



GCET2010 CONFERENCE PROGRAM

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

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)

Thursday, 4 November 2010

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. Phapruke 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”

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

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”

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

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”

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

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”

Thursday Night, 4 November 2010

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



Friday, 5 November 2010

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”

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

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**

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))

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”

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

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”

12th 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**

Thank you for your participation in GCET2010

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)**

