

Index

- Aatola, P. 67
Africa 100, 134 *see also* legislation
Agreements (on)
 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

- 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 61–2
- reforming the EU VAT system 122–6
- the Regensburg Model 89–92
- urban road pricing 156–8
- 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
- CO₂ 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
- Conefrey, 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 Québec 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 Québec 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

- 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
 - later stages of the ETR: laws and ETR tax rates (1999–2003) 52–3
 - 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
- Goralczyk, 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

- 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
- 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 Energy Agency World Energy Outlook (2011) 134
- 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
- Labandeira, X. 214
- Lang, B. 131
- Leal, A. 162
- legislation
- African Growth and Opportunity Act (AGOA) 102
- Andean Trade Preference Act (ATPA) 102
- Caribbean Basin Economic Recovery Act (CBERA) 102

- legislation (British Columbia) 20
 - Carbon Tax Act 17–18
- legislation (EC/EU) 41–2
 - Article 93 113
 - Auction Regulation 1031/2010 38
 - Commission Regulation (EU) 176/2014 66
 - Directive 2003/87/EC 42, 95
 - Article 192(1) TFEU 37–9, 41
 - Article 192(2) TFEU 37, 39–42
 - Directive 2003/96/EC (2007) on excise duties 162, 209, 217
 - Directive 2008/101/EC 39, 66
 - Directive 2009/29/EC 65
 - directives harmonizing EU indirect tax schemes 162
 - Ecodesign Directive 114
 - Emissions Trading Directive (2003/87/EC) 38–42
 - Energy Efficiency Directive (2012/27/EG) 128, 136
 - Energy Tax directive 193, 203
 - Eurovignette Directive 203
 - Green Paper 114
 - Linking Directive (2004/101/EC) 64
 - Marine Strategy Framework Directive (Regional Action Plans) 202
 - Regulation on Accounts 203
 - Regulation (EU) 421/2014 66
 - Sustainable Use Directive on Pesticide (2009/128/EC) 202
 - VAT Directive 2006/112/EC 112–14
 - Article 93 EC 113
 - on waste 203
 - Water Framework Directive 193, 203
- legislation (Germany) 50–53
 - Law on the Introduction of the Ecological Tax Reform 50–51
- legislation (Ireland)
 - Motor Tax 196
 - Vehicle Registration Tax (VRT) 196
- legislation (Japan)
 - Basic Laws Concerning Global Warming Measures (2010) 56
- legislation (Spain)
 - excise duties law (*Ley 38/1992*) 212
 - tax measures for energy sustainability (*Ley 15/2012*) 212
- legislation (US)
 - American Clean Energy and Security Act Waxman Markey Bill (2009) 95
 - Assembly Bill 32 (AB32) California Global Warming Solutions Act (2006) 38
 - Lieberman–Warner Bill (2008) 95
 - Low Carbon Economy Act: Bingaman–Specter Bill (2007) 94–5
 - media in BC reinforcing visibility of tax 11–12 *see also* articles/papers
 - Liechtenstein 67
 - Linares, P. 214
 - Lithuania 117, 201
 - Lohse, C.W. 113
 - long-term climate mitigation and energy use in Austria (and) 127–40
 - data 133–6
 - demographic and climate trends 135
 - energy efficiency 135–6
 - energy prices 134–5
 - description of scenarios (WAM; WAM+ and WEM) 129–31 *see also* Austria(n)
 - methodology 131–3
 - dynamic econometric Input–Output model (DEIO) 131
 - final demand 132
 - full interregional dynamic econometric long-term input–output model (FIDELIO) 132
 - production 132–3
 - scenario results 136–8
 - Luxembourg 112, 198, 201
 - Mabey, N. 160
 - Malta 202
 - Mariola, M.J. 179
 - Matas, A. 148
 - Mauchan, A. 148
 - McCann, L. 22
 - analytical framework 22
 - McNally, R.H.G. 160
 - Meyer, I. 131
 - Middle East 134

- motivating environmental tax reform
 - through coalitions of like-minded countries 191–207 *see also* environmental tax reform (ETR) and motivating progress *see* motivating progress on ETR
 - potential areas for cooperation on resource efficiency and circular economy 199
- motivating progress on ETR (and) 193–201
 - climate change and energy 198
 - potential areas for cooperation on 200
 - cooperating to avoid competitiveness concerns 196–7
 - fiscal consolidation as a new window of opportunity for ETR 195–6
 - future outlook 202–4
 - insights from practice: ETR can support innovation and growth 197
 - jobs, equity, social costs and benefits 197–8
 - pollution and pressures on the environment, biodiversity and health 200–202
 - potential areas for cooperation on 202
 - resource efficiency and the circular economy 198
 - potential areas for cooperation on 199
 - transport and mobility 200
 - potential areas for cooperation on 201
- motor fuel taxation in context of Central Europe 159–73
 - competition of 160–61
 - and model formulation and estimation 165–6
 - simulation scenario for 167–71
- motor fuel taxation: international context 160–62
 - related literature for 161–2
- motor fuel taxation: introduction 159–60
- Mouat, J. 202
- Müller, A. 131
- Nakatsuka, I. 57
- Netherlands 53, 118–19, 162, 199, 201, 203
 - and ETR and competitive concerns 192
 - fuel tourism in 193
- New Zealand 32
- Newbery, D.M. 141–2
- Nicodeme, G. 112, 121
- Nordic Countries 203
- North America 3
 - Regional Greenhouse Gas Initiative (RGGI) 32, 203
 - Western Climate Initiative (WCI) 32, 203
- Norway 66, 202–3
 - carbon taxes in 199
- Novysedlák, V. 162
- Ochmann, R. 115
- Odeck, J. 148
- Oosterhuis, F. 191, 201
- open method of coordination (OMC) 193
- OSPAR Convention 202
- Paris *see* climate conference (Paris, 2015)
- Peffekoven, R. 114
- Pigou, A.C. 142
- Píša, V. 162, 166
- Pock, M. 166
- Poland 161, 163–5, 167, 171
 - administrative costs of environmental taxes in 23
- policy changes on Ecological Tax Reform/carbon tax in Germany and Japan 46–62
 - analytical viewpoint on 46–7
 - comparative analysis of 58–60
 - detail design stage 59–60
 - knowledge accumulation and direction-setting stage 59
 - levels of policy change 58
 - pillar design stage 59
- Germany, policymaking process on ETR in *see subject entry*
- Japan, policymaking process on carbon tax in *see subject entry*

- 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
 Ševčík, 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 indirect 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
 Wilenius, 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
 Japan – Taxes on Alcoholic Beverages, WT/DS8/AB/R, WT/DS10/AB/R, WT/DS11/AB/R (4 October 1996) pp. 19–20 97–8
 Japan – Trade in Semi-Conductors, L/6309 - 35S/116, (4 May 1990) para. 104 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

