

October 22-24, 2006  
Fairmont Château Laurier  
Ottawa, Canada

# The Seventh Annual Global Conference on Environmental Taxation

Instruments of Change for a Sustainable Economy



uOttawa

Faculté de droit  
Faculty of Law

Section de common law  
Common Law Section



[www.environmental-tax-conference.uottawa.ca](http://www.environmental-tax-conference.uottawa.ca)



Certified General  
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University of Ottawa  
CGA Tax Research Centre

Canada

The Seventh Annual

# Global Conference on Environmental Taxation

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# Organisational Structure

## Conference Chair

**Nathalie J. Chalifour,**  
Assistant Professor, Faculty of Law,  
University of Ottawa

## Steering Committee

**Hope Ashiabor,**  
Division of Law,  
Macquarie University, Sydney, Australia

**Kurt Deketelaere,**  
Institute for Environmental and Energy Law,  
University of Leuven, Belgium

**Larry Kreiser,**  
Department of Accounting,  
Cleveland State University

**Janet Milne,**  
Environmental Tax Policy Institute,  
Vermont Law School

## Advisory Committee

**Hope Ashiabor,**  
Division of Law,  
Macquarie University

**Stephen Barg,**  
Senior Corporate Advisor and  
Senior Project Manager, IISD

**Ellen Burack,**  
Executive Director, Strategic Analysis and  
Research, Environment Canada

**Bernard Cantin,**  
Senior Policy Research Officer,  
Policy Research Institute

**Kurt Deketelaere,**  
Institute for Environmental and  
Energy Law, University of Leuven

**David Duff,**  
Faculty of Law,  
University of Toronto

**James Greene,**  
Chief, Resource and Environmental Taxation  
Section, Finance Canada

**Luis Leigh,**  
Director, Valuation and Market Instrument  
Design, Environment Canada

**James Meadowcroft,**  
Canada Research Chair in Governance for  
Sustainable Development, Carleton University

**Janet Milne,**  
Environmental Tax Policy Institute,  
Vermont Law School

**Nancy Olewiler,**  
Department of Economics,  
Simon Fraser University

**Jai Persaud,**  
Senior Policy Advisor, Strategic Policy Branch,  
Natural Resources Canada

**Les Schiell,**  
Department of Economics,  
University of Ottawa

**Amy Taylor,**  
Director of Ecological Fiscal Reform,  
Pembina Institute

**Andrew van Iterson,**  
Program Manager,  
Green Budget Coalition

**Michael Wilson,**  
Director General, Partnerships and Consultation,  
Environment Canada

**Alex Wood,**  
Acting President and CEO, National Round Table on  
the Environment and the Economy

**Ellen Zweibel,**  
Faculty of Law,  
University of Ottawa

## Organisational Team:

**Katrina Anders,**  
Conference Coordinator

**Dany Chung,**  
Conference Assistant

**Francine Levesque,**  
Event Planner

# Acknowledgements

**The success of an event such as this conference invariably depends on the team of people behind it. Many people provided invaluable assistance in the conception, organisation, preparation and delivery of this event. From the Faculty of Law, the following people made critical contributions:**

Katrina Anders, conference coordinator, juggled her assistance with the conference with being student editor of the Ottawa Law Review, her third year of law school, Bar Admission courses and exams and part of her articling year, meaning she spent many late nights working to make the conference a success; Dany Chung, conference assistance, could not have been more helpful and efficient, taking care of so many details - large and small - including managing the registration process; H el ene Laporte provided timely translations of materials into French; Eric Proulx kept the website running smoothly and up-to-date. I also wish to extend my thanks to faculty colleagues Heather McLeod-Kilmurray, Vern Krishna, Jamie Benidickson, Stewart Elgie, Gabrielle St-Hilaire, Ellen Zweibel, Sonya Nigam, Laura Baretto and Dean Bruce Feldthusen, for their help and support. Members of the administrative staff, including Chantale For e, Madeleine Glazer, Carol Riordan, Danielle Latreille, Michelle Desroches and Micheline Laflamme, also played important roles in the conference. I am grateful for their assistance. Last, but certainly not least, a huge thanks to the many students who helped with the event on a volunteer basis. Without them, the conference would not have been possible. Special thanks to students Antoinette Fekete, Parham Kahjeh Naini, Joelle Michaud and the Environmental Law Students Association.

The Steering Committee for the conference series is an exceptional group of people and they commit a great deal of time to the delivery of each year's conference. I would like to thank them all, and especially Janet Milne for her great assistance in publicizing the conference with her American colleagues and providing consistent guidance and support.

Thank you to the members of the advisory committee, an impressive roster of experts in the field who committed a great deal of time and energy reviewing and evaluating the abstracts submitted in response to the Call for Papers (in a blind review process), and who provided ongoing support for the conference.

And, of course, I wish to extend my appreciation to the conference partners and sponsors for making the event possible, and to the many people who served as liaisons between the University of Ottawa and the partners and sponsors. These people include Valerie Sexton, Cedric de Chardron, Jai Persaud, Andr e Bourbeau, Nils Axel Braathen, Jean Philippe Barde, Hope Ashiabor, Larry Kreiser, Janet Milne, Kurt Deketelaere, Jamie Benidickson, Kelly Bagg and Bruce Lourie. Thanks also to Paul Marconi and Jacob Bryce of Halogen Marketing for designing these materials.

Last, but certainly not least, a heartfelt thanks to my husband, Lorne Johnson, and young daughter Lucie, for their patience as I worked many long hours organizing this conference.

**Nathalie J. Chalifour,**  
Conference Chair and Assistant Professor  
Faculty of Law, University of Ottawa

# Important Information

## Conference Venue

Fairmont Château Laurier  
1 Rideau Street  
Ottawa, Ontario, Canada

Tel: 1-613-241-1414  
Email: [chateaulaurier@fairmont.com](mailto:chateaulaurier@fairmont.com)

## Venue for Reception and Dinner

Monday October 23, 2006

National Gallery of Canada  
380 Sussex Drive  
Ottawa, Ontario Canada

The Canadian art exhibition will be open for private viewing for conference participants (with guides) from 6:30 pm to 10:00 pm.

## General Contact Information

For assistance during the conference, please contact:

Katrina Anders,  
Conference Coordinator,  
613-276-0424

For assistance following the conference, please contact:

Dany Chung,  
Conference Assistant,  
[envconf@uottawa.ca](mailto:envconf@uottawa.ca) or 613-562-5800 ext. 2497

## Schedule of Conferences

Cleveland (2000)  
Vancouver (2001)  
Vermont (2002)  
Sydney (2003)

Pavia (2004)  
Leuven (2005)  
**Ottawa (2006)**  
Munich (2007)

Singapore (2008)  
Lisbon (2009)  
Bangkok (2010)

# The Kreiser Award for Environmental Taxation

## 2006 Recipient – Dr. Nancy Olewiler



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.

This year's recipient is Dr. Nancy Olewiler, a Professor of Economics and Director of the Graduate Public Policy Program at Simon Fraser University. Professor Olewiler is one of Canada's top environmental economists. She has made a significant contribution to the development of ecological fiscal reform in Canada, both through research and policy development. Professor Olewiler's PhD (from the University of British Columbia) is in economics, with a specialization in Resource and Environmental Economics and Public Finance. Her areas of research include natural resource and environmental policy, the impact of environmental regulation on the economy, and environmental tax policy. She has published in academic journals, edited books, has written two widely used textbooks (*The Economics of Natural Resource Use* and *Environmental Economics*, both in second editions), and produced numerous reports for the Canadian federal and provincial governments on a wide range of environmental and natural resource issues. As a member of the Technical Committee on Business Taxation (a blue-ribbon committee appointed by the federal minister of Finance in 1996 to recommend ways of improving the business tax system), she helped author a report on tax reform that included a chapter on introducing broad-based environmental taxation in Canada.

Professor Olewiler contributed to numerous research reports assessing the viability of economic instruments to promote sustainability for the National Round Table on the Environment and the Economy's Ecological Fiscal Reform program. From 1990 to 1995 she was Managing Editor of the journal *Canadian Public Policy*. As a resource person for the Environment and Economy Program for Southeast Asia (EEPSEA), she assists Asian researchers undertake economic studies of environmental issues in their countries. Professor Olewiler is a Director of BC Hydro and Powerex Corporations, where she strongly supports incentives to promote energy efficiency and conservation. She has previously taught at Queen's University, the University of Colorado and University of New South Wales.

### Congratulations Dr. Olewiler!

The Award will be presented during lunch on Monday, October 23.

# About the Keynote Speaker

## Keynote Speaker – Lester R. Brown



**Lester R. Brown, President of the Earth Policy Institute in Washington D.C, is the keynote speaker for the Seventh Annual Global Conference on Environmental Taxation. Author of the book “Eco-Economy – Building an Economy for the Earth”, his keynote presentation is entitled “Restructuring Taxes to Sustain our Twenty-First Century Civilization”.**

The Washington Post has called Lester Brown “one of the world’s most influential thinkers.” The Telegraph of Calcutta refers to him as “the guru of the environmental movement.” In 1986, the Library of Congress requested his personal papers noting that his writings “have already strongly affected thinking about problems of world population and resources.”

Brown started his career as a farmer, growing tomatoes in southern New Jersey with his younger brother during high school and college. Shortly after earning a degree in agricultural science from Rutgers University in 1955, he spent six months living in rural India where he became intimately familiar with the food/population issue. In 1959 Brown joined the U.S. Department of Agriculture’s Foreign Agricultural Service as an international agricultural analyst.

Brown earned masters degrees in agricultural economics from the University of Maryland and in public administration from Harvard. In 1964, he became an adviser to Secretary of Agriculture Orville Freeman on foreign agricultural policy. In 1966, the Secretary appointed him Administrator of the department’s International Agricultural Development Service. In early 1969, he left government to help establish the Overseas Development Council.

In 1974, with support of the Rockefeller Brothers Fund, Lester Brown founded the Worldwatch Institute, the first research institute devoted to the analysis of global environmental issues. While there he launched the Worldwatch Papers, the annual State of the World reports, World Watch magazine, a second annual entitled Vital Signs: The Trends That are Shaping Our Future, and the Environmental Alert book series.

Brown has authored or coauthored 50 books. One of the world’s most widely published authors, his books have appeared in some 40 languages. Among his earlier books are World Without Borders and Building a Sustainable Society. His 1995 book Who Will Feed China? challenged the official view of China’s food prospect, spawning hundreds of conferences and seminars.

In May 2001, he founded the Earth Policy Institute to provide a vision and a road map for achieving an environmentally sustainable economy. In November 2001, he published **Eco-Economy: Building an Economy for the Earth**, which was hailed by E.O. Wilson as “an instant classic.” His most recent book is Plan B 2.0: Rescuing a Planet Under Stress and a Civilization in Trouble. Klaus Schwab of the World Economic Forum called it, “A great book which should wake up humankind!”

He is the recipient of many prizes and awards, including more than 20 honorary degrees, a MacArthur Fellowship, the 1987 United Nations’ Environment Prize, the 1989 World Wide Fund for Nature Gold Medal, and the 1994 Blue Planet Prize for his “exceptional contributions to solving global environmental problems.” More recently, he was awarded the Presidential Medal of Italy, the Borgström Prize by the Royal Swedish Academy of Agriculture and Forestry, and appointed an honorary professor of the Chinese Academy of Sciences.

For further information about Lester Brown and the Earth Policy Institute, please see [www.earth-policy.org/index.htm](http://www.earth-policy.org/index.htm).

# Conference Program

## Sunday, October 22, 2006

7 - 9 pm **Registration and reception**  
(Renaissance room, Château Laurier)

## Monday, October 23, 2006

8 am **Registration opens**  
(French corridor, Château Laurier)

9 am **Welcome and introduction**  
(Ballroom, Château Laurier)

- **Professor Nathalie Chalifour**, Conference Chair and Assistant Professor, Faculty of Law, University of Ottawa
- **Dr. Huguette Labelle**, Chancellor, University of Ottawa
- **Professor Debra Steger**, Director of the EDGE Network, Faculty of Law, University of Ottawa

9:30 am **Keynote presentation**  
(Ballroom, Château Laurier)  
*Restructuring Taxes to Sustain our Twenty-First Century Civilization*  
Dr. Lester R. Brown, President, Earth Policy Institute

10:15 am **Break**

10:45 am **Plenary Session**  
*The Politics of Environmental Taxes and Other Economic Instruments*  
(Ballroom, Château Laurier)

**Chair:** **Professor James Meadowcroft**,  
Canada Research Chair in Governance for Sustainable Development, Carleton University

*The Political Economy of Environmentally-Related Taxes*  
**Nils Axel Braathen**, Principal Administrator, National Policies Division, Environment Directorate, OECD

*It's Still Not Easy Being Green: The Politics of Kyoto Implementation in Canada*  
**Professor Kathryn Harrison**, Department of Political Sciences, University of British Columbia

*Learning from Success – How Europe Makes Markets Work for the Environment*  
**Professor Frank Convery**, Heritage Trust Professor of Environmental Policy, UCD

12 pm **Lunch**  
(Canadian Room, Château Laurier)  
**Presentation of the Kreiser Award for Environmental Taxation**

1:30 pm **Concurrent Panel Sessions**  
**Getting Environmental Taxes and Other Economic Instruments Implemented**

Panel 1 **The Institutional and Psychological Dimensions**  
(Ballroom, Château Laurier)

**Chair:** **David Watters**,  
President, Global Advantage Consulting Group Inc.

*New Instruments on Old Turf: The Institutional Challenges of Environmental Taxation*  
**Professor Janet Milne**, Environmental Tax Policy Institute, Vermont Law School



# Conference Program

## Monday, October 23, 2006 (continued)

### 1:30 pm Panel 1 continued

*Institution Building and the Introduction of Economic Instruments in Australia – The Path Ahead*  
**Professor Mark Burton**, Law School, University of Canberra

*Environmental Incentive Programs and the Psychology of Motivation*  
**Professor Stephanie Stern**, School of Law,  
 Loyola University Chicago

*Behavioural Economic Effects of Taxation Versus Command-and-Control Regulation*  
**Professor Shi-Ling Hsu**, Faculty of Law, University of British Columbia

### Panel 2 **Economic Instruments in the Municipal Context**

(Québec Suite, Château Laurier)

**Chair: Justin Duncan**,  
 Lawyer, Sierra Legal Defence Fund

*Extra Strength Sewer Surcharges in Ontario – Do They Really Reduce Contaminant Loadings?*  
**Jack Donnan**, Environmental Economics Analysis Section,  
 Ontario Ministry of Energy

*Economic Instruments and the Environment: The Case of Oregon and the City of Portland*  
**Professor Mona L. Hymel**, College of Law,  
 University of Arizona  
**Professor Beth Wolfson**, Attorney, Portland, Oregon

*Tax Reform as if Sustainability Mattered: Demonstrating the Viability of Environmental Tax-Shifting in Vancouver's Sustainability Precinct*  
**Mathew Dickson**, Simon Fraser University

*Impacts of Selected Transport Measures on Atmospheric Pollution in Urban Road Transport in Czech Cities*  
**Hana Foltýnová**, Department of Environmental Economics,  
 Charles University Environment Centre

### Panel 3 **Case Studies Measuring the Effectiveness of Economic Instruments** (Tudor Suite, Château Laurier)

**Chair: Professor Les Shiell**,  
 Department of Economics, University of Ottawa

*Germany's Ecotax Reform 1999-2003: Implementation, Impact, Future Development*  
**Dr. Anselm Gorres**, Chair, Green Budget Germany

*Ecological Tax Reform in Estonia Successfully Started*  
**Silja Lüpsik**, Environmental Economist, Ministry of the Environment, Estonia

*New Zealand's Attempt at a Carbon Tax - Fatally Flawed or Mismanaged ?*  
**Professor Adrian Sawyer**, Department of Accountancy, Finance & Information Systems, University of Canterbury

*Waste Charges in Ireland*  
**Dr. Louise Dunne**, Research Manager, School of Geography, Planning & Environmental Policy, UCD  
**Professor Frank Convery**, Heritage Trust Professor of Environmental Policy, UCD

### Panel 4 **National Case Studies on the Use of Economic Instruments** (Gatineau Room, Château Laurier)

**Chair: Ellen Burack**,  
 Executive Director, Strategic Analysis and Research,  
 Environment Canada

# Conference Program

## Monday, October 23, 2006 (continued)

### 1:30 pm Panel 4 continued

*Ecological Fiscal Reform in Canada and Elsewhere: A Scoping Paper for Alberta Environment*

Amy Taylor, Director of Ecological Fiscal Reform,  
Pembina Institute

Gillian Kerr, Strategic Directions, Alberta Environment

*Environmental Fees - A Case Study for Brazil*

Professor Jose Marcos Domingues, Faculty of Law,  
Rio de Janeiro State University

*EU Sustainable Development Policy and the Use of Market-Based Environmental Policy Instruments*

Professor Dr. Kurt Deketelaere, Faculty of Law,  
University of Leuven

*Sustainable Development: A View from a Tax Law Perspective*

Professor Susana Bokobo, Faculty of Law, Universidad  
Autónoma de Madrid

### 3:15 pm Break

### 3:45 pm Concurrent Panel Sessions

Case studies on the Potential of Environmental Taxes and  
other Economic Instruments to Advance Sustainability

### Panel 1 Stimulating the Purchase and Production of Energy Efficient Vehicles with Economic Instruments

(Ballroom, Château Laurier)

\* Sponsored by Transport Canada \*

**Chair: John Lawson,**  
Independent Transport Economics Researcher  
and Consultant

*Feebates - How they Operate, Possible Structures, and Influences on Consumers and Manufacturers*

John German, Manager, Environmental and Energy Analysis,  
American Honda Motors

*The Roles of Vehicle Efficiency policies in Environmental and Energy Security Taxation*

David Greene, Corporate Fellow, Oak Ridge National Laboratory

*Using the Provincial Vehicle Registration System to Improve Vehicle Stock Fuel Economy*

Nicole Moreau, Analyste Environnement, Politique,  
Réglementation et Énergie, Directrice EnviroConstats

*Using Economic Instruments as an Alternative to or a Complement to Improving Vehicle Fuel Efficiency*

Ken Ogilvie, Executive Director, Pollution Probe

*Do We Move in Reverse or Put it in Drive*

Marc Nantais, President, Canadian Vehicle Manufacturers' Association

### Panel 2 Economic Instruments in Climate Change and Energy Policy (Québec Suite, Château Laurier)

**Chair: James Greene,**  
Chief, Resource and Environmental Taxation Section,  
Finance Canada

*The Energy Regulation in Italy: Enhancing Sustainability*  
Professor Giorgio Panella, Department of Public and Territorial  
Economics, Pavia

*Climate Change post-Kyoto: UK and Australia Tax Policy Perspectives*

Professor Ann Hansford, School of Accounting and Finance,  
Bristol Business School

*The Kyoto Protocol and Renewable Energy: Is There a Role for Fiscal Policy?*

Professor David Driesen, Syracuse University College of Law

*Interaction between Energy Taxes and the EU Emission Allowance Trading Scheme*

Professor Claudia Alexandra Dias Soares, Faculty of Law,  
Portuguese Catholic University

# Conference Program

## Monday, October 23, 2006 (continued)

3:45 pm Continued

### Panel 3 **Economic Instruments and Sustainable Transportation**

(Tudor Suite, Château Laurier)

**Chair: Professor Daniel Lane,**  
School of Management, University of Ottawa

#### *Description and Analysis of Restructuring Existing Company Car Tax Policy Applied in Canada*

**Pierre Sadik,** Senior Policy Advisor, Sustainability Program,  
David Suzuki Foundation

#### *Motor Fuel Taxation and Regional Development: Economic, Environmental and Legal Aspects*

**Professor Richard W. England,** Department of Economics,  
University of New Hampshire  
**Rachel Carlson,** Suffolk University Law School

#### *Tax Incentives as Positive Contributors to Alternative Fuel Research*

**Professor Rahmat Tavallali,** School of Business, Walsh  
University

#### *Regulatory and Policy Drivers and Barriers for Sustainable Innovation: A Case Study in the Motor Vehicle Sector*

**Professor Zen Makuch,** Centre for Environmental Policy, Faculty  
of Natural Sciences, University College London

### Panel 4 **Economic Instruments and Natural Resources**

(Gatineau Room, Château Laurier)

**Chair: Estela Tavares,**  
Research Analyst, Canada Revenue Agency

#### *Natural Capital – Water*

**Luis Leigh,** Director, Valuation and Market Instrument Design,  
Environment Canada

**Mark Haxby,** Alberta Economic Development

#### *Environmental Taxation on the Great Barrier Reef: the Environmental Management Charge*

**Professor Tom Baxter,** School of Accounting & Corporate  
Governance, University of Tasmania

#### *Cargo at Sea - Some Environmental Taxation Issues Canvassed*

**Professor Bob Cleworth,** Faculty of Law, Macquarie University  
**Professor Peter Gillies,** Faculty of Law, Macquarie University

#### *Enabling a Sustainable Minerals Industry through Changes in Fiscal Policy*

**Joan Kuyek,** MiningWatch Canada

5:30 pm **Conference closes for the day**

6:30 pm **Reception**

(National Gallery of Canada, Grand Hall)

#### *Featuring the Launch of the Secretariat for the International Union for the Conservation of Nature and Natural Resources (IUCN) Academy of Environmental Law*

#### **Conference dinner**

(National Gallery of Canada, Grand Hall)

#### *Featuring the presentation "Subsidies to Biofuels: Levelling the Playing Field"*

**David Runnalls,** President, International Institute for  
Sustainable Development

*The Canadian art exhibition will be open for private viewing (with guides) for conference participants from 6:30 to 10 pm*

# Conference Program

## Tuesday, October 24, 2006

### 8:30 am Registration opens

(French corridor, Château Laurier)

### 9 am Plenary Session

(Ballroom, Château Laurier)

**Chair:** Professor David Duff,  
Faculty of Law, University of Toronto

*Do Environmental Policies Inhibit Industry Competitiveness?  
An Empirical Examination of Canadian and US Industry*

**Dr. Nancy Olewiler**, Professor of Economics,  
Simon Fraser University

*Environmental Protection Through Subsidy Reform: Strategies  
and Challenges*

**Doug Koplow**, President, Earth Track

*Gender and Sustainable Environmental Management - The Role  
of Economic Instruments in Safeguarding the Rights of Women*

**Dr. Patricia Kameri-Mbote**, Professor of Law,  
University of Nairobi

### 10:15 am Break

### 10:45 am Concurrent Panel Sessions

Instrument Choice and Design

#### Panel 1 Effectiveness of Different Economic Instruments – What Experience has Shown to Date

(Ballroom, Château Laurier)

**Chair:** Professor Natalie Stoitoff,  
Faculty of Law, University of Wollongong

*Lessons from the Use of Market-Based Instruments and the  
Potential of Environmental Tax Reform*

**Hans Vos**, Project Manager, Economic Integration, European  
Environment Agency

*Taxes and the Success of Non-Tax Market-Based Environmental  
Regulatory Regimes*

**Professor Jonathan Nash**, School of Law, Tulane University

*Renewable Energy Sources – What Target Are We Aiming For?*

**Karolien Verhaegen**, Institute of Environmental and Energy  
Law, Katholieke University Leuven

*Gradual Introduction of Coercive Instruments in Climate Policy*

**Professor Philippe Thalmann**, Swiss Federal Institute of  
Technology

#### Panel 2 Instrument Choice in the Climate Change Context

(Québec Suite, Château Laurier)

**Chair:** Professor Rahmat Tavallali,  
School of Business, Walsh University

*Market-Based Policies for Renewable Energy: A Comparative  
Evaluation*

**Professor David Duff**, Faculty of Law, University of Toronto  
**Professor Andrew Greene**, Faculty of Law, University of Toronto

*Taxes and Emissions Trading in Australia's Climate Change  
Policies: Some Critical Issues*

**Professor Hope Ashiabor**, Division of Law, Macquarie University  
**Professor Patricia Blazey**, Division of Law, Macquarie University

*Which Fiscal Instruments Are Effective In Reducing Carbon  
Emissions from Road Transport? Australia's Greenhouse and  
Tax Instruments compared internationally*

**Professor Anna Mortimore**, School of Law, Griffith University

*Vehicle Feebates: Why the NRTEE Recommended the Federal  
Government Not Implement a Vehicle Feebate*

**Alex Long**, Policy Advisor, National Round Table on the  
Environment and the Economy

# Conference Program

## Tuesday, October 24, 2006 (continued)

10:45 pm Continued

### Panel 3 **Using Multiple Instruments**

(Tudor Suite, Château Laurier)

**Chair:** Professor Zen Makuch,  
Centre for Environmental Policy, Faculty of Natural  
Sciences, University College London

#### *Applying the Principles of Adaptive Policy Design to Environmental Taxes*

**Stephan Barg**, Senior Corporate Advisor and Senior Project  
Manager, International Institute for Sustainable Development  
(IISD)

#### *A Framework for Assessing the Effectiveness of Multiple Instrument Mixes in 'New Governance Arrangements' and its Application in Two Forest Policy Cases*

**Dr. Jeremy Rayner**, Head, Department of Political Science,  
University of Regina

#### *The Devil and the Side Effects are in the Details: An analysis of the Actual Effects of the German Abwasserabgabengesetz*

**Professor Monika Böhm**, Faculty of Law, Marburg University  
**Professor Richard Williamson**, School of Law, University of  
Miami

#### *Effectiveness of Fiscal and other Measures to Manage Greenhouse Gas Emissions from the Automobile Sector: Evidence from Europe*

**Lisa Ryan**, School of Geography, Planning and Environmental  
Policy, UCD

### Panel 4 **Other Issues**

(Gatineau Room, Château Laurier)

**Chair:** Professor Bob Cleworth,  
Macquarie University

#### *Tax Strategies for Dealing with Environmental Disasters*

**Dr. Larry Kreiser**, Professor Emeritus of Accounting, Department  
of Accounting, Cleveland State University  
**Professor Julsuchada Sirisom**, Faculty of Accountancy and  
Management, Maharakham University

#### *The Polluting Side of Economics Freedoms: an ECJ-Case Law Approach*

**Professor Amparo Grau**, Universidad Complutense de Madrid

#### *The Limits to Self-Restraint and Eco-Efficiency: Proposed Application of Environmental Taxation in Japanese Environmental Policies*

**Professor Fumiaki Toudou**, Faculty of Economics, Niigata  
University

#### *Fuzzy Logic and Preference Uncertainty in Non-market Valuation*

**Dr. Lili Sun**, Forest Economist, Natural Resources Canada,  
Canadian Forest Service

### 12:30 pm **Lunch**

(Canadian Room, Château Laurier)

### 2:00 pm **Concurrent Panel Sessions**

#### Panel 1 **Competitiveness Issues**

(Ballroom, Château Laurier)

**Chair:** Kevin Gray,  
Counsel, Trade Law Bureau, Government of Canada (TBC)

#### *The Design of Environmental Tax Reform Packages in the Context of Business Interests – How the Issue of Competitiveness is Dealt with*

**Dr. Stefan Speck**, Department of Policy Analysis, National  
Environmental Research Institute

**Paul Ekins**, Head, Environment Group, Policy Studies Institute

# Conference Program

## Tuesday, October 24, 2006 (continued)

### 2:00 pm Panel 1 continued

*Fraying Over Paying: Who Will Bear the Costs of Greenhouse Policy*

Dr. Tracy Snoddon, Faculty of Economics,  
Wilfrid Laurier University

Dr. Randall Wigle, Faculty of Economics,  
Wilfrid Laurier University

*Environmental Tax Reforms and Competitiveness in Eastern Europe*

Professor Rumen V. Gechev, Department of Economics,  
University of National and World Economy

*Marketing Market-Based Environmental Policy Instruments: The Case of the UK Climate Change Levy and the German Ecological Tax Reform*

Jacqueline Cottrell, Project Manager, Green Budget Germany

### Panel 2 **Reforming Subsidies to Advance Environmental Objectives** (Québec Suite, Château Laurier)

**Chair:** Karen Cooper,  
Carters Professional Corporation

*Subsidy Impact Assessments and Subsidy Monitoring: Opportunities to Advance the Reform of Environmentally Harmful Subsidies in Germany*

Dr. Tilmann Rave, Ifo Institute for Economic Research,  
Department Environment, Regions, Transportation

*Analysis of Energy-Related Subsidies in Austria*

Daniela Kletzan, Austrian Institute of Economic Research (WIFO)

*Restructuring Existing Fiscal Policies in Mexico*

Professor Ivett Montelongo Buenavista, Universidad Autónoma Metropolitana

Dr. Jose Juan Gonzalez, Universidad Autónoma Metropolitana

*Investigating Possibility of Implementing Ecological Tax on Petroleum Products and Electricity in Indonesia: Lessons Learned from Germany*

Mr. Aziz, Economy and Environment Program for  
Southeast Asia

### Panel 3 **Using Economic Instruments to Advance Social Justice** (Tudor Suite, Château Laurier)

**Chair:** Professor Ellen Zweibel,  
Faculty of Law, University of Ottawa

*African Oil and Gas Development Strategy: The Role of Eco Taxation*

Professor Bibobra Bello Orubebe, Director of Research,  
Niger Delta Environmental Research Group

*Creating Forest Carbon Markets: Institutional Design to achieve Ecological, Economic and Equity Gains*

Professor Stewart Elgie, Faculty of Law, University  
of Ottawa

*A comparison of the national energy policies of Spain and the UK after the introduction of the EU emission trading scheme: principles, distributional choices and measures*

Francisco Javier de Cendra de Larragán, Researcher, Metro,  
University of Maastricht

*Targeting Financiers: Can Voluntary Codes of Conduct for the Investment and Financing Sectors Achieve Environmental and Sustainability Objectives?*

Professor Kate Miles, Lecturer, Faculty of Law,  
University of Sydney

### Panel 4 **National Case Studies on the use of Economic Instruments** (Gatineau Room, Château Laurier)

**Chair:** François Bregha,  
Director, Stratos - Strategies to Sustainability

# Conference Program

## Tuesday, October 24, 2006 (continued)

### 2:00 pm Panel 4 continued

*Taxing the Way to a Healthy Environment: A Kenyan Case Study of the Mining of Titanium*

Ms. Attiya Waris, Faculty of Law, University of Nairobi

*An Interdisciplinary Analysis of Pesticide Reducing Instruments*

Lars-Bo Jacobsen, Food and Resource Economics Institute, The Royal Veterinary and Agricultural University

*Revenue Neutral Environmental Tax Reform – Case of the Czech Republic*

Dr. Jan Pavel, Faculty of Finance and Accounting, University of Economics

*An Environmentally Unfriendly Local Property Tax Differential Rating on Rural Land*

Professor Natalie Stoianoff, Faculty of Law, University of Wollongong

### 3:45 pm Break

### 4:15 pm Plenary Session Reflections and Comments (Ballroom, Château Laurier)

**Chair: Professor Jamie Benidickson,**  
Faculty of Law, University of Ottawa

**Stephanie Cairns,** Wrangellia Consulting, Victoria, British Columbia

**Dr. Philippe Crabbé,** Professor Emeritus, Institute of the Environment, University of Ottawa

**Professor Janet Milne,** Environmental Tax Policy Institute, Vermont Law School

**Hans Vos,** Project Manager, Economic Integration, European Environment Agency

### 5:00 pm Concluding Session (Ballroom, Château Laurier)

#### Announcement for the Eighth Annual Global Conference on Environmental Taxation

Dr. Anselm Gorres, Green Budget Germany

#### Closing remarks

Dr. Nathalie Chalifour, Conference Chair and Assistant Professor, Faculty of Law, University of Ottawa

### 5:30 pm Conference closes

## THE CONFERENCE PUBLICATION

*CRITICAL ISSUES IN ENVIRONMENTAL TAXATION – Volume V*  
Published by Oxford University Press

**Editors:**  
Nathalie Chalifour  
Hope Ashiabor

Kurt Deketelaere  
Larry Kreiser  
Janet Milne

Selected papers presented at the conference will be published in Volume V of Critical Issues in Environmental Taxation following the conference. The book is peer-reviewed. Submissions to the book are due no later than November 30th, 2006. Style guidelines are available on the conference website. Please submit your papers to [envconf@uottawa.ca](mailto:envconf@uottawa.ca).

#### Ordering information:

To order copies of previous volumes in the series, please see the Oxford University Press website at <http://www.oup.co.uk/law/services/order/>

**October 18-20, 2007**

Katholische Akademie,  
Munich, Germany

## The Eighth Annual

# Global Conference on Environmental Taxation

Innovation, Technology and Employment – Impacts of  
Environmental Fiscal Reforms and other Market-Based Instruments

The 2007 conference will focus on the proven positive impacts of environmental fiscal reforms (EFR) and other market-based instruments. The primary focus will be on less well-publicised aspects of EFR, such as the stimulation of innovation, the development of new technologies and job creation, rather than the political controversies and administrative details of the instrument debate. Understanding these positive effects – and communicating them – has a vital role to play in the implementation of Environmental Fiscal Reform in the future to support a smooth transition to a sustainable economy.

The target audience includes delegates from around the world interested in the use of fiscal and other economic instruments for integrating environmental and economic objectives: academic scholars from the fields of law, economics, political sciences, taxation, accounting, and environmental studies, government officials, representatives of international organisations and NGOs, tax and accounting professionals and executives from the private sector.

The conference will be organised by Green Budget Germany, an NGO that campaigns for improved awareness of and knowledge about Environment Fiscal Reform, together with Prof. Dr. Wolfgang Wiegard and Prof. Dr. Wolfgang Buchholz from the University of Regensburg. The conference will be under the patronage of the Lord Mayor of Munich, Christian Ude.

The 8th ETC will take place in Munich, from Thursday, October 18, 2007 to Saturday, October 20, 2007 inclusive. The conference will open for registration on Thursday noon, followed by two and a half days of conference activities on Thursday, Friday and Saturday. Conference days will include a mix of plenary and parallel sessions, and will feature keynote presentations.

Selected papers from the conference will be published by Oxford University Press in a peer-reviewed volume.

### International Organizing Committee:

**Prof. Hope Ashiabor**, Department of Business Law, Macquarie University, Sydney, Australia

**Prof. Dr. Kurt Deketelaere**, Institute for Environmental and Energy Law, University of Leuven, Belgium

**Prof. Larry Kreiser**, Department of Accounting, Cleveland State University

**Prof. Janet Milne**, Environmental Tax Policy Institute, Vermont Law School

**Dr. Anselm Görres**, President, Green Budget Germany

**Prof. Dr. Wolfgang Wiegard**, Faculty of Business, Economics and Information Systems, University of Regensburg

**Prof. Dr. Wolfgang Buchholz**, Faculty of Business, Economics and Information Systems, University of Regensburg

For more information about the 2007 conference please see: [www.worldecotax.org](http://www.worldecotax.org)



# Program at a Glance

		Sal de Bal	Québec Suite	Tudor Suite	Gatineau Room
<b>Sunday, October 22, 2006</b> 7:00 - 9:00 pm	Registration and reception (Renaissance Room)				
<b>Monday, October 23, 2006</b> 8:00 am	Registration opens (French Corridor)				
9:00 am		Welcome and introduction			
9:30 am		Keynote presentation: <i>Restructuring Taxes to Sustain our Twenty-First Century Civilization</i>			
10:15 am	Break				
10:45 am		Plenary Session <i>The Politics of Environmental Taxes and Other Economic Instruments</i> - The Political Economy of Environmentally-Related Taxes - It's Still Not Easy Being Green: The Politics of Kyoto Implementation in Canada - Learning from Success – How Europe Makes Markets Work for the Environment			
12:00 pm	Lunch (Canadian Room)				
1:30 pm	Concurrent Panel Sessions Getting Environmental Taxes and Other Economic Instruments Implemented	<b>Panel 1</b> - The Institutional and Psychological Dimensions	<b>Panel 2</b> - Economic Instruments in the Municipal Context	<b>Panel 3</b> - Case Studies Measuring the Effectiveness of Economic Instruments	<b>Panel 4</b> - National Case Studies on the Use of Economic Instruments
3:15 pm	Break				
3:45 pm	Concurrent Panel Sessions Case studies on the Potential of Environmental Taxes and other Economic Instruments to Advance Sustainability	<b>Panel 1</b> - Stimulating the Purchase and Production of Energy Efficient Vehicles with Economic Instruments	<b>Panel 2</b> - Economic Instruments in Climate Change and Energy Policy	<b>Panel 3</b> - Economic Instruments and Sustainable Transportation	<b>Panel 4</b> - Economic Instruments and Natural Resources
5:30 pm	Conference closes for the day				
6:30 pm	Reception and conference dinner (National Gallery of Canada, Grand Hall)				
<b>Tuesday, October 24, 2006</b> 8:30 am	Registration opens (French Corridor)				
9:00 am		Plenary Session - Do Environmental Policies Inhibit Industry Competitiveness? An Empirical Examination of Canadian and US Industry - Environmental Protection Through Subsidy Reform: Strategies and Challenges - Gender and Sustainable Environmental Management – The Role of Economic Instruments in Safeguarding the Rights of Women			
10:15 am	Break				
10:45 am	Concurrent Panel Sessions Instrument Choice and Design	<b>Panel 1</b> - Effectiveness of Different Economic Instruments –What Experience has Shown to Date	<b>Panel 2</b> - Instrument Choice in the Climate Change Context	<b>Panel 3</b> - Using Multiple Instruments	<b>Panel 4</b> - Other Issues
12:30 pm	Lunch (Canadian Room)				
2:00 pm	Concurrent Panel Sessions	<b>Panel 1</b> - Competitiveness Issues	<b>Panel 2</b> - Reforming Subsidies to Advance Environmental Objectives	<b>Panel 3</b> - Using Economic Instruments to Advance Social Justice	<b>Panel 4</b> - National Case Studies on the use of Economic Instruments
3:45 pm	Break				
4:15 pm	Plenary Session	Reflections and Comments			
5:00 pm		Concluding Session			
5:30 pm	Conference closes				