Wednesday, 23 September

10h00 Reception and registration

11h-11h30 Welcome & Coffee break

11h30-13h30 Doctoral Track

**Doctoral track 1: Challenges of implementing new environmental tax instruments**

**Chairs:** Janet Milne & Adérito Mendes

Challenges in implementing new water management policies in a semi-arid island state: An overview and proposed policy reforms in Cyprus  
**Christos Zoumides, Theodoros Zachariadis**

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

Regulating phosphorous from the agricultural sector – a two-fold system including stocks and flows  
**Line Block Hansen, Lars Gårn Hansen, Gitte Holten Rubæk**

**Doctoral Track 2: Water B**

**Chairs:** Christine Akello & Catarina Roseta Palma

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

The Water Dilemma in the North China Plain. An Analysis of Policy and Institutional Measures to Ensure the Future Use of Scarce and Polluted Water Resources  
**Yannick Kühl, Christian Böber Jürgen Zeddies**

Introducing the polluter pays principle for cost recovery in the water supply and sanitation sector: a case of conflicting objectives?  
**Delphine François, A. Correljé, J.P.M.Groenewegen**

Taxes on land-based emissions in the marine coastal waters: viability of the Spanish models for the sustainability in developing countries  
**Roberto Muhájir Rahnemay Rabbani**
Doctoral Track 3: Dealing with air emissions
Chairs: Marjan Peeters & Nils-Axel Braathen
Implementation of Tradable Carbon Permits in Developing Countries
Roberto Muhájir Rahnemay Rabbani, José Manuel Iglesías Casais
Carbon Tax and Equity
Emmanuel Combet, Frédéric Ghersi, Jean-Charles Hourcade, Daniel Théry
Public Demerit Bads and Marginal Cost of Indirect Taxation with an Application to Carbon Dioxide Emissions in Belgium
Bart Defloor
RAMEA, a shared environmental accounting tool to control and monitor regional environmental taxes
Elisa Bonazzi, Paolo Cagnoli, Michele Sansoni, Marco Setti, Stefano Bontempi

15h30-17h30 Invited panels

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

Panel chaired by
Henrik Hanmar
Associate Professor, Gothenburg University, and Senior Administrative Officer, Ministry of Finance, Sweden

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

Speakers:
Adela Tesarova, DG TAX UD, European Comission
Mateja Vraničar, Head of Department, Department for Tax and Custom policy and Legislation, Ministry of Finance, Slovenia
Björn Strenger, Deputy Director, Swedish Ministry of Finance, Sweden
Riemara Schuivens, Directorate-General for Tax & Customs Policy & Legislation, Ministry of Finance, the Netherlands

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

Panel chaired by
Susanne Åkerfeldt
Senior Adviser, Ministry of Finance, Sweden

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

Speakers:
Paul Ekins, Professor of Energy and Environment Policy, King's College London, UK
Runar Brännlund, Professor in Economics, Umeå University, Sweden
Chris Lenon, Global Head of Tax, Rio Tinto Plc
Kai Schlegelmilch, Vice-President, Green Budget Germany
Carolyn Fischer, Senior Fellow, Resources for the Future, Washington D.C., USA

Panel 3: The Law and Economics of Environmental Policy

Panel chaired by
Michael Faure
Professor, Maastricht University and Erasmus University Rotterdam, The Netherlands

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

Presentations:
The regulatory approach towards coal fired power plants in the EU
Marjan Peeters, Professor of Environmental Policy & Law, Maastricht University, The Netherlands
An experimental study on discretionary environmental enforcement
Anna Rita Germani, Assistant professor in Economics, University of Rome “La Sapienza”, Italy, Andrea Morone, University of Bari, Italy, Piergiuseppe Morone, University of Foggia, Italy
Instrument Choice and Morals: Taxes vs. Standards in a Climate Change Experiment
Timo Goeschl, Professor of Environmental Economics, at the Department of Economics, University of Heidelberg, Grischa Perino, Lecturer, School of Economics, University of East Anglia, UK
Optimal specificity in environmental standard-setting: Europe versus the US
Michael G. Faure, Professor, Maastricht University and Erasmus University Rotterdam, The Netherlands, Jason Scott Johnston, University of Pennsylvania Law School, USA
Panel 4: Bringing Environmental Fiscal Reform to life: Strategies, institutional settings and stakeholder cooperation

Panel chaired by
**Detlef Schreiber**  
GTZ, Head of Section Environment, Resource Efficiency and Waste Management

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

Speakers:
**Ye Ruqiu**, Chinese Co-Chair of the Task Force on Economic Instruments for Energy Efficiency and the Environment, China  
**Shilpa Nischal**, The Energy and Resources Institute, India  
**Callist Tindimugaya**, Head of the Department for Water Resources Planning and Regulation, Ministry of Water and Environment, Uganda  
**Juerg Klarer**, Managing Director, Æquilibrium Consulting GmbH, Switzerland

19h00 Departure by bus (guided tour) to dinner

20h00 Conference dinner  
**Introduction to GETC Series**  
**The Kreiser Award**  
**Dinner Speaker: Alberto Majocchi**

Thursday, 24 September

09h00-10h30 Parallel sessions 1 to 4

**Stream 1**  
**National experiences 1**  
**Mona L Hymel**  
Recent U.S. tax laws greatly expand use of Tax Code to encourage resource conservation  
**Bruce W. McClain, Paul J. Lee, John T. Geekie**, Larry Kreiser  
Lost in Translation? A Political-Economy Analysis of Market-Based Climate Policy Instruments in Japan  
**Sven Rudolph, Seung-Joon Park**  
Tax instruments for climate change prevention and mitigation: The Australian experience  
**Natalie P Stoianoff**
Stream 2
Challenges of implementing and enforcing environmental tax reforms 1
Water Consumption as a Sign of Solid Waste Production: a Proposal to Assess the Charge on Domestic Waste Management in Urban Area
Belén García, Pablo Chico, Pedro M. Herrera
Waste Policy in the Presence of Illegal Disposal and Organized Crime
Alessio D’Amato, Mariangela Zoli
Environmental Damage and Urban Blight Caused by Excessive Property Taxes on Real Property Improvements in Urban Areas
Larry Kreiser, Hans Sprohge, Bill Butcher, Julsuchada Sirisom
Design on the Framework of China Environmental Taxation Policy and Its Implementation Strategy
Jinnan Wang, Ge Chazhong, Gao Shuting, Zhao Yue

Stream 3
Energy sustainability 1
Market based instruments for energy sustainability
Andrea Zatti, Giorgio Panella, Fiorenza Carraro
Tax incentive options to promote environmentally friendly products – the case of energy efficient domestic appliances
Shailendra Mudgal, Benoît Tinetti, Anil Markandya, Ramon Ortiz
External costs from energy generation and their internalisation in new member states
Vojtech Maca, Jan Melichar, Milan Scasny
Like Water for Energy: The Water-Energy Nexus through the Lens of Tax Policy
Roberta Mann

Stream 4
Equity issues
Future global challenges to achieve fairness in environmental taxation: moving beyond the dimensions of horizontal and vertical equity
Ann Hansford, Margaret McKerchar
Achieving social justice and addressing climate change – a comparison of carbon taxes and emissions trading systems in Canada and Australia
Karen Bubna-Litic, Nathalie Chalifour
The distributive effects of carbon taxation in Italy
Chiara Martini
Water services pricing: economic and social issues
Giorgio Panella, Andrea Zatti

10h30-11h45 Plenary session
Water Management & Climate Change: Interrelationships
Speakers
Filipe Duarte Santos
Viriato Soromenho-Marques
Kurt Deketelaere

11h45-12h00 Coffee break

12h00-13h30 Parallel sessions 1 to 4
Stream 1
National experiences 2
New Tax-Financed Environmental Incentives in the United States
Michael Curley
An ecological tax reform for Austria – evaluation of economic and emission effects
Daniela Kletzan-Slamanig, Angela Köppl, Kurt Kratena, Alexandra Wegscheider-Pichler
Canada’s twisted path to COP 2009 (Copenhagen 2009)
Brigitte Alepin, Francois Therriault, Julie Larocque
Addressing environmental problems through motor vehicle taxes: Experiences of the Republic of Serbia
Milos Milosevic, Monika Milosevic

Stream 2
Instrument design issues
Transaction costs, risks and policy failure
Paul Martin, J. Shortle
The Design on China's Carbon Tax to Mitigate Climate Change
Jinnan Wang, Chazhong Ge, Gang Yan, Kejun Jiangb, Lancui Liu, Zhangfeng Dong
The Greenhouse Gases Emission Taxes
Maria Luisa Fernandez de Soto Blass

Stream 3
Energy sustainability 2
Overcoming the Barriers for Implementing Demand-Side Management Energy Policies: Tradable Green Certificate Schemes and Feed-in Tariffs Re-visited
Hope Ashiabor
Environmental Taxation of Hydraulic Power in Spain: a Model for Developing Countries?
José Manuel Iglesias Casais, Roberto Muhájir Rahemay Rabbani, Allívia Rouse Ferreira Dos Santos
The role of taxation in energy and environmental policy: guidance to policy-making
Katri Kosonen, Gaëtan Nicodème
The Spanish Energy Tax System
Isabel Bassas Pérez

Stream 4
Legal issues 1
State Aid and the EU Council Directive 2003/96/EC: The case for augmenting the environmental component
Ináki Bilbao Estrada, Álvaro Antón Antón
The compatibility of fiscal measures for environmental protection in business with the Community rules on State Aid
Gemma Paton García, Gracia Maria Luchena
WTO Law on Subsidies: a hindrance to the international competitiveness of renewable electricity generators?
Carol Ni Ghiollarnath
Can unilateral trade measures significantly reduce leakage and competitiveness pressures on EU-ETS-constrained industries? The case of China

**Xin Wang, Tancrède Voituriez**
Emissions trading schemes, domestic policy and the WTO

**Keith Alexander Kendall, Daniel Redmond**

13h30-15h30 Conference lunch

15h30-17h30 Parallel sessions 1 to 4

**Stream 1**
**National experiences 3**
Environmental Tax Reform: Administrative and Compliance Cost of Energy Taxes in the Czech Republic

**Jan Pavel, Leoš Vítek, Jiří Přibil**
A Separate Environmental Tax for China: A Scheme Design and Its Implementation

**Jinnan Wang, Chazhong Ge, Shuting Gao, Gang Yan, Zhanfeng Dong**
Positive Impacts on Climate Change: How the waters for economic instruments between America and Europe are getting warmer

**Kai Schlegelmilch**
Water resources management in Uganda: Policy and Institutional Framework

**Christine Echookit Akello, Ronald Kaggwa**
Public perceptions of environmental taxes in Norway: a unison demand for earmarking

**Steffen Kallbekken, Marianne Aasen**

**Stream 2**
**Carbon taxes**

**David Duff, Shi-Ling Hsu**
Carbon tax in China: from why to how

**Zhanfeng Dong, Jinnan Wang, Ge Chazhong, Liu Lancui**
Could a carbon tax help achieve France’s CO2 emissions goals?

**Franck Cachia, Sylvie Lefranc**
A Tale of Two Taxes: The Fate of Environmental Tax Reform in Canada

**Kathryn Harrison**

**Stream 3**
**Transport sector**
CO2-related tax rate differentiation in motor vehicle taxes

**Nils-Axel Braathen**
The Social Balance of Road and Rail Transport in Hungary

**András Lukács et alter**
Velib Economics: giving a price to Urban Bicycle Public Transport Services

**Aldo Ravazzi Douvan**

**Stream 4**
**Legal issues 2**
Water taxes in Europe: analysis of the situation in Spain

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

**José Marcos Domingues, Paulo Sérgio Souza Leite**
The polluter pays principle and environmental taxation: a critical examination under conditions of climate change

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

**Mona Hymel**

17h30 – 18h30 Conference cocktail

Friday, 25 September

09h00-11h00 Parallel sessions 1 to 4

**Stream 1**

**Coordinating instruments**
Cap & Trade and Tax Reform for Global Climate Policy Architecture

**Aviel Verbruggen**
Financing public expenditures via emissions taxation under international emissions trading

**Amanda Spisto, Alessio D’Amato**
Managing Transport Emissions through Taxes and Tradeable Permits – a comparative analysis evaluating the mechanisms in Australia’s Carbon Pollution Reduction Scheme.

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

**Peter Stewart Gillies, Patricia Blazey**

**Stream 2**

**Pollution trading issues**
Auctioning CO2 Permits in the Czech Republic: Expected Sectoral and Overall Economic Effects

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

**Rahmat Ola Tavallali**
Carbon Pricing in Canada: Options and Specifics

**T. Snoddon, R.Wigle**
The EU Emissions Trading Scheme - Insights from the First Trading Years with a Focus on Price Volatility

**Claudia Kettner, Angela Köppl, Stefan Schleicher**
Derivatives Trading, Climate Science and Human Rights

**Matthew Haigh**
Stream 3
Environmental policy & technology
The Role of Technological and Lifestyle Changes vs. Carbon Taxes in Determining the Energy Demand of Households
Kurt Kratena, Ina Meyer, Michael Wüger
R&D and environmental tax deductions in Spain
Ignasi Puig Ventosa
Climate change mitigation options and directed technical change: A decentralized equilibrium analysis
Gilles Lafforgue, André Grimaud, Bertrand Magné
Growth, Innovation and Environmental Policy: Clean vs. Dirty Technical Change
Maria A. Cunha-e-Sá, Alexandra Leitão, Ana B. Reis
The position of CDM in EU climate policy: towards a balance that promotes a Post-2012 agreement?
Javier de Cendra de Larragán

Stream 4
Competitiveness issues
Can environmental taxation simultaneously achieve objectives of climate change mitigation and increased output and employment?
Paul Whitfield Ekins, Sudhir Junankar, Hector Pollitt, Philip Summerton, Martin Jaenicke, Roland Zieschank
A Dark Recession, Red Ink, and the Green Economy: Climate Change Tax Incentives in the U.S. Economic Stimulus Program
Janet E. Milne
Comparing Policies to Combat Emissions Leakage: Legal and Economic Trade-offs
Carolyn Fischer, Alan K. Fox
Strengthening a green recovery with market based instruments
Kai Schlegelmilch
Scale of economic activity and environmental taxation
Francesco La Camera, Aldo Ravazzi Douvan

11h00-11h15 Coffee break

11h15-12h30 Plenary session
Discussing environmental tax instruments vis-a-vis competitiveness concerns
Speakers: Henrik Hammar
Michael Curley
Ye Ruqiu

12h30-14h30 Conference lunch
Lunch speaker:
Susanne Akerfeldt, Representative of the Swedish Presidency of the EU

14h30-16h30 Parallel sessions 1 to 4

Stream 1
Environmental Tax Reform
Environmental Tax Reform in Retrospective and its Future Role
Stefan Speck
Exploring the potential of harmonising Environmental Tax Reform efforts in the European Union

Samuela Bassi, Marc Pallemaerts, Patrick ten Brink
Why are environmental tax revenues falling in the EU?

Katri Kosonen
Tigers and other countries looking for Environmental Tax Reforms

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

Samuela Bassi, Claudia Dias Soares, Carolina Valsecchi

Stream 2
Searching for instruments to address climate change
A critical legal review of tax-related financial mechanisms for climate protection in developing countries

Maria Amparo Grau Ruiz
Greenhouse gas weighted consumption taxes on food as a climate policy instrument

Fredrik Hedenus, Kristina Mohlin, Stefan Wirsenius
Value Added Tax as an environmental policy instrument?

Frans Oosterhuis, Marije Schaafsma
Funding for Flood Risk Management

Jonathan Fisher, Daniel Johns, Marilena Policino, Aidan Kerr
Fiscal Incentives to reduce deforestation activities globally

Patricia Jane Blazey

Stream 3
Economic Aspects of Water Management
Pricing for Scarcity? An analysis of Increasing Block Tariffs

Catarina Roseta Palma, Henrique Monteiro
A model of temperature-sensitive water pricing

Radmilo Pesic
Economic Criteria for Applying the Protector-Receiver Principle: Case Study of Três Picos State Park, Rio de Janeiro, Brazil

Ronaldo Seroa da Motta, Juliana Strobel, Wilson C. Souza, Marcos Amend

Stream 4
Economic issues
Information Sharing, Market Structure and Efficient Environmental Taxes

Jihad C. El Naboulsi
Taxation of a Polluting Non-renewable Resource in the Heterogeneous World

Julien Daubanes, André Grimaud
Harnessing Bertrand Competition on behalf of the environment

Oliwia Kurtyka, Philippe Mahenc

16h30 Closing session