Contents

Ack	t of contributors cnowledgments t of abbreviations	vii x xi
1	This book's approach to environmental taxation Janet E. Milne	1
PA	RT I CONCEPTUAL FOUNDATIONS	
2	Introduction to environmental taxation concepts and research	15
3	Janet E. Milne and Mikael Skou Andersen Economic principles of environmental fiscal reform Jean-Philippe Barde and Olivier Godard	33
4	Legal authority to enact environmental taxes Michael Rodi and Hope Ashiabor (contributing author)	59
PA	RT II DESIGN	
5	Design options and their rationales	85
6	Pedro M. Herrera Molina Earmarking revenues from environmentally related taxes Claudia Dias Soares	102
7	Designing environmental taxes in countries in transition: a case study of Vietnam	122
8	Michael Rodi, Kai Schlegelmilch and Michael Mehling Externality research	139
(rip	Philipp Preiss	
PA	RT III ACCEPTANCE	
9	Regressivity of environmental taxation: myth or reality? Katri Kosonen	161
10	The political acceptability of carbon taxes: lessons from British Columbia Mark Jaccard	175
11	Gaining intergovernmental acceptance: legal rules protecting trade Birgitte Egelund Olsen	192
12	The double dividend debate	211
13	William K. Jaeger The political economy of environmental taxation Nils Axel Praather	230

PART IV IMPLEMENTATION

14	but the state of the state of the confect,	
	administer and regulate environmental tax instruments	249
15	Nathalie Chalifour, María Amparo Grau-Ruiz and Edoardo Traversa Transaction costs of environmental taxation: the administrative burden Jan Pavel and Leoš Vítek	273
16	Structuring road transport taxes to capture externalities: a critical analysis	
	of approaches	283
17	Teresa Palmer-Tous and Antoni Riera-Font Environmental taxation in China: the greening of an emerging economy	303
	Yan Xu	303
18	A review of selected databases on market-based instruments Hans Vos	321
PA	RT V IMPACT	
19	Decoupling: is there a separate contribution from environmental taxation? Adrian Muller, Åsa Löfgren and Thomas Sterner	343
20	The role of environmental taxation in spurring technological change Herman Vollebergh	360
21	Impacts on competitiveness: what do we know from modeling? Paul Ekins and Stefan Speck	377
PA	RT VI POLICY MIX	
22	The role of environmental taxation: economics and the law Michael G. Faure and Stefan E. Weishaar	399
23	Regulatory reform and development of environmental taxation: the case of carbon taxation and ecological tax reform in Finland	422
24	Rauno Sairinen	
24	Bounded rationality in an imperfect world of regulations: what if individuals are not optimizing?	120
	Helle Ørsted Nielsen	439
25	Global environmental taxes	456
	Philippe Thalmann	
DAI		
PA	RT VII CONCLUSION	
26	The future agenda for environmental taxation research Mikael Skou Andersen and Janet E. Milne	4/9
Inde	or	
nae		495