

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

The Seventh Annual Global Conference on Environmental Taxation

Instruments of Change for a Sustainable Economy



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www.environmental-tax-conference.uottawa.ca



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CGA Tax Research Centre

Canada

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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

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Senior Corporate Advisor and
Senior Project Manager, IISD

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Research, Environment Canada

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Policy Research Institute

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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  l  ne 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  , 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   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

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 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.

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 Stoianoff,
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.

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

Program at a Glance

		Sal de Bal	Québec Suite	Tudor Suite	Gatineau Room
Sunday, October 22, 2006 7:00 - 9:00 pm	Registration and reception (Renaissance Room)				
Monday, October 23, 2006 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	Panel 1 - The Institutional and Psychological Dimensions	Panel 2 - Economic Instruments in the Municipal Context	Panel 3 - Case Studies Measuring the Effectiveness of Economic Instruments	Panel 4 - 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	Panel 1 - Stimulating the Purchase and Production of Energy Efficient Vehicles with Economic Instruments	Panel 2 - Economic Instruments in Climate Change and Energy Policy	Panel 3 - Economic Instruments and Sustainable Transportation	Panel 4 - 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)				
Tuesday, October 24, 2006 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	Panel 1 - Effectiveness of Different Economic Instruments –What Experience has Shown to Date	Panel 2 - Instrument Choice in the Climate Change Context	Panel 3 - Using Multiple Instruments	Panel 4 - Other Issues
12:30 pm	Lunch (Canadian Room)				
2:00 pm	Concurrent Panel Sessions	Panel 1 - Competitiveness Issues	Panel 2 - Reforming Subsidies to Advance Environmental Objectives	Panel 3 - Using Economic Instruments to Advance Social Justice	Panel 4 - 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				