

# Index

---

- Australia
- minerals resource rent tax (MRRT) 212–13, 228–32
    - average tax rate over life of project 229–30
    - constitutional problems with 230–31
    - environmental objectives, and 232–3
    - features 212
    - Government Fact Sheet 229
    - mining-rich states, and 213
    - Policy Transition Group 213
    - royalties 212–13, 231–2
    - RSPT compared 229
    - section 118 of Constitution 231
    - worked example 229–30
  - proposals to tax coal super profits 223–35
    - current system 223–5
    - Henry Review 226
    - MRRT 228–32
    - proposal for new resource taxation scheme 226–7
    - royalties, problem with 225–6
    - RSPT 227–8
    - state royalty regimes 224
  - proposed resource rent taxation regime 201–22
    - acceptance building 218
    - Brown tax 208, 214–15
    - Brundtland Report 201
    - cap on royalty rates 215–16
    - context 203
    - distortion of investment decisions 218–19
    - ‘Dutch disease’, and 203
    - existing regime 204–5
    - international resource rent taxation regimes on mining and petroleum 206–7
    - jurisdictional competence of states and territories 214
    - legal and constitutional minefield 214–15
    - losses on resource projects 216
    - main issues identified 208–9
    - mineral tax and royalties as share of mineral profits 205
    - mining boom, and 203
    - OECD reaction 214
    - political economy 201–22
    - reimbursements 215, 216
    - resource rent taxes
      - generally 205–8
    - royalty arrangements 204–5
    - RSPT 208, 209–11
    - sectional interests, and 217
    - sovereign wealth funds, and 218
    - stewardship of commons for community as a whole 217
    - two-speed economy, and 202
  - resource super profits tax 208, 209–11
    - application 209
    - attitude of mining companies 211–12
    - double taxation, avoidance of 210
    - purposes of revenues 210
    - rate 210
    - reduction in corporate taxes, and 219
    - retrospective application 210–11
  - road transport emissions *see* Road transport emissions in Australia
  - Australian tax reform for sustainable transportation 183–97
  - consumption of petroleum products in Australia 2008–09 186
  - dependence on imported liquid fuel 186

- energy consumption in Australia
    - 2007–08 184–5
  - liquid fuel problem 183–7
  - luxury energy tax 195
  - oil reserves reported from selected agencies 187
  - road fuel consumption in Australia by type of vehicle
    - 2006–07 185
  - specifications of Holden family car
    - 1948–2008 189–90
  - taxation policy 191–3
    - change 193–5
    - FBT 192
    - Henry Review 192–3
    - influence on personal transportation choices 191
    - LCT 192
    - Netherlands 194
    - Oregon 194
    - tax revenues from transportation taxes 191
    - UK, and 193
  - transport policy and growth of private vehicles 187–90
- Belgium**
- composition of tax revenues 42, 43
  - environmentally related taxes 35, 37
  - fuel tax rates 44–7
    - history 44
    - international comparison 46–7
    - transport fuel taxes 1971–2010 44–5
  - gasoline and diesel tax rates
    - evolution 45
  - general comparative issues 36
  - history of environmentally related taxation 39–42
  - maximum fuel price 49, 50
  - revenues from environmentally related taxes as percentage of GDP 39
  - responsiveness to international oil price 51
  - revenue from environmental taxation 52
  - revenues from environmentally related taxes as percentage of local taxation 38
- Carbon tax**
- nature of 103
- Carbon tax policy progress in north-east Asia 103–18**
- comparative analysis of proposals of three target countries 115–16
  - current policies in three target countries 104–6
  - latest climate policies in three target countries 105–6
  - state of carbon emissions in three target countries 104–5
- China**
- carbon emissions 104
  - carbon tax policy proposals 112–13
  - CGE model simulating carbon tax policy 107
  - climate policy 105
  - composition of tax revenues 42, 43
  - energy tax policy *see* Energy tax policy in China
  - environmental tax reform 49
  - environmentally related taxes 37–9
  - existing energy-related taxes 11
  - fuel tax rates 44–7
    - history 44
    - international comparison 46–7
    - reform since 2009 45–6
  - gasoline and diesel tax rates
    - evolution 45
  - general comparative issues 36
  - hierarchy layers of government administration 48
  - history of environmentally related taxation 39–42
  - institutional background for fee-to-tax and tax rate selling 47–9
  - policy design of environmental tax *see* Policy design of environmental tax in China
  - pollution levy 40

- progress of carbon tax
  - policy 111–13
- recent fiscal reforms 52
- responsiveness to international oil price 51
- revenues from environmentally related taxes as percentage of GDP 39
- revenues from environmentally related taxes as percentage of local taxation 38
- vertical and horizontal lines of authority 47–8
- Climate change mitigation 87–102
  - awareness raising to enhance political acceptance 97–8
  - barriers to change 94–6
  - co-benefits 89–90
  - EFR, contribution of 94–6
  - EFR as dynamic tool for mitigating climate change 95
  - environmental fiscal reform, and 87–102
  - financial crisis as window of opportunity 98–9
  - future developments 97–8
  - improvements in natural environment 89
  - McKinsey's Global Greenhouse Gas Abatement Cost Curve 90–94
    - see also* McKinsey's Global Greenhouse Gas Abatement Cost Curve
  - market distortions as barrier to change 94
  - OECD, and 89–90
  - plastic bag waste
    - management 119–29
    - see also* Plastic bag waste management in Ho Chi Minh City
  - potential of subsidy reform to reduce GHG emissions 95–6
  - potential sources of emissions reductions 90–94
  - reasons why EFR not more widely implemented 97
  - related benefits 89
  - serious, binding commitments, need for 100
  - trends in GHG emissions 87–8
- Comparison of Chinese and European environmentally related taxes
  - 35–54
  - general comparative elements 36–7
- Emissions trading scheme
  - nature of 103
- Energy tax policy in China 3–17
  - adjustment of vehicle tax 6–7
  - auto industry 6–7
  - benefits for energy service companies 10–11
  - certified emission reductions 11–12
  - circular economy promotions law 4–5
  - encouragement of investment in energy-efficient products 11
  - Energy Conservation Law 5
  - fuels tax 7–8
  - green buildings 8–12
  - Kyoto Protocol 11–12
  - limiting rise of private automobile ownership 8
  - moving transportation sector forward 5–6
  - new energy technology ventures
  - preferential tax rates 9–10
  - policies designed to promote green investment 3–5
  - reduced tax rates for energy-related enterprises 10
  - Renewable Energies Law 4
  - renewable energy 8–12
  - tax holidays for energy-related enterprises 10
  - transportation sector 5–8
  - wind energy sector, tax measures targeted at 12–13
- European Union
  - environmentally related taxes 37–9
  - history of environmentally related taxation 39–42
- Fiscal intervention measures in
  - China 55–65
  - assessment 55–65

- macroeconomic policy
  - analysis 55–65
  - conceptual framework 56–7
  - empirical illustration 57–62
  - internalization 55
  - magnitude of extra taxes 59
  - standard framework versus
    - sustainable framework versus actual income 59
  - standard framework versus sustainable framework with 2% extra taxes reinvested in KN 60
  - standard framework versus sustainable framework with 5% extra taxes reinvested in KN 61
- GHG emissions
  - trends in 87–8
- Hong Kong
  - current green tax measures 152–5
  - environmental problems 150
  - excise duties on motor fuels 153
  - first registration tax 152
  - green tax measures 150–63
  - green tax measures concerning energy use 154–5
  - recommendations to enhance green tax measures 155–61
    - building acceptance of green tax measures 160–61
  - CO<sub>2</sub> tax 156–7
  - enhance efficiency of public transportation system 159
  - extending excise duties to fossil fuels 155
  - green taxes levied on motor vehicles 157
  - obstacles for imposing green tax measures 159–60
  - political and public acceptance 159
  - promote use of electric vehicles 159
  - provide incentives for development of renewable energy sources 158
  - recommendations for revenue use 158
  - taxes levied on motor fuels 157–8
  - source of air pollutants 161
  - tax deductions for capital expenditure on environment-friendly vehicles 154
  - tax incentives for electric cars 154
  - tax incentives for environment-friendly commercial vehicles 154
  - tax incentives for environment-friendly petrol private cars 153
  - taxation system 151
  - vehicle licence fee 152
- Japan
  - carbon tax proposals of MOE 109–11
  - existing energy-related taxes 107–8
  - FY 2010 carbon tax proposal and existing taxes of EU countries 110
  - GHG emissions 105
  - impact of carbon and energy taxes 106–7
  - progress of carbon tax policy 107–11
  - resistance from industrial lobby groups 116
- Kyoto Protocol 11–12
  - certified emission reductions 11–12
- Mckinsey's Global Greenhouse Gas Abatement Cost Curve 90–94
  - behavioural change 93–4
  - beyond business-as-usual 92
  - energy efficiency 91–2
  - low-carbon energy supply 92–3
  - terrestrial carbon-forestry and agriculture 93
- OECD
  - green taxes 151

- Policy design of environmental tax in
  - China 18–34
  - adjustment of tax categories 28
  - carbon and fuel environmental tax system 25
  - consumption tax 26
  - design of environmental tax options 19–31
  - direct pollution tax 21–3
  - enterprise income tax 27
  - environmental tax and charge 28–9
  - environmental tax expenditure policy 29–31
    - adjusting means and forms of preferential tax policy 30
    - clarifying policy coverage 30
    - comprehensive preferential policies 30–31
    - preferential degree 30
  - environmental tax of water resource 23–4
  - framework of environmental tax policy 19
  - general environmental tax 20–21
  - implementation strategy 31–3
    - coal consumption tax 32
    - collection and management of environmental tax 32–3
    - comprehensive review of environmental tax and charges 31
    - eliminating subsidies harmful to environmental protection 31
    - further study on environmental tax 33
    - independent environmental tax plan 32
    - integrated environmental tax plan 31–2
    - piloting program ahead 32
    - polluting products tax 32
    - public awareness of environmental tax 33
    - step-by-step approach 31
    - strengthening fundamental work of environmental tax 33
    - taking water resource into resource tax 32
  - independent environmental tax plan 20–25
  - integrated environmental tax plan 26
  - nitrogen oxides tax system 23
  - polluting products tax 24–5
  - resource tax 27
  - sulfur dioxide tax system 22–3
- Plastic bag waste management in Ho Chi Minh City 119–29
  - application of environmental taxation 120
  - average number of bags released in one observation hour by one cashier 124
  - deserve-to-pay sum as environmental fee per year for each supermarket 127
  - environmental fee estimated for each type of plastic bags 126
  - estimation of total number of bags given out per year 125
  - life cycle analysis of plastic bags 126
  - methodology 121–2
  - nature of plastic waste 119
  - number of bags given out by hour 123–4
  - statistics 120–21
  - survey results 122–7
- Republic of Korea
  - discussions on carbon tax proposals 113–15
  - energy-related taxes 113
  - impacts of carbon tax on commodity prices 107
  - Low Carbon, Green Growth 106
  - progress of carbon tax policy 113–15
- Road transport emissions in
  - Australia 133–49
  - ACEA 138
  - comparison of Australia and European targets 140–41
  - consideration of mandatory emission standards 141–3
  - consumer behavioural anomalies 135–6
  - CPRS 133, 134–5

- EU mandatory targets, and 139
  - European Commission proposal, and 138–9
  - European Council, and 139
  - European Parliament, and 139
  - fuel price changes may be inelastic 135
  - government's role in supporting mandatory fuel emission targets 143–5
  - international harmonization of automobile emission standards 145
  - international targets 138–9
  - JAMA 138
  - KAMA 138
  - mandating emission targets 133–49
  - market mechanisms, preference for 134–5
  - projected national average carbon emissions 136
  - regulating emission standards 136
  - technological development of low emission vehicles 134
  - voluntary emission standards 137–8
- South African vehicle emissions tax 164–82
- comparative study 167–74
    - ad valorem* customs and excise duties 168–9
    - ownership taxes 171–2
    - purchase taxes 167
    - registration fees 167–8
    - transport fuel levies 173
    - VAT 167
    - vehicle emissions tax 169
    - vehicle purchase taxes 170
    - vehicle usage taxes 174
  - consumer attitudes 165
  - deductibility in terms of Income Tax Act 178, 179
  - design 165
  - feebate policy 177
  - increasing fuel levies 178
  - investing in fuel technologies 177
  - legislation 165
  - need for study 165–6
  - objective of study 165–6
  - possible weaknesses 174–6
    - current status of motor industry 176
    - focus on consumers 175
    - focus on new vehicles 175
    - no distinction between petrol and diesel driven vehicles 176
  - possible alternatives 176–8
  - prospects 165
  - prospects of achieving purpose 179
  - purpose 164
  - reduction of CO<sub>2</sub> emissions 164–82
  - value of research 166
- Wastewater environmental tax in China 66–83
- advantages 66
  - characteristics of pollution discharge fee 69
  - collection object 74
  - compared with fee, tax has advantages 82
  - comparison between wastewater pollutant discharge fee and environmental tax 71–2
  - comparison between wastewater tax amount and discharge fee collection amount 76–8
  - instruments implemented by different governmental institutions 72
  - policies using revenue collected in different ways 72
  - public has different understanding of two policies 71
  - two policies have different roles 71
  - design 73–8
  - detailed design 74
  - difficulties in collection of discharge fee 69–70
  - effectiveness 73
  - fairness 73–4
  - impact of water pollution control policy change on wastewater pollutant discharge fee 68–9

- industrial pollution intensity
  - factors 75
- issues affecting reform 79
  - institutional obstacles 79–80
  - policy coordination 80–81
  - setting off preferential tax policy 81
  - technical obstacles 80
- issues in converting discharge fee to wastewater environmental tax 82–3
- low collection rate of wastewater pollutant discharge fee 72–3
- operability 74
- pollutant discharge fee system 67
- Polluters Pays Principle 67
- principles 73
- revenue collected from water pollution discharge fee 68
- shortcomings of pollution discharge fee collection system 69–70
- tax base and calculation 74
- tax preference 76
- tax rate 76
- taxpayer definition 74
- trends of wastewater pollutant discharge fee policy 67–8
- wastewater pollutant discharge fee policy 67–70

