

# The Ninth Global Conference on Environmental Taxation

6 & 7 November 2008 • 9.00am to 6.00pm  
Le Meridien Singapore, 100 Orchard Road



**Early Bird Rate  
closing date  
extended to 30 Sept!  
Register Now!**

Organised By



Asia-Pacific Centre for  
Environmental Law  
Faculty of Law, National  
University of Singapore



SINGAPORE  
ACADEMY OF LAW

Co-hosted By



Lee Kuan Yew School of  
Public Policy



Association of  
Chartered Certified  
Accountants

Supported By



## INTRODUCTION

The Global Conference on Environmental Taxation is an annual series of conferences which provides a global forum for the exchange of ideas, information and research findings on environmental taxation and economic instruments across international boundaries and professional disciplines. It has become one of the largest annual international gatherings of academic scholars, government officials, practitioners, NGOs and others from many disciplines, to discuss how fiscal and other economic instruments can help create a sustainable economy. Selected papers presented at the conferences are published in Critical Issues in Environmental Taxation - International and Comparative Perspectives.

The Ninth Annual Global Conference on Environmental Taxation will be held in Singapore from 6-7 November 2008, and is jointly organized by the Asia-Pacific Centre for Environmental Law, of the Faculty of Law, National University of Singapore (NUS) and the Singapore Academy of Law. Other partners include the Centre on Asia and Globalisation at the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, and the International Tax and Investment Centre (ITIC) in Washington DC, USA.

This conference will focus on the special problems of the urban environment and the challenges which confront cities and megacities. Issues to be examined include energy generation and consumption, transportation, pollution, population growth, housing, urban development and public health. The role and efficacy of fiscal policies and market-based instruments will be evaluated, particularly from the perspectives of developed and developing countries. The conference aims to create a venue for discussions and the sharing of experiences on the use of fiscal instruments to guide policy makers toward ensuring the sustainability of urban environments in the wake of rapid industrialization, depleting natural resources, continued population growth, and climate change.

The conference programme will feature some 60 papers of experts from various disciplines including law, economics, business, and accounting. Perspectives will be shared from among academics, lawyers, accountants, policy makers, government and non-government organizations, from all over the world. There will be sessions focusing on Environmental Taxation and the Construction Industry; Environmental Taxation and Water; Carbon Pricing and Emissions Trading; Environmental Taxation and Fuels; Water, Land and Pollution Management; Trade, Carbon Taxes and

New Markets; as well as the Use of Taxation in Transportation and Congestion Management. Participants will share experiences of the cities of Argentina, Australia, Belgium, Brazil, Canada, China, England, Germany, Hong Kong, Japan, Italy, Kenya, Malaysia, Nairobi, New Zealand, Pakistan, Singapore, Spain, Uganda and the United States.

Please see detailed programme at:

<http://law.nus.edu.sg/apcel/conference/gcet/program.html>

## ABOUT THE KEYNOTE SPEAKERS

### 1) Chas Roy-Chowdhury

Chas Roy-Chowdhury is Head of Taxation at the Association of Chartered Certified Accountants (ACCA). He has a degree in Applied Economics and is a fellow of ACCA. He worked in public practice from 1980 until 1991 when he joined the ACCA Technical Department. He is President of the Taxation Committee of the small business grouping UEAPME and a member of the Indirect and Direct Tax Working Parties at Federation des Experts Comptables Européens (FEE) - the umbrella group for "first tier" European accountants. He is secretary to the ACCA Taxation Committee.

He has made presentations on key international tax issues to the European Parliament and international conference venues as well as lectured for ACCA on its courses and for its tax examinations in China. He has also made presentations on Money Laundering and Ethics in Guyana, Trinidad, Barbados, Romania, Zambia and Pakistan.

### 2) Liu Hern Kuan

Liu Hern Kuan heads the Law Division as Chief Legal Officer in the Inland Revenue Authority of Singapore (IRAS). He provides all manner of legal and tax advice to IRAS' operational divisions advising on tax law interpretation, tax rulings, international matters, enforcement proceedings, audit, investigation and criminal matters. He has represented IRAS in leading tax cases before the various tax Boards of Review, the High Court and the Court of Appeal.

Prior to joining IRAS, he worked as a tax professional in a Big-4 accounting firm and as a lecturer at the Law Faculty of the National University of Singapore, where he published papers on tax law. He was also a contributing author to Halsbury's Laws of Singapore on Revenue and Taxation and is also a lecturer for the Advanced Tax Programme with the Tax Academy of Singapore.

### 3) Nicholas NA Robinson

Nicholas A. Robinson is the Gilbert and Sarah Kerlin Distinguished Professor of Environmental Law at Pace University School of

Law, whose environmental legal education programs he founded. He is also professor adjunct at Yale University in the School of Forestry & Environmental Studies and the School of Law, and is a member of the Environmental Advisory Council of the European Bank for Reconstruction and Development (EBTD).

He served under five U.S. presidents on America's delegations to the environmental law negotiations with the USSR (1972-92), and served as both the Chair of the Commission on Environmental Law of the International Union for the Conservation of Nature & Natural Resources (IUCN) and IUCN's Legal Advisor (1996-2005). From 2004 to 2008, he chaired the IUCN Academy of Environmental Law. He compiled and edited the travaux préparatoires of the UN Summit on Environmental Development (the 1992 Rio Earth Summit): Agenda 21 and the UNCED Proceedings (6 volumes) and is author of many books and articles, including Comparative Environmental Law & Regulation (Oxford University Press).

He holds the Elizabeth Haub Prize in Environmental law from the Université libre de Bruxelles and has been honored in Brazil by the Procuradoria Geral of Rio de Janeiro (2008), and the

Instituto O Direito por um Planeta Verde (1999 and 2004). The Natural Resources Council of American conferred on him its National Environmental Quality Award (2002). He is a graduate of Brown University and Columbia University School of Law.

#### 4) Akio Morishima

Akio Morishima is a graduate of the University of Tokyo, School of Law and of the Harvard Law School. From 1971 to 1996 he was Professor in the Faculty of Law at Nagoya University, and also spent periods as Visiting Scholar and Visiting Professor at the Yale and Harvard Law Schools and at the Universities of British Columbia and Leiden (Netherlands). Since 1994, he has been Professor Emeritus at Nagoya University and Professor at Sophia University, Japan.

In 1998 he was appointed President and Chairman of the Board of Directors of the Institute for Global Environmental Strategies and in 2000 he became President of the Central Environmental Council of the Environment Agency of Japan. He is also President of the Japanese Association of Environmental Law and Policy, and of the Japan Association of Environmental Sciences. He is the author of many books and articles on environmental law.

### REGISTRATION FORM (Closing date: 22 Oct 2008)

- Registration for the event may be made:
  - (a) online by logging on to [www.sal.org.sg](http://www.sal.org.sg)
  - (b) by fax to: (65) 6334 4940;
  - (c) by mail to: LES Department, Singapore Academy of Law, 1 Supreme Court Lane, Level 6, Singapore 178879.
- Registrations received on or before the closing date are confirmed unless otherwise notified.
- A sum of **S\$21.40 (inclusive of 7% GST)** will be levied for administrative charges for any cancellation received in writing on or before the closing date.
- For enquiries, please call Tel: (65) 6332 4149 or email [les@sal.org.sg](mailto:les@sal.org.sg).
- SAL's usual terms and conditions apply. See <http://www.sal.org.sg/RegistrationTermsNConditions.aspx> for details

#### Registration Fees

*(Please note that the fees include 7% GST, conference materials, refreshments, lunch and 1 dinner)*

	Early Bird Rate (register before 30 Sep '08)	Normal Rate
Singapore Academy of Law (SAL) Members	S\$535.00	S\$631.30
OECD countries** and Non-SAL Members, Singapore	S\$738.30	S\$888.10
Developing Countries (Non-OECD members)	S\$321.00	S\$374.50
Accepted Paper Presenters	-	S\$267.50
Full-time Students #	-	S\$267.50

**Special dietary requirements** (✓ tick where applicable): Vegetarian  None  Others : \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

Contact: person: \_\_\_\_\_ Tel: \_\_\_\_\_

Email: \_\_\_\_\_ Fax: \_\_\_\_\_

Please register the following person(s) for the above seminar. A cheque (no. \_\_\_\_\_) for S\$ \_\_\_\_\_ made payable to "Singapore Academy of Law" is enclosed. Please write the title of the event on the back of the cheque.

Bill to Individual  Bill to Firm/Organisation (✓ tick where applicable)

Name: Mr/Mrs/Ms/Dr: \_\_\_\_\_ Designation: \_\_\_\_\_

SAL No. (eg:A0012): \_\_\_\_\_ Non-Member NRIC/Passport No.: \_\_\_\_\_

Tel: \_\_\_\_\_ Email: \_\_\_\_\_

# Please enclose photocopy of matriculation card or student pass

## \*\*Member Countries of Organisation for Economic Co-operation & Development (OECD)

Australia	Czech Republic	Finland	Iceland	Korea	New Zealand	Spain	United Kingdom
Austria	Denmark	France	Ireland	Luxembourg	Norway	Sweden	United States
Belgium	Greece	Germany	Italy	Mexico	Poland Portugal	Switzerland	
Canada	European Communities	Hungary	Japan	Netherlands	Slovak Republic	Turkey	

### Hotels and Accommodation

Room occupancy rate is very high in Singapore and you are strongly advised to make your reservations before 6th September 2008.

**Please have your flight details and credit card numbers ready to make your reservations.**

The following are hotels which offer preferential room rates to our conference delegates:

Hotel Name	Type of Room	Rate	Contact Person	Terms and Conditions
HOTEL LE MERIDIEN (The Conference Venue) 100 Orchard Road, Singapore 238840 Website: <a href="http://www.lemeridien.com/singapore">www.lemeridien.com/singapore</a>	Deluxe Room (Single)	S\$215++ (inclusive of breakfast for 1)	Attn: Othman Yahya Tel: (65) 6733-8855 ext. 8104 Fax: (65) 6732-0540 Email: <a href="mailto:tours.sin@lemeridien.com">tours.sin@lemeridien.com</a> or <a href="mailto:Chelon.Asimah@lemeridien.com">Chelon.Asimah@lemeridien.com</a>	<ul style="list-style-type: none"> <li>All rates are subject to 10% service charge and the prevailing government taxes.</li> <li>The rates are also subject to availability, depending on the hotel's occupancy at the point of booking and shall be valid from 5 to 8 November 2008 only.</li> <li>For enquiries relating to accommodation arrangements, please liaise directly with your preferred hotel.</li> <li>All the reservations must be guaranteed by guest's credit card.</li> <li>You are encouraged to place a reservation with your preferred hotel before 6 September 2008.</li> <li>Check-in time is after 2pm and check-out time is at 12noon unless otherwise stated. Early check-in or late check-out is subject to room availability.</li> </ul>
	Deluxe Room (Double/Twin)	S\$225++ (inclusive of breakfast for 2)		
HOTEL GRAND CENTRAL 22 Cavenagh / Orchard Road, Singapore 229617 Website: <a href="http://www.grandcentral.com.sg">www.grandcentral.com.sg</a>	Deluxe Room (Room Only) Single/Twin	S\$150++	Attn: Ms Jean Wong, Senior Sales Manager Tel: (65) 6737 9944 Fax: (65) 6733 3175 / 6732 7742 Email: <a href="mailto:accommodations@grandcentral.com.sg">accommodations@grandcentral.com.sg</a> or <a href="mailto:corporates@grandcentral.com.sg">corporates@grandcentral.com.sg</a>	
	Deluxe Room	S\$160++ (breakfast for 1) S\$175++ (breakfast for 2)		
	Premium Room (Room Only) Single/Twin	S\$170++		
	Premium Room	S\$180++ (breakfast for 1) S\$195++ (breakfast for 2)		
HOTEL ROYAL 36 Newton Road, Singapore 307964 Website: <a href="http://www.hotelroyal.com.sg">www.hotelroyal.com.sg</a>	Deluxe Room (Single)	S\$160 nett (breakfast for 1)	Attn: Mr Benjamin Lim, Sales Manager Tel: (65) 6426 0122 / 6426 0118 / 6426 0119 Fax: (65) 6256 2710 / 6253 8668 Email: <a href="mailto:benjamin@hotelroyal.com.sg">benjamin@hotelroyal.com.sg</a> or <a href="mailto:reservation@hotelroyal.com.sg">reservation@hotelroyal.com.sg</a>	
	Deluxe Room (Twin)	S\$170 nett (breakfast for 2)		
RELC INTERNATIONAL HOTEL 30 Orange Grove Road, Singapore 258352 Website: <a href="http://www.relc.com.sg">www.relc.com.sg</a>	Executive Twin (Single/Twin)	S\$125 nett (inclusive of breakfast)	Attn: Mr Winston Leow, Senior Hotel Assistant Manager Tel: (65) 6885 7888 DID: (65) 6885 7804 Fax: (65) 6733 9976 Email : <a href="mailto:winston@relc.org.sg">winston@relc.org.sg</a>	
ORCHARD HOTEL 442 Orchard Road, Singapore 238879 Website: <a href="http://www.orchardhotel.com.sg">www.orchardhotel.com.sg</a>	Deluxe Room (Room only)	S\$270++ (Single, Double/Twin)	Attn: Ms Chong Xiaowei, Sales Manager Tel: (65) 6739 6588 DID: (65) 6739 6795 Fax: (65) 6739 6605 Email: <a href="mailto:xiaowei.chong@orchardhotel.com.sg">xiaowei.chong@orchardhotel.com.sg</a>	
	Executive Club Room (Inclusive of club benefits)	S\$350++ (Single) S\$370++ (Double/Twin)		

**NINTH GLOBAL CONFERENCE ON ENVIRONMENTAL TAXATION (9<sup>th</sup> 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 14<sup>th</sup> August 08)**

At Le Méridien Singapore, 100 Orchard Road

**Wednesday 5<sup>th</sup> November 2008**

<b>6.30pm -9.00pm</b>	<b>Pre-Conference Dinner for Speakers, hosted by ACCA Singapore At National University of Singapore Guild House, Suntec City</b>
-----------------------	--

**Thursday 6<sup>th</sup> November 2008**

<b>8.15am</b>	<b>Registration</b>
<b>9.00am</b>	<b>Welcome and Introductions</b>  <ol style="list-style-type: none"><li>1. <u>Prof Tan Cheng Han</u> - Dean, Law Faculty, National University of Singapore (NUS)</li><li>2. <u>Prof Koh Kheng Lian</u> - Director, APCEL; Conference Co-Chair, Steering and Organising Committees, Law Faculty, NUS</li><li>3. <u>Assoc Prof Lye Lin Heng</u> – Conference Co-Chair, Steering and Organising Committees, Deputy Director, APCEL, Law Faculty, NUS</li><li>4. <u>Ms Penelope Phoon-Cohen</u>, Country Head, ACCA, Singapore</li></ol>
<b>9.15am</b>	Guest of Honour, the Hon. Mrs Lim Hwee Hwa, Senior Minister of State, Ministry of Finance and Ministry of Transport
<b>9.30 am</b>	<b>Keynote Presentations</b>  <ol style="list-style-type: none"><li>1. <u>Prof Nicholas Robinson</u>, Gilbert and Sarah Kerlin Professor of Environmental Law, Pace University School of Law, former Chair of IUCN Academy of Environmental Law, USA, “ Melting Down Financial "Investment" Markets: Hedges Against Wider Market Collapse”.</li><li>2. <u>Mr Chas Roy-Chowdhury</u>, Head of Taxation, ACCA, UK, “European Perspectives on Environmental Taxation”.</li></ol>

10.30am to 10.45am	<b>Morning Break</b>
10.45am to 12.30pm	<p><b><u>Plenary Session I</u></b></p> <p><b>Environmental Taxation and the Urban Environment</b></p> <ol style="list-style-type: none"> <li>1. <b>Keynote speaker</b> - <u>Mr Liu Hern Kuan</u>, Chief Legal Officer, Inland Revenue Authority, Singapore, “Environmental Taxes and its Role in Singapore’s Approach Towards Environmental Sustainable Development”.</li> <li>2. <u>Prof Janet Milne</u>, Director, Environmental Tax Policy Institute, Vermont Law School, USA, “Urban Emissions and Market-Based Administration: Burdens and Risks”.</li> <li>3. <u>Assoc Prof David Duff</u>, Faculty of Law, University of Toronto, Canada, “Carbon Taxation in Theory and Practice”.</li> </ol>
12.30pm to 2.00pm	<p><b>Lunch</b></p> <p><b>Presentation of Kreiser Award for Environmental Taxation</b></p>
2.00pm to 3.45pm	<p><b><u>Concurrent Panel Session A</u></b></p> <p><b>The Implementation of Environmental Taxation and other Economic Instruments</b></p> <p><b>Panel 1 – Environmental Taxation and the Construction Industry</b></p> <ol style="list-style-type: none"> <li>1. <u>Prof Nancy Shurtz</u>, School of Law, University of Oregon, Europe, “The Role of Environmental Tax and Market Mechanisms in the Green Building Movement: The Case of Portland, Oregon”.</li> <li>2. <u>Prof Patricia Blazey</u> (jointly with Prof Peter Gillies), Head of Department of Business Law, Department of Business Law, Macquarie University, Australia, “Sustainable Housing in Australia – Fiscal Incentives and Mandatory Codes - Current Developments – Policies for the Future”.</li> <li>3. <u>Assoc Prof Ann Hansford</u> (jointly with Ms Sara Williams and Dr Therese Woodward), Department of Taxation, Bournemouth University, United Kingdom, “The UK Construction Industry and Climate Change Initiatives”</li> <li>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”.</li> </ol> <p><b>Panel 2 – Environmental Taxation and Water</b></p> <ol style="list-style-type: none"> <li>1. <u>Ms Attiya Waris</u>, Assistant Lecturer, School of Law, University of Nairobi, Africa, “Taxation, the Environment and State Responsibility: The Right of Access to Water Fit for Human Consumption”.</li> <li>2. <u>Mr Kai Schlegelmilch</u>, Vice-President, Forum Ökologisch-Soziale Marktwirtschaft, Germany, “Environmentally Harmful Subsidies are a Threat for Biodiversity and Mega-cities”.</li> <li>3. <u>Dr Usman Mustafa</u> (jointly with Mirajul Haq and Iftikhar Ahmad), Chief of Training and Project Evaluation Division Pakistan Institute of Development Economics,</li> </ol>

	<p>Pakistan, "Consumer Perceptions, Practices, Willingness to Pay and Analysis of Existing Laws for Safe Drinking Water of Abbottabad District, Pakistan".</p> <p>4. <u>Mr Sébastien Raymond</u>, LL.M. Candidate in Natural Resources, Energy &amp; Environmental Law, University of Calgary, Canada, "Bijuralism and Water Rights: Water Conservation in Canada through Charitable Water Trusts, Ecological Fiscal Reform and Ecological Gifts" .</p> <p><b>Panel 3 – Carbon Pricing and Emissions Trading</b></p> <p>1. <u>Prof Adrian Sawyer</u>, Department of Accountancy, Finance, and Information Systems, University of Canterbury, New Zealand, "The Influence of Taxation on New Zealand's Proposed Emissions Trading Scheme".</p> <p>2. <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".</p> <p>3. <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".</p> <p>4. <u>Assoc Prof Karen Bubna-Litic</u>, Faculty of Law, Sydney University of Technology, "Understanding the impacts of Carbon Pricing Mechanisms on Indigenous Communities".</p>
<p><b>3.45pm – 4.00pm</b></p>	<p><b>Afternoon Break</b></p>
<p><b>4.00pm to 6.00pm</b></p>	<p><b><u>Concurrent Panel Session B</u></b></p> <p><b>Panel 4 - Environmental Taxation and Fuels</b></p> <p>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".</p> <p>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> <p>3. <u>Prof Abdul Haseeb Ansari</u>, International Islamic University, Malaysia, "Socio-Economic Perspective 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 Anh-Thu Ngo</u> (jointly with Peter Calkins and Bruno Larue), Research Associate, Center for Research on Economics of Agri-food, Department of Agricultural Economics and Consumer Science, Laval University, Canada, "The Preference of Automobile Fuels".</p> <p><b>Panel 5 – Water, Land and Pollution Management</b></p> <p>1. <u>Dr Jan Pavel</u>, Assistant Lecturer, Public Finance Department, University of Economics, Prague, "Complex Evaluation of the Czech Air Pollution Charges and Their Possible Transformation for Environmental Taxes".</p>

	<ol style="list-style-type: none"> <li>2. <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”.</li> <li>3. <u>Mr Truong P. Truong</u> (jointly with Fiorenza Carraro, Andrea Zatti and Prof Giorgio Panella), University of Sydney, Australia, “Green, White and Brown Certificates Working Together: the Italian Experience”.</li> <li>4. <u>Mr Mabasi Thadeus</u>, Assistant Lecturer, Department of Environmental Law, Uganda Pentecostal University, Uganda, “The Efficacy of Environmental Taxation as a Mechanisms For Pollution Control in Ampala City”.</li> <li>5. <u>Mr Jeffery Smith</u>, President, Forum on Geonomics, USA, “Recover Land Rent, Restore the Land”.</li> </ol> <p><b>Panel 6 – Trade, Carbon Taxes and New Markets</b></p> <ol style="list-style-type: none"> <li>1. <u>Prof Lawrence Kreiser</u>, (jointly with Mr Bill Butcher, Dr Hans Sprohge and Dr Julsuchada Sirisom) Department of Accounting, Cleveland State University, USA, “Chinese Trade and Border Tax Adjustments based on Enviromental Protection: The Impact of WTO Rules”.</li> <li>2. <u>Dr Keith Kendall</u>, Senior Lecturer, School of Law, La Trobe University, Australia, “Exports and Imports under a Carbon Tax”.</li> <li>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”.</li> <li>4. <u>Mr Kip Warren</u> (jointly with Prof Paul Martin), Associate Lecturer, School of Law, University of New England, Australia, “The Use of Taxation Incentives to Create New Eco-Service Markets”</li> </ol>
<b>6.00 pm</b>	<b>End of Day One</b>
<b>7.00pm to 10pm</b>	<p><b>Conference Dinner for participants hosted by International Tax Investment Center (ITIC)</b></p> <p><b>Address by <u>Dan Witt</u>, President, International Tax Investment Center (ITIC)</b></p>

<p>9.00am to 10.45am</p>	<p><b>Plenary Session – The Use of Taxation in Transportation Management</b></p> <ol style="list-style-type: none"> <li>1. <u>Assoc Prof Hope Ashiabor</u> (joint paper with Rosiati Ramli), Department of Business Law, Macquarie University, Australia, “Managing the Shift towards Sustainable Transportation in the Southeast Asian Countries: Do Taxes and other Market-based Instruments play a Role?”</li> <li>2. <u>Prof Stephen Potter</u>, Dept of Design, Development, Environment and Materials, Faculty of Maths, Computing and Technology, England, “Using Environmental Taxation for Transport Demand Management”.</li> <li>3. <u>Prof Alberto Majocchi</u>, Public Finance, Universities of Venice, Europe, “Mega-cities, Congestion and Pollution Control”.</li> <li>4. <u>Assoc Prof Lye Lin Heng</u>, Faculty of Law, National University of Singapore, Singapore, “Environmental Taxation in the Management of Transportation in Singapore”.</li> </ol>
<p>10.45am to 11.00am</p>	<p><b>Morning Break</b></p>
<p>11.00am to 12.45pm</p>	<p><b><u>Concurrent Panel Session C</u></b></p> <p><b>Panel 7 – Transportation &amp; Congestion Management I</b></p> <ol style="list-style-type: none"> <li>1. <u>Prof Andrea Zatti</u>, (jointly with Giorgio Panella), Department of Public and Territorial Economics, University of Pavia, Italy, Traffic and congestion management in Italian urban areas: is pricing manoeuvring?”</li> <li>2. <u>Jean-Francois Lefebvre</u> (jointly with Prof Georges A Tanguay, Florence Junca-Adenot and Juste Rajaonson), Canada, “Rising to the Occasion: How Eco-Taxes in the Transportation Sector can create Double-Dividends for Quebec”.</li> <li>3. <u>Assoc Prof Maria Amparo Grau Ruiz</u>, Financial &amp; Tax Law, Universidad Complutense de Madrid, Spain, “Spanish Municipal Parking Fees: the Case of Madrid”.</li> <li>4. <u>Prof Ana Yábar</u>, (jointly with Assoc Prof Pedro M Herrera, Assoc Prof Pablo Chico and Dr Carlos Rossello) Environmental Sciences Institute, Complutense University of Madrid, Spain, “Taxes &amp; Charges as a Means of Reducing Transport GHG Emissions in the Urban Environment Proposals for Megacities based on the Spanish Experience”.</li> </ol> <p><b>Panel 8 – Energy</b></p> <ol style="list-style-type: none"> <li>1. <u>Mr Kris Bachus</u>, Research Manager, Environmental Policy and Sustainable Development, University of Leuven, Belgium, “Environmentally Harmful Energy and Transport Subsidies”.</li> <li>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?”</li> <li>3. <u>Ms Nur Cahyonowat</u> (jointly with Indah Susilowati), Lecturer, Faculty of Economics, Diponegoro University, Indonesia, “Taxation in Indonesia and Environmental Costing: How Much Do Tax Payers Pay for Natural Exploration?”</li> </ol>

	<p>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> <p><b>Panel 9 – Case Studies I</b></p> <p>1. <u>Ms Li Gao</u>, PhD student, University of Hong Kong, Hong Kong, “Exploring the “Real” Obstacle to Implementation of Polluter Pays Principle: Taking Hong Kong Case as a Touchstone”.</p> <p>2. <u>Prof Monika Boehm</u>, Faculty of Law, Philipps University Marburg, Germany, “Environmental Impact of Local Taxes and Fees in Germany”.</p> <p>3. <u>Assoc Prof Margaret McKerchar</u>, School of Business Law and Taxation, The University of New South Wales, Australia, “Fostering Green Innovation: Can Australia’s Research and Development Tax Concessions be More Effective?”</p> <p>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>
12.45pm to 2.00pm	Lunch
2.00pm to 3.30pm	<p><b><u>Concurrent Panel Session D</u></b></p> <p><b>Panel 10 – Transport &amp; Congestion Management II</b></p> <p>1. <u>Prof Rahmat Tavallali</u> (jointly with Dr Paul Lee and Prof Bruce McClain), School of Business, Walsh University, USA, “The Impact of United States Qualified Transportation Fringe Benefits on the Environment and Taxpayer Behavior” .</p> <p>2. <u>Mr John Mutua</u>, (jointly with Thomas Sterner and Martin Borjesson-Chalmers), Assistant Policy Analyst, Infrastructure and Economic Services Division, Kenya Institute for Public Policy, Africa, “Transport Choice, Elasticity and Distributional Effects of Fuel Taxes in Kenya”.</p> <p>3. <u>Prof Fumiaki Toudou</u>, Faculty of Economics, Niigata University, Japan, “Rebuilding Public and Private Transport and Budget Structure in Local Cities, case lessons in Japan”.</p> <p><b>Panel 11 – Case-Studies II</b></p> <p>1. <u>Assoc Prof Qin Tianbao</u>, (jointly with Chen Ping), School of Law, Wuhan University, People’s Republic of China, “The Environmental Fee-for Tax Reform in China: A One-size for all Solution for Environmental Problems?”</p> <p>2. <u>Ms Zhou Yanfang</u> (jointly with Prof Wang Xi), PhD student, School of Law, Wuhan University, People’s Republic of China, “Greening the Taxation System and Reforming Pollution Fees in China”</p> <p>3. <u>Mr Daniel Montoya</u>, Head, Institutional Affairs and Cooperation, Buenos Aires Tax Agency, Argentina, “Managing EcoTax Funds in a Federal Framework: Institutional Issues, Argentina”.</p> <p>4. <u>Ms Chai Chunyan</u>, Graduate student, Bard College, New York, USA, “Understanding the Evolution of Sulfur Dioxide Pollution Control Policy in China:”</p>

	<p>the Role and Efficacy of Market-based Instruments in Chinese Environmental Protection”.</p> <p><b>Panel 12 – Case Studies III</b></p> <ol style="list-style-type: none"> <li>1. <u>Dr Sven Rudolph</u>, Assistant Professor, Department of Economics, University of Kassel, Germany, “Making the Patient Follow the Doctor’s Order: Lessons from Implementing Market-Based Instruments in Germany”.</li> <li>2. <u>Mr Killian Pattwell</u> (jointly with Abvit Sunil Agarwal and Abhijit Gosh), PricewaterhouseCoopers Singapore, “Tax and the Environment – a Threat or an Opportunity to Singapore’s Competitiveness?”</li> <li>3. <u>Mr David Thompson</u>, Research Director, Sustainable Prosperity, Ottawa, “A three-city pilot project for Canadian Ecotaxes and other MBIs”.</li> <li>4. <u>Mr Ronald Kaggwa</u>, Environment Economist, National Environment Management Authority, Uganda, “The Impacts of Fiscal Policies and Market- based Instruments (Uganda)”</li> <li>5. <u>Mr Lalin Kovudhikulrungsri</u> (jointly with_Krittika Lertsawat), Graduate Student, Institute of Air and Space Law, McGill University, Canada, “Legal Aspects of Aircraft Noise Charges Mechanisms in Developing Country—A Case Study for Noise Charges in Suvarnabhumi Airport, Thailand.”</li> </ol>
<b>3.30pm to 3.45pm</b>	<b>Afternoon Break</b>
<b>3.45pm to 5.00pm</b>	<p><b>Plenary session</b></p> <ol style="list-style-type: none"> <li>1. <b>Keynote speaker</b> – <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”</li> <li>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”</li> <li>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”</li> </ol>
<b>5.00pm to 5.45pm</b>	<p><b>Reflections and Comments</b></p> <p><b>Panelists</b> – Prof Lawrence Kreiser; Prof Koh Kheng Lian, APCEL; Mr Hafiz Chowdhury, ITIC; Mr Chas Roy-Chowdhury; Prof Nicholas Robinson; Assoc Prof J Dodo Thampapillai.</p>
<b>5.45pm</b>	<p><b>Concluding Comments</b></p> <p><b>Announcement for the 10<sup>th</sup> Global Conference on Environmental Taxation, Portugal Closing Remarks</b></p>
<b>6.00pm</b>	<b>Conference Closes</b>

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

**Organised by**



Asia-Pacific Centre for  
Environmental Law  
Faculty of Law,  
National University of Singapore



SINGAPORE  
ACADEMY OF LAW

**Co-hosted by**



Lee Kuan Yew School of Public Policy



Association of Chartered  
Certified Accountants

**Supported by**

