THE EIGHTH
GLOBAL CONFERENCE ON
ENVIRONMENTAL TAXATION

MUNICH, 18TH – 20TH OCTOBER 2007
KARDINAL WENDEL HAUS, MUNICH, GERMANY

CONFERENCE PROGRAM

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

Including Special Workshop on Environmental Fiscal Reform
in Developing, Emerging and Transition Economies hosted by the
Federal Ministry for Economic Cooperation and Development (BMZ) and the
Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ)

INITIATED BY FÖRDERVEREIN
ÖKOLOGISCHE STEUERREFORM /
GREEN BUDGET GERMANY

www.worlddecotax.org
HOST INSTITUTIONS

GREEN BUDGET GERMANY (GBG) / FÖRDERVEREIN ÖKOLOGISCHE STEUERREFORM (FÖS) is an NGO which supports the implementation of environmental fiscal reform (EFR) in Germany, Europe and all over the world, and works to disseminate information about environmental taxation, emission trading, and other market-based instruments. GBG co-operates with international organisations, state governments, other NGOs, academic institutions and business in its efforts to share expertise in and lobby in favour of environmental fiscal reform. GBG publishes two free, electronic newsletters in German and English - ÖkoSteuerNews and GreenBudgetNews.

Academic support for the conference is being kindly and expertly provided by Professor Wolfgang Wiegard and Professor Wolfgang Buchholz of our partner host organisation - the FACULTY OF BUSINESS, ECONOMICS AND INFORMATION SYSTEMS at the UNIVERSITY OF REGENSBURG.

MAIN CONFERENCE SPONSORS

Special thanks to our main sponsors, the FEDERAL MINISTRY FOR THE ENVIRONMENT, NATURE CONSERVATION AND NUCLEAR SAFETY (BMU) and the FEDERAL ENVIRONMENT AGENCY (UBA), without their support, organising this conference would not have been possible.

HOSTS OF THE SPECIAL WORKSHOP

„ENVIRONMENTAL FISCAL REFORM IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES“

Thank you very much to our main organisational partners, the FEDERAL MINISTRY FOR ECONOMIC COOPERATION AND DEVELOPMENT (BMZ) and the DEUTSCHE GESELLSCHAFT FÜR TECHNISCHE ZUSAMMARBEIT (GTZ).

The content of the conference is the sole responsibility of the organisers.
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CONFERENCE ORGANISERS

GREEN BUDGET GERMANY (GBG), BOARD

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Kai Schlegelmilch, GBG Vice President and co-founder, Political Economist.

Andreas Wolfsteiner, GBG Treasurer, Political Economist.

Bettina Meyer, Political Economist.

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Florian Prange, founder of the consultancy Project Complexity, Mathematician and Cognition Scientist.

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Professor Wolfgang Buchholz, Chair, Finance and Environmental Economics, University of Regensburg

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Prof. Hope Ashiabor, Centre for Environmental Law, Macquarie University, Sydney, Australia.

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

Prof. Larry Krieser, Department of Accounting, Cleveland State University

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

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Dr. Dieter Ewringmann, Cologne Centre for Public Economics, Fifo

PD Dr. Lutz Mez, Executive Director, Environmental Policy Research Centre, Freie Universität Berlin

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Andrea Sauer, Managing Director, GBG

Christian Meyer, Managing Director, GBG

Jacqueline Cottrell, Project Manager, GBG

Axel Olearius, Project Manager, GTZ

Pielina Schindler, Conference Manager, Consultant, GTZ

Harald Lossack, Project Coordinator, GTZ

Natascha Beinker, BMZ

GBG Interns: most notably, Melanie Köhler, Caroline Ofen, Jakob Rinkewitz, Thomas Roesch, Thamar Stolz and Carlos Vedovatti
This conference would not have been possible without the assistance and support of a great number of people, far too numerous to name. First and foremost, we should thank two groups of people without whom the conference would not have been possible: our main conference sponsors, the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU) and the Federal Environment Agency (UBA); and the Global Conference on Environmental Taxation Steering Committee – Professors Janet Milne, Larry Kreiser, Hope Ashiabor and Kurt Deketelaere – who entrusted the eighth conference in this prestigious series to an NGO for the first time.

Second, we would like to thank Professors Wolfgang Wiegard and Wolfgang Buchholz from the University of Regensburg for their academic support at all stages of the selection process. Their willingness as well to cooperate with an NGO, perhaps a somewhat unusual partner in academic circles, and to support us in our decisions regarding the selection of papers for the conference.

We are also extremely grateful to the Federal Ministry for Economic Cooperation and Development (BMZ) and the Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) for organising the Special Workshop on Environmental Fiscal Reform in Developing, Emerging and Transition Economies. Not only has their participation cast a new light on and attracted a new audience to the GCET, the endless ideas, hard work and diligence of Pielina Schindler and Axel Olearius in particular have made a deep impression on us all.

The eighth Global Conference on Environmental Taxation attracted a huge number of sponsors and partners. We would like to thank them all for the part they have played in supporting this conference:

- **Government ministries:** in Germany, the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU), the Federal Ministry for Economic Cooperation and Development (BMZ); in Austria, the Federal Austrian Ministry of Agriculture, Forestry, Environment and Water Management; the Ministry of the Environment in the Czech Republic.
- **Government organisations and implementing agencies:** Federal Environment Agency (UBA), Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ); Swedish Agency for International Development Cooperation (SIDA) and the UK Department for International Development (DFID).
- **International organisations:** the European Environment Agency (EEA), the United Nations Development Programme (UNDP), the United Nations Environment Programme (UNEP), the Organisation for Economic Cooperation and Development (OECD) and the European Environmental Bureau (EEB).
- **Business:** Deutsche Bank; Ethikbank; Stadtwerke Muenchen; Project Complexity; HIPP; Greenpeace Energy; Unternehmensgrün; Volksbanken Raiffeisenbanken; ZMM Zeitmanager München GmbH; Management Angels GmbH; and Genossenschaftsverband Bayern.
- **Universities:** The University of Regensburg; Macquarie Law School, Sydney, Australia; and the Environmental Tax Policy Institute at Vermont Law School.
- **NGOs and other organisations:** The German Renewable Energy Federation (BEE); ENDS Europe Daily; Rotary International, ENDS Europe Daily and ENDS Europe Report, Rotary International Muenchen Nymphenburg.
- And last but not least, the City of Munich and Lord Mayor Christian Ude, our conference patron.

We would also like to thank Ursula Steiner and all the staff at the Kardinal Wendel Haus for their extremely professional support and management at the conference venue, Martin John, our graphic-designer at AD-spice for his patience and to many others far too numerous to name who have supported us in the conference organisation and management.

Especially all of us working in the Green Budget Germany office would like to most sincerely thank all the interns who have supported us during the organisation of the conference: most notably, Melanie Köhler, Caroline Olen, Jakob Rinkewitz, Thomas Roesch, Thamar Stolz, Carlos Vedovatti. Finally, we would like to thank you, our conference participants, for making such an effort to prepare a paper, attend and contribute to this conference through speeches and discussion. This conference would not be taking place were it not for you.

Green Budget Germany / Förderverein Ökologische Steuerreform
VENUES

CONFERENCE VENUES

Kardinal Wendel House, Mandlstraße 23, 80802 Munich, Germany
Mrs. Ursula Steiner, venue manager, tel: + 49 89 - 38 10 20.
Münchner Freiheit U-Bahn station, lines U3/U6

OTHER VENUES*

Altes Rathaus (cocktail reception on Thursday evening):
Marienplatz 15, 80331 Munich
Marienplatz U- and S-Bahn station, lines U3/U6, S1-S8

Künstlerhaus (conference dinner Friday evening):
Lenbachplatz 8, 80333 Munich
Karlsplatz (Stachus) U- and S-Bahn station, lines U4/U5, S1-S8

Ratskeller (Saturday evening):
Marienplatz 8, 80331 Munich
Please note this dinner is not included in the conference fee
Marienplatz U- and S-Bahn station, lines U3/U6, S1-S8

*See city maps and information in your conference folder for details of how to find these venues.

MEETING POINT

City bus tour and other tourist activities meet outside the main entrance to the Kardinal Wendel Haus – in front of the glass doors located at conference registration.

CONTACT INFORMATION

For information and assistance during the conference, please contact:

Conference reception and registration desk
Green Budget Germany and BMZ/GTZ Special Workshop
Kardinal Wendel Haus
Tel: +49 89 38102-151

Conference office
Green Budget Germany and BMZ/GTZ Special Workshop
Kardinal Wendel Haus
Tel: +49 89 38102-196

Jacqueline Cottrell
Green Budget Germany
Mobile phone
Tel: + 49 1766 721 2670
GREEN BUDGET GERMANY
AND THE GLOBAL CONFERENCE SERIES

Green Budget Germany/ Förderverein Ökologische Steuerreform was founded in 1994 as a single issue movement to support the development of an Ecological Tax Reform (ETR) in Germany. Since an Environmental Tax Reform was introduced in Germany 1999, we have been working to improve and increase the reach of environmental fiscal reform in Germany and beyond.

In recent years, we have extended our focus to include the full array of market-based instruments (MBI) and environmental fiscal reform. In debates about emission trading, green or perverse subsidies, and related ecofiscal instruments, we have become a competent voice in Germany and abroad. One of our prime concerns is to improve communication and public awareness of EFR.

To further the exchange of ideas worldwide, we publish two newsletters and maintain two websites in German and English. Since 1998, we have published four memoranda (Green Books) on environmental tax reform and numerous other publications.

Green Budget Germany is the first NGO to organise the Global Conference on Environmental Taxation (GCET) and we are extremely proud to be organisers of the eighth in this prestigious conference series.

THE GLOBAL CONFERENCE ON ENVIRONMENTAL TAXATION

2000: Cleveland, USA (Department of Accounting, Cleveland State University)
2001: Vancouver, Canada (British Columbia Institute of Technology)
2002: Vermont, USA (Environmental Tax Policy Institute, Vermont Law School)
   What have we learned from global experiences with environmental taxes – What works, what does not and why? What are the legal limits to governments’ power to use environmental taxation?
2003: Sydney, Australia (Department of Business Law, Macquarie University)
   The challenges of environmental taxation in the 21st century, and what experience teaches us about how and when to use environmental taxes.
2004: Pavia, Italy (European School of Advanced Studies in Integrated Environmental Manage-ment, University of Pavia) The use of environmental taxation to tackle traffic generated problems in urban areas and the comparison of environmental taxes with other market-based instruments in addressing environmental problems.
2005: Leuven, Belgium (Institute for Environmental and Energy Law, University of Leuven)
   The promotion of renewable energy through tax or other market-based measures, and identifying challenges and obstacles.
2006: Ottawa, Canada (Faculty of Law, University of Ottawa) Moving from theory to practice: the role of fiscal and other economic instruments in helping society transition towards environmentally sustainable, just and prosperous economies.
2008: Singapore (Asia Pacific Centre for Environmental Law, APCEL, Faculty of Law, National University of Singapore)
   The Environmental Impacts of Megacities: Role of Taxation and other Market-based Instruments
2009: Lisbon
2010: Bangkok
SPECIAL WORKSHOP

ENVIRONMENTAL FISCAL REFORM IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES: PROGRESS & PROSPECTS

Hosted by the Federal Ministry for Economic Cooperation and Development (BMZ) and the Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ)

The aim of this special workshop is to exchange experiences and lessons learned of the process of EFR implementation in developing, emerging and transition economies and to assess future prospects. The focus lies on the following questions:

• Which progresses and impacts have been achieved in designing and implementing EFR in developing, emerging and transition economies, including the overarching Millennium Development Goals (MDGs) such as halving extreme poverty by the year 2015?
• How do decision-makers and public finance experts tackle the challenges of governance structures concerning the political economy of environmentally related taxes, fees, and subsidies?
• How does EFR link in practice to national planning (and, where relevant, to new aid modalities)?

The workshop will target international policy-makers working in the fields of both public finance and environment: Experts from developing, emerging and transition economies as well as international experts from academia community level, politics, administration, and development agencies.

The Special Workshop include speakers from Brazil, China, South Africa, India, Pakistan, Tanzania, Kenya, Uganda and Sri Lanka.

The workshop will take place in the context of Germany’s G8 presidency in 2007 and will build on the results of the OECD Environment-Development Ministerial Meeting in 2006 which aimed to strengthen the cooperation between the sectors.

The workshop will be hosted by the German Federal Ministry for Economic Cooperation and Development (BMZ) and the Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) and supported by the Organisation for Economic Cooperation and Development (OECD), the United Nations Development Programme (UNDP), the Swedish Agency for International Development Cooperation (SIDA) and the UK Department for International Development (DFID).
THE ADAM SMITH PRIZE FOR ENVIRONMENTAL ECONOMIC POLICY

The Adam Smith Prize is an annual award presented by Green Budget Germany / FÖS Förderverein Ökologische Steuerreform to an expert in the field of environmental economic policy who in our eyes has made an outstanding contribution to the implementation of environmental taxation and environmental fiscal reform. The prize is awarded with the following quotation in mind:

“People will do anything for money, even the right thing.”

This phrase comes from Mr. Josef Deimer, who retired from office after 30 years as Lord Mayor of Landshut, capital of Lower Bavaria, at the end of 2004. The thinking behind this approach can be traced unmistakably to the thinking of Adam Smith. No one recognized as early and as clearly that self-interest and the public interest do not, by any means, have to be mutually exclusive. Thus, in more detail our slogan would have read:

Using self-interest to serve the public interest - using the doctrines of Adam Smith for environmental economic policy.

Criteria for the award are scientific, political or journalistic contributions to the development and implementation of environmental fiscal reform and market-based instruments (MBIs), and for the increased establishment of the polluter pays principle. Previous recipients include Professor Hans-Christoph Binswanger, one of the first economists to develop the concept of environmental taxation; Dr. Dieter Ewingmann, Director at the Institute for Public Economics, Cologne; and Jürgen Trittin, former German Environment Minister, for his lasting commitment to market-based instruments for environmental policy.

2007 RECIPIENT – PROF. DR. KLAUS TÖPFER

Klaus Töpfer, born 29 July 1938 in Waldenburg (Walbrzych), Poland (then German Silesia), is a German politician (for the Christian Democratic Union, CDU) and environmental politics expert. From 1998 to 2006 he was Executive Director of the United Nations Environment Programme (UNEP). Professor Töpfer studied economics in Mainz, Frankfurt and Münster. In 1968 he earned his doctorate at the University of Münster. After functioning as government official, professor and adviser on development politics he became minister for the Environment and Health in the regional government of Rhineland-Palatinate in 1985. In 1987, Töpfer became German Federal Minister for the Environment, Nature Conservation and Nuclear Safety under Chancellor Helmut Kohl. From 1994 to 1998 he served as Federal Minister for Regional Planning, Civil Engineering and Urban Development. He was member of the Bundestag from 1990 to 1998 and member of the Steering Committee of the CDU from 1992 to 1998. In 1998, Professor Töpfer was appointed Under Secretary General of the United Nations, General Director of the United Nations office in Nairobi, and Executive Director of the United Nations Environment Programme. In June 2006, he was succeeded in this office by Achim Steiner. As Director of UNEP, he played a key role in assessing and attempting to remedy the environmental costs of the 2004 Asian tsunami. Since May 2007, he has been Professor for Environment and Sustainable Development at Tongji University, Shanghai. He has always been a true protagonist of Environmental Taxation and Environmental Fiscal Reform, even in the face of great opposition.

PRESENTED BY DR. ANSELM GÖRRES,
GREEN BUDGET GERMANY PRESIDENT

Dr. Anselm Görrres, born 1952, studied economics in Heidelberg, Geneva, Stuttgart, and Munich and researched at the IMF in Washington. Dr. Anselm Görrres is a political economist and a business consultant in Munich. He was co-founder of Green Budget Germany in 1994 and co-author of the 2004 GBG Memorandum. Today, he is President of Green Budget Germany and Executive Director of ZMM Zeitmanager München GmbH, a business consultancy providing support in the form of interim managers.
THE KREISER AWARD FOR ENVIRONMENTAL TAXATION

The Kreiser Award 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.

Presentation by Professor Emeritus of Accounting LARRY KREISER, Ph.D., CPA, Cleveland State University

Larry Kreiser, after whom the Kreiser Award for Environmental Taxation is named, is Professor Emeritus of Accounting and former Chairperson of the Department of Accounting at Cleveland State University, Cleveland, Ohio USA. Prior to CSU, he was on the faculty at the University of Detroit, University of Cincinnati, and Wright State University. He has also worked at Deloitte & Touche, CPAs and the Naval Audit Service in Washington, DC. Dr. Kreiser has held Visiting Professor positions at Deakin University in Geelong, Victoria, Australia, the Naval Postgraduate School in Monterey, California and Mahasarakham University in Mahasarakham, Thailand. During his professional career, Dr. Kreiser has been an author in over fifty professional publications and has made over thirty professional presentations at conferences around the world. He is a contributing author on two widely-used U. S. Federal Taxation textbooks and is co-editor of Critical Issues in Environmental Taxation, the peer-reviewed Oxford University Press publication, which publishes a selection of the best papers presented at the GCET conference series each year.

2007 RECIPIENT - PROF. DR. ERNST ULRICH VON WEIZSÄCKER

Professor Dr. Ernst Ulrich von Weizsäcker has for many years been one of the driving forces behind environmental taxation in Germany and has produced many works on the subject, including Earth Politics and Factor 4: Doubling Wealth, Halving Resource Use.

Prior to joining the Bren School of Environmental Science and Management as Dean in January 2006, he served as the Policy Director at the United Nations Centre for Science and Technology for Development, Director of the Institute for European Environmental Policy, and President of the Wuppertal Institute for Climate, Environment, and Energy. He is a member of the Club of Rome, a global think tank devoted to improving society, and he served on the World Commission on the Social Dimensions of Globalization. He has also been a member of the Bundestag, the federal parliament of Germany, where he was appointed Chairman of the Environmental Committee. He has also served as a Professor of Interdisciplinary Biology and was the Founding President of the University of Kassel in Germany. He is co-founder of Green Budget Germany.
9:00 - 11:00 GUIDED COACH TOUR OF MUNICH CITY CENTRE
Available to all conference participants, please ask at the conference registration desk or call + 49 1766 721 2670 for more information.
Meeting point outside the main entrance of the Kardinal Wendel Haus.

11:30 REGISTRATION AND BAVARIAN BRUNCH

12:30 WELCOME AND INTRODUCTION
Chair: Prof. Wolfgang Buchholz, University of Regensburg
Jacqueline Cottrell, Project Manager, Green Budget Germany
Prof. Wolfgang Buchholz, University of Regensburg

12:50 ADAM-SMITH-PRIZE: LAUDATIO IN HONOUR OF KLAUS TÖPFER
Dr. Anselm Görres, President, Green Budget Germany

13:20 KEYNOTE SPEECH
Prof. Dr. Klaus Töpfer, former UNEP Executive Director, Former Minister of Environment, Germany

14:00 PLENARY SESSION: INNOVATION, TECHNOLOGY AND EMPLOYMENT: IMPACTS OF ENVIRONMENTAL FISCAL REFORMS AND OTHER MARKET-BASED INSTRUMENTS
(Stadtsaal) Chair: Prof. Wolfgang Buchholz, University of Regensburg
Prof. Jacqueline McGlade (Photo), Executive Director, European Environment Agency
How market-based instruments, particularly ecotaxes, have contributed to innovation, employment and environmental improvement
Kai Schlegelmilch, Vice President, Green Budget Germany
The impact of the ecological tax reform in Germany
Dr. Terry Barker, Director, Cambridge Centre for Climate Change Mitigation Research (4CMR), Department of Land Economy, University of Cambridge; Chairman, Cambridge Econometrics, Ltd.
The contribution of ETR to EU growth and employment: ex post evidence from ETRs in 6 EU Member States 1995-2010

15:30 COFFEE BREAK

16:00 WORKSHOPS: IMPACTS OF ENVIRONMENTAL FISCAL REFORMS AND OTHER MARKET-BASED INSTRUMENTS

WORKSHOP 1 - EFR AND CONSTRUCTION, LAND USE AND CONSERVATION
(Bibliothek)
Chair: David Gee, European Environment Agency
Wayne Gumley, Shashi Sivayoganathan, Dept. of Business Law & Taxation, Monash University, Australia
Review of fiscal incentives for plantation forestry
Prof. Eleanor Brown, Regent University School of Law, Virginia, USA
Taking Green to the Bank: Transferable Conservation Easement Tax Credits
Dr. Ignasi Puig Ventosa, Autonomous University of Barcelona, Spain
The unsustainable dependence of Spanish local treasuries on taxes and charges related to construction activities
Andrea Zatti, Giorgio Panella, Dept. of Public and Territorial Economics, University of Pavia, Italy
Buildings and sustainable urban development: Challenges and opportunities from an Italian case study
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WORKSHOP 2 - THE DOUBLE DIVIDEND:
EFFECTS OF ENVIRONMENTAL TAXATION ON EMPLOYMENT
(Saal)

Chair: Dr. Rolf Iten, Managing Director INFRAS Consulting

Prof. Anil Markandya, Prof. Olga Kiuila, Economics Department, Warsaw University, Poland
Can Transition Economies implement a carbon tax and hope for a double dividend?

Prof. Natalie Stoianoff, Prof. Mary A. Kaidonis, University of Wollongong, Australia
Environmental Fiscal Instruments and the Development of the Environmental Management Services Industry in Australia

Dr. Károly Kiss, Associate Professor, Corvinus University of Budapest, Head of Expert Panel, Clean Air Action Group, Hungary
The employment effects of an ecological tax reform

Deborah Lynn Jarvie, University of Lethbridge, Canada
A Comparative Study of the effects of Environmental Taxation policies on the oil and gas Industry in Canada and Norway

WORKSHOP 3 - EFFECTS OF EFR ON TECHNOLOGICAL INNOVATION
(Heuboden)

Chair: Janet Milne, Director Environmental Tax Policy Institute, Vermont Law School, USA

Nils Axel Braathen, OECD, Environment Directorate, Paris, France
Impacts of environmental policy instruments on technological change

Prof. Paul Ekins, Alexandra Miltner, Policy Studies Institute, London, Great Britain
The impact of ETR on innovation in the environmental industries: Theory and evidence

Dr. Eva Kraav, Silja Lupsik, Ministry of Environment, Estonia
Ecological Tax Reform in Estonia and Innovation Perspectives in the Energy Sector

Michael Kohlhaas, Katja Schuhmacher, German Institute for Economic Research, Berlin
Learning-by-doing in the renewable energy equipment industry or in renewable electricity production – why does it matter to differentiate? A case study of Germany

WORKSHOP 4 - IMPACTS ON COMPETITIVENESS AND INDUSTRY
(Viereckhof Ground Floor)

Chair: Susanne Åkerfeldt, Ministry of Finance, SWE

Prof. Mikael Skou Andersen, National Environmental Research Institute, University of Aarhus, Denmark
Energy - mitigation of competitiveness impacts: findings and lessons from the COMETR project

Victoria Alexeeva-Talebi, Centre for European Economic Research (ZEW), Germany
Climate Policy and Competitiveness: An Economic Impact Assessment of EU Leadership in Emission Regulation

Jarmila Zimmermannova, Ministry of Environment, Czech Republic
Energy Taxation and Its Impact on Industry in the Czech Republic

Claudia Cordiè, Aldo Ravazzi Douvan, Italian Ministry of Environment, Italy
Environmental Fiscal Reform in Italy: something in the way...
WORKSHOP 5 - CASE STUDIES IN ENVIRONMENTAL FISCAL REFORM
(Konferenzraum)

Chair: Professor Monika Böhm, Philipps-Universität Marburg

Mark Arts, Ministry of Finance, Netherlands
The Evaluation of the Effectiveness of Environmental Tax Expenditures in the Netherlands

Dr. Maria Luisa Fernández de Soto Blass, University CEU San Pablo, Spain
Spanish Environmental Fiscal Reform

Professor Mariana Conte Grande, Director of the Economics Department at Universidad del CEMA, Buenos Aires, Argentina
Water discharges tax for Buenos Aires: design and simulations

Prof. Alexander Ross Paterson, Faculty of Law, University of Cape Town, South Africa
On the Road to a Sustainable Transport Sector in South Africa: The Role of MBIs

NGO WORKSHOP 6 - CAMPAIGNING AND COMMUNICATION
(Viereckhof 1st Floor)

Chair: Stefan Krug, Greenpeace

Gabi Hildesheimer, Managing Director Swiss Association for Environmentally Conscious Management
Schnar.ch – A New Approach for Political Campaigning in Switzerland

Jeffery J. Smith, President, Forum on Geonomics, USA
Oregon’s Effort to Shift its Property Tax off Buildings, onto Land

Michael Gybas, Project Manager Energy and Climate Coordination Office for the Local Agenda 21 of Cologne, Germany
Development and Potential Effects of a Local Supporting-Programme for the Promotion of Adequate Alternative Engines and Fuels in the City of Cologne

17:45  END OF AFTERNOON SESSION

19:00 - 21:30  CITY OF MUNICH COCKTAIL RECEPTION, ALTES RATHAUS

Host Address by Lord Mayor of Munich: Christian Ude (photo),
President of the German Association of Cities, Our Conference Patron

Guest speaker: Prof. Dr. Norbert Walter (photo),
Chief Economist of the Deutsche Bank Group, Member of the Green Budget Germany Advisory Board
CONFERENCE PROGRAMME
FRIDAY 19TH OCTOBER 2007

08:30 REGISTRATION

09:00 PLENARY SESSION: INNOVATION, TECHNOLOGY, EMPLOYMENT AND POVERTY REDUCTION: POLICY DESIGN, PUBLIC CHOICE AND GOVERNANCE (Saal)
Chair: Dr. Stephan Paulus, Deputy Director, Environment and Infrastructure, GTZ
Heidemarie Wieczorek-Zeul (photo), MdB, Federal Minister for Economic Cooperation and Development (BMZ) tbc
Dr. Christoph Beier, Director General, Mediterranean Region, Europe, Central Asian Countries, GTZ
Paul Hassing, Co-Chair, OECD Development Assistance Committee (DAC), Network on Environment and Development Cooperation (ENVIRONET)
Rae Kwon Chung, Director, Environment and Sustainable Development Division, UNESCAP

10:30 COFFEE BREAK

11:00 WORKSHOPS: POLICY DESIGN, PUBLIC CHOICE AND GOVERNANCE

WORKSHOP 1 - POLICY DESIGN AND PUBLIC CHOICE (Viereckhof 1st Floor)
Chair: Professor Nathalie Chalifour, University of Ottawa
Prof. Shi-Ling Hsu, University of British Columbia, Canada
Pollution Tax Heuristics
Michael Böcher, Georg-August-University, Germany
Conditions for instrument change in environmental policy - An analytical framework and the case of the German ecological tax reform
Kris Bachus, University of Leuven, Belgium
Environmentally harmful subsidies and environmental fiscal reform in Belgium
Dr. Roland Menges, University of Flensburg, Prof. Stephan Traub, University of Bremen, Germany
Energy Taxation and Renewable Energy: Testing for Incentives, Framing Effects and Perceptions of Justice in Experimental Settings

WORKSHOP 2 – ENVIRONMENTAL FISCAL REFORM AND OTHER MBIs IN THE EU (Konferenzraum)
Chair: Katri Kosonen, DG TAXUD, European Commission
Dr. Manfred Rosenstock, DG Environment, European Commission; Adéla Tesaňová, DG TAXUD, European Commission
The Commission’s Green Paper on market-based instruments for environment and related policy purposes – possibilities for further use of MBI and for the development of environmental tax reforms
Claudia Dias Soares, Portuguese Catholic University
Block tax exemptions or an EU Energy Tax for undertakings covered by the EU ETS?
Claudia Kettner, Angela Köppl, Gregor Thenius, Austrian Institute for Economic Research; Stefan Schleicher, University of Graz, Austria
Stringency and Distribution in the EU Emissions Trading Scheme - The 2005 Evidence
Dr. Sven Rudolph, University of Kassel, Germany
The Sky is the Limit or Limits to the Sky: A Political Economy Perspective on Market-Based Instruments in EU Aviation
WORKSHOP 3 – POLICY REVIEWS: LEARNING FOR THE FUTURE
(Heuboden)

Chair: Professor Nancy Oleweiler, Simon Fraser University

Dr. Rolf Iten, Managing Director INFRAS Consulting, Policy and Research; M. Peter, H. Lückge, J. Trageser
Design options for an energy tax in Switzerland - what can be learned from existing approaches in Europe?

Dr. Simon McDonnell, Dr. Susanna Ferreira, Dr. Frank Convery, University College Dublin, Ireland
The Irish Plastic Bag Levy - A Review of its Performance 5 years on

Jan Pavel, Leoš Vítek, University of Economics, Prague
Administrative costs of the Czech System of Environmental Charges

Fiorenza Carraro, Andrea Zatti, Prof. Giorgio Panella, University of Pavia, Italy
Green, White and Brown Certificates working together: the Italian experience

WORKSHOP 4 – INSTITUTIONAL COMPLEXITY: ISSUES OF FEDERAL, MUNICIPAL AND LOCAL GOVERNMENT
(Bibliothek)

Chair: Professor Lin Heng Lye, National University of Singapore

Prof. Tianbao Qin, Wuhan University, China
Energy Tax, How Far Is It From Idea to Practice? Lessons learned from its dystocia experience in China

Prof. Tracy Snoddon, Prof. Randall Wigle, Wilfrid Laurier University, Canada
Environmental Policy in a Federation: Issues and Impacts

Dr. Herwig Unnerstall, Dr. Irene Ring, Helmholtz-Centre for Environmental Research, Germany
The integration of ecological aspects into the fiscal transfer system for municipalities in Germany - learning from the Brazilian ICMS-E

Joana Calado Araújo Prates, Prof. João Joaoz de Melo, New University of Lisbon, Portugal
EcoTerra Model - local government financing and nature conservation in Portugal

SPECIAL WORKSHOP HOSTED BY BMZ / GTZ
GOVERNANCE FOR EFR IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES
(Saal)

Chair: Matthias Rhein, Senior Policy Advisor, Policy Division, Growth & Investment Group (DFID)

PhD Stefan Speck, PhD Anjan Datta, Programme Officer, UNEP/GPA
EFR - differences and similarities between developed and developing countries based on a case study of the current situation in Sri Lanka

Moulay Hassan El Badraoui, Directeur des Etudes de la Planification et de la Prospective, Ministry for Territorial Planning, Water and Environment (MATEE), Morocco; Mohammed Makttt, Chef de Service de la Prospective, Ministry for Territorial Planning, Water and Environment (MATEE), Morocco
The path towards Environmental Fiscal Reform in Morocco

Alice Ruhweza, National Environment Management Authority, Uganda, East and Southern Africa Katoomba Group
Application of EFR and Other Market-Based Instruments For Environmental Management in Uganda

Alamgir Khan Gandapur, Saima Baig, Biodiversity and Environmental Economics, IUCN, Pakistan
Building Coalitions for Change to Implement Pro-Poor EFR in Pakistan
NGO WORKSHOP 6 – POLICY PROPOSALS FOR A LOW-CARBON FUTURE  
(Viereckhof Ground Floor)

Chair: Pendo Maro, European Environmental Bureau

Dr. Paul E. Metz, INTEGeR...consult, e5 European Business Council for Sustainable Energy

Some Business Benefits of full pricing by taxation

Jan-Karsten Meier, UnternehmensGrün, Germany

Efficiency in energy-consumption by sustainable tax policy

Eberhard Rhein, European Policy Center, Brussels, Belgium

A Plea for a EU Fossil Energy Tax

Dr. Nicola Creighton, The Foundation for the Economics of Sustainability, Ireland

Cap and share and global certificate trading

12:45 LUNCH BREAK

14:00 PLENARY SESSION: INNOVATION, TECHNOLOGY AND EMPLOYMENT: ENERGY  
(Saal)

Chair: Dr Paul Metz, INTEGeR...consult, e5 European Business Council for Sustainable Energy

Prof. Dr. Ernst Ulrich von Weizsäcker, Dean, Bren School of Environmental Science and Management, California, USA

Long-term Price Elasticity Requires Long-Term Environmental Tax Reform

Mr. Alexander Wiedow, Director, Indirect Taxation and Tax Administration, DG TAXUD, European Commission

The European Commission’s Approach Towards Market-Based Instruments And Environmental Taxation In Particular

Prof. Michael Rodi, Greifswald University, Germany

Innovation, Technology and Employment: Energy

15:30 COFFEE BREAK

16:00 WORKSHOPS: INNOVATION, TECHNOLOGY AND EMPLOYMENT: ENERGY  
(Konferenzraum)

Chair: Professor Paul Ekins, Policy Studies Institute

Dr. Carol Ní Ghiollarnáth, Maastricht University, Netherlands

Corporate Income Tax Incentives for Renewable Energy Generation: Has the Double Dividend Gone Astray?

Prof. Nancy Oleweiler, Simon Fraser University, Vancouver, Canada

Using Price Incentives to Stimulate Development of Green Technologies in Electricity Generation

Prof. Hans Sprohge, Wright State University, Prof. Larry Kreiser, Cleveland State University, USA;

Bill Butcher, University of New South Wales, Australia; Dr. Julsuchada Sirisom, Mahasarakham University, Thailand

Tax incentives for ocean wave energy

Prof. Scott A. Taylor, University of St. Thomas, Minneapolis, USA

The Desert Rock Project: A case study of a coal fired power plant project on the Navajo Nation

12:45 SPECIAL TABLE FOR PARTIES INTERESTED IN FOUNDING A "GREEN BUDGET" NGO

Please contact the conference reception desk in person (adjacent to the main entrance) or call +49 89 38102-151 for more details.
WORKSHOP 2 – ENERGY EFFICIENCY AND ENVIRONMENTAL FISCAL REFORM (Bibliothek)

Chair: Nils-Axel Braathen, Environment Directorate, OECD

Prof. Janet Milne, Vermont Law School, USA

US Tax Expenditures for Household Energy Consumption: The Challenges of Turning Concepts into Reality

Rowena Cantley-Smith, Monash University, Australia

Managing demand: Environmental benefits of improved energy efficiency in Australian electricity markets

Francisco Javier de Cendra de Larragán, University of Maastricht, Netherlands

An analysis of Spain’s energy legal framework for the promotion of renewable energy and energy efficiency: positive effects achieved so far, remaining structural and legal barriers

Eric Heymann, Deutsche Bank Research

Climate Change and Sectors – Some Like it Hot!

WORKSHOP 3 – IMPACTS OF ENVIRONMENTAL FISCAL REFORM ON EMISSIONS FROM ENERGY (Viereckhof Ground Floor)

Chair: Professor Nathalie Stoianoff, University of Wollongong, Australia

Prof. Peter Gillies, Patricia Blazey, Macquarie University, AUS

Reducing emissions from coal in Australia: fiscal and related instruments

Prof. Rossella Bardazzi, Prof. Maria G. Pazienza, University of Florence; Dr. Filippo Oropallo, ISTAT

Industrial emissions and CO2 related taxes in Italy: a microsimulation analysis of energy demand

Prof. Jose Marcos Domingues, Rio de Janeiro State University, Brazil

Environmental Taxation on Fuel and Vehicles. The case of Brazil

Dr. Seung-Joon Park, Faculty of Economics, Kyoto Sangyo University, Japan

A Carbon Tax or an Environmental Tax Reform – Difficult Decisions for Japan

WORKSHOP 4 – ENVIRONMENTAL FISCAL REFORM AND RENEWABLE ENERGIES (Heuboden)

Chair: Peter Vogelsanger, Engineering Services, Switzerland

Tim Mennel, Centre for European Economic Research (ZEW), Germany


Anna Mortimore, Griffith University, Australia

An evaluation of the Fiscal Mechanism for fostering Solar Energy in Australia

Amy Taylor, Director of Ecological Fiscal Reform, Pembina Institute, Canada; Prof. Nathalie Chalifour, University of Ottawa, Canada

Stimulating the Use of Renewable Energy in the Residential Sector in Canada with Economic In-struments

Prof. Wolf Schluchter, Brandenburg Technical University, Cottbus, Germany

The need for a paradigm shift – decentralisation strategies for the energy economy
WORKSHOP 5 – INTERNATIONAL ISSUES – CROSS-SECTORAL QUESTIONS
(Viereckhof 1st floor)

Chair: Orsola Mautone, European Environment Agency

Prof. Jon Strand, Tax Policy Division, Fiscal Affairs Department, IMF, USA
Issues in energy efficiency and renewable energy supply for the G-7 countries, with focus on Germany

Anja von Moltke, Trade & Economics, UNEP
Reform of environmentally harmful subsidies: a role for the WTO? The case of fisheries subsidies

Prof. Felix Ekardt, University of Bremen, Germany
Eco Tax, WTO Law, and a New Concept of Liberty

Prof. Jose Juan González Márquez, Prof. Ivett Montelongo Buenavista, Universidad Autónoma Metropolitana, México
Fiscal Instruments for biodiversity protection in Latin American countries

SPECIAL WORKSHOP HOSTED BY BMZ / GTZ
SOCIAL AND ENVIRONMENTAL IMPACTS OF EFR IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES
(Saal)

Chair: Paul Steele, Environment Advisor Asia & Pacific Regional Centre Colombo, Sri Lanka UNDP

PhD Wu Jian, Associate Professor;
Professor Ma Zhong, Dean, School of Environment and Natural Resources, Renmin University of China

Environmental Fiscal Reforms in China: Progress and Prospects

Prof. Amitabh Kundu, Professor of Economics at Jawaharlal Nehru University, New Delhi, India
Impacts of Environmental Fiscal Reforms in India

PhD Moses Ikiara, Kenya Institute for Public Policy Research and Analysis;
PhD Adolf Mkenda, University of Dar Es Salaam;
Daniel Slunge, University of Goeteborg, Sweden

Potentials for raising revenues via EFR in Tanzania and Kenya? - Emerging practice and some suggestions for EFR-reviews in low income countries

Cecil Morden, Director, Indirect Tax, National Treasury South Africa; Sharlin Hemraj, National Treasury South Africa
South Africa’s path towards an Environmental Fiscal Reform Agenda

17:45 END

19:00 CONFERENCE DINNER, KÜNSTLERHAUS MUNICH

PART-SPONSORED BY BMZ/GTZ AND UNDP

Welcome speeches by:
Natascha Beinker, Environment and Sustainable Use of Natural Resources, BMZ
Harald Lossack, Project Coordinator, Rioplus: Environmental Policy and Promotion of Strategies for Sustainable Development, GTZ
Dr. Rathin Roy, Public Resource Management Advisor, UNDP

Featuring the presentation of the KREISER AWARD FOR ENVIRONMENTAL TAXATION
Presentation by Professor Emeritus of Accounting, Larry Kreiser, Ph.D., CPA, Cleveland State University

Acceptance speech from Prof. Dr. Ernst Ulrich von Weizsäcker,
Dean of Bren School of Environmental Science and Management,
University of California, Santa Barbara, USA
08:30  REGISTRATION

09:00  PLENARY SESSION: INNOVATION, TECHNOLOGY AND EMPLOYMENT: TRANSPORT
       (Saal)

       Chair: John Hontelez, Secretary General, European Environmental Bureau

       Dr. Markus Pennekamp, German Rail AG
       A Comparative Analysis Of Emission Trading And Taxation In The Transport Sector

       Lucinda Turner (photo), Policy Manager, Transport for London
       The Positive Impact of the London Congestion Charge on Innovation, Technological Change, and the Environment

       Prof. Alberto Majocchi, President, ISAE, Rome
       Environmental Policy, Congestion and Land Use

10:30  COFFEE BREAK

11:00  WORKSHOPS: INNOVATION, TECHNOLOGY AND EMPLOYMENT
       IN THE TRANSPORT SECTOR

WORKSHOP 1 – EFR, BIOFUELS, AND ENVIRONMENTALLY HARMFUL
       TRANSPORT SUBSIDIES
       (Viereckhof Ground Floor)

       Chair: Professor Emeritus Larry Kreiser, Ph.D., CPA, Cleveland State University

       Prof. Roberta Mann, Widener University School of Law, USA; Prof. Mona Hymel, James E. Rogers College of Law, USA
       Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol

       Prof. Rahmat Tavallali, Walsh University, USA; Prof. Scott Yetmar, Prof. Paul Lee, Cleveland State University, USA

       Dr. Vojtech Máca, Dr. Hana Brůhová-Foltýnová, Charles University Environment Centre, Prague, Czech Republic
       Successes and failures of biofuels promotion in the Czech Republic

       Andras Lukacs, Clean Air Action Group (CAAG), Hungary
       Direct and indirect transport subsidies in Hungary

WORKSHOP 2 – POLICY ANALYSIS: COUNTRY CASE STUDIES OF
       ENVIRONMENTAL TAXATION IN THE TRANSPORT SECTOR
       (Heuboden)

       Chair: Florian Prange, Green Budget Germany

       Bill Butcher, University of New South Wales, Sydney, Australia
       Using the Chinese tax system to achieve cleaner transportation

       Prof. Pedro Herrera, Spanish Institute of Fiscal Studies, Complutense University;
       Prof. Amparo Grau, Universidad Complutense de Madrid; Prof. Pablo Chico, Rey Juan Carlos University
       Environmental Taxes on Passenger Cars (EU Proposals and Allocation of Taxing Powers)

       Dr. Roland Geres, FutureCamp, Germany
       The relationship between the Kyoto mechanism and environmental taxation – examples and possibilities for the transport sector

       Prof. Fumiaki Toudou
       Environmental Fiscal Reform for Environmental, Land, Infrastructure and Transport Problems in Japan
WORKSHOP 3 – ROAD TRAFFIC MANAGEMENT AND MARKET BASED INSTRUMENTS
(Bibliothek)
Chair: tbc
Dr. Hana Brůhová-Foltýnová, Dr. Jan Bruha, Charles University Environment Center, Czech Republic
An international comparison of factors influencing modal split: Implications for Environmental Taxation
Dr. Jens Schade, Technical University of Dresden, Germany
Acceptability of Urban Road User Charging: State of the Art
Prof. Jonathan R. Nash, Tulane Law School, USA
Public Choice over Efficiency: The Case of Road Traffic Management
João Vieira, Policy Officer, T&E, European Federation for Transport and Environment, Belgium
Application of MBIs in the transport sector: the EU rules on road tolls for lorries

WORKSHOP 4 – GLOBAL VISION: GLOBAL MARKET-BASED SOLUTIONS TO CLIMATE CHANGE
(Konferenzraum)
Chair: Professor David Duff, University of Toronto
Prof. Margaret Okorodudu-Fubara, Obafemi Awolowo University, Nigeria
Option CC/G-77 and China - Inventing a south-south technofiscal policy to douse global warming
Prof. Philippe Thalmann, EPFL Swiss Federal Institution of Technology, Lausanne, Switzerland
The Revival of the World Greenhouse Gas Tax
Ken Piddington, Prof. Frank Scrimgeour, University of Waikato, New Zealand
Carbon Emission Rights - The Key to an Optimal Policy Approach?
Prof. Aviel Verbruggen, University of Antwerp, Belgium
Harmonized Universal Carbon Taxing

WORKSHOP 5 – RESOURCE TAXATION,
RESOURCE MANAGEMENT AND SUSTAINABILITY
(Viereckhof 1st Floor)
Chair: Holger Berg, Federal Environment Agency,
Prof. Raimund Bleischwitz, European Topic Centre on Resource and Waste Management;
Bettina Bahn-Walkowiak, Wuppertal Institute;
David Legg, European Topic Centre on Resource and Waste Management
Aggregate Taxes in Europe: An assessment towards sustainable resource management,
innovation and technological change
Damian Ludewig, Germany
Resource dividend - environmental-economic regulation beyond eco-tax
Prof. Hope Ashiabor, Macquarie University, Australia
Putting The Genie Back Into The Bottle: Adapting Subsidies Which Become Perverse
in Managing Environmental Challenges- Two Australian Case Studies
Patricia Blazey, Head of Dep. of Business Law, Macquarie University, Australia
Sinks - Fiscal and Regulatory Challenges of Managing Sinks
on the Basis of the Australian Experience
SPECIAL WORKSHOP HOSTED BY BMZ / GTZ

DEBATE ON THE FUTURE OF EFR IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES
(Saal)

Chair: Dr. Stephan Paulus, Deputy Director, Environment and Infrastructure, GTZ

Facilitated “Fishbowl” Discussion with key inputs from:

Prof. Thomas Sterner, University of Göteborg, Sweden
EFR from the environmental perspective

Dr. Matthias Witt, Senior Economist, Public Finance, Administrative Reform and Decentralisation, GTZ, Germany
EFR from the financial perspective

Dr. Tasso Azevedo, Director General of the Brazilian Forest Service
Lessons learnt of a political practitioner within the conflicting areas of environmental objectives and the reality of public financial management

12:45 LUNCH BREAK

14:00 PLENARY SESSION:

INNOVATION, TECHNOLOGY AND EMPLOYMENT:
The Political Landscape of Environmental Fiscal Reform
(Saal)

Chair: Dr. Anselm Görres, President, Green Budget Germany

Michael Müller, MdB, Parliamentarian State Secretary, in the Ministry of Environment, Germany

Ingemar Hansson, State Secretary for Tax Issues, Ministry of Finance, Sweden

Dr. Christoph Beier, Director General, Mediterranean Region, Europe, Central Asian Countries, GTZ

Dr. Martin Bursík, Vice-Premier and Minister of Environment, Czech Republic

Johannes Lackmann, President, Association of Renewable Energies, Germany

16:00 COFFEE BREAK

16:30 PLENARY SESSION: REFLECTIONS AND COMMENTS

Chair: Kai Schlegelmilch, Vice President, Green Budget Germany

John Hontelez, Secretary General, European Environmental Bureau,

Prof. Hope Ashiabor, Macquarie Law School

Alexandra Treciak-Duval, Head of Development Cooperation Directorate’s Policy Coordination Division, OECD

Cecil Morden, Director, Indirect Tax, National Treasury South Africa

Alexander Wiedow, Director, Indirect Taxation and Tax Administration, DG TAXUD, European Commission

17:00 – 17:30 CLOSING REMARKS

Prof. Wolfgang Buchholz, University of Regensburg, tbc

Prof. Lin Heng Lye, University of Singapore - Organiser of 9th GCET 2008

Dr. Anselm Goerres, President, Green Budget Germany

19:00 INFORMAL DINNER IN THE RATSKELLER,
A BEER HALL UNDER MUNICH’S NEW TOWN HALL, MARIENPLATZ

Please note that this informal event is not included in the conference fee. All food and drink should be paid for directly at the Ratskeller.

Please register for this event by contacting the conference organisers.
Thursday 18th October

09:00-11:00 Guided coach tour of Munich city centre, also available for conference participants
11:30-12:30 Bavarian brunch at the Kardinal Wendel Haus, the conference venue
13:00 Tour meets at the meeting point, outside the main entrance to the Kardinal Wendel Haus
13:30 Visit to and tour of the Beer & Oktoberfestmusem
15:00 Coffee break (Isartor)
15:30-17:00 (approx.) Guided tour on foot of Munich’s main square Marienplatz and the food market at Viktualienmarkt
17:30 Return to conference venue / hotel
19:00-21:30 Cocktail reception in the Old Town Hall, hosted by the City of Munich and Lord Mayor Christian Ude

Friday 19th October

09:30 Tour meets at the meeting point
10:00 Guided tour on foot of Odeonsplatz and the Hofgarten, including the English Garden
11:00 Tour of the Munich Residenz, former royal residence, audio guides provided
13:00 Lunch at the Pfälzer Weinstube in the Residenz
14:30 City tour continues to Königsplatz and the Lenbachhaus – an art gallery in Munich, host to many of the works of the Blue Rider Circle - Kandinsky, Marc, Münter, Klee, Macke...
17:00 Return to conference venue / hotel
19:00 Conference dinner at the Künstlerhaus

Saturday 20th October

09:30 Tour meets at the meeting point
10:30 Tour of Nymphenburg Palace – house and gardens
12:30 City tour continues along the Nymphenburger Canal to the lunch venue
13:00 Lunch in the Restaurant am Hirschgarten, one of Munich’s most famous beergardens.
14:30 City tour continues to the Alte Pinakothek, one of the oldest art galleries in the world housing many important works including Albrecht Dürer, Rubens, Botticelli, Raphael….Not to be missed!
17:00 Return to conference venue / hotel
19:00 Informal dinner in the Ratskeller, a Bavarian beerhall under Munich Town Hall, Marienplatz (food and drink in the Ratskeller are not included in the price of the accompanying persons programme).

If you have any questions regarding the tourist programme for accompanying persons please contact the conference reception desk in person (adjacent to the main entrance) or call +49 89 38102-151 for more details.
The 9th Conference on Environmental Taxation will be hosted by the Asia-Pacific Centre for Environmental Law (APCEL), Faculty of Law, National University of Singapore (NUS).

Other partners include the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), and the International Tax and Investment Centre (ITIC) in Washington DC, USA.

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This is a call for Papers. Please send all inquiries to:

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You can find out more about our thinking in our publications, available free on our stand adjacent to conference registration in the entrance hall.

• GBG Memorandum: Ecotax!
  Green Budget Germany’s Demands for Ecotax and Fiscal Reform in Germany from 2005

• FÖS Memorandum: Umsteuern!
  Förderungen des FÖS zur Weiterführung der Ökologisch-Sozialen Steuer- und Finanzreform ab 2005

Or download our discussion papers from our website at http://www.eco-tax.info/en/, for example:

Anselm Görres, Japan’s path to Kyoto: paved with many obstacles
http://www.foes.de/de/downloads/diskussionspapiere/GBGDisPap2006_01Japan.pdf

Kai Schlegelmilch, Insights in Political Processes on the Ecological Tax Reform from a Ministerial Perspective
http://www.foes.de/de/downloads/diskussionspapiere/GBGDisPap2005_06PoliticalProcessesNV.pdf

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GREEN BUDGET GERMANY (GBG) is an NGO which supports the implementation of environmental fiscal reform (EFR) in Germany, Europe and all over the world, and works to disseminate information about environmental taxation, emission trading, and other market-based instruments. GBG co-operates with international organisations, state governments, other NGOs, academic institutions and business in its efforts to share expertise in and lobby in favour of environmental fiscal reform. GBG publishes two free, electronic newsletters in German and English – ÖkoSteuerNews and GreenBudgetNews.

Academic support for the conference is being kindly and expertly provided by Professor Wolfgang Wiegard and Professor Wolfgang Buchholz of our partner host organisation – the FACULTY OF BUSINESS, ECONOMICS AND INFORMATION SYSTEMS at the UNIVERSITY OF REGENSBURG.

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HOSTS OF THE SPECIAL WORKSHOP

„ENVIRONMENTAL FISCAL REFORM IN DEVELOPING, EMERGING AND TRANSITION ECONOMIES“

Thank you very much to our main organisational partners, the FEDERAL MINISTRY FOR ECONOMIC COOPERATION AND DEVELOPMENT (BMZ) and the DEUTSCHE GESELLSCHAFT FÜR TECHNISCHE ZUSAMMENARBEIT (GTZ).

The content of the conference is the sole responsibility of the organisers.
PROGRAMME AT A GLANCE

Thursday October 18, 2007
11:30  Registration and Bavarian Brunch
12:30  Welcome and Introduction
12:50  Adam-Smith-Prize Laudatio
14:00  Plenary Session  Prof. Jacqueline McGlade, EEA, Kai Schlegelmilch, GBG, Dr. Terry Barker, University of Cambridge
15:30  Coffee Break
16:00  Workshops: Impacts of Environmental Fiscal Reforms and other Market-Based Instruments
    Workshop 1 – EFR and Construction, Land Use and Conservation [Bibliothek]
    Workshop 2 – The Double Dividend: Effects of Environmental Taxation on Employment [Saal]
    Workshop 3 – Effects of EFR on technological innovation [Heuboden]
    Workshop 4 – Impacts on competitiveness and industry [Viereckhof Ground Floor]
    Workshop 5 – Case Studies in Environmental Fiscal Reform [Konferenzraum]
    NGO-Workshop 6 – Campaigning and Communication [Viereckhof 1st Floor]
17:45  End of Afternoon Session
19:00  City of Munich Cocktail Reception

Friday October 19, 2007
08:30  Registration
09:00  Plenary Session  Heidemarie Wieczorek-Zeul, MdB, Dr. Christoph Beier, GTZ, Paul Hassing, OECD, Rae Kwon Chung, UNESCAP
10:30  Coffee Break
11:00  Workshops: Policy Design, Public Choice and Governance
    Workshop 1 – Policy Design and Public Choice [Viereckhof 1st Floor]
    Workshop 2 – Environmental Fiscal Reform and other MBIs in the EU [Konferenzraum]
    Workshop 3 – Policy reviews: learning for the future [Heuboden]
    Workshop 4 – Institutional complexity: issues of federal, municipal and local government [Bibliothek]
    Special Workshop hosted by BMZ / GTZ – Governance for EFR in Developing, Emerging and Transition Economies [Saal]
    NGO-Workshop 6 – Policy Proposals for a Low-Carbon Future [Viereckhof Ground Floor]
12:45  Lunch
14:00  Plenary Session  Prof. Dr. Ernst Ulrich von Weizsäcker, Bren, Mr. Alexander Wiedow, EU-Comm, Prof. Michael Rodl, Greifswald University
15:30  Coffee Break
16:00  Workshops: Innovation, Technology and Employment: Energy
    Workshop 1 – Price and tax incentives: theory and practice [Konferenzraum]
    Workshop 2 – Energy efficiency and environmental fiscal reform [Bibliothek]
    Workshop 3 – Impacts of environmental fiscal reform on emissions from energy [Viereckhof Ground Floor]
    Workshop 4 – Environmental Fiscal Reform and Renewable Energies [Heuboden]
    Workshop 5 – International issues – cross-sectoral questions [Viereckhof 1st Floor]
    Special Workshop hosted by BMZ / GTZ – Social and Environmental Impacts of EFR in Developing, Emerging and Transition Economies [Saal]
17:45  End
19:00  Conference Dinner and Presentation of the Larry Kreiser Prize

Saturday October 20, 2007
08:30  Registration
09:00  Plenary Session  Dr. Marcus Pennekamp, German Rail, Lucinda Turner, Transport for London, Prof. Alberto Majocchi, ISAE
10:30  Coffee Break
11:00  Workshops: Innovation, Technology and Employment in the Transport Sector
    Workshop 1 – EFR, biofuels, and environmentally harmful transport subsidies [Viereckhof Ground Floor]
    Workshop 2 – Policy analysis: Country case studies of environmental taxation in the transport sector [Heuboden]
    Workshop 3 – Road traffic management and market based instruments [Bibliothek]
    Workshop 4 – Global Vision: Global Market-Based Solutions to Climate Change [Konferenzraum]
    Workshop 5 – Resource taxation, resource management and sustainability [Viereckhof 1st Floor]
    Special Workshop hosted by BMZ / GTZ – Debate on the Future of EFR in Developing, Emerging and Transition Economies [Saal]
12:45  Lunch
14:00  Plenary Session  Michael Müller, MdB, BMU, Ingemar Hansson, Min of Finance, SWE, Dr. Christoph Beier, GTZ, Dr. Martin Bursik, Env Minister, Vice Premier, CZ, Johannes Lackmann, BEE,
16:00  Coffee Break
16:30  Plenary Session  Reflections and Comments, Closing remarks
17:30  Conference End