEL 8 – Environmental Energy Taxes (Queen’s Park 5)**

Moderator – Riemara Schuivens, Dutch Ministry of Finance, **Netherlands**

**Paper 19** – Patricia Blazey, Macquarie University, **Australia**, Hope Ashiabor, Macquarie University, **Australia**

“Financing REDD – A Critical Evaluation of the REDD Mechanism Promoting Carbon Sequestration in Tropical Rainforests”

**Paper 20**– Seung-Joon Park, Kyoto Sangyo University, **Japan**

“On the Difference of Effect on Energy Consumption between Energy Tax and Pre-Tax Energy Price – An International Panel-Data Analysis on Gasoline Demand”

**Paper 21**– Ralf Martin, Laure B. de Preux, Ulrich J. Wagner, all presenters at ISE, **United Kingdom**

“The Impact of the Climate Change Levy on Business: Evidence from Micro data”

**PANEL 9 – Environmental Taxation Policy Considerations (Queen’s Park 6)**

Moderator – Seck L. Tan, National University of Singapore, **Singapore**

**Paper 22** – Sally-Ann Joseph, University of New South Wales, **Australia**

“Why should there always be a loser in environmental taxation?”

**Paper 23**– Bruce W. McClain, Cleveland State University, **U.S.A.**, Heidi H. Meier, Cleveland State University, **U.S.A**

“The U.S. Cap & Trade Initiative: What it is and what it will (and will not do) to Advance U.S. Environmental Protection”

**Paper 24**– Seck L. Tan, National University of Singapore, **Singapore**, Dodo J. Thampapillai, National University of Singapore, **Singapore**

“Assessment of Fiscal Intervention Measures: Perspectives from Environmental Macroeconomics”

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**3:10PM – 3:30PM REFRESHMENT BREAK (Reception)  
(Supported by Green Budget Europe,  
GERMANY)**

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**3:30PM – 5:00PM CONCURRENT SESSIONS C**

**PANEL 10 – East Asia Low Carbon Green Growth Roadmap II – Policy Options for  
East Asia: Implementation opportunities, barriers and strategies to  
overcome the barriers (Queen’s Park 1)**

Moderator – Mr. Rae Kwon Chung, Director, Environment and Development Division,  
UN ESCAP (Former Climate Change Ambassador, The Republic of Korea)

“Panel discussion hosted by United Nations – Economic and Social Commission for Asia and the Pacific (UN ESCAP)”

#### **PANEL 11 – World-Wide Environmental Taxation Concerns (Queen’s Park 4)**

Moderator – Ken Piddington, Victoria University of Wellington, **New Zealand**

**Paper 25**– Ken Piddington, Victoria University of Wellington, **New Zealand**, Frank Scrimgeour, University of Waikato, **New Zealand**

“The ‘Tobin Fund’ – A Case of Posthumous Recognition?”

**Paper 26**– Inaki Bilbao Estrada, University of Cardenal Herrera – CEU, **Spain**

“CO2 tax surcharge”

**Paper 27**- Hans Sprohge, Wright State University, **U.S.A.**, Julsuchada Sirisom, Mahasarakham University, **Thailand**

“Coal Mining: The Neglected Environmental Threat”

#### **PANEL 12– Other Environmental Concerns (Queen’s Park 5)**

Moderator – Apisom Intralawan, Mae Fah Luang University, **Thailand**

**Paper 28**– Siriraks Khawchaimaha, Khon Kaen University, **Thailand**

“The Economy Procurement Management Model – The Study in Biomass Fuel (Husk) of Bio-Energy”

**Paper 29**- Apisom Intralawan, Mae Fah Luang University, **Thailand**

“Estimation of Ecosystem Services: A Case Study of a Community along the Mekong River”

**Paper 30**– Celeste M. Black, University of Sydney, **Australia**

“The use of market mechanisms to bolster forest carbon: A critical analysis”

#### **PANEL 13 – Environmental Taxation Schemes (Queen’s Park 6)**

Moderator – Bill Butcher, University of New South Wales, **Australia**

**Paper 31** – Bill Butcher, University of New South Wales, **Australia**

“Tax Incentives for Clean Coal Development in the United States and Australia: A Comparative Analysis”



**Paper 32** – Yan Xu, The University of Hong Kong, **Hong Kong**

“China’s “Stir Fry” of Environmental Taxes and Charges: Too Many Cooks at Work”

**Paper 33** – Masato Yamazaki, National Institute of Advanced Industrial Science and Technology (AIST), **Japan**

“A CGE analysis of border tax adjustments for imported steel products”

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**Thursday Night, 4 November 2010**

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**7:00PM – 9:30PM GCET2010 CONFERENCE BANQUET**  
**(Queen’s Park 2)**  
**(Supported by Macquarie University,**  
**Australia and Vermont Law School,**  
**U.S.A.)**

Moderator – Hope Ashiabor, Macquarie University, **Australia**

**Kreiser Environmental Taxation Award Presentation to Mr. Rae Kwon Chung, Director, Environment and Development Division, UN ESCAP (Former Climate Change Ambassador, The Republic of Korea)**

**Keynote Speaker 4** – Mr. Rae Kwon Chung, Director, Environment and Development Division, UN ESCAP, **Thailand**

“ETR – The ultimate tool for climate change and Green Growth in Asia and the Pacific”

**Entertainment by Mahasarakham University Students**

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**Friday, 5 November 2010**

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**8:00AM – 12:00PM**

**Conference Registration (Reception)**

**8:30AM – 10:20AM PLENARY SESSION II  
(Queen’s Park 1)**

**Moderator – Julsuchada Sirisom, Mahasarakham University, Thailand**

**Keynote Speaker 5 – Anselm Goerres, Green Budget Europe, Germany**

“New rules, new tools, new deals: The necessary evolution of the double dividend concept for environmental fiscal reforms after the crisis”

**Keynote Speaker 6 – Jens Lundsgaard, OECD Centre for Tax Policy and Administration, France**

“Fossil Fuel Subsidies and Tax Expenditures”

**Keynote Speaker 7 – Chas Roy-Chowdhury, Association of Chartered Certified Accountants (ACCA), United Kingdom**

“Carbon Taxation”

**Keynote Speaker 8 – Riemara Schuivens, Dutch Ministry of Finance, Netherlands**

“The Dutch energy tax, 1996-2010”

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**10:20AM – 10:50AM REFRESHMENT BREAK (Reception)  
(Supported by University of New South  
Wales, AUSTRALIA)**

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## **10:50AM – 12:20PM CONCURRENT SESSIONS D**

### **PANEL 14 – How to Support the Implementation of Environmental Fiscal Reform (EFR): Working for Development Cooperation Agencies (Queen’s Park 1)**

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

### **PANEL 15 – Carbon Taxes (Queen’s Park 4)**

Moderator – Runar Brannlund, Umea University, **Sweden**

**Paper 34** – Bruce W. McClain, Cleveland State University, **U.S.A.**, Paul J. Lee, Cleveland State University, **U.S.A.**

“Is the U.S. Ready for a Carbon Tax?”

**Paper 35**– Runar Brannlund, Umea University, **Sweden**, Tommy Lundgren, Umea University, **Sweden**, Per-Olof Marklund, Umea University, **Sweden**

“The CO2 tax and environmental performance in Swedish industry: An exploratory study”

**Paper 36** – Natalie Stoianoff, University of Technology, Sydney, **Australia**

“From Brave New World to Paradise Lost: The Demise of Australia’s Carbon Pollution Reduction Scheme”

### **PANEL 16 – Energy Efficiency (Saithip Room)**

Moderator – Hope Ashiabor, Macquarie University, **Australia**

**Paper 37** – Hope Ashiabor, Macquarie University, **Australia**, Larry Kreiser, Cleveland State University, **U.S.A.**

“The Role of Energy Audits and Tax Incentives in Fostering Energy Efficiency: A Winning Combination”

**Paper 38** – O. N. Shtemberg, Chamber of Commerce of Russia, **Russia**, S. K. Soldatov, Institute of Military Medicine, **Russia**, A. V. Bogomolov, Research Center of Institute of Military Science, **Russia**, A. S. Shtemberg, Russian Academy of Sciences, **Russia**

“Features of legislative control in the Russian Federation in environment and ways of improving the process”

**PANEL 17 – The Clean Development Mechanism (CDM) (Queen’s Park 5)**

Moderator – Marko Heiskanen, University of Eastern Finland, **Finland**

**Paper 39** – Ronald Kaggwa, National Environment Management Authority, **Uganda**, and Christine Echokit Akello, National Environment Management Authority, **Uganda**

“The Potential of Using the Clean Development Mechanism (CDM) to Reduce the Emission of Methane Gas in Least Developed Countries: Experiences and Lessons Learned from CDM Municipal Solid Waste (MSW) Composting Project in Uganda”

**Paper 40** – Marko Heiskanen, University of Eastern Finland, **Finland**

“Towards a CDM-Specific Fiscal Regime for Safeguarding Biodiversity: Discussing Conceptualizations for Biodiversity-Specialized Carbon Management in a Fiscal Context”

**Paper 41** – Javier de Cendra de Larragan, University College London, **United Kingdom**

“Energy efficiency in buildings and the CDM: A fundamental mismatch?”

**PANEL 18 –Launch of new OECD book “Taxation, Innovation and the Environment” (Queen’s Park 6)**

Moderator - Janet Milne, Vermont Law School, **U.S.A.**

**Presenters** - Nils Axel Braathen, OECD Environment Directorate, **France**, and Jens Lundsgaard, OECD Centre for Tax Policy and Administration, **France**

**Commentators** – Louise Dunne, University College Dublin, **Ireland**, Chazhong Ge, Chinese Academy for Environmental Planning, **China**, and Ralf Martin, London School of Economics, **United Kingdom**

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**12:20PM - 1:40PM LUNCHEON (Parkview Restaurant)**  
**(Supported by German Technical Cooperation (GTZ) commissioned by the German Federal Ministry for Economic Cooperation and Development (BMZ))**

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## **1:40PM – 3:10PM CONCURRENT SESSIONS E**

### **PANEL 19 –Environmental Taxation Strategies in China (Queen’s Park 1)**

Moderator – Kris Bachus, University of Leuven, **Belgium**

**Paper 42** - Walter Wang, University of San Diego School of Law, **U.S.A.**

“Greening the Dragon: National and Regional Energy Tax Policy in China – Is it Nationalism or Protectionism?”

**Paper 43** – Kris Bachus, University of Leuven, **Belgium**, Jing Cao, Tsinghua University, **China**

“Lagging behind or catching up? A comparison of Chinese and European environmentally related taxes”

**Paper 44** – Chazhong Ge, Jinnan, Wang, Zhanfeng Dong, Shuting Gao, All presenters at Chinese Academy for Environmental Planning, **China**

“Policy Design of Environmental Tax in China”

### **PANEL 20 – Behavioural Tools and Environmental Policy (Queen’s Park 4)**

Moderator – Amanda Kennedy, University of New England, **Australia**

**Paper 45** – Amanda Kennedy, University of New England, **Australia**, Wanida Phromlah, University of New England, **Australia**

“Using behavioural tools to support economic instruments for climate change resilience”

**Paper 46** – Sven Rudolph, University of Kassel, **Germany**

“How Interest Groups Shape Environmental Policy Instrument Choice: An Exercise in Advanced Cross-Country Political Economy”

**Paper 47** – Runar Brannlund, Umea University, **Sweden**, Lars Persson, Umea University, **Sweden**

“Tax or no tax? Preferences for climate policy attributes”

**PANEL 21 – Environmental Taxation Schemes in Australia (Queen’s Park 5)**

Moderator – Prafula Pearce, Curtin University, **Australia**

**Paper 48** – Hope Ashiabor, Macquarie University, **Australia**, Moira Saccasan, University of Western Sydney, **Australia**

“The Political Economy of Australia’s Proposed Resource Rent Taxation Scheme”

**Paper 49** – Prafula Pearce, Curtin University, **Australia**

“Australian Perspective of Transportation and Taxation: A relationship but no marriage”

**PANEL 22 – Environmental Packaging Taxes/Decision Making and the Use of Energy (Queen’s Park 6)**

Moderator – Enian Cela, Hiroshima University, **Japan**

**Paper 50** – Enian Cela, Hiroshima University, **Japan**, Shinji Kaneko, Hiroshima University, **Japan**

“Effectiveness of Danish Packaging Tax: The case of plastic and paper/paperboard packaging imports”

**Paper 51** – Le Nguyen Thuy Trang, University of Natural Science, **Vietnam**, Nguyen Thi Hai Yen, University of Natural Science, **Vietnam**

“Approaching environmental fee to plastic bag waste management in Ho Chi Minh City supermarkets”

**Paper 52** – Nuno Alexandre Soares Domingues, Environmental Fiscal Reform Group, **Portugal**

“Decision Making and the use of energy”

**PANEL 23 – Innovative Environmental Taxation Strategies (Saithip Room)**

Moderator – Rolf H. Weber, University of Zurich, **Switzerland**

**Paper 53** – Rolf H. Weber, University of Zurich, **Switzerland**

“Using innovative environmental taxation strategies to support climate change resilience”

**Paper 54**– Rajiv V. Shah, T. A. Pai Management Institute, **India**

“Examining the Role of Direct Taxes in Non-Biodegradable Waste Management in India”

**Paper 55** – Usman Mustafa, Pakistan Institute of Development Economics (PIDE), **Pakistan**, Mahmood Akhtar Cheema, International Union for Conservation of Nature (IUCN), **Pakistan**

“Building Coalitions for Change to Implement Pro-Poor Environmental Fiscal Reforms: Lessons Learned from Pakistan”

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**3:10PM – 3:30PM REFRESHMENT BREAK (Reception)**  
**(Supported by University of New South Wales, AUSTRALIA)**

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**3:30PM – 5:00PM PLENARY SESSION III**  
**(Queen’s Park 1)**

**Moderator: Larry Kreiser, Cleveland State University, U.S.A.**

**Keynote Speakers 9** – Ana Yabar, Complutense University of Madrid, **Spain**, Pedro M. Herrera, National University of Distance Education, **Spain**

“Environmental Market Instruments and a Sustainable Economy”

**12<sup>th</sup> GCET Announcement – Madrid, Spain**

Ana Yabar, Complutense University of Madrid, **Spain**, Pedro M. Herrera, National University of Distance Education, **Spain**

**The new “Critical Issues in Environmental Taxation”**

Janet Milne, Vermont Law School, U.S.A.

**Concluding Observations**

Hope Ashiabor, Macquarie University, **Australia**

**Closing Comments**

Julsuchada Sirisom, Mahasarakham University, **Thailand**

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**Thank you for your participation in GCET2010**

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**Friday Night, 5 November 2010**

**7:00PM-10:00PM Optional Dinner Boat Cruise on  
Chao Phraya River (Pay on Board)  
(Sign up for cruise at conference registration)**

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