

Preface

The planning for the conference on which this book is based began in mid-2008. The title for the conference held at Hong Kong University (HKU), was: “Green Taxation in East Asia”. This title, which worked well for the conference, has been retained for this book.

It was suggested, in 2008, that it would be sensible to run our conference after, rather than before, the Conference of the Parties (COP15) Climate Change Conference to be held in Copenhagen in December, 2009. The HKU conference, thus, ran in late January, 2010.

From the time when the conference was conceived as the Second International Conference of the Taxation Law Research Programme at HKU, the primary focus was identified as being on taxation systems – and how they should respond (especially in East Asia) to the serious environmental challenges posed by growing greenhouse gas (GHG) emissions. We knew that much international effort had been expended on research and analysis related to the role of other (non-taxation) regulatory measures designed to meet the GHG challenge. Taxation, though, tended to be regarded as being of secondary importance, at best, in the mainstream, post-Kyoto global debate on how best to tackle excessive GHG emissions.

This comparative lack of attention to the role of taxation and related measures as tools to help remedy environmental degradation is unfortunate, we believe, especially in the case of East Asia. China, the largest nation in the world and the key jurisdiction in East Asia has so many environmental challenges and ongoing, regular instances of environmental calamities that it is hard to know where to begin to catalogue them all. But China also presents a remarkable story of economic success probably never before equalled in recorded history. The potential for innovative taxation measures to help build a much more sustainable economic growth model is substantial – and, as we argue, based on the detailed comparative analysis which follows, potentially “doable”.

The cut off point for the majority of the legal and political discussion in the book is mid-2010.

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