



Calouste Gulbenkian Foundation

23-25 September, 2009

CONFERENCE PROGRAM

Wednesday, 23 September

10h00 Reception and registration

11h00 Welcome (*AUDITORIUM 3*)

Chair: Luís Pais Antunes, IEEI representative
Cláudia Dias Soares, Chair of the National Committee
Hope Ashiabor, Steering Committee representative
Maria Hermínia Cabral Calouste Gulbenkian Foundation Environmental Programme

11h15-11h30 Coffee break

11h30-13h30 Doctoral Track

Doctoral track 1– Challenges of implementing new environmental tax instruments
(*ROOM 1*)

Chairs: Janet Milne

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

Christos Zoumides, Theodoros Zachariadis

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

Deborah Lynn Jarvie

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

Line Block Hansen, Lars Gårn Hansen, Gitte Holten Rubæk

Doctoral Track 2– Water B

(*ROOM 2*)

Chairs: Christine Akello & Catarina Roseta Palma

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

Jelena Barbir

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

Yannick Kühl, Christian Böber, Jürgen Zeddies

The Tenth Global Conference on Environmental Taxation is hosted by



Instituto de Estudos Estratégicos e Internacionais

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

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

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

Roberto Muhájir Rahnemay Rabbani

Doctoral Track 3– Dealing with air emissions

(AUDITORIUM 3)

Chairs: Marjan Peeters & Nils-Axel Braathen

Implementation of Tradable Carbon Permits in Developing Countries

Roberto Muhájir Rahnemay Rabbani, José Manuel Iglesias Casais

Carbon Tax and Equity

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

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

Bart Defloor

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

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

15h30-17h30 Invited panels

Panel 1– Discussing the reform of energy taxation in the EU

(AUDITORIUM 2)

Panel chaired by

Henrik Hammar

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

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

Speakers:

Adela Tesarova, DG TAX UD, European Commission

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

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

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

Panel 2– How can action against climate change survive the economic crisis?

(ROOM 1)

Panel chaired by

Susanne Åkerfeldt

Senior Adviser, Ministry of Finance, Sweden

Climate change is a crucial challenge facing our planet and calls for massive and coordinated policy action. Cost-effective economic instruments, such as taxation, has a key role to play in providing incentives for the economy to change investment, production and consumption patterns such that global warming can be alleviated. Ambitious work has started in many areas, but what will the impact be of the severe global economic and financial crisis the world is facing today? Will action against climate change now come to a halt or can the crisis actually stimulate new innovative solutions, and what role will cost effective measures play?

Speakers:

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

Runar Brännlund, Professor in Economics, Umeå University, Sweden

Chris Lenon, Global Head of Tax, Rio Tinto Plc

Kai Schlegelmilch, Vice-President, Green Budget Germany

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

Panel 3– The Law and Economics of Environmental Policy

(AUDITOIRUM 3)

Panel chaired by

Michael Faure

Professor, Maastricht University and Erasmus University Rotterdam, The Netherlands

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

Presentations:

The regulatory approach towards coal fired power plants in the EU

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

An experimental study on discretionary environmental enforcement

Anna Rita Germani, Assistant professor in Economics, University of Rome "La Sapienza", Italy,

Andrea Morone, University of Bari, Italy, **Pierguiseppe Morone**, University of Foggia, Italy

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

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

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

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

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

(ROOM 2)

Panel chaired by

Detlef Schreiber

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

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

Speakers:

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

Shilpa Nischal, The Energy and Resources Institute, India

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

Juerg Klarer, Managing Director, AEquilibrium Consulting GmbH, Switzerland

19h00 Departure by bus (Calouste Gulbenkian Foundation) to dinner

20h00 Conference dinner

Introduction to GCET: **Janet Milne**

The Kreiser Award

Key-Note Speaker: **Alberto Majocchi**

09h00-10h30 Parallel sessions 1 to 4

Stream 1– National experiences 1

(AUDITORIUM 2)

Chair: Alexandra Aragão

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

Mona L Hymel

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

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

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

Sven Rudolph, Seung-Joon Park

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

Natalie P Stoianoff

Stream 2– Challenges of implementing and enforcing environmental tax reforms 1

(AUDITORIUM 3)

Chair: Alberto Majocchi

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

Belén García, Pedro M. Herrera, Pablo Chico

Waste Policy in the Presence of Illegal Disposal and Organized Crime

Alessio D'Amato, Mariangela Zoli

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

Larry Kreiser, Hans Sprohge, Bill Butcher, Julsuchada Sirisom

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

Jinnan Wang, Ge Chazhong, Gao Shuting, Zhao Yue

Stream 3–Energy sustainability

(ROOM 1)

Chair: Rahmat Ola Tavallali

Market based instruments for energy sustainability

Andrea Zatti, Giorgio Panella, Fiorenza Carraro

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

Shailendra Mudgal, Benoît Tinetti, Anil Markandya, Ramon Ortiz

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

Vojtech Maca, Jan Melichar, Milan Scasny

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

Roberta Mann

Stream 4–Equity issues

(ROOM 2)

Chair: David Duff

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

Ann Hansford, Margaret McKerchar

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

Karen Bubna-Litic, Nathalie Chalifour

The distributive effects of carbon taxation in Italy

Chiara Martini

Water services pricing: economic and social issues

Giorgio Panella, Andrea Zatti

10h30-11h45 Plenary session (*AUDITORIUM 2*)

Water Management & Climate Change: Interrelationships

Chair: Maria da Glória Garcia
Speakers: Filipe Duarte Santos
Viriato Soromenho-Marques
Kurt Deketelaere

11h45-12h00 Coffee break

12h00-13h30 Parallel sessions 1 to 4

Stream 1– National experiences 2

(*AUDITORIUM 3*)

Chair: Bill Butcher

New Tax-Financed Environmental Incentives in the United States

Michael Curley

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

Daniela Kletzan-Slamanig, Angela Köppl, Kurt Kratena, Alexandra Wegscheider-Pichler
Canada's twisted path to COP 2009 (Copenhagen 2009)

Brigitte Alepin, Francois Therriault, Julie Larocque

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

Milos Milosevic, Monika Milosevic

The Greenhouse Gases Emission Taxes

Maria Luisa Fernandez de Soto Blass

Stream 3–Energy sustainability

(*ROOM 1*)

Chair: Luís Barata

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

Hope Ashiabor

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

José Manuel Iglesias Casais, Roberto Muhájir Rahnemay Rabbani, Allivia Rouse Ferreira dos Santos

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

Katri Kosonen, Gaëtan Nicodème

The Spanish Energy Tax System

Isabel Bassas Pérez

Stream 4–Legal issues 1

(*ROOM 2*)

Chair: Eduardo Paz Ferreira

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

Iñaki Bilbao Estrada, Álvaro Antón Antón

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

Gemma Paton Garcia, Gracia María Luchena

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

Carol Ni Ghiollarnath

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

Xin Wang, Tancrede Voituriez

Emissions trading schemes, domestic policy and the WTO,

Keith Alexander Kendall, Daniel Redmond

13h30-15h30 Conference lunch

15h30-17h30 Parallel sessions 1 to 4

Stream 1– National experiences 3

(AUDITORIUM 2)

Chair: Julsuchada Sirisom

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

Jan Pavel, Leoš Vítek, Jiří Přibil

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

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

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

Kai Schlegelmilch

Water resources management in Uganda: Policy and Institutional Framework

Christine Echookit Akello, Ronald Kaggwa

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

Steffen Kallbekken, Marianne Aasen

Stream 2– Carbon taxes

(AUDITORIUM 3)

Chair: Mikael Skou Andersen

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

David Duff, Shi-Ling Hsu

Carbon tax in China: from why to how

Zhanfeng Dong

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

Franck Cachia, Sylvie Lefranc

The Politics of Carbon Taxation in Canada

Kathryn Harrison

Stream 3– Transport sector

(ROOM 1)

Chair: Rogério Fernandes Ferreira

CO2-related tax rate differentiation in motor vehicle taxes

Nils-Axel Braathen

The Social Balance of Road and Rail Transport in Hungary

András Lukács et al

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

Aldo Ravazzi Douvan

Stream 4– Legal issues 2

(ROOM 2)

Chair: Pedro Herrera Molina

Water taxes in Europe: analysis of the situation in Spain

Francisco Adame Martinez

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

José Marcos Domingues, Paulo Sérgio Souza Leite

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

Irina Glazyrina

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

Mona L Hymel

17h30 – 18h30 Conference cocktail

09h00-11h00 Parallel sessions 1 to 4

Stream 1– Coordinating instruments

(AUDITORIUM 2)

Chair: Manfred Rosenstock

Cap & Trade and Tax Reform for Global Climate Policy Architecture

Aviel Verbruggen

Financing public expenditures via emissions taxation under international emissions trading

Amanda Spisto, Alessio D'Amato

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

Anna Mortimore

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

Peter Stewart Gillies, Patricia Blazey

Stream 2– Pollution trading issues

(AUDITORIUM 3)

Chair: Iñaki Bilbao Estrada

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

Lubomir Lizal

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

Rahmat Ola Tavallali

Carbon Pricing in Canada: Options and Specifics

T. Snoddon, R.Wigle

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

Claudia Kettner, Angela Köppl, Stefan Schleicher

Derivatives Trading, Climate Science and Human Rights

Matthew Haigh

Stream 3– Environmental policy & technology

(ROOM 1)

Chair: Kheng-Liam Koh

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

Kurt Kratena, Ina Meyer, Michael Wüger

R&D and environmental tax deductions in Spain

Ignasi Puig Ventosa

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

Gilles Lafforgue, André Grimaud, Bertrand Magné

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

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

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

Javier de Cendra de Larragán

Stream 4– Competitiveness issues

(ROOM 2)

Chair: Stefan Speck

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

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

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

Janet E. Milne

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

Carolyn Fischer, Alan K. Fox

Strengthening a green recovery with market based instruments

Kai Schlegelmilch

Scale of economic activity and environmental taxation

Francesco La Camera, Aldo Ravazzi

11h00-11h15 Coffee break

11h15-12h30 Plenary session *(AUDITORIUM 2)*

Discussing environmental tax instruments vis-à-vis competitiveness concerns

Chair: Paul Ekins

Speakers Michael Curley

Ye Ruqiu

Henrik Hammar

12h30-14h30 Conference lunch

Lunch speaker: Susanne Akerfeldt, Representative of the Swedish Presidency of the EU

14h30-16h30 Parallel sessions 1 to 4

Stream 1– Environmental Tax Reform

(AUDITORIUM 2)

Chair: Paul Ekins

Environmental Tax Reform in Retrospective and its Future Role

Stefan Speck

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

Samuela Bassi, Marc Pallemmaerts, Patrick ten Brink

Why are environmental tax revenues falling in the EU?

Katri Kosonen

Tigers and other countries looking for Environmental Tax Reforms

Kai Schlegelmilch

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

Samuela Bassi, Cláudia Dias Soares, Carolina Valsecchi

Stream 2–Searching for instruments to address climate change

(AUDITORIUM 3)

Chair: Rahmat Ola Tavallali

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

Maria Amparo Grau Ruiz

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

Fredrik Hedenus, Kristina Mohlin, Stefan Wirsenius

Value Added Tax as an environmental policy instrument?

Frans Oosterhuis, Marije Schaafsma

Fiscal Incentives to reduce deforestation activities globally

Patricia Jane Blazey

Stream 3– Economic Aspects of Water Management

(ROOM 1)

Chair: Rui Ferreira dos Santos

Pricing for Scarcity? An analysis of Increasing Block Tariffs

Catarina Roseta-Palma, Henrique Monteiro

A model of temperature-sensitive water pricing

Radmilo Pesic

Funding for Flood Risk Management

Jonathan Fisher, Daniel Johns, Marilena Policino, Aidan Kerr

Transaction costs, risks and policy failure

Paul Martin, J. Shortle

Stream 4– Economic issues

(ROOM 2)

Chair: Ana Yabar Sterling

Information Sharing, Market Structure and Efficient Environmental Taxes

Jihad C. Elnaboulsi

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

Julien Daubanes, André Grimaud

Harnessing Bertrand Competition on behalf of the environment

Oliwia Kurtyka, Philippe Mahenc

Multi-Species Forest Vintages and Carbon Sequestration

Clara Costa Duarte, Maria Antonieta Cunha-e-Sá, Renato Rosa

16h30 Closing session *(AUDITORIUM 2)*

Chair: Cláudia Dias Soares

Maria João Seabra

Larry Kreiser, Steering Committee & 11th GCET (Bangkok) representative

Julsuchada Sirisom, 11th GCET (Bangkok) representative

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