

**NINTH GLOBAL CONFERENCE ON ENVIRONMENTAL TAXATION (9th GCET)
SINGAPORE**

6 & 7 NOVEMBER 2008

**ENVIRONMENTAL TAXATION AND CHALLENGES OF THE URBAN ENVIRONMENT:
EXCHANGE OF EXPERIENCES BETWEEN DEVELOPED AND DEVELOPING COUNTRIES**

CONFERENCE PROGRAMME (as at 3 November 08)

**At Concorde Hotel (previously called Le Meridien Hotel)
100 Orchard Road, Singapore
Venue: Concorde Ballroom, Lobby Level (Level 3)**

Wednesday 5th November 2008

6.30pm - 9.00pm	Pre-Conference Dinner for Speakers, hosted by ACCA Singapore At National University of Singapore Guild House, Suntec City 3 Temasek Boulevard #05-01 Suntec City Mall Singapore 038983
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Thursday 6th November 2008

8.15am	Registration
9.00am	Welcome and Introductions (<i>Venue: Concorde Ballroom</i>) <ol style="list-style-type: none">1. <u>Prof Tan Cheng Han</u> – Dean, Law Faculty, National University of Singapore (NUS)2. <u>Prof Koh Kheng Lian</u> – Director, Asia-Pacific Centre for Environmental Law (APCEL) & Conference Co-Chair, Steering and Organising Committees, Law Faculty, NUS3. <u>Assoc Prof Lye Lin Heng</u> – Conference Co-Chair, Steering and Organising Committees, Deputy Director, APCEL, Law Faculty, NUS4. <u>Ms Penelope Phoon-Cohen</u> – Country Head, ACCA, Singapore
9.15am	Guest-of-Honour, Mr Teo Ser Luck, Senior Parliamentary Secretary, Ministry of Transport, and Ministry of Community Development, Youth and Sports, Singapore
9.30am	Keynote Presentations (<i>Venue: Concorde Ballroom</i>) Chairperson: Emeritus Prof Lawrence Kreiser, Dept of Accounting, Cleveland State University, USA <ol style="list-style-type: none">1. Keynote speaker – <u>Prof Nicholas Robinson</u>, Gilbert and Sarah Kerlin Professor of Environmental Law, Pace University School of Law, former Chair of IUCN Commission on Environmental Law and IUCN Academy of Environmental Law, USA, “Melting Down Financial ‘Investment’ Markets: Hedges Against Wider Market Collapse”.

	2. <u>Mr Chas Roy-Chowdhury</u> , Head of Taxation, ACCA, UK, “European Perspectives on Environmental Taxation”.
10.30am to 10.45am	Refreshments
10.45am to 12.30pm	<p><u>Plenary Session I</u> (<i>Venue: Concorde Ballroom</i>)</p> <p>Chairperson: Assoc Prof Lye Lin Heng, APCEL, NUS</p> <p>Environmental Taxation and the Urban Environment</p> <ol style="list-style-type: none"> 1. Keynote speaker – <u>Mr Liu Hern Kuan</u>, Chief Legal Officer, Inland Revenue Authority, Singapore, (jointly with Ms Sumathi Saad Janjua, Principal Tax Officer, Inland Revenue Authority of Singapore), “Environmental Taxes and its Role in Singapore’s Approach towards Environmental Sustainable Development”. 2. <u>Prof Janet Milne</u>, Director, Environmental Tax Policy Institute, Vermont Law School, USA, “Urban Emissions and Market-Based Administration: Burdens and Risks”. 3. <u>Prof Alberto Majocchi</u>, Professor of Public Finance, University of Pavia, Italy, “Mega-cities, Congestion and Pollution Control”.
12.30pm to 2.00pm	<p>Presentation of Kreiser Award for Environmental Taxation</p> <p>Lunch (<i>Venue: Concorde III & Studio I</i>)</p>
2.00pm to 3.45pm	<p><u>Concurrent Panel Session A</u> The Implementation of Environmental Taxation and other Economic Instruments</p> <p>Panel 1 – Environmental Taxation and the Construction Industry <i>(Venue: Concorde I)</i></p> <p>Chairperson: Asst Prof Asanga Gunawansa, School of Design and Environment, NUS</p> <ol style="list-style-type: none"> 1. <u>Prof Nancy Shurtz</u>, School of Law, University of Oregon, USA, “The Role of Environmental Tax and Market Mechanisms in the Green Building Movement: The Case of Portland, Oregon”. 2. <u>Prof Patricia Blazey</u>, Head of Department of Business Law, Macquarie University, Australia, (jointly with Prof Peter Gillies), “Sustainable Housing in Australia – Fiscal Incentives and Mandatory Codes – Current Developments – Policies for the Future”. 3. <u>Assoc Prof Ann Hansford</u>, Department of Taxation, Bournemouth University, United Kingdom, (jointly with Ms Sara Williams and Dr Therese Woodward), “The UK Construction Industry and Climate Change Initiatives”. 4. <u>Mr Wayne Gumley</u>, Senior Lecturer, Department of Business Law and Taxation, Monash University, Australia “The Ecological Footprint of Australian Cities – The Role of Taxation Incentives”.

	<p>Panel 2 – Environmental Taxation and Water (<i>Venue: Concorde II</i>)</p> <p>Chairperson: Mr Hafiz Choudhury, International Tax and Investment Centre, Washington DC, USA , Germany</p> <ol style="list-style-type: none"> 1. <u>Ms Attiya Waris</u>, Asst Lecturer, School of Law, University of Nairobi, Africa, “Taxation, the Environment and State Responsibility: The Right of Access to Water Fit for Human Consumption”. 2. <u>Dr Usman Mustafa</u>, Chief of Training and Project Evaluation Division, Pakistan Institute of Development Economics, Pakistan, (jointly with Mirajul Haq and Iftikhar Ahmad), “Consumer Perceptions, Practices, Willingness to Pay and Analysis of Existing Laws for Safe Drinking Water of Abbottabad District, Pakistan”. <p>Panel 3 – Carbon Pricing and Emissions Trading (<i>Venue – Studio II</i>)</p> <p>Chairperson: Assoc Prof Shreekant Gupta, Lee Kuan Yew School of Public Policy, NUS</p> <ol style="list-style-type: none"> 1. <u>Ms Celeste M Black</u>, Senior Lecturer, Faculty of Law, University of Sydney, Australia, “Australia’s Proposed Emissions Trading Scheme: Aligning Tax Policy with the Goals of the AETS”. 2. <u>Prof Li Zhiping</u>, School of Law, Sun Yat-Sen University, People’s Republic of China, “The Emissions Trading System under the Perspective of Enterprises”. 3. <u>Assoc Prof Karen Bubna-Litic</u>, Faculty of Law, Sydney University of Technology, “Understanding the Impacts of Carbon Pricing Mechanisms on Indigenous Communities”. 4. <u>Ms Chai Chunyan</u>, Graduate student, Bard College, New York, USA, “Understanding the Evolution of Sulfur Dioxide Pollution Control Policy in China: the Role and Efficacy of Market-based Instruments in Chinese Environmental Protection”.
3.45pm – 4.00pm	Refreshments
4.00pm to 6.00pm	<p><u>Concurrent Panel Session B</u></p> <p>Panel 4 – Environmental Taxation and Fuels (<i>Venue – Concorde I</i>)</p> <p>Chairperson: Prof José Marcos Domingues, Faculty of Law, State University of Rio de Janeiro, Brazil</p> <ol style="list-style-type: none"> 1. <u>Mr Bruno Cesar Campos</u>, Economist, Tax Department of PETROBRAS, Brazil, “Petroleum Royalties and Muncipal Development: The Case of Campos Basin in Brazil”. 2. <u>Prof José Marcos Domingues</u>, Faculty of Law, State University of Rio de Janeiro, Brazil, “Biofuels, Megacities and Green Taxes: The Why and Wherefore of Non-Fiscal Fuel Taxation”.

	<p>3. <u>Prof Abdul Haseeb Ansari</u>, International Islamic University, Malaysia, “Socio-Economic Perspectives of Withdrawal of Subsidy on Diesel and Petrol and Imposition of Energy Tax on Their Consumption: A Study with Special Reference to Malaysia”.</p> <p>4. <u>Dr Paul Lee</u>, School of Business, Walsh University, USA, (jointly with Prof Rahmat Tavallali and Prof Bruce McClain), “The Impact of United States Qualified Transportation Fringe Benefits on the Environment and Taxpayer Behavior”.</p> <p>Panel 5 – Water, Land and Pollution Management (<i>Venue – Concorde II</i>)</p> <p>Chairperson: Prof Euston Quah, Head, Dept of Economics, Nanyang Technological University, Singapore</p> <p>1. <u>Mr Mabasi Thadeus</u>, Asst Lecturer, Department of Environmental Law, Uganda Pentecostal University, Uganda, “The Efficacy of Environmental Taxation as a Mechanisms For Pollution Control in Ampala City”.</p> <p>2. <u>Mr Jeffery Smith</u>, President, Forum on Geonomics, USA, “Recover Land Rent, Restore the Land”.</p> <p>3. <u>Asst Prof Lourdes O Montenegro</u>, Department of Economics, University of San Carlos, Cebu, Philippines, (jointly with Margeret B Calderon, Institute of Renewable Natural Resources, University of Phlippines, Los Banos, Laguna, Philippines), “The Effectiveness of Monitoring and Enforcement of Water Pollution Control in the Philippines”.</p> <p>4. <u>Assoc Prof Takehiro Usui</u>, Department of Economics, Soka University, Japan, “Does a Rebound Effect Exist in Solid Waste Management? – Panel Data Analysis of Unit-based Pricing”.</p> <p>Panel 6 – Trade, Carbon Taxes and New Markets (<i>Venue – Studio II</i>)</p> <p>Chairperson: Emeritus Prof Lawrence Kreiser, Dept of Accounting, Cleveland State University, USA</p> <p>1. <u>Emeritus Prof Lawrence Kreiser</u>, Department of Accounting, Cleveland State University, USA, (jointly with Mr Bill Butcher, Dr Hans Sprohge and Dr Julsuchada Sirisom), “Chinese Trade and Border Tax Adjustments based on Enviromental Protection: The Impact of WTO Rules”.</p> <p>2. <u>Dr Keith Kendall</u>, Senior Lecturer, School of Law, La Trobe University, Australia, “Exports and Imports under a Carbon Tax”.</p> <p>3. <u>Mr Abhinav Maker</u>, Korea International Cooperation Agency Fellow, The International Tribunal for the Law of Sea, Germany, “To CAP or To TAX? – An Economic and Legal Argument in Favour of Carbon Taxes over a Cap on Trade to Combat Climate Change”.</p> <p>4. <u>Mr Kip Werren</u>, Assoc Lecturer, School of Law, University of New England, Australia, (jointly with Prof Paul Martin), “The Use of Taxation Incentives to Create New Eco-Service Markets”.</p>
6.00pm	End of Day One
7.00pm to 7.30pm	Cocktail drinks served at Concorde III

7.30pm to 10pm	<p>Conference Dinner for participants hosted by International Tax Investment Center (ITIC), Washington DC, USA (<i>Venue: Concorde Ballroom</i>)</p> <p>Address by Mr Hafiz Choudhury, Program Advisor, International Tax Investment Center (ITIC) on behalf of Mr Dan Witt (President, ITIC)</p>
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Friday 7th November 2008

8.30am to 10.15am	<p>Plenary Session II – The Use of Taxation in Transportation Management (<i>Venue: Concorde Ballroom</i>)</p> <p>Chairperson: Prof Koh Kheng Lian, APCEL, NUS</p> <ol style="list-style-type: none"> 1. <u>Assoc Prof Hope Ashiabor</u>, Department of Business Law, Macquarie University, Australia, (jointly with Rosiati Ramli), “Managing the Shift towards Sustainable Transportation in the Southeast Asian Countries: Do Taxes and other Market-based Instruments play a Role?” 2. <u>Prof Stephen Potter</u>, Dept of Design, Development, Environment and Materials, Faculty of Mathematics, Computing and Technology, The Open University, Walton Hall, England, “Using Environmental Taxation for Transport Demand Management”. 3. <u>Assoc Prof Lye Lin Heng</u>, Faculty of Law, National University of Singapore, Singapore, “Environmental Taxation in the Management of Transportation in Singapore”.
10.15am to 10.30am	<p>Refreshments</p>
10.30am to 12.15pm	<p><u>Concurrent Panel Session C</u></p> <p>Panel 7 – Transportation & Congestion Management I (<i>Venue: Concorde I</i>)</p> <p>Chairperson: Mr Jean-Francois Lefebvre, Lecturer, Department of Urban Studies at the Université du Québec à Montréal (UQAM), Canada</p> <ol style="list-style-type: none"> 1. <u>Prof Giorgio Panella</u>, Department of Public and Territorial Economics, University of Pavia, Italy, (jointly with Prof Andrea Zatti), “Traffic and Congestion Management in Italian Urban Areas: is Pricing Manoeuvring?” 2. <u>Mr Jean-Francois Lefebvre</u>, Lecturer, Department of Urban Studies, Université du Québec à Montréal (UQAM), Canada, (jointly with Prof Georges A Tanguay, Prof Florence Junca-Adenot and Mr Juste Rajaonson), “Rising to the Occasion: How Eco-Taxes in the Transportation Sector can create Double-Dividends for Quebec”. 3. <u>Prof Ana Yábar</u>, Environmental Sciences Institute, Complutense University of Madrid, Spain, (jointly with Assoc Prof Pedro M Herrera, Assoc Prof Pablo Chico and Dr Carlos Rossello), “Taxes & Charges as a Means of Reducing Transport GHG Emissions in the Urban Environment Proposals for Megacities based on the Spanish Experience”. <p>Panel 8 – Energy (<i>Venue: Concorde II</i>)</p> <p>Chairperson: Assoc Prof Hope Ashiabor, Department of Business Law, Macquarie University, Australia</p>

	<ol style="list-style-type: none"> 1. <u>Mr Kris Bachus</u>, Research Manager, Environmental Policy and Sustainable Development, University of Leuven, Belgium, “Environmentally Harmful Energy and Transport Subsidies”. 2. <u>Prof Mona L Hymel</u>, Faculty of Law, University of Arizona, USA, “Tax Credits for Nuclear Energy – To be or Not to be?” 3. <u>Ms Nur Cahyonowati</u>, Lecturer, Faculty of Economics, Diponegoro University, Indonesia, (jointly with Indah Susilowati), “Taxation in Indonesia and Environmental Costing: How Much Do Tax Payers Pay for Natural Exploration?” 4. <u>Assoc Prof Hope Ashiabor</u>, Department of Business Law, Macquarie University, Australia, “Environmentally Related Taxes in the Context of High Energy Prices: Challenges and Prospects for the Developing and Emerging Economies of Asia”. <p>Panel 9 – Case Studies I (<i>Venue: Studio II</i>)</p> <p>Chairperson: Assoc Prof Shreekant Gupta, Lee Kuan Yew School of Public Policy, NUS</p> <ol style="list-style-type: none"> 1. <u>Ms Gao Li</u>, PhD student, University of Hong Kong, Hong Kong SAR, “Exploring the ‘Real’ Obstacle to Implementation of Polluter Pays Principle: Taking Hong Kong Case as a Touchstone”. 2. <u>Prof Monika Boehm</u>, Faculty of Law, Philipps University, Marburg, Germany, “Environmental Impact of Local Taxes and Fees in Germany”. 3. <u>Assoc Prof Margaret McKerchar</u>, School of Business Law and Taxation, University of New South Wales, Australia, “Fostering Green Innovation: Can Australia’s Research and Development Tax Concessions be More Effective?” 4. <u>Assoc Prof Shreekant Gupta</u>, Lee Kuan Yew School of Public Policy, National University of Singapore, Singapore, “Fiscal Implications of Environmental Taxes in India – An Exploratory Analysis”.
<p>12.15pm to 1.30pm</p>	<p>Lunch (<i>Venue: Concorde III & Studio I</i>)</p>
<p>1.30pm to 3.00pm</p>	<p><u>Concurrent Panel Session D</u></p> <p>Panel 10 – Transport & Congestion Management II (<i>Venue: Concorde I</i>)</p> <p>Chairperson: Assoc Prof Lye Lin Heng, APCEL, NUS</p> <ol style="list-style-type: none"> 1. <u>Mr John Mutua</u>, Assistant Policy Analyst, Infrastructure and Economic Services Division, Kenya Institute for Public Policy, Africa, (jointly with Prof Thomas Sterner, and Mr Martin Borjesson), “Transport Choice, Elasticity and Distributional Effects of Fuel Taxes in Kenya”. 2. <u>Assoc Prof Maria Amparo Grau Ruiz</u>, Financial & Tax Law, Universidad Complutense de Madrid, Spain, “Spanish Municipal Parking Fees: the Case of Madrid”. 3. <u>Prof Fumiaki Toudou</u>, Faculty of Economics, Niigata University, Japan, “Rebuilding Public and Private Transport and Budget Structure in Local Cities - Case Studies from Japan”.

	<p>Panel 11 – Case-Studies II (<i>Venue: Concorde II</i>)</p> <p>Chairperson: Assoc Prof Jesuthason ‘Dodo’ Thampapillai, Lee Kuan Yew School of Public Policy, NUS</p> <ol style="list-style-type: none"> 1. <u>Ms Chen Ping</u>, LLM student, School of Law, Wuhan University, People’s Republic of China, (jointly with Assoc Prof Qin Tianbao), “The Environmental Fee for Tax Reform in China: A ‘One-size for all’ Solution for Environmental Problems?” 2. <u>Ms Zhou Yanfang</u>, PhD student, School of Law, Wuhan University, People’s Republic of China, (jointly with Prof Wang Xi), “Greening the Taxation System and Reforming Pollution Fees in China”. 3. <u>Mr Daniel Montoya</u>, Head, Institutional Affairs and Cooperation, Buenos Aires Tax Agency, Argentina, “Managing Eco-Tax Funds in a Federal Framework: Institutional Issues, Argentina”. 4. <u>Prof Natalie P Stoianoff</u>, Director, Master of Industrial Property Programme, Faculty of Law, University of Technology, Sydney, Australia, (jointly with Andrew H Kelly), “Environmental Stewardship and the Philanthropic Sector: The Role of Taxation Policy”. <p>Panel 12 – Case Studies III (<i>Venue: Studio II</i>)</p> <p>Chairperson: Dr Anselm Görres, Green Budget, Germany</p> <ol style="list-style-type: none"> 1. <u>Dr Sven Rudolph</u>, Asst Prof, Department of Economics, University of Kassel, Germany, “Making the Patient Follow the Doctor’s Orders: Lessons from Implementing Market-Based Instruments in Germany”. 2. <u>Mr Sunil Agarwal</u>, PricewaterhouseCoopers, Singapore, (jointly with Mr Killian Pattwell), “Tax and the Environment – a Threat or an Opportunity to Singapore’s Competitiveness?” 3. <u>Mr Ronald Kaggwa</u>, Environment Economist, National Environment Management Authority, Uganda, “The Impacts of Fiscal Policies and Market- based Instruments (Uganda)”. 4. <u>Ms Lalin Kovudhikulrungsri</u>, Graduate Student, Institute of Air and Space Law, McGill University, Canada, (jointly with Ms Krittika Lertsawat), “Legal Aspects of Aircraft Noise Charges Mechanisms in a Developing Country – A Case Study for Noise Charges in Suvarnabhumi Airport, Thailand”.
3.00pm to 3.15pm	Refreshments
3.15pm to 4.30pm	<p>Plenary Session III (<i>Venue: Concorde Ballroom</i>)</p> <p>Chairperson: Prof Janet Milne, Vermont Law School, USA</p> <ol style="list-style-type: none"> 1. Keynote speaker – <u>Prof Akio Morishima</u>, Special Research Advisor, Institute for Global Environmental Strategies (IGES), Japan “Emission Trading System and Environmental Tax as a Policy Measure to Realize Low Carbon Society”. 2. <u>Assoc Prof Jesuthason ‘Dodo’ Thampapillai</u>, Lee Kuan Yew School of Public Policy, National University of Singapore, Singapore, “Environmental Taxes, Cumulative Pollution Loads and Fiscal Balance”.

	3. <u>Prof Roberta Mann</u> , Faculty of Law, Widener University, USA, “Crouching Lobbyist, Hidden Subsidy? How to Overcome Politics and Find Our Green Destiny”.
4.30pm to 5.15pm	<p>Plenary Session IV - Reflections and Comments (Venue: Concorde Ballroom)</p> <p>Chairperson: Prof Janet Milne, Vermont Law School, USA</p> <p>Panelists – Mr Chas Roy-Chowdhury; Mr Hafiz Choudhury; Dr Anselm Görres; Emeritus Prof Lawrence Kreiser; Prof Koh Kheng Lian; Prof Nicholas Robinson and Assoc Prof Jesuthason ‘Dodo’ Thampapillai</p>
5.15pm	<p>Concluding Comments (Venue: Concorde Ballroom)</p> <p>Prof Janet Milne, Vermont Law School, USA:</p> <p>Announcement for the 10th Global Conference on Environmental Taxation, Lisbon, Portugal</p> <p>Closing Remarks</p>
5.30pm	Conference Closes

Note: The speakers, titles of papers and order of speakers are subject to change.

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