Index

Aatola, P. 67
Africa 100, 134 see also legislation
Agreements (on) 103
   Agriculture 103
   Application of Sanitary and Phytosanitary Measures (SPS) 103–4
carbon emissions (US–China) 105
Marrakesh Agreement Establishing the WTO 95–6
Technical Barriers to Trade (TBT) 103
Trade-Related Aspects of Intellectual Property Rights (TRIPS) 103–4
Trade-Related Investment Measures (TRIMS) 103
air passenger duty 193
Ajanovic, A. 165
Albrecht, J. 112, 114
Albrizio, S. 196
Anderl, M. 128
Argentina see WTO panels
   articles/papers (on)
      ‘BC to raise carbon tax, price of gasoline on July 1’ (Globe and Mail, 2012) 12
      ‘Carbon tax bumps up BC fuels prices’ (Canadian Press, 2011) 11–12
      ‘Gas prices push $1.50 as carbon tax kicks in’ (Times Colonist, 2008) 11
Asia–Pacific Economic Cooperation meetings 203
Australia(n) 32
   Carbon Pricing Mechanism 34
   Climate Change Authority 185
   climate change policy (and) 179–85
   applying the Delphi method 181–3
      see also the Delphi method
climate change lawmaking 179–81
   current developments 184–5
   current developments in 184–5
   Direct Action Plan 184–5
   Senate inquiry on 185
   Emissions Reduction Fund (ERF) 184–5
   Multi-Party Climate Change Committee 184
Austria(n) 119, 161, 163, 171 see also
   long-term climate mitigation and energy use in Austria
   air passenger duty introduced in 193
   Energy Strategy 128
   Environment Agency 128
   GHG emissions 128
   WAM (with additional measures)
      energy scenario 129–30
   WAM+ (with additional longterm measures) energy scenario 129–31
   WEM (with existing measures)
      energy scenario 131
Bahn-Walkowiak, B. 116, 119
Banfi, S. 161
Barrios, S. 196
Barthel, C. 118
Bassi, S. 193
Basu, S. 185
Baumann, M. 131
Bayesian panel data model methods 166
Belgium 119, 198, 203
Binswanger, H.-C. 47
biodiversity (and) 200–202
   Convention on Biological Diversity (CBD) 201, 203
   potential areas of cooperation (box) 202
Carbon pricing

Strategic Plan for Biodiversity (2011–20) 200–201
Bleischwitz, R. 116
Blobel, D. 161
Bodansky, D. 78
Bonsall, P. 148
border adjustment measures (BAMs) 93
Braathen, N.A. 116, 118, 121
Brandimarte, C. 159
Bråthen, S. 148
Breitenfellner, A. 134
British Columbia see also British Columbia carbon tax (BC-CT)
carbon tax shift in see carbon tax shift in British Columbia
fall in per capita consumption of fossil fuels in 6–7
growth in public transit ridership in 10–12
pine bark beetle in 3
public transit ridership in 10–11
Renewable and Low Carbon Fuel Standard (RLCFS) 9
British Columbia carbon tax (BC-CT) 3–4, 17–18 see also legislation (British Columbia)
administration costs in 23–4
enforcement system for 19–20
overview of 17–18
Statistics Canada 6, 9–10 see also subject entry
Bulgaria 67, 117, 201
Burris, M.W. 148
California
Air Resources Board (CARB) 21, 35, 39
Cap-and-Trade-Program (CAL-ETS) 18–19, 21, 25
and Western Climate Initiative Inc (WCI Inc) 21 see also subject entry
and challenge to rights to sell allowances at auction 35–7
Chamber of Commerce 35
emissions trading system (ETS) 33, 42
GHG emissions in 35–6
Campbell, G. 3 (Premier of B Columbia)
Canada see British Columbia; Statistics Canada and WTO panels
Carbon and energy pricing reform in Europe (CEPRiE) 216
carbon tariffs and developing countries 93–108 see also carbon tariffs and the WTO; developing countries and World Trade Organization
carbon tariffs and the WTO (and) 95–100 see also GATT and World Trade Organization
carbon taxes: GATT Article I:1 – most favoured nation treatment 94, 97
carbon taxes: GATT Article III – national treatment 94, 97–9
conformity with WTO rules 95–6
emission allowances and GATT Article XI – general elimination of quantitative restrictions 94, 96–7
justification under GATT Article XX – General Exceptions 99–100
carbon tax: apparent impact on emissions 6–12
behavioural implications 8–12
methods 6
results 6–8
carbon tax shift in British Columbia (and) 3–15 see also British Columbia
emissions see carbon tax: apparent impact on emissions
key elements defining structure and application of tax 4–5
reforming the EU VAT system 121–2
relative economic performance 12–13
revenue neutrality issue 12
certified emission reductions (CERs) 70
chapter notes and references (for) carbon tariffs and developing countries 106–8
carbon tax shift in British Columbia 13–15
climate change law and policymaking 187–90
cost of enforcing carbon pricing mechanisms 26–31
developments and opportunities for an ecological tax reform in Spain 218–20
the EU emission trading scheme 72–5
fault lines between fees and taxes 43–5
long-term climate mitigation and energy use in Austria 139–40
motivating environmental tax reform through coalitions 204–7
motor fuel taxation in context of Central Europe 172–3
policy changes on ETR/carbon tax in Germany and Japan 60–61
the Regensburg model 89–92
urban road pricing 155–6
Chevallier, J. 67
Chicago Treaty 53
China 32, 93–4, 134
and United States–China agreement to limit carbon emissions 93, 105
Clarke, L. 78
Clean Development Mechanism (CDM) 64
climate agreement of Paris (2020) 85
climate change law and policymaking 177–90 see also Delphi method in Australia 179–85 see also Australia
climate conference (Paris, 2015) 26, 77, 105
negotiations 2015 87, 89
CO\textsubscript{2} emissions, reduction in 117
Coggan, A. 22
conclusions (to)
carbon tariffs and developing countries 105–6
carbon tax shift in British Columbia 13
climate change law and policymaking 186–7
cost of enforcing carbon pricing mechanisms 25–6
the EU emission trading scheme 71–2
fault lines between fees and taxes 42
long-term climate mitigation and energy use in Austria 138–47
motor fuel taxation in context of Central Europe 171
policy changes on ETR/carbon tax in Germany and Japan 60–61
the Regensburg model 89
urban road pricing 155–6
Conoff, T. 161
Conferences of the Parties (COPs) 26, 203 see also climate conference (Paris, 2015)
Coria, J. 112
cost of enforcing carbon pricing mechanisms (and) 16–31 see also British Columbia carbon tax (BC-CT) and Quebec emissions trading scheme/system (QC-ETS)
administration costs 21–5
in the BC-CT 23–4
in the QC-ETS 24–5
British Columbia Carbon Tax and Quebec Emissions Trading Systems 17–19
surveillance and enforcement mechanisms in BC-CT and QC-ETS 19–21
Cottrell, J. 201
Croatia 67
Czech Republic 112, 161, 163–5, 172, 198, 201
and admin costs of environmental taxes 23
Science Foundation 171
Dales, J.H. 33
De Camillis, C. 114–15, 118
Delphi method (the) 177–9, 181–7 see also Guglyuvatyy, E.
applying 181–3 see also studies
critical evaluating 185–6
defining 178
examples of use of 178–9 see also studies
Denmark 117, 196, 198, 202–3
carbon taxes in 199
Carbon pricing

developing countries (and) 100–105
common but differentiated
responsibility 100–101
the Enabling Clause 102
flexibility of commitments, action
and use of policy instruments
103
least developed (LDC) 100 see also
United Nations (UN)
problems with special and
differential treatment provisions
104–5
provisions aimed at increasing trade
opportunities of 102–3
provisions relating to least-developed
countries 104
provisions for safeguarding interests
of 103
special and differential treatment
provisions 102
technical assistance 103–4
transitional time periods 103
developments and opportunities for an
ecological tax reform in Spain see
Spain
Distelkamp, M. 120
Dominican Republic – Measures
Affecting the Importation and
International Sale of Cigarettes 98
Durban Platform 77
Economic Co-operation and
Development, Organisation for
(OECD) 5, 18, 208
countries 112
constraints on coal use in 134
Environmental Tax Group 203
and indirect consumption taxes 112
Edenhofer, O. 76
Ekins, P. 13, 112, 196–7
Elgie, S. 6
Elsworth, R. 64
emission reduction units (ERUs) 70
Environmental Protection Agencies 39
environmental tax reform (ETR)
191–9, 202–4 see also Germany
and Japan(ese)
agenda 191–2
and different approaches to be
considered 202
future approaches to 192–3
motivating progress on 193–202
environmentally harmful substances
(EHS) reform 203
Erdmenger, C. 142, 152
Estonia 117
EU emission trading scheme: first
evidence on Phase 3 63–75
development of EU ETS framework
(phases 1, 2 and 3) 63–6
and Joint Implementation (JI) 64
empirical evidence 66–9
database 66–7
free allocation and emissions 67
price development in the EU ETS
67–9
structural surplus of allowances in
the EU ETS 69–71
EU emission trading schemes/system
32–6, 38–9, 95, 159
New Entrants Reserve (in Phase 3) 71
EU ETS see EU emission trading
schemes/system
Europe 2020 targets 209
European Allowances (EUAs) 70
European Aviation Allowances
(EUAs) 66
European Commission 203
environmental levies 37
Europe 2020 strategy 127
European 20-20-20 targets 127
Member States’ NAPs 67
National Allocation Plans (NAPs)
64, 67, 69
NER 300 program 71
proposal for EU ETS Phase 4 71–2
European Communities – Measures
Affecting Asbestos and Asbestos-
Combining Products 98
European Environment Agency (EEA)
203
European Monetary Union (EMU)
163
European Parliament 116
European Semester 193, 203
European Union 32–3, 37–40 see also
legislation (EU)
agreement on 2030 climate and
energy policy framework (European Council) 128
Climate and Energy Package (2009) 65, 127
climate policy 33
climate policy framework (2003) discussions on 198
fiscal unanimity rule on tax issues 195
Forum for market-based instruments (MBI Forum) 203
internal market 193
member countries/states 67, 112, 114, 162–3, 191–2, 209–10
national renewable energy action plans (NREAPs) 128
reserve price auctions: ‘fees’ or ‘taxes’? 32–3, 35–7, 39, 42
Roadmap 111–12, 211
tax or a fee under Article 192(2) TFEU 39–41
Transaction Log (EUTL, 2014) 66–7
VAT system in see value added tax (VAT) system in the EU
fault lines between fees and taxes: legal obstacles for linking (and) 32–45
EU ETS, taxes and fees 37–40 see also European Union
law making approach to reserve price auctioning in the EU 41–2
tax challenges in other ETSs 33–6
Feng, Z.H. 67
Finland 203
carbon taxes in 199
Fonti, R. 148
Framework Convention on Climate Change 101
France 53, 119, 161, 198
Frey, K. 142, 152
Freytag, G. 40
G-20 203
GATS (General Agreement on Trade in Services) 102
GATT (General Agreement on Tariffs and Trade)
Article I – most favoured nation treatment 94, 97
Article III – national treatment 94, 97–9
Article XI – General Elimination of Quantitative Restrictions 94, 96–7
conformity with WTO rules 95–6
Enabling Clause 102
Generalized System of Preferences (GSP) 102
justification under GATT Article XX – General Exceptions 94, 99–100
Germany 46, 53, 119, 161, 164–5, 167, 171, 202 see also legislation (Germany)
admin costs of environmental taxes in 23
air passenger duty introduced in 192
Ecological Tax Reform (ETR)
carbon tax introduced in 46
Germany, policymaking process on ETR in 47–53
detail design stage of 50–51
knowledge accumulation and direction-setting stage of 47–8
pillar design stage of 48–9
Gifford, J.L. 148
global climate change (and)
Contracting and Convergence Model (C&C) 79
Future Convergence Models 79–80
global warming 76
Regensburg Model 78–80
Static Convergence Model 79
steps for agreement on 78
global recession (2008–2009) 7
Goodwin, P.B. 148
Goraleczyk, M. 114–15, 118
Greece 119
Green Growth Group 203
Greenberg, E. 166
Greene, J. 116, 118, 121
greenhouse gas (GHG) emissions 16
global targets for 26
reduction of 54
in Spain 208
Greening, L.A. 135
Carbon pricing

Guglyuvatyy, E. 179, 181–3, 186 see also the Delphi method

Hall, P. 46
Harvey, G. 148
Hausberger, S. 131
HELCOM and the Baltic Seas 203
Hervik, A. 148
Heyes, A. 17
Hintermann, B. 67
Hirschman, I. 148
Holt–Winters trend extrapolation 135
Hungary 119, 161, 163–4, 167, 171
hybrid-electric vehicles 10

Japanese policymaking process on carbon tax 53–8 see also legislation (Japan)
annual tax reform procedure 53–4
Carbon Tax Study Group 55
Emissions Trading Scheme (ETS) 55
Feed-in Tariff (FIT) 55
knowledge accumulation and direction-setting stage of 54–5
and later stages of the carbon tax 58
Petroleum and Coal Tax 54
pillar and detail design stage 55–8
Project Team on Tax Reform of DPJ 56
and Subcommittee for Global Warming Tax Consideration 56

Japan – Taxes on Alcoholic Beverages 97–8
Jones, P. 148
Joseph, S.A. 159

Kallbecken, S. 160
Karner, A. 128
Kazakhstan 32
Kettner, C. 64, 67, 69, 71–2
Köberl, K. 139
Koch, N. 67
Korea 34

Korea – Measures Affecting Imports of Fresh, Chilled and Frozen Beef 98
Kosonen, K. 112, 115, 120–21
Kranzl, L. 131
Kratena, K. 131–2, 135–6
Krebs, C. 48–9, 51
Krutzler, T. 139
Kyoto commitment period 63–4
credits 54
Protocol 32, 208

Kranzl, L. 131
Labandeira, X. 214
Lang, B. 131
Leal, A. 162

legislation on alcohol
African Growth and Opportunity Act (AGOA) 102
Andean Trade Preference Act (ATPA) 102
Caribbean Basin Economic Recovery Act (CBERA) 102

intended nationally determined contributions (INDC) 89

Intergovernmental Panel on Climate Change (IPCC) 76, 85–7
AR5 85
scenario RCP2.6 85
Working Group III 76
International Monetary Fund (IMF) 203

Invernizzi, G. 141
Ireland 112, 201–3 see also legislation (Ireland)
carbon taxes in 199
and measures adopted in response to 2007–2008 financial and economic crisis 196
Italy 119, 161, 196, 203 see also urban road pricing in Milan

Japan(ese) 32 see also WTO panels
Ecological Tax Reform (ETR)
carbon tax introduced 46
Ministry of Agriculture, Forestry and Fisheries (MAFF) 54–5, 57
Ministry of Economy, Trade and Industry (METI) 54, 57
Ministry of the Environment (MOE) 54–5, 57
and carbon tax 56–7
Ministry of Internal Affairs and Communications (MIAC) 57

Japanese policymaking process on carbon tax 53–8 see also legislation (Japan)
annual tax reform procedure 53–4
Carbon Tax Study Group 55
Emissions Trading Scheme (ETS) 55
Feed-in Tariff (FIT) 55
knowledge accumulation and direction-setting stage of 54–5
and later stages of the carbon tax 58
Petroleum and Coal Tax 54
pillar and detail design stage 55–8
Project Team on Tax Reform of DPJ 56
and Subcommittee for Global Warming Tax Consideration 56

Japan – Taxes on Alcoholic Beverages 97–8
Jones, P. 148
Joseph, S.A. 159

Kallbecken, S. 160
Karner, A. 128
Kazakhstan 32
Kettner, C. 64, 67, 69, 71–2
Köberl, K. 139
Koch, N. 67
Korea 34

Korea – Measures Affecting Imports of Fresh, Chilled and Frozen Beef 98
Kosonen, K. 112, 115, 120–21
Kranzl, L. 131
Kratena, K. 131–2, 135–6
Krebs, C. 48–9, 51
Krutzler, T. 139
Kyoto commitment period 63–4
credits 54
Protocol 32, 208

Kranzl, L. 131
Labandeira, X. 214
Lang, B. 131
Leal, A. 162

legislation on alcohol
African Growth and Opportunity Act (AGOA) 102
Andean Trade Preference Act (ATPA) 102
Caribbean Basin Economic Recovery Act (CBERA) 102

intended nationally determined contributions (INDC) 89

Intergovernmental Panel on Climate Change (IPCC) 76, 85–7
AR5 85
scenario RCP2.6 85
Working Group III 76
International Monetary Fund (IMF) 203

Invernizzi, G. 141
Ireland 112, 201–3 see also legislation (Ireland)
carbon taxes in 199
and measures adopted in response to 2007–2008 financial and economic crisis 196
Italy 119, 161, 196, 203 see also urban road pricing in Milan

Japan(ese) 32 see also WTO panels
Ecological Tax Reform (ETR)
carbon tax introduced 46
Ministry of Agriculture, Forestry and Fisheries (MAFF) 54–5, 57
Ministry of Economy, Trade and Industry (METI) 54, 57
Ministry of the Environment (MOE) 54–5, 57
and carbon tax 56–7
Ministry of Internal Affairs and Communications (MIAC) 57

Japanese policymaking process on carbon tax 53–8 see also legislation (Japan)
annual tax reform procedure 53–4
Carbon Tax Study Group 55
Emissions Trading Scheme (ETS) 55
Feed-in Tariff (FIT) 55
knowledge accumulation and direction-setting stage of 54–5
and later stages of the carbon tax 58
Petroleum and Coal Tax 54
pillar and detail design stage 55–8
Project Team on Tax Reform of DPJ 56
and Subcommittee for Global Warming Tax Consideration 56

Japan – Taxes on Alcoholic Beverages 97–8
Jones, P. 148
Joseph, S.A. 159

Kallbecken, S. 160
Karner, A. 128
Kazakhstan 32
Kettner, C. 64, 67, 69, 71–2
Köberl, K. 139
Koch, N. 67
Korea 34

Korea – Measures Affecting Imports of Fresh, Chilled and Frozen Beef 98
Kosonen, K. 112, 115, 120–21
Kranzl, L. 131
Kratena, K. 131–2, 135–6
Krebs, C. 48–9, 51
Krutzler, T. 139
Kyoto commitment period 63–4
credits 54
Protocol 32, 208

Kranzl, L. 131
Labandeira, X. 214
Lang, B. 131
Leal, A. 162

legislation on alcohol
African Growth and Opportunity Act (AGOA) 102
Andean Trade Preference Act (ATPA) 102
Caribbean Basin Economic Recovery Act (CBERA) 102
Index

<table>
<thead>
<tr>
<th>Legislation (British Columbia)</th>
<th>20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carbon Tax Act</td>
<td>17–18</td>
</tr>
<tr>
<td>Legislation (EC/EU)</td>
<td>41–2</td>
</tr>
<tr>
<td>Article 93</td>
<td>113</td>
</tr>
<tr>
<td>Auction Regulation 1031/2010</td>
<td>38</td>
</tr>
<tr>
<td>Commission Regulation (EU)</td>
<td>176/2014</td>
</tr>
<tr>
<td>Directive 2003/87/EC</td>
<td>42, 95</td>
</tr>
<tr>
<td>Article 192(1) TFEU</td>
<td>37–9, 41</td>
</tr>
<tr>
<td>Article 192(2) TFEU</td>
<td>37, 39–42</td>
</tr>
<tr>
<td>Directive 2009/29/EC</td>
<td>65</td>
</tr>
<tr>
<td>Directives harmonizing EU indirect tax schemes</td>
<td>162</td>
</tr>
<tr>
<td>Ecodesign Directive</td>
<td>114</td>
</tr>
<tr>
<td>Energy Tax directive</td>
<td>193, 203</td>
</tr>
<tr>
<td>Eurovignette Directive</td>
<td>203</td>
</tr>
<tr>
<td>Green Paper</td>
<td>114</td>
</tr>
<tr>
<td>Linking Directive (2004/101/EC)</td>
<td>64</td>
</tr>
<tr>
<td>Regulation on Accounts</td>
<td>203</td>
</tr>
<tr>
<td>Regulation (EU)</td>
<td>421/2014</td>
</tr>
<tr>
<td>VAT Directive 2006/112/EC</td>
<td>112–14</td>
</tr>
<tr>
<td>Article 93 EC</td>
<td>113</td>
</tr>
<tr>
<td>on waste</td>
<td>203</td>
</tr>
<tr>
<td>Water Framework Directive 193, 203</td>
<td></td>
</tr>
<tr>
<td>Legislation (Germany)</td>
<td>50–53</td>
</tr>
<tr>
<td>Law on the Introduction of the Ecological Tax Reform</td>
<td>50–51</td>
</tr>
<tr>
<td>Legislation (Ireland)</td>
<td>50</td>
</tr>
<tr>
<td>Motor Tax</td>
<td>196</td>
</tr>
<tr>
<td>Vehicle Registration Tax (VRT)</td>
<td>196</td>
</tr>
<tr>
<td>Legislation (Japan)</td>
<td>56</td>
</tr>
<tr>
<td>Basic Laws Concerning Global Warming Measures (2010)</td>
<td>56</td>
</tr>
<tr>
<td>Legislation (Spain)</td>
<td>148</td>
</tr>
<tr>
<td>Excise duties law (Ley 38/1992)</td>
<td>212</td>
</tr>
<tr>
<td>Tax measures for energy sustainability (Ley 15/2012)</td>
<td>212</td>
</tr>
<tr>
<td>Legislation (US)</td>
<td>95</td>
</tr>
<tr>
<td>American Clean Energy and Security Act</td>
<td>Waxman Markey Bill (2009)</td>
</tr>
<tr>
<td>Lieberman–Warner Bill (2008)</td>
<td>95</td>
</tr>
<tr>
<td>Media in BC reinforcing visibility of tax</td>
<td>11–12 see also articles/papers</td>
</tr>
<tr>
<td>Liechtenstein</td>
<td>67</td>
</tr>
<tr>
<td>Linares, P.</td>
<td>214</td>
</tr>
<tr>
<td>Lithuania</td>
<td>117, 201</td>
</tr>
<tr>
<td>Lohse, C.W.</td>
<td>113</td>
</tr>
<tr>
<td>Long-term climate mitigation and energy use in Austria (and) data</td>
<td>127–40</td>
</tr>
<tr>
<td>Demographic and climate trends</td>
<td>135</td>
</tr>
<tr>
<td>Energy efficiency</td>
<td>135–6</td>
</tr>
<tr>
<td>Energy prices</td>
<td>134–5</td>
</tr>
<tr>
<td>Description of scenarios (WAM: WAM+ and WEM)</td>
<td>129–31 see also Austria(n) methodology</td>
</tr>
<tr>
<td>Dynamic econometric Input–Output model (DEIO)</td>
<td>131</td>
</tr>
<tr>
<td>Final demand</td>
<td>132</td>
</tr>
<tr>
<td>Full interregional dynamic econometric long-term input-output model (FIDELIO)</td>
<td>132</td>
</tr>
<tr>
<td>Production</td>
<td>132–3</td>
</tr>
<tr>
<td>Scenario results</td>
<td>136–8</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>112, 198, 201</td>
</tr>
<tr>
<td>Mabey, N.</td>
<td>160</td>
</tr>
<tr>
<td>Malta</td>
<td>202</td>
</tr>
<tr>
<td>Mariola, M.J.</td>
<td>179</td>
</tr>
<tr>
<td>Matas, A.</td>
<td>148</td>
</tr>
<tr>
<td>Mauchan, A.</td>
<td>148</td>
</tr>
<tr>
<td>McCann, L.</td>
<td>22</td>
</tr>
<tr>
<td>McNally, R.H.G.</td>
<td>160</td>
</tr>
<tr>
<td>Meyer, I.</td>
<td>131</td>
</tr>
<tr>
<td>Middle East</td>
<td>134</td>
</tr>
</tbody>
</table>
Portugal 196, 203
Poterba, J.M. 160

Québec emissions trading scheme/ system (QC-ETS) (and) 18–19, 25–6
administration costs in 24–5
bilateral agreement with Cap-and-Trade-Program (CAL-ETS, California) 18–19, 21
Direction du marché du carbone 21, 24
Early Reduction Credits (ERC) 18–19
enforcement mechanism for 20–21
overview of 18–19
Western Climate Initiative Inc (WCI Inc) 21 see also subject entry
Québec MDDELCC 21

Rabe, B. 203
Rawls theory of justice 89
Raymond, J.L. 148
references see chapter notes and references
reforming the EU VAT system (and) 111–26
differentiations in VAT system and reform proposals (and) 115–19
differentiations among functionally identical products 118
differentiations between product/service groups 119
differentiations between sectors 116
harmonization of system regarding sustainable transport modes 119
reduced VAT rates on energy/resource-efficient household appliances 118–19
standard VAT rates for resource and carbon-intensive food 116–17
distributional implications of VAT changes 114–15
potential impacts and effects 120–21
value added tax (VAT) system in the EU 111–14 see also subject entry
Regan, E.J. 148
Regensburg Model (and) 76–92
application of the 85–8
basic idea of the 81
comparison with other future convergence models 83–5
core element: the Regensburg Formula 81–2, 88
emission trading between countries 82–3
gradual adjustment towards equal emission rights (convergence) 82
properties of CO₂ emissions and their implications 76
proposals for distribution of the CO₂ budget 78–80
contra future convergence models 79–80
further implications of the criteria 80
pro future convergence models 79
Rawls theory of justice 89
reasons for top-down approach 77–8
limits of pioneering countries 77
steps for global climate change agreement 78
zero-sum situations (carbon leakage, green paradox) 77–8
Regional Greenhouse Gas Initiative (RGGI) 34
Reiche, D.T. 48–9, 51
Rietveld, P. 161
Rio Declaration 101
Rivers, N. 11, 13
Rod, A. 162
Romania 117
Schaufele, B. 11, 13
Schindler, I. 139
Schlegelmilch, K. 47
Schröder, Chancellor G. 52
Schroeder, R.G. 185
Schwingshackl, M. 131
Ševčik, M. 162
Slovakia 117, 161, 164–5, 171
Slovenia, carbon taxes in 199
Snowdon, C. 160
Söderholm, P. 121
Sorrell, S. 136
Spain 119, 203
greenhouse emissions in 208
Spain: developments and opportunities
for ecological tax reform (and)
208–20
proposals 216–18
and implementing ecological fiscal
reform 218
report on reform of Spanish tax
system (2014) 216
taxes on energy 211–15
municipal 214–15
regional 213–14
state: fuel, electricity, carbon and
transport 211–13
towards ecological tax reform
210–11
Speck, S. 112, 196–7
Šrámková, L. 162
Statistics Canada 6, 9
and data on sales of motor gasoline
in BC 9–10
Supply and Disposition of Refined
Petroleum Products (CANSIM
134-004) 6
Sterner, T. 112
Streicher, G. 131
studies (on)
additional revenue generated
by shifting from labour to
pollution 192
cross-border fuel shopping in
Spanish regions 162
Delphi method (the) 179, 181–3,
185–6
greening taxation (IenM/IEEP) 192
identifying operational strategies for
effective environmental policy in
Malaysia 179
Sweden 53, 197, 203
carbon taxes in 199
Switzerland 32, 161, 200–201
Talkington, S.W. 148
taxes
Baumol-Oates 37
Pigouvian 37
ten Brink, P. 191, 201
Thrun et al 34
Tirkkonen, J. 179
Turkey 196, 201 see also WTO panels
Turkey – EC customs union 96
United Kingdom (UK) (and) 53
administration costs of
environmental taxes in 24
Green Fiscal Commission 13
United Nations (UN)
Environment Programme (UNEP,
2013) 85, 203
Framework Convention on Climate
Change (UNFCCC) 79–80,
203
Monitoring Mechanism (2013)
127
funds 80
Office of the High Representative for
the Least Developed Countries,
Landlocked Developing
Countries and Small Island
Developing States 100
United States (US) (and) see also
California; legislation (US); North
America and WTO panels
Chicago Treaty 53
Environmental Protection Agencies
34
ETSs challenged as illegal tax
measures 34–6
New York RGGI program 34–5
United States–China agreement to
limit carbon emissions 93, 105
urban road pricing in Milan (and)
141–58
charging ratio 141–2
compared with other European
schemes: London and
Stockholm 152–5
costs and revenues 147
elasticity to charge 147–51
impacts 145–7
scheme description – Ecopass and
Area C 143–5, 155–6
value added tax (VAT) system in the
EU (and) 111–14
legal context and harmonization
efforts 113–14
role of indirection consumption
taxes for the economy 112–13
van den Bergh, J.C.J.M. 135
van Woudenberg, S. 161

Ward, J. 159, 167
Weishaar, S.E. 71
Western Climate Initiative Inc (WCI Inc) 24–5, 34
and Compliance Instrument Tracing Service System (CITSS) 21
Westhoek, H.J. 116
White, P.R. 148
Wilénius, M. 179
Withana, S. 191–3, 196, 199, 204
World Climate Conference (Cancun, 2010) 76

World Trade Organization (WTO) (and) see also WTO panels
Agreement 95–6
Appellate Body decision on benefits for developing countries (2004)
104
carbon tariffs 95–100 see also carbon tariffs and the WTO
developing and least developed countries 100
Enabling Clause 102, 104
legality of carbon tariffs 94
rules 94
WTO panels (in)
Argentina – Measures Affecting the Export of Bovine Hides and the
Import of Finished Leather, WT/DS139/R, (21 February 2000), para.10.20 97
Canada – Certain Measures Affecting the Automotive Industry 97
India – Quantitative Restrictions on Imports of Agricultural, Textile and Industrial Products, WT/DS90/R (6 April 1999), para. 5.124 96
Turkey – Restrictions on Imports of Textile and Clothing Products, WT/DS34/R (31 May 1999), para.9.66 96
United States – Import Prohibition of Certain Shrimp Products 96
Wuestefeld, N.H. 148
Wüger, M. 131–2, 136
ZEW (Centre for European Economic Research, Mannheim) 114–15
Zhu, B. 67