

Index

- ad valorem resource tax (fixed-rate)
 - 216, 218, 223–4
- air ticket tax 152
- allowances
 - auction reserve prices 123, 139–40, 142
 - Californian 278–80, 286
 - demand and supply of 129
 - solutions for mismatch in EU 129–31
 - direct price control 119–20
 - Korean 290–291
 - market 131–2, 135
 - as new currency 119
 - organized theft of 119
 - over-allocation 116–17, 127
 - over-supply 128–9, 132–3
 - permanently retiring 134–5, 140
 - price ceiling 120
 - price collar 122
 - price floor 120–122
 - price of 115–16, 126, 131, 132, 141
 - reducing overall level 136
 - scarcity management 137–8
- amount-on-volume taxation 216, 218, 223–4
- Annual Growth Survey (AGS) 158
- Armington approach 85
- arm's length principle 99, 100, 103–4, 107
- Asia-Pacific Economic Cooperation (APEC) 147, 159
- auction
 - early 128–9
 - proportions 290, 291
 - reserve prices 121, 139–40, 141–2
 - revenues 279–80
 - right to, borrowed allowances 119
- Australia
 - application of macroeconomic frameworks to environmental taxes 28–32
- carbon pricing mechanism 124, 141, 196
- energy taxes
 - need for 39–40
 - precautionary principle in designing 46–9
- environmental taxes 189–92
 - classification 196, 197
 - global community principles 40–43
 - greenhouse gas emission reduction goal 191
 - luxury car tax 190, 191–2, 196, 197
 - national strategy for sustainable development 43–5
 - oil sustainability 39, 40–45, 47, 48, 190, 197
 - and rare earths 71, 75, 76
- Baumol–Oates theory 6–7, 9, 11, 12, 13
- bauxite 74, 80
- BCA *see* border carbon adjustment
- behaviour, investment 132
- behavioural change 40, 41, 67, 126, 155–6, 187, 188, 191–2, 194, 198, 301–2
- behavioural economics 159–60, 161–2
- benefit principle approach 102–3, 107
- BMU (German Federal Ministry for the Environment)
 - acceptance of DSD system 173–7
 - call for establishment of DSD system 178
 - draft Packaging Ordinance 171, 173, 174, 177, 179
 - fundamental policy 174
 - negotiations with Lambsdorff 171, 174
 - spurred into action on packaging waste 168

- border carbon adjustment (BCA) 82
 - analysis
 - data and assumptions 86
 - model description 85–6
 - simulation scenarios 86–7
 - inequality issue 83–5, 95, 96
 - results
 - carbon leakage effect 87, 89–91, 95–6
 - impacts on international competitiveness 87, 88, 96
 - study conclusions 91–2
 - comparability of domestic climate policies 92–3
 - WTO compatibility 93–5, 96
- border tax adjustment (BTA) 82, 85, 86–91, 92–6, 202–3, 211, 213
- British Columbia's carbon tax
 - comparison with California cap-and-trade program 285–6
 - design 281–2
 - effects, evaluation and recommendations 282–5
- Brundtland Commission 39, 40–41, 44
- California
 - cap-and-trade program
 - comparison with British Columbia's carbon tax 285–6
 - design 277–9
 - effects, evaluation and recommendations 279–81
 - imposition of eco-fees 11–12
 - reserve price auction 141
 - State limits on new taxes 16–17
- California Air Resources Board (CARB) 277–8, 279–80
- Canada
 - climate policy strategy 273
 - Federal Liberal Party 286
 - fuel consumption and emissions 282–3
 - mining tax 215
 - Quebec 141, 277
 - see also* British Columbia's carbon tax
- cap-and-trade programmes
 - California 277–81, 285–6
 - and environmental effectiveness 142
 - EU-ETS as largest 113
 - vs. fee regime system 20
 - as form of BCA measures 82
 - main advantage 118
 - over-estimation of costs 121
 - price collar for GHG 122
 - Tokyo 141
 - upside price risk 120
- carbon leakage
 - avoiding 56, 66
 - companies' evaluations 298
 - and competitiveness concerns 82, 92–3, 96
 - effect 87, 89–91
 - free allocation 291
 - triggering mechanisms 95–6
- carbon pollution fee proposal 17–18
- carbon prices
 - British Columbia 283
 - causes of instability 292
 - companies' evaluations on stability 297–8
 - comparability of domestic climate policies 92–3
 - development of 115–16
 - impact on 116–17
 - need for price stabilization 122–3
 - price management 117–22
 - program induced increases 286
- carbon tax
 - Australia 190
 - British Columbia 281–6
 - China 202–12
 - comparison to emissions trading scheme 32, 83, 114
 - Denmark 230
 - Ireland 151
 - Italy 230–240
 - Japan 85–96
 - Norway 230
 - Scandinavia 202
 - Sweden 155, 230
 - Switzerland 6
- China
 - Accession Protocol 69, 72–3, 78
 - carbon leakage 91
 - export restrictions 69–70
 - Rare Earths* dispute 70–71, 74–6, 77, 78
 - Raw Materials* dispute 71–4, 75, 78

- national emissions changes 89
- resource tax reform in Xinjiang 214–24
- switch to formula-based pricing 156
- world's largest primary energy consumer 224
- China carbon tax
 - obstacles to implementing 207
 - detrimental impact on economy and development 208
 - interaction with existing environment-related taxes 209
 - international competitiveness 208–9
 - social and income distribution concerns 209
- pressure to curb emissions 202, 212
- strategies to ease resistance to 209–10
 - low initial tax rate with progressive increase 210–211
 - maintain overall tax burden 211
 - special tax relief for energy-intensive industries 211
 - tax relief and subsistence for low-income households 211–12
- as tool for abatement of emissions 203–4
 - collection of taxes 206–7
 - tax base 204–5
 - tax rate 205–6
 - use of revenue 207
- Clean Air Act 18
- Clean Energy and Security Act 82, 202
- climate change levy (CCL) 192, 193, 196, 202–3
- climate policies
 - domestic 83–96
 - EU ETS as instrument of 113, 122
 - Korean targets 289, 290
 - regional market-based 273–86
- Climate Protection Act 17–18
- CO₂ emissions
 - China's capacity to monitor 205
 - China's target to reduce 202
 - correlation with tax base 276, 281–2
 - impacting environment 229
 - Korean companies 293–4
 - of motor vehicles 47, 48, 55
 - multi-jurisdictional attempt to reduce 127–8
 - non-correlation with tax base 57, 58, 59, 60, 64, 281
 - price determined by regulator 114
 - result of fuel combustion 191, 213, 230
 - role of taxes to reduce 56, 65
 - see also* greenhouse gas emissions
- Coase theorem 264
- Cobb-Douglas function 25, 85
- commerce clause 17
- compensatory measures 149, 209, 211
- competitiveness
 - BCA, aiming to address 82, 96
 - and carbon leakage concerns 82, 92–3, 96
 - concerns from energy-intensive industries 210–211, 282, 292, 297, 298
 - European, fear of loss of 56
 - international
 - impacts on 87, 96, 207
 - as obstacle to implementing carbon tax 208–9
 - price, in Italy 235, 238, 239–40
- computable general equilibrium (CGE) analysis 85–7, 247
- cost allocation scheme viability 172
- cost of living, and subsidy reform 156, 161
- Cottrell, J. 158
- Country-Specific Recommendations (CSRs) 158–9
- CRC energy efficiency scheme 192–4
- crude oil
 - Australia 41, 43, 190, 197
 - China 209, 214–24
 - imports 206
- Czech Republic 153
- decision making *see* Duales System
 - Deutschland (DSD) system
- Denmark
 - carbon tax introduction 230
 - cost of four-wheel drive 48
 - energy taxes 60
 - full cost pricing 156
 - one-off registration taxes 47

- direct tax incentives (DTI) 260–261, 264, 265–7, 268
- domestic water charging 151
- ‘double dividend’ hypothesis 188, 227–8, 239, 265, 277
- DSD system *see* Duales System
- Deutschland system
- Duales System Deutschland (DSD) system 166–7
 - BMU’s acceptance of 173–5
 - economic sector attitude change 172–3
 - feasibility of cost allocation structure 172
 - ‘Green Dot’ fees 169, 178
 - Lambsdorff’s proposal 170–171
 - background 171–3
 - and packaging ordinance 167–9
 - recycling business developments 172
 - study conclusions 177–8
 - subsequent developments 177
 - urgency of establishing 175–7
- Earth Summit 41, 159
- eco-fees
 - benefits for justification of 9
 - distinction between taxes and fees 8–9
 - as economic rationale 8–12
 - effect of benefit rationales on design of 12–14
 - government
 - as environmental regulator 10–12
 - as licensor 10
 - as trustee 9–10
 - implications of broader approach 19
 - legal, of tax-fee distinction 15–17
 - shift in public perception 14–15
 - shift in theoretical focus 14
 - summary of design components 13
- efficiency criteria 134, 135, 136, 137, 138–9, 140
- emission market 131–2
- emissions trading systems 141
- emissions trading theory 114–15
- endowment effect 160
- energy-intensive and trade-exposed (EITE) industries 85, 86
- Energy Taxation Directive 40, 46
- energy taxes
 - amendments to privileges 152
 - in Australia 46–9, 190
 - design elements of 275
 - as environmental tax 190
 - luxury 40, 47, 48
 - need for 39–40
 - precautionary principle in designing 46–9
 - regressive effect of 276
 - in United Kingdom 193
 - see also* EU energy taxes
- environment
 - and arm’s length principle 99, 100, 103–4, 107
 - and formula apportionment 104–5
 - limits of a ‘green’ formula for 105–6
- Environment Protection and Biodiversity Conservation Act (EPBC Act) 45
- environmental economic instruments 5, 187, 210, 263–6, 274
- environmental factor
 - definition as sensitive issue 105, 107
 - multinationals manipulation of 106
- environmental law and multinationals 100–101
- environmental-macroeconomic framework 26–8, 32, 37–8
- environmental mitigation 11
- environmental pricing
 - carbon pollution fee proposal 17–18
- eco-fees
 - as economic rationale 8–12
 - effect of benefit rationales on design of 12–14
 - implications of broader approach to 14–17
 - need for new rationales 5–8
- environmental protection policy 70–71
- environmental regulator, government as 10–12
- environmental resources, government as trustee of 9–10
- environmental tax subsidy reform *see* subsidy reform
- environmental taxation
 - characteristics 197
 - classification 196–7
 - definitions of 8–9

- in Australia 190–192
 - international 188–90
 - SEEA 188–9, 190, 192, 197
 - in United Kingdom 192–5
- and eco-fee design components 13
- economic theories of 5–8, 18–19, 229
- environmental taxes illustration 28–9
 - analysis 29–31
 - policy implications 31–2
 - simulations 29
- and fiscal reforms 32
- idea based on 98
- importance of assessing effectiveness 198
- and macroeconomic frameworks 24–8
- purpose of 187–8
- equal capacity to earn income
 - approach 102, 107
- EU energy taxes 55–6
 - framework 56–9
 - gaining environmental purpose 65–6
 - inherent logic to taxation system 58–9
 - lack of environmental component 57–8
 - role on ‘greening’ 59–60
 - state aid rules and tax exemptions 61
 - influence of internal logic 62–4
 - state aid existence 61–2
- EU ETD (Energy Tax Directive) 55–6
 - and EU Member States 59–60
 - lack of harmonization with EU policies 57–8
 - lack of true environmental character 58–9
 - main goal of 57
 - need to refine environmental aspects 65–6
 - proposed revision of 40, 46
 - state aid rules and environmental tax exemptions adopted under 61–2
 - influence of internal logic 62–4
- EU ETS (Emissions Trading System)
 - emission market 131–2
 - emissions from international aviation 82
 - emissions trading economic theory 114–15
 - Europe’s experience of 127–31
 - evaluation of structural reform
 - mechanisms 133–4
 - adding sectors 136
 - adjusting linear reduction factor 135–6
 - auction reserve prices 139–40
 - limiting offsets 136–7
 - permanently retiring allowances 134–5
 - price support 138–9
 - scarcity management 137–8
 - excess supply
 - European and international approaches 140–142
 - problem of 132–3
 - exempting activities covered by 63–4
 - incentivizing investment 126–7
 - investment behaviour 132
 - largest example of emissions trading 289–90
 - limitation of CO2 emissions
 - guaranteed 58
 - and market forces imperfections 113–14
 - nature of 113
 - price management instruments 117–22
 - price-stabilizing provisions rationale 115–17, 122–3
 - revenue raised by 194
 - road transport sector excluded from 55, 65
 - source of increase in environmental taxes 193
- EU Member States
 - auctions 123
 - diversity of energy product prices 56–7
 - greater legal certainty 66
 - market stabilization mechanisms 118
 - national emission caps 116, 128
 - role on ‘greening’ harmonized energy taxation 59–60
 - state aid rules and environmental tax exemptions 61–4
 - and State Aid Scoreboard 148
 - taxation of all forms of energy 58–9
 - taxes on road transport 55
 - use of CO2 related taxation 58

- European Emissions Trading System
 - see* EU ETS
- European Union, as subsidy reform driver 158–9
- excess supply
 - European and international approaches 140–142
 - problem of 132–3
- export restriction disputes
 - Argentina: Hides and Leather 72
 - Canada-Herring and Salmon 71
 - China
 - Publications and Audiovisual Products 73
 - Rare Earths 70–71, 74–6, 77, 78
 - Raw Materials 71–4, 75, 78
 - Japan: Semiconductors 71
 - United States
 - Export Restrictions 72
 - Measures Treating Export Restrictions as Subsidies 72
- Extended Producer Responsibility (EPR) concept 166–7, 171
- formulary apportionment 100, 104–5, 106, 107
- fossil fuels
 - British Columbia 281–2, 284
 - burning of 204, 212
 - carbon tax on 85, 86–91, 94, 204–5, 207, 208–9, 211
 - subsidy reform 149–50, 160
 - for transport, tax on 190, 193, 197
- free on board price 152, 162
- GATT Article I 94
- GATT Article III 94
- GATT Article VIII 72
- GATT Article XI 72, 73, 74, 77
- GATT Article XX 69, 72–4, 76–7, 94–5, 96
- Germany
 - coal subsidy reform 157
 - economic stimulus package 151–2
 - introduction of carbon tax 230
 - see also* Duales System Deutschland (DSD) system
- global community principles 40–43
- government
 - as environmental regulator 10–12
 - as licensor of limited-entry industries 10
 - power to impose costs 17
 - as trustee of environmental resources 9–10
- ‘Green Dot’ fees 169, 178
- green tax approach 264–6
- ‘green taxes’ 31–2
- greenhouse gas emissions
 - Australia’s reduction goal 191
 - charging fees for 10, 11
 - countries not subject to control 202
 - difficulties in taxing 275–6
 - effort to reduce 6
 - and emissions tradings systems 117, 126–8, 133, 141
 - environmental capital sink capacity 25, 28
 - European Trading Scheme 7
 - Korea’s trading scheme 289–305
 - and waste management 261
 - see also* allowances; CO2 emissions
- ‘greening’
 - energy taxation 59–60
 - transfer pricing rules 105–6, 107
- HM Treasury (HMT) 190, 192–5, 196, 198
- India 89, 91
 - see also* plastic waste management in India
- Indonesia
 - fall of government 149
 - timing of fuel price increases 156
- industrial waste taxation 245
 - estimation methods and data 249–51
 - estimation results
 - discussion and conclusion 256–8
 - final disposal 252–6
 - waste generation 251–2
 - in Japan 246–7, 248
 - literature review 247, 249
- inequality issue 83–5, 91, 95–6
- Inter-Governmental Agreement on the Environment (IGAE) 44–5
- internalization 5, 6, 7, 12, 20, 103, 227
- International Institute for Sustainable Development (IISD) 148–9, 153, 154, 156

- investment behaviour 132
- Iran
 - economic and political crisis 152–3
 - pricing reforms 154, 156
 - reform of fossil fuel subsidies 160
- Ireland's National Recovery Plan 151, 154
- ISTAT macroeconomic model 228, 231–2, 233, 239, 241
- Italian environmental tax subsidy reform 227–8
 - carbon tax
 - macroeconomic effects of 230–232
 - simulations 234–9
 - transmission channels 232–3
 - policy implications 240
 - reasons for duty on petroleum products 229–30
 - simulations
 - hypotheses 233–4
 - use of revenues to cut employers' social contributions 235–8
 - use of revenues to finance income tax reduction 238–9
 - use of revenues to repay government debt 234–5
 - use of revenues to support investments 238
 - study conclusions 239–40
- Japan
 - border carbon adjustment study 85–96
 - industrial waste taxation study 245–58
 - mines product tax 215
 - national emissions changes 89
 - response to export restrictions 75
- Kettner, C. 115–16, 118
- Kitagawa, S. 167
- Köppl, A. 115, 118
- Korean GHG emissions trading scheme 289–90
 - companies' barriers to implementation 302–3
 - companies' behavioral changes in response to 301–2
 - companies' evaluations
 - of merits 294–7
 - of negative aspects 297–8, 299
 - companies' expectations for 303–4
 - companies' preparations for 298, 300
 - debate for introduction of 291–2
 - national emissions changes 89
 - proposals and Bill of Korea 290–291
 - questionnaire survey and samples 292–4
 - study conclusions 304–5
- Kyoto Protocol 82, 84, 87, 96, 99, 191, 209–10
- Lambsdorff, O.G. 170–173, 174–5, 177
- landfill tax
 - European Union 257
 - Netherlands 247, 249
 - United Kingdom 193, 194–5, 196, 246
 - see also* industrial waste taxation
- Leatch v. National Parks and Wildlife Service* 45
- Leontief production function 85–6
- likeness test 93–4
- limited-entry industries 10
- linear reduction factor adjustment 135–6, 140
- liquidity management 118–19
- Liu, X. 290
- luxury car tax 190, 191–2, 196, 197
- macroeconomic frameworks 24–5
 - application to environmental taxes 28–32
 - environmental 26–8, 37–8
 - standard 25–6, 35–6
- market-based climate policies
 - British Columbia's carbon tax design 281–2
 - effects, evaluation and recommendations 282–5
 - California cap-and-trade program design 277–9
 - effects, evaluation and recommendations 279–81
 - comparative conclusions 285–6
 - design elements and criteria for 273–7
- Massachusetts formula 105
- Milne, J.E. 16, 67

- most-favoured nation (MFN) principle 6, 8, 32, 40, 48, 67, 98, 99, 100, 94, 96
- motor vehicles
 - demand for 47–8
 - energy tax to deter use of 48
 - gas-guzzling 11, 42–3
 - growth in sales 192
 - implications of weight 47
 - power generated by 47
 - tax for luxury 190, 191–2, 196, 197
 - taxes deemed environmental 196, 197
- multinationals 98–9
 - abatement costs 104
 - allocation of profits 105, 107
 - under environmental law 100–101
 - manipulation of ‘environmental factor’ 106
 - risk of abuse of environmental factor 106
 - under tax law 99–100
 - transfer pricing rules 101–3
- National Inventory Adjustment for Trade (NIAfT) 84–5, 86–96
- National Strategy for Ecological Sustainable Development (NSESd) 44, 45
- natural gas
 - Australia 190
 - China 204, 205, 206, 209, 214–24
 - Iran 153
 - as tax base 276
- Netherlands
 - introduction of carbon tax 230
 - landfill tax 247, 249
 - reform package 154
- NIAfT *see* National Inventory Adjustment for Trade
- North American regional market-based climate policy 273–86
- Norway
 - carbon tax introduction 230
 - cost of four-wheel drive 48
 - one-off registration taxes 47
- nuclear fuels tax 151–2
- nuclear power industry 10
- OECD (Organisation for Economic Co-operation and Development)
 - 6, 8, 32, 40, 48, 67, 98, 99, 100, 101, 104, 147, 149, 155, 157, 159, 166, 179, 187, 188, 189
 - Office for National Statistics (ONS) 190, 192–4
 - offsets
 - California 278–9, 281
 - levy for 138
 - limiting 136–7, 140
 - oil sustainability
 - in Australia 39, 40–45, 47, 48, 190, 197
 - in China 206–7, 209, 212, 215–18, 220, 222–4
 - pricing reforms 156, 162
 - unsuccessful, in Ecuador 81
 - origination clause 15–16, 21
 - output changes 87–8
- Packaging Ordinance
 - adoption 177
 - BMU’s draft formulation 171, 173, 174, 177, 179
 - and DSD system 169
 - imposition of responsibilities on businesses 168–9
 - media criticism 177
 - overview 167–9
 - political reasons for enacting 176
 - provision of legal framework 173
- packaging waste
 - attitudinal change towards 172–3
 - and BMU 171, 174
 - cost allocation structure 172
 - deposit-refund duty for one-way drinks packaging 175, 177, 178, 179
 - developments in recycling business 172
 - increasing volume 166, 167
 - privatization of services for collecting and sorting 171–2, 178
 - relation to DSD system 166–7, 169
 - responsibility for collecting sales packaging 174–5, 177
 - successful introduction of policy 177
- Töpfer enacting legislation 176
- worsening problem 170, 176

- Philippines, oil price deregulation 156
- Pigou, A.C. 5–6, 229, 265, 274
- Pigouvian theory 6–7, 9, 11, 12–13, 14, 20, 187–8, 189, 192, 205, 229, 265, 274, 275
- plastic waste management in India
 - extent of municipal solid waste 261
 - extent of plastic waste 260, 261
 - income tax scenario 266–7
 - policy approach to solving problems 260
 - policy measures 264
 - possible recycling measures 263
 - problem of disposal 261–3
 - study conclusions 267–8
 - tax incentives as policy instruments 263–6
- political alliances, shifts in 156–7, 161
- political economy of subsidy reform
 - see* subsidy reform
- polluter pays principle 48, 187–8, 265, 276
- pollution permits 264
- pollution taxes 190, 191
- precautionary principle
 - assistance in designing energy taxes 46–9
 - Australian government obligations 44–5
 - Australian judiciary and legislation 45
 - different forms of 46
 - focus 42
 - as global community principle 41
 - and oil sustainability 39, 42–3
 - origin 42
- prefectures (Japan) *see* industrial waste taxation
- price effect criteria 127, 133, 134, 135, 136, 137, 138, 139, 140
- price management instruments 117–18
 - direct price control 119–20
 - liquidity management by
 - independent carbon authority 118–19
 - price ceiling 120
 - price collar for GHG cap-and-trade programmes 122
 - price floor 120–122
 - price predictability criteria 127, 133, 134, 135, 136, 137, 139, 140
 - price-stabilizing provisions rationale
 - allocation, emissions and impact on prices 116–17
 - development of carbon prices 115–16
 - need for price stabilization 122–3
 - price support 138–9, 140
 - procedural limits on new taxes 16–17
 - processes and production methods (PPM) 93–4
- rare earths
 - Australia 71, 75, 76
 - China's dispute 70–71, 74–6, 77, 78
- ratio legis* of transfer pricing rules 101–3, 107
- raw materials dispute 71–4, 75, 78
- reduction, reuse and recycling (3Rs)
 - principle 245, 246
- Republic of Korea *see* Korean GHG emissions trading scheme
- resource taxes 190
 - see also* Xinjiang resource tax reform
- revenue raising 18, 55, 187, 188, 189, 190, 194, 197
- road transport sector 55, 65, 191
- Rudolph, S. 274, 275
- Sasao, T. 249
- scarcity management 137–8, 140
- SCE (standard coal equivalent) *see* tax burden per ton
- sector additions 136, 140
- standard macroeconomic framework 25–6, 32, 35–6
- Standard-Price-Approach 274, 275
- standard-pricing theory 6, 7, 9, 12, 14, 16
- state aid (EU) 61–4, 66, 67, 148, 158, 162
- State Aid Scoreboard 148
- structural reform mechanisms
 - evaluation 133–40
- structural safeguards criteria 127, 133, 134, 135, 136, 137, 138, 139, 140
- subsidy reform 147–8, 227–8
 - behavioural economics 159–60
 - comprehensive approaches to 154–6

- drivers of
 - vs. enabling factors 148–50
 - EU and international 158–9
- fossil fuel 160
- further research 160
- as integral part of transformation 153–4
- invisible reform 156
- macroeconomic effects and transmission channels 230–233
- policy implications 240
- reasons for duty on petroleum products 229–30
- resistance to subsidies 161
- shifts in political alliances 156–7
- simulations hypotheses and results 233–9
- study conclusions
 - European Union and beyond 161–2
 - Italy 239–40
 - in three countries 150–153
 - timing and design 160, 161–2
- Suk, S. 290, 292
- Sweden
 - carbon tax introduction 230
 - energy taxes 60
 - linking tax burden to subsidy reform 155
- Swiss carbon tax 6
- System of Environmental-Economic Accounting (SEEA) 188–9, 190, 192, 197
- tax burden per ton 218, 223, 225
- tax exemptions
 - dealing with social justice 276
 - environmental 61–4
 - phase-out of carbon 151
- tax-fee distinction 8–9
 - legal implications of 15–17
- tax havens 98
- tax law 98, 99–100, 101
 - see also ratio legis* of transfer pricing rules
- tax relief
 - for energy-intensive industries 211
 - for low-income households 211–12
- Telstra v. Hornsby* 45
- TFEU (Treaty on the Functioning of the European Union) 56, 59, 60, 61–2, 63, 64, 66, 67
- Thampapillai, D.J. 25, 26, 32
- Töpfer, K. 170, 173–7, 179
- trade rules 69–71, 78
- transparency 148, 150
- transfer pricing rules 98–9
 - environment
 - and arm's length principle 103–4, 107
 - and formulary apportionment 104–5
 - from environmental perspective 101
 - 'greening' of 105–6, 107
 - ratio legis* of 101–2, 107
 - benefit principle approach 102–3
 - equal capacity to earn income approach 102
 - true allocation of income approach 102
- transport tax 55, 154, 188, 190, 192
- true allocation of income approach 102, 103, 107
- UN Conference on Environment and Development 41, 159
- UNFCCC (United Nations Framework Convention on Climate Change) 83, 92, 93
- United Kingdom
 - aggregates levy 193
 - Biodiversity Action Plan 46
 - climate change levy 192, 193, 196, 202–3
 - environmental taxes 190, 192–5, 196
 - landfill tax 193, 194–5, 196, 246
- United States
 - carbon pollution fee proposal 17–18
 - Gasoline case 94
 - legislative measures 15–17
 - local waste taxes 247, 249
 - national emissions changes 89, 91
 - and rare earths 75, 76
 - severance tax 215
 - Shrimp case 95
 - see also* market-based climate policies
 - United States v. Munoz-Flores* 16, 21
 - user charges 8, 11, 167, 169, 178, 179

- waste *see* industrial waste taxation;
packaging waste; plastic waste
management in India
- Waxman-Markey Bill 124, 273, 277
- World Trade Organization (WTO)
 - case for revisiting GATT Article XX
76–7
 - China rare earths dispute 70–71,
74–6, 77, 78
 - China raw materials dispute 71–4,
75, 78
 - compatibility with 93–5, 96, 203
 - environmental protection policy and
trade rules
 - competition between 69–70, 78
 - intersection of 70–71
 - export restraints 71–4
 - Panel and Appellate Body (AB) 69,
72, 73, 76, 77
 - restrictions 70, 71
- Xiaoping, D. 75
- Xinjiang resource tax reform
 - effects of
 - on local fiscal base 218–20, 221
 - on total resource extraction
217–18
 - issues with 220, 222–3
 - nature of resources 215
 - objectives 216
 - results of 223–4
 - substance of 216–17

