

Contents

<i>List of figures</i>	viii
<i>List of tables</i>	ix
<i>Editorial review board</i>	xi
<i>List of contributors</i>	xii
<i>Foreword by Soocheol Lee</i>	xiv
<i>Preface</i>	xv

PART I THEORY

Section A Exploring theoretical assumptions

1 Environmental taxes and fees: wrestling with theory <i>Janet E. Milne</i>	5
2 Environmental taxation for a sustainable future: perspectives from environmental macroeconomics <i>Seck L. Tan and Dodo J. Thampapillai</i>	24
3 The role of the precautionary principle in designing energy taxes in Australia <i>Prafula Pearce</i>	39

Section B The relationship between environmental taxation and trade

4 Inherent logic of EU energy taxes: toward a balance between market protection and environment protection <i>Álvaro Antón Antón and Marta Villar Ezcurra</i>	55
5 WTO open trade rules and domestic environmental protection policies: a balancing approach <i>Bill Butcher</i>	69
6 Addressing the inequality issue under border carbon adjustment <i>Xin Zhou, Takashi Yano and Mustafa Moinuddin</i>	82

- 7 Toward green transfer pricing: including environmental parameters in transfer pricing rules 98
Alice Pirlot

Section C Permit trading and price stability

- 8 The EU Emission Trading Scheme: is there a need for price stabilization? 113
Claudia Kettner, Daniela Kletzan-Slamanig and Angela Köppl
- 9 Incentivizing technologic change in emissions trading systems: the case of excess supply 126
Stefan E. Weishaar

Section D Political economy

- 10 The political economy of subsidy reform: which factors are game-changers? 147
Jacqueline Cottrell
- 11 Decision making for market-based environmental cost allocation: the case of packaging waste policy in Germany 166
Susumu Kitagawa

PART II IMPACT

Section A Environmental taxes

- 12 Environmental taxes – definitional analysis: behavioural change or revenue raising 187
Sally-Ann Joseph
- 13 Abatement of emissions for a sustainable future: revisiting the carbon tax in China 202
Yuhong Zhao
- 14 Effects and issues of the 2010 resource tax reform in Xinjiang 215
Yanmin He
- 15 Macroeconomic effects of environmental tax subsidy reform: an evaluation for Italy 227
Cristina Brandimarte

Section B Waste management

- 16 Does industrial waste taxation contribute to waste reduction?
Panel data analysis of the generation and final disposal of
industrial waste in Japan 245
Toshiaki Sasao
- 17 Exploring the need for direct tax incentives for plastic waste
management in India 260
Rajiv V. Shah

Section C Permit trading

- 18 Regional market-based climate policy in North America:
efficient, effective, fair? 273
Sven Rudolph, Takeshi Kawakatsu and Achim Lerch
- 19 A survey analysis of company perspective to the GHG
emissions trading scheme in the Republic of Korea 289
Sunhee Suk and Xianbing Liu
- Index* 307