

# **The Green Fiscal Mechanism and Reform for Low Carbon Development**

East Asia and Europe

**Edited by Akihisa Mori, Paul Ekins,  
Soocheol Lee, Stefan Speck and  
Kazuhiro Ueta**

# Contents

<i>List of figures</i>	ix
<i>List of tables</i>	xi
<i>List of contributors</i>	xiii
<i>Preface</i>	xvi
AKIHISA MORI, PAUL EKINS AND STEFAN SPECK	
<i>Acknowledgments</i>	xix
<b>Introduction</b>	1
AKIHISA MORI, PAUL EKINS AND STEFAN SPECK	
<b>PART I</b>	
<b>Environmetal fiscal mechanism and reform in East Asia</b>	21
<b>1 Environmental fiscal mechanism and reform in East Asia: an overview</b>	23
AKIHISA MORI	
<b>2 China's fiscal expenditure for environmental protection</b>	39
ZHONG MA AND JIAN WU	
<b>3 Re-visiting environmentally related taxes in China</b>	62
JIAN WU, YUJIAO MAO AND ZHONG MA	
<b>4 Political economy of implementing pollution control fees: the case of Taiwan</b>	73
LI-CHUN CHEN	
<b>5 Greening the government budget in Vietnam: recent changes and future challenges</b>	86
LE THI KIM OANH AND AKIHISA MORI	

<b>PART II</b>	
<b>Environmental fiscal reform in Europe</b>	103
<b>6 Environmental tax reform: experience in Europe and implications for East Asia</b>	105
PAUL EKINS	
<b>7 Environmental tax reform in the context of recovery from financial crisis</b>	123
STEFAN SPECK	
<b>8 The decline and revival of environmentally related taxation in Europe</b>	138
MIKAEL SKOU ANDERSEN	
<b>9 Green fiscal commissions in Europe</b>	152
PAUL EKINS AND BEN SHAW	
<b>PART III</b>	
<b>Carbon-energy taxation in East Asia: features and challenges</b>	187
<b>10 Energy tax reform toward a sustainable low carbon economy: the case of Japan</b>	189
SOOCHEOL LEE AND KAZUHIRO UETA	
<b>11 Challenges for low carbon policy and fiscal reform in Korea</b>	204
OH SANG KWON	
<b>12 Perspectives and challenges of green tax reform in Taiwan</b>	216
DAIGEE SHAW AND PI CHEN	
<b>13 Environmental fiscal reform in Thailand</b>	225
CHAPIKA SANGKAPITUX AND AKIHISA MORI	
<b>14 Green fiscal policy strategies in response to climate change in Indonesia</b>	240
BUDY P. RESOSUDARMO AND ABDUROHMAN	
<b>Conclusion: green fiscal reform and future challenges for East Asia</b>	258
SOOCHEOL LEE AND KAZUHIRO UETA	
<i>Index</i>	262