

GREENBUDGETNEWS 4 – 9/2003

EUROPEAN NEWSLETTER ON ENVIRONMENTAL FISCAL REFORM

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1. EDITORIAL

Dear Friends of the Environmental Fiscal Reform,

In this edition we will report among other topics about the effectiveness of tax instruments for renewable energy in the Netherlands and the sense of environmental taxes on elements of tourism in Spain. The Clean Air Action Group prepared an alternative proposal for the Hungarian state budget 2004 and we reflect the conditionalities and possibilities of an Environmental Fiscal Reform in Poland.

We would appreciate it very much if you would continue to notify us of people and organisations we could send our newsletter to. You are also more than welcome to send us some articles about the situation in your country concerning environmental taxes, possibly written in a journalistic style. Please contact us beforehand.

Your Editors

Ecotax: Doctor at the Bedside of Capitalism?

What we can learn from the history of the „Social Question“ for solving the “Ecological Question”

[Anselm Görres, Green Budget Germany. Translation by Craig Morris.] The image of the “doctor at the bedside of capitalism” played a major role in the reformism debate of the 19th and 20th centuries. Those who opposed reformism held that there was no hope for capitalism. Social democrats and others were thus said to be quacks meddling with a system that could not be saved. Today, critics of capitalism appear less certain that they are right after the economic and environmental collapse of state socialism. Nevertheless, the question of whether democratic capitalism can be ecologically reformed has retained its immediacy, especially in light of the climate changes that are making themselves felt more and more often.

Interesting lessons for the current environmental discussion can be learned from the debate about the “social question”. Far into the 20th century, the question of the possibility of a social reformation of capitalism marked the boundary between reformists and revolutionaries. And the debate is far from over today. History has clearly proved all of those wrong who held that capitalism and democracy are fundamentally irreconcilable and predicted that the proletariat would be impoverished and society polarised along class lines, with revolution thus inevitable. Up to now, functioning democracies have only developed in capitalist economies, while social borders have generally become permeable, and workers are able to have their share of prosperity. Social reformers made a major contribution to many of these success stories.

On the other hand, social inequality and unemployment remain as obvious unsolved structural problems of democratic capitalism. In many capitalist countries, the unequal distribution of income and wealth is increasing, not decreasing. Full employment never lasts long. The search for an acceptable solution for these problems remains a constant task for those who will not accept the simplistic formula of American conservatives who speak of the “end of history”.

In the green movement, the debate about whether capitalism can be reformed at all was much shorter, and the outcome surprising: many in the movement became ardent market economists. At the beginning of the environmental movement, most of its members were quite anti-capitalist. The connection be-

tween capitalist market growth and the ongoing destruction of the environment, between avaricious companies and their environmental trespasses, seemed all too obvious. In addition, as the protest groups from 1968 disbanded, many activists with a Marxist bent found a new ideological home in environmental groups and parties.

During this period, the philosophy of “command-and-control” not only dominated the choice of instruments most governments made – it was also the preferred tool kit for most environmental opposition groups. But as the environmental movement matured politically, it more and more took a liking to free-enterprise instruments. If the environmental failure of free enterprise economies was simply the result of incorrect price signals, then the price system would simply have to be taught the environmental truth. Via the tax system, one could correct false prices and make the power of the fiscal system work in favour of the environment even while relieving the tax burden on the factor of labour and thus helping to increase employment. Many ecologists thus went from once fervently Marxist, anti-market positions to defending market-based environmental policy. In contrast, conservative and neoliberal politicians tend to forget everything they learned about the invisible hand, efficient allocation, and the necessity of correcting negative external effects through Pigou taxes. Instead, they fight for old-fashioned regulatory policy and need environmentalists to remind them of intelligent regulations through price systems.

As the European environmental tax reform movement gradually proved successful in demonstrably changing people’s energy consumption patterns, the feeling that this path was the right one also began to sink in. Today, the scepticism surrounding green taxes does not concern their effectiveness, but rather the difficulty of getting them implemented.

Here, there is some interesting overlapping between the experience of the last three decades of the green movement and the much longer discussion about social issues.

1. The contemporary arguments against active environmental policy and green taxes are often surprisingly similar to the historic objections to the social reformation of capitalism. Even in the 19th century, it was repeat-

edly argued that consistent social reform would endanger domestic jobs and only benefit foreign competition. In reality, the social reforms implemented in countries like Great Britain and the German Empire were crucial to making these countries economically strong. Even today, intelligent environmental policy offers pioneer countries far more competitive advantages than disadvantages in the final analysis.

2. The reactionary opponents of reform and the ultra-radical revolutionaries paradoxically had much in common back then, as they still do today. Both of these groups claimed that the free-enterprise economy cannot be reformed: the first group, because they didn't want anything changed; the second, because they wanted to change everything.
3. There are also parallels in the political alliances behind the social reform process back then and the environmental movement today. Labour parties and unions were not alone in working towards a social reformation of capitalism; they were aided by progressive liberals and Christians, as well as open-minded conservatives. In contrast, economic liberals (today's neo-liberals) and conservative-reactionary groups proved to be obstinate. Little about this basic set of bedfellows seems to have changed up to the present. When it comes to green taxes, the otherwise rather right-wing FPÖ of Jörg Haider in Austria is far more progressive than the neo-liberal FDP in Germany!
4. Each country and each generation has to answer anew the question of how much so-

cial equality is possible and desirable within a social order. Likewise, there are no objective answers or "natural" laws about the "proper" balance of the economy and nature. Nature and history may permit us to take a considerable degree of freedom – i.e. various degrees of environmental impact – in answering this "ecological question".

However, there are some important differences between the social question and the ecological one that should not be overlooked:

(1) We cannot win a battle against nature. We will hurt ourselves the most if we do not go down the path of sustainability sooner or later. Even in the mid-term, ecological reasoning makes economic sense. And in the long run, protecting nature and maintaining a healthy environment is a common interest of all countries, classes, and social groups. Thus, the environmental question warrants more optimism than the social question.

(2) In contrast, the struggle for social equality will probably never end. People will always fight about the slice of the cake they get. Indeed, a society without fights about distribution and without social conflicts would be an ugly utopia, for freedom necessarily leads to competition between social groups and different ideas about justice and equality.

The most important thing we can learn from the history of the social question is probably that procrastinating is more expensive than solving problems. To a great extent, the political battles, military wars and economic crises of the 20th century were either directly or indirectly the result of unsolved social issues. The ecological taming capitalism is thus probably the most important task of the 21st century, just as the social domestication of capitalism was in the past 150 years.

2. GREEN BUDGET REFORM ON EU-LEVEL

EU delivers road freight pricing plan

The European Commission has proposed changing EU road infrastructure charging rules so that authorities can link the price of freight transport use to factors including environmental impacts. EU transport commissioner Loyola de Palacio said the revision would also help solve a crisis currently facing road transit through Austria.

[Environment Daily 1489, 28/07/03] The proposals follow a draft directive on road tolling interoperability earlier this year. Published last week, the Commission plans would overhaul the 1999 eurovignette directive, which sets ground rules and mini-

mum charges for heavy goods transport on major EU roads. The key change is a new flexibility for authorities to vary charges according to engine emissions, congestion levels, time of day and sensitivity of the surrounding environment.

Road haulage industry groups have been guarded in their response: the UK's freight transport association said the plan was a "welcome recognition of a need for a like-for-like, transparent charging process across the whole internal market", but challenged what it complained was a Commission assumption that tolls were a solution to congestion. NGO Transport and Environment rejected the plan unequivocally, despite having long urged a greener EU infrastructure pricing policy. Magnus Nilsson complained it would not compel member states to vary charges according to impact and that any increased revenues would be tied to infrastructure maintenance. The proposals were "against all economic and environmental logic", he said.

Ms de Palacio said the plan responded to an emerging "regulatory mosaic" in which countries such as Germany, Austria, France and the UK had already decided to introduce more direct road pricing schemes such as kilometre charges. The plan should not increase overall transport charges but would mean a shift in the structure of payments away from taxpayers and on to actual road users, she said.

Another change proposed is to drop the threshold for vehicles covered by the charging rules from 12

tonnes under the eurovignette directive to 3.5 tonnes. The plan would apply only to roads forming part of the trans-European network (Ten), though member states could extend it to national roads running alongside these.

Another important development is the option of increasing charges by up to 25% in "particularly sensitive regions" such as the Alps, with the extra revenue then available for cross-financing of other transport infrastructure such as rail. Ms de Palacio said this could be a way out of the "delicate debate" and "entrenched positions" that had halted progress on resolving the future of the Austrian ecopoints system. Last week the Commission announced it was taking Vienna to court in a bid to prevent it imposing freight restrictions on the Inntal motorway from 1 August.

In a related development, the Commission has announced an investigation into Germany's imminent kilometre-charging regime for lorries after fierce opposition by EU hauliers. Though it does not question the fundamentals of the plan, the Commission wants the September introduction date delayed while it decides whether a system of rebates breaks EU state aid rules.

Conflicting EU green taxation trends revealed

Eurostat has traced the development of the European ecological taxes. Half of the European countries already have an ecological tax reform.

[Environment Daily 1494, 14/08/03] EU statistical agency Eurostat has reported "first signs" of a European "green tax shift". But its latest statistical overview also shows possibly more powerful trends towards marginalisation of environmental taxation despite a commitment in the EU's sixth environmental action programme to promote their use. According to Eurostat, total environmental taxes in the EU-15 countries virtually stabilised in 2001, at €237.7bn, after growing continuously for at least 20 years. The main reason was stagnation in energy taxes, which account for the lion's share of all environmental taxes. An important factor could be tax cuts and freezes introduced after road fuel tax protests swept Europe in 2000. Environmental taxes as a proportion of all taxes fell in 2001 from 6.6% to 6.5%. Environmental taxes as a share of GDP fell from 2.8% to 2.7%. Both shares were down for the second year running and both reached their lowest levels since 1992. The data further suggest a falling importance for green taxes. As Eurostat stresses, trends in such shares depend on many economic factors, including overall economic growth rates

and general tax policies. It shows that labour taxes' share of all taxes fell significantly between 1995 and 1999 while environmental taxes' share was stable, effectively producing a relative, or "green" tax shift from labour to the environment in that period. However, due to economic slowdown the share of labour taxes rose again in 2001 to 45.5%. "A similar pattern is so far not discernable for environmental taxes", whose share of all taxation continued to fall, Eurostat admits. On this measure, there was actually what one could call a "brown" tax shift in 2001, even though half of EU countries now have formal environmental tax reform programmes. Eurostat then uses a different approach of measuring "effective tax rates" to conclude that, at least to 2000, there has nevertheless been an underlying green tax shift from labour to energy taxes. This is more or less the first time the measure has been used with environmental taxes, co-author Ulf Johansson told Environment Daily. Compared with energy consumption, taxes on energy rose by nearly 50% between 1991 and 2000, the data show. The average effective tax burden on labour remained virtually

static over the same period. While admitting that causal links cannot be established, Eurostat nevertheless concludes that "increased environmental taxes have helped to ease somewhat the tax burden on labour".

For further information, visit:

<http://europa.eu.int/comm/eurostat/> and
http://europa.eu.int/comm/eurostat/Public/datashop/print-product/EN?catalogue=Eurostat&product=KS-NQ-03-009-__-N-EN&mode=download

MEPs urged to avoid new EU energy tax row

The European parliament is being urged to show restraint over a vastly watered down series of EU minimum energy tax rates agreed by ministers so as to ensure the draft legislation becomes law. Higher energy taxes should help the EU limit greenhouse gas emissions in line with its Kyoto protocol commitments.

[Environment Daily 1500, 02/09/03] The caution being shown by Pierre Jonckheer, a Belgian Green, is all the more striking since MEPs' formal resolution will not even carry any legislative weight. EU finance ministers reached political agreement on a directive setting minimum tax rates for energy products this spring after six years of wrangling. They finally set tax rate minima so much lower than in the European Commission's original proposal, and introduced so many exemptions, that the law will have very little practical effect.

When first consulted on the draft legislation in 1999 the European parliament called for the Commission's proposals to be strengthened through higher rates and few industry sector exemptions. Higher energy taxes should play a key role in helping the EU limit greenhouse gas emissions in line with its Kyoto protocol commitments, it was argued.

Four years on and Mr Jonckheer now effectively accepts the ministerial deal in March as the best available, describing it as a "step forward in difficult circumstances". If the parliament pushes for substantial changes, warn sources in the rapporteur's political group, the law's finalisation might be de-

layed until after the EU takes in new countries next spring. In this case the whole dossier could easily fall, since under EU unanimous voting rules for tax measures, any single new member government could block it.

Mr Jonckheer does tentatively suggest a few areas in which the current package might be tightened up. New minimum duty rates on motor fuels should enter force in 2008, two years earlier than ministers decided, he proposes. A second round of minimum tax rates should be agreed by 2010 rather than 2012. And it should be made obligatory not optional, he says, for governments to exclude renewably-generated electricity from taxes. The rapporteur also calls for all references to unanimity voting by governments removed in the hope that the forthcoming intergovernmental conference on the EU constitution will agree a switch to qualified majority voting for decisions on environmentally motivated taxes. MEPs on the economic and monetary affairs committee will debate Mr Jonckheer's report next week. The full parliament could issue its formal opinion before the end of the month.

3. GREEN BUDGET REFORM IN SINGLE EUROPEAN COUNTRIES

Germany: German opposition party sets green goals

One of Germany's main opposition parties, the CSU, has issued a position paper on environmental issues designed to combat claims from the governing SPD/Green coalition that it cares only about promoting the interests of industry and agriculture. Highlights include a call for EU-wide charges affecting all vehicles using motorways. Another CSU proposal is for much greater efforts to reduce carbon dioxide (CO₂) emissions from new cars.

[Environment Daily 1484, 15/07/03] Fuel consumption of new models should be halved by 2020, it says. By the same time, one-third of new vehicles should emit no carbon dioxide at all.

Current European policy in this field is driven by a 1998 voluntary agreement with carmakers under

which CO₂ from new vehicles should be reduced by at least 25% - and if possible by 35% - between 1995 and around 2009. The world's only significant zero-emissions target was set in California in 1990, requiring that 2% of new vehicles should emit no pollution by 1998, rising to 10% in 2003.

Elsewhere in the paper, the CSU maintains its long-standing position that while renewable energy should be boosted fossil fuels and nuclear power should also continue to be supported. It also reiterates the party's opposition to the government's programme of energy tax rises, calling for it to be replaced with an EU-wide charges affecting all vehicles using motorways.

The CSU believes that such a charge should help to encourage rail transport. Revenue could be used to

finance new transport infrastructure, it says. To offset impacts on motorists EU governments could reduce fuel duties and abolish annual licence tax altogether. The government dismissed the CSU's proposal today. A spokesperson for the transport ministry said that between licence taxes and petrol taxes, motorists already paid a high price for driving their car. Another CSU proposal is for much greater efforts to reduce carbon dioxide (CO₂) emissions levy.

Germany: Eichel side-steps "anti-green subsidies" issue

In a fiscal stimulus package unveiled on Wednesday, German finance minister Hans Eichel has largely ignored calls by the Green party and national environment agency to finance planned tax cuts by slashing up to € 23bn-worth of "environmentally harmful" subsidies.

[Environment Daily 1486, 17/07/03] Mr Eichel's plan is expected to create an €8bn revenue shortfall. Most of this is to be covered through increased government borrowing; only €1bn should be financed from cuts in state support for farming, coal mining and construction of new buildings, he proposes. The plan still requires both cabinet and parliamentary approval. The Greens - who are junior coalition partners in Germany's government - nevertheless welcomed Mr Eichel's proposals. Party chairman Reinhard Bütikofer, who is leading the campaign against environmentally harmful subsidies said the

tax cuts had the appropriate financing mix. The Greens were especially delighted that the coal subsidy was being reduced to finance the cuts, he added.

However, German environmental group Bund criticised Mr Eichel for having failed to make deeper cuts in subsidies. "Each political party talks about the need to cut the subsidies, but when the debate turns to the specifics, they get cold feet. This is because behind each subsidy is a powerful lobby," said Gerhard Timm, Bund managing director.

Germany: Test period for toll system began on August 31

A nationwide test period for Germany's new toll system for highway use by trucks began at midnight on Sunday, August 31. The two-month introductory phase is voluntary and free of charge. A charge of 12.4 cents per kilometer is scheduled to be collected as of November 2.

[German government, 01.09.2003] Speaking in Berlin on August 29, Transport Minister Manfred Stolpe expressed confidence that the toll collection system will be ready to go into operation on schedule, noting that he had received firm confirmation of this from the companies in the consortium of system operators. He went on to say that an expert report commissioned by the operating consortium would be submitted in mid-October and that this would be the prerequisite for issuing final approval for system operation.

Thus far, some 200,000 electronic devices for the automatic tracking and registration of highway use have been delivered by manufacturers, with 70,000 having been installed in trucks. As of November 2 more than 400,000 of these global-positioning-satellite-supported devices are to be available for installation.

Leveling the playing field for German truckers

Stolpe noted that agreements on introducing the toll system had been reached between the federal and state governments, on the one hand, and between Germany and the EU, on the other, adding that intensive efforts are now being made to level the competitive playing field for German trucking companies.

The European Commission initiated investigative proceedings as a result of a planned fuel tax rebate for German haulers. On August 26, Transport Minister Stolpe and EU Transport Commissioner Loyola de Palacio reached an agreement on the conditions that will apply to German truckers under the new toll system. Stolpe gave his assurances that the toll system will not discriminate against other EU countries and that it will not constitute a hindrance to the free movement of goods and services.

Stolpe emphasized that the toll system and the planned fuel tax rebate for domestic truckers are two separate processes and that legal clarification of this will be provided to the Commission. He said he

would ask the Chancellor for a formal cabinet decision clarifying the matter.

<http://eng.bundesregierung.de/frameset/index.jsp>

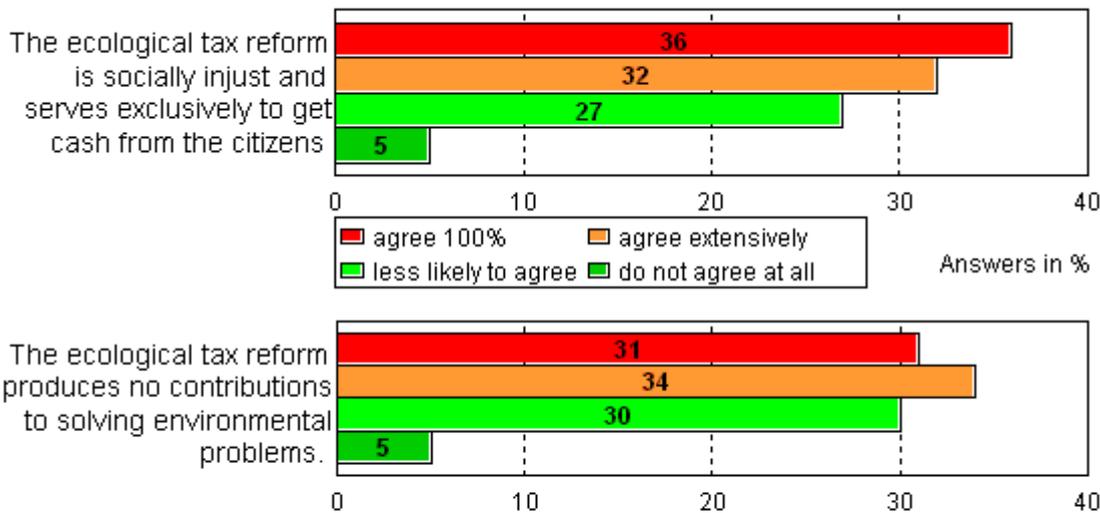
Germany: Environmental Awareness in Germany 2002

The study "Environmental Awareness in Germany 2002" was presented in the Federal Environmental Ministry; we present the results of the Environmental Tax Reform.

The persons interviewed have different opinions about the ecological tax reform. On the one hand, a broad majority accepts the principle "Those who use more of the environment and natural resources should also pay more" (79 percent). On the other hand, ecological taxation is thought of as socially unjust. Environmentally committed persons have a higher acceptance for the ecological tax. Its approval also rises with increasing income and higher education.

If the population were to decide, it would use the additional revenues for environmental protection, but not for a reduction of ancillary wage costs. Only every fourth person would use the revenue to reduce pension contributions, and only 9 percent would use them to lower the national debt. Concerning the issue of how the revenues should be used, the environmentally committed are more decided: They would like to see the promotion of projects for environmental protection, investments in renewable energy sources, and measures to protect the climate.

The ecological tax reform



Questioner's instructions: In the following we have put together some statements about the ecological tax reform. Please tell me in each case, to what extent you agree or disagree with the statements!

© Kuckartz, U & Grunenberg, H.: Umweltbewusstsein in Deutschland 2002

Netherlands: Taxing renewables and the promotion of green electricity in the Netherlands

Tax instruments are not necessarily the most efficient instruments to promote the production and consumption of renewable energy.

[Victor Cramer, VM, Ministry of Finance] With the introduction of a framework of energy taxation, the question is how to tax renewables. How the subject will be dealt with depends on the function and rationale of the taxation, but there are no strict argu-

ments in the tax system that support a full exemption. The Netherlands have introduced a tax credit for the production of renewable energy and an exemption for the consumption of renewable energy based on policy objectives rather than on the tax

system. The policy objectives are the promotion of the production of renewable energy and the promotion of the consumption of renewable energy. In this paper it is discussed that the tax instruments are not necessarily the most efficient instruments to meet these objectives. Although the promotion of the consumption of renewable energy has been successful, it is argued that the tax instruments were not very cost effective. Success depends on incentives to lower the price of green electricity to the level of conventional electricity. The structure of the market turned out to be essential to whether the incentive is effective. The tax instruments were not flexible enough to take the market structure into account. The promotion of the production of renewable energy has not been successful. Production did not increase as a result of the increasing fiscal incentives. In the open (European) market, the supply of competitive renewable electricity is too great. Under these conditions, the incentives end up where they

are the least needed and do not lead to new capacity. Tax credits and exemptions seem to be adequate to increase the production of renewable energy.

To end the inefficient promotion of renewable energy in 2002, all tax credits for renewable energy were abolished, and the exemption was replaced by a reduced rate. The promotion of the production of renewable energy is now guaranteed in a national funding scheme. The future of the policy objective to promote the consumption of renewable energy is less certain. To meet this consumption policy target, imported renewable energy is needed. Since there are still large quantities competitive electricity available, it will be argued that the incentive for consumers can be lowered even more. However, by the 1st of January 2004 the market structure will change radically. Since the market structure is essential for the effectiveness of the incentive, it remains uncertain which level of incentives will be necessary to meet the policy targets.

Ireland: Irish tax to target gum, fast food packs

Irish environment minister Martin Cullen has announced plans to introduce a tax targeting chewing gum, polystyrene fast food packaging and cashpoint receipts littering the streets.

[<http://www.progress.org/geonomy/geonom121.htm>]

"My plan is to end polystyrene," he said. "If companies are slow in doing so, I will use a levy to bring about the changeover." The plans follow the introduction of a similar levy on plastic carrier bags

last year, with the revenue ringfenced for an environmental fund worth €55m in 2003. Detailed proposals will be put before the Irish cabinet this autumn.

Spain: Should Spain have environmental taxes on elements of tourism?

This summer, the controversial talks about environmental taxes in Spain and other countries of Southern Europe stood nearly still. While politicians and experts prepared for hot discussions in autumn, the mass-media did not report on the issue.

[Daniela Ingruber, ÖGUT] But at the beginning of September, the Spanish/Catalan Magazine La Vanguardia carried out an interesting survey in its online edition (<http://www.lavanguardia.es>). The topic of the survey was whether Spain should have environmental taxes on elements of tourism in its tourist areas. On Friday, the 5th of September, the outcome turned out to be in favour of the taxes. 51.3 % of the persons voting online said they agreed with those taxes, 47 % said no, while only 1.7 % did not give an answer.

This survey seems to have been taken at the right time, as the talks on eco-taxes will reach another

culmination this autumn in the different parliaments of Spain. On the Balearic Islands the controversial eco-taxes were abolished right before August, when most of the Spanish go on holiday.

The question seems especially interesting in Catalonia, as this autonomous community is the one with most tourists from other countries. Still, even after the taxes were abolished, discussions are scheduled to go on, as by now Andalusia and the Basque Region are also thinking about (re-)introducing them. At any rate, the Spanish seems to favour eco-taxes more than their governments do.

Spain: Ecologic Tax Reform in the Basque Region

In spring 2003 the Basque Government edited a report about environmental taxes in various countries of the European Union.

[Daniela Ingruber, ÖGUT] Behind the report was the idea to look for chances to implement environmental taxes in the Basque Region. Sabin Intxauraga, advisor for environmental issues to the Basque Government, argued that environmental fiscal reform might not be an end in itself but rather must be linked with further environmental activities. Therefore, he considered fiscal reform as a part of the

“Basque Environmental Strategy for Sustainable Development 2002-2020”.

For further information to the report (in Spanish), see:

<http://www.ihobe.net/publicaciones/descarga/Ref.Fiscal%20Cast.pdf>

The Basque Government offers interesting material online about its plans against ecologic tax reform: <http://www.ingurumena.net/>

Hungary: A 10% shift in next year's state budget is proposed by CAAG

After the Hungarian government publicised its state budget proposals for 2004, the Clean Air Action Group (CAAG) prepared its alternative proposal.

[Szabo Zoltan, CAAG] CAAG's proposal was accompanied by a letter to the Prime Minister, Mr. Peter Medgyessy, in which CAAG pointed out that neither a strategic environmental assessment, nor a socioeconomic evaluation had been carried out in the government's proposals although they are required by law.

CAAG's proposal offered 17 measures to regroup 700 billion HUF (2.7 billion €), approximately 10% of the state budget. The media covered it widely; many TV and radio interviews broadcasted reports,

and it was in the headlines of major national newspapers.

The state budget is facing a nearly 10% deficit this year, so ambitious measures are needed to reduce the deficit in 2004. However, the measures proposed by the government generally do not take into consideration the social and environmental effects. CAAG assessed the government's plan and prepared reallocation excluding environmental harmful measures and including benign ones.

Our main proposals are summarised in the next table:

CAAG's proposal	Savings in billion HUF	Note
Cut on motorway construction	180	The gov't's plan is 300 billion HUF for motorway construction. The remaining money should be used mostly for maintenance of the existing road network.
VAT normal rate remains 25%	50	The gov't's plan is to reduce the 25% normal VAT rate to 23%.
Keeping the same rate for excise duty on diesel	4	The gov't's plan is to reduce the excise duty on diesel.
Reducing fuel tourism	30	Fuel tourism is rampant due to the lower price of fuel in some neighbouring countries
Delay of measures due to NATO	27,4	The tax rebates and other benefits towards NATO are not calculated in the national accounts. If counted, it would not be necessary to increase our contribution to NATO.
Increase of car tax and better enforcement	25	30-40% of car owners simply do not pay this tax due to lax enforcement.
Road charge for heavy trucks	40	Introduction of infrastructure charge following the Swiss example.

Increase of charge of heavy trucks for excess over 10 tonnes/axel load	8	Due to EU regulation the main roads need to be strengthened to 11.5 tonne axle-load bearing capacity from the present 10 tonnes. This should not be paid by the taxpayers' money, but by those who need the road strengthened.
Harmonization of per diems of road and rail transport	6	Extra tax rebates are in place for road hauler's per diems comparing to the rail and other sectors.
Stricter rules of company car use	200	Private use of cars is many times accounted as business use resulting in less taxable income.
Registration fee of cars	30	The overall registration tax on cars has decreased gradually over the years.
Cut of subsidy for Formula-1	3	There is a significant state subsidy for the Hungarian GP.
VAT levied on foreign buses	5	VAT should be levied on tourist buses based on kilometre travelled.
Increase of mining duty on hydrocarbons	40	The present mining duty does not cover the external costs.
Increase of mining duty on non-hydrocarbons	3	The present mining duty does not cover the external costs.
Increase and broadening of the scale of the land protection charge	50	Increased land protection charge may divert investments to brown field sites and reduce investments on green areas.
Cultural charge of goods and services of pornography and violence	5	A charge exists on such goods and services, but in practice it is not enforced.
Total	706.4	

Poland: Environmental Fiscal Reform in Poland on the Eve of its Accession to the European Union – Conditionalities and Possibilities

Can EFR be implemented in Poland without detrimentally affecting the poor – or at all, for that matter, given the Government's obvious disinterest?

[W.Stodulski,ISD] Experts in Poland are discussing issues related to the Environmental Fiscal Reform (EFR). The Government and Parliament are, at present, intensively engaged in the drafting of the next year's budget, which will be subordinated to Poland's accession to the European Union, particularly concerning issues related to the public finance reform. Unfortunately, EFR is not an essential item of their discussion; indeed, it is being considered as one of the options designed to mobilise additional domestic resources for the pre-financing and co-financing of large infrastructural projects and other smaller investment and non-investment projects in environmental protection. The Government and Parliament must primarily ensure that such resources are provided in the budget and of state, local and regional governments, since otherwise Poland will lose the chance of drawing resources from the Structural Funds and the Cohesion Fund as well as, in consequence, of Poland's meeting its commit-

ments under the Accession Treaty and other international and bilateral agreements and memorandums of understanding on the protection of the environment and its resources.

With respect to the three pillars of sustainable development, the present situation in Poland is more favourable than it was in 2000-2002, although Poland's economy has not yet reached a stable level. Unemployment is estimated at about 18% and some elements of the environment are showing a tendency to deteriorate. In order to make the readers more familiar with the situation in the particular pillars of sustainable development, some relevant information is given below.

The following can be observed in the economic pillar in 2003:

- the condition of the economy, as measured by GDP growth, is gradually improving; this year, GDP is expected to grow by 3.5% and by about 5% in 2004;

- enterprises are making larger investments, following their substantial decline in 2000-2002; this increase also includes a greater influx of foreign direct investment to Poland;
- the level of domestic demand has grown by 2.6%;
- exports have grown and imports have fallen; in the next few years, this will ensure that the current deficit remains within safe limits;
- the inflation rate has fallen to about 1-1.5% (compared with 1.9% in 2002); this is one of the criteria relevant for Poland's accession to the European Union;
- the state budget deficit has stabilised at a level of about 5%; it is predicted to fall to 3.6% in 2004-2006.

The following can be observed in the social pillar in 2003:

- unemployment has stabilised and even fallen slightly from 18.8% in February 2003 to 17.8% in July 2003;
- unemployment in the sector of enterprises has fallen, although it has done so at a slower rate than in the analogous period of last year;
- the number of long-term unemployed has grown, indicating that there are structural reasons for unemployment; this is an effect of the intensive efficiency-targeted restructuring of the whole economy in the framework of political and economic transition in 1990-2002;
- the average economic condition of Polish households has stabilised, whereas the condition of households affected by unemployment has deteriorated; however, a large number of households suffers from a significant deterioration of their economic condition although the indicators for the growth of average salaries and pensions, including disability pensions, as well as other social benefits have shown slight, but positive values (from 1.5 to 2.5% compared with the previous year);
- the range of poverty has expanded in Poland and so has its non-uniform distribution in territorial terms; it is less in large urban and industrial agglomerations and greater in less favoured post-industrial and rural areas.

The following can be observed in the environmental pillar:

- in 2001, the quality of the environment deteriorated compared with the previous year in terms of emissions of air pollutants, e.g. total emissions of sulphur dioxide, including emissions from auto-producers of energy and stationary sources, consisting mostly of low emissions from individual stoves and furnaces fired by low-quality types of hard coal; emissions of nitrogen oxides from power plants and auto-producers of energy as well as the "low emissions"; and total emissions of particulates, including the emissions from auto-producers of energy and the "low emissions";
- in 2002, the generated quantities of industrial waste fell, including hazardous and municipal wastes; however, these quantities still remain at very high levels per unit of GDP; the levels of waste recovery and recycling are also lower than those in the EU Member States;
- in 2002, the levels of water withdrawal and consumption by enterprises and households for production and domestic purposes have grown; this reversed the falling tendency of water consumption levels for industrial and drinking purposes which had been observed in Poland for a dozen or so years;
- there is still great distinction between large city populations and small towns or very small towns and rural areas in terms of environmental protection infrastructure: water supply and wastewater collecting systems, wastewater treatment plants as well as gas supply networks;
- people in non-urbanised areas still continue to cause high levels of pollution in bodies of water, the air and soil, contributing to the poor sanitary condition of these areas.

The synthetic description above of the situation in the three pillars of sustainable development sets the framework – and, in particular, the conditions – for Environmental Fiscal Reform in Poland. On the one hand, EFR is now extremely attractive in the light of the needs of the country, particularly as it may produce a double, or even triple, dividend, when economic effects are taken into account in addition to the expected environmental and social effects. On the other hand, serious limitations may emerge in

this respect, particularly in the social pillar, but also in the sector of enterprises. Specifically, we do not know the extent to which poor social groups and certain groups of enterprises subjected to continuous transition processes and huge stresses relating to adjustment processes would respond to the incentives of the Environmental Fiscal Reform, and whether they would mobilise resources for the related investments. We have some hopes in Poland for a positive solution to these problems in relation

to the next year's accession to the European Union, but we do not know how this will turn out in practice. It will be a complex challenge to convince the Government and Parliament as well as the industrial community and trade unions of the benefits which would come if EFR were even now incorporated into the Polish fiscal system in the framework of the public finance reform. We undertake to do so, although the Government's refusal to discuss such proposals mean that this is likely to be difficult.

France: Paris is planning to introduce a green tax for car diesel

Paris budgets hundreds of millions of revenue for the railway lines from the introduction of a green tax of 2.5 cents per litre for car diesel starting in 2004.

[AFP, 15/09/03] France's centre-right government aims to introduce a green tax on car diesel starting in 2004. On Monday, Prime Minister Jean-Pierre Raffarin called for a minor increase in diesel tax, with the revenue earmarked for the financing of the railway lines. Environmental Minister Roselyne Bachelot stated that a moderate environmental tax – probably 2.5 cents per litre – was to be levied on diesel for cars. The government expects additional income in the amount of 500 to 800 million euros from the tax.

According to people close to Raffarin, the tax increase is to take effect next year, provided parlia-

ment approves the measure. At the presentation of the Clean Cars campaign last year, the head of the government himself emphasized that the leftist government that left office in Paris last year had also called for higher taxes on diesel. This move is intended to reduce tax incentives for the use of diesel rather than gasoline. Currently, diesel costs some 25% less than 95 octane gasoline at filling stations in France. Diesel cars make up some two-thirds of all new car sales in France. They are considered to be more polluting due to the soot particles they emit, but many manufacturers now offer particle filters for diesels.

4. GREEN BUDGET REFORM WORLDWIDE

USA: The Role of State Tax Instruments as a Strand in the Reins

One of the most significant environmental issues of the 21st century is global warming attributable to the combustion of fossil fuels, and any significant reduction in the United States' greenhouse gas emissions must involve a shift in the production of electricity from fossil fuels to renewable energy.

[Prof. Janet E. Milne, Vermont Law School] The 50 states within the United States are positioned to play a key role in this shift, given their significant role in regulating the utility industry. This paper examines the extent to which states within the United States are actively encouraging the use of wind to generate electricity and, in particular, whether they have gone beyond their regulatory regimes and are using their state tax codes to increase the amount of electricity generated from wind energy.

In order to establish the context for this issue, the analysis starts with an overview of the use of wind by electric utilities and other types of facilities in the United States. It then summarizes the federal and state regulatory regimes that influence strate-

gies toward using – or not using – this type of renewable energy. Finally, it discusses briefly the ways in which the federal Internal Revenue Code encourages the use of wind energy.

Against this backdrop of the current state of development of wind as a resource and the existing regulatory and federal tax parameters, the analysis examines in depth the degree to which states within the United States have chosen to use tax instruments to try to encourage the use of wind energy, focusing on states that have taken the most substantial measures and states that have the most potential for wind energy. This discussion entails a description of the types of tax instruments the states are using, their significant design features, their prevalence, and

their interaction with the existing federal tax measures. It determines the role of these tax measures relative to other instruments that states are using to increase reliance on wind, such as portfolio standards and direct spending, thus examining the continually significant question of the role of taxation in achieving environmental goals.

By analyzing the ways in which state tax instruments are used to achieve this particular environmental goal, the paper provides a case study of the diversity of environmental tax instruments that arise

in a country with 50 states, each with independent taxing authority, the trends that emerge from this diversity, and the appropriateness of state-level solutions for an issue of national and international significance. It concludes with observations concerning what this case study suggests about the use of environmental tax instruments in the United States.

For further information
<mailto:JMILNE@vermontlaw.edu>

New developments in New Zealand

The NZ Government is proposing that a levy be imposed on the agricultural sector for research into greenhouse gas emissions, in exchange for no charges on methane and nitrous oxide emissions

over the first commitment under the Kyoto Protocol.

<http://www.climatechange.govt.nz/sp/consultation/research-levy.htm>

5. LETTERS TO THE EDITOR

In the study "Umweltbewusstsein in Deutschland 2002" - described in rubric 3 - the "Ökosteuer" is rated very negatively from a social perspective by a large majority of the population.

This suggests that it would be wise for this Verein and its News to open a chapter "Social aspects of "Ökosteuer". Just like now, a lot of information is included on environmental issues and organisations; in the future similar information from labour unions and publications should be presented to improve the knowledge and political wisdom on the social aspects. It is clear that the original design of Ökosteuer Reform by Hans Binswanger, Ernst von Weizsaecker and others has always included the condition of "revenue neutrality". This means that the revenue from each new "Ökosteuer" must at the same time be 'recycled' into the economy, which in-

evitably has social consequences. In Germany, most of the revenue is now recycled into the pension system, which is almost invisible and very difficult to explain to most citizens. This route also causes a long delay in the recycling to the citizens. It is very understandable that many Germans now believe that "Ökosteuer" is 'just an additional tax', unfortunately. The new steps of reduction of taxation in Germany can very well be used to introduce at the same time higher "Ökosteuer" tariffs - or new "Ökosteuer" on CO₂ or water, etc - with a correct compensation via reduction of income taxes.

That would regain the credibility of the "Ökosteuer" Reform and protect the environment and social justice at the same time: a triple dividend. (P.E.M. in Velp, NL)

6. EVENTS

30.09. - 04.10.2003, Wales: INFORSE Pan-European Sustainable Energy NGO Seminar

Place: Center for Alternative Technology (CAT), Wales, UK. Price: 300 EUR, which covers accommodations, food, and excursion expenses.

The Seminar will give highlights of modern sustainable energy solutions;

EU policy for sustainable energy and energy market developments; Cooperation for sustainable energy, and much more....

Including the unique opportunity to get an excursion in Wales and a guided tour at the CAT center
<http://www.cat.org.uk>

Read Draft Program and download the Application Form at: <http://www.inforse.org/europe/seminar.htm>

01.10.2003, Berlin, Germany: "Kurs nehmen - Deutschland nachhaltig verändern"

The Council for Sustainable Development (RNE) will hold its annual meeting on October 1st in Berlin. Among other high-ranking participants, Chancellor Gerhard Schröder will present the policy of sustainability of the German government. You find further information on the website of the RNE: http://www.nachhaltigkeitsrat.de/aktuell/termine/12-06-03_01/

09. / 10.10.2003, Dublin: International Conference on Land Value Taxes

Billed as "An international conference to explore initiatives in affordable housing, infrastructure provision

and local government finance" the event aims to identify the basic issues and underlying principles regarding

land ownership and then suggest reforms that address them in a practical way. Although the setting is

contemporary Ireland, the themes are universal - the privatisation of land and other natural resources began thousands of years ago and continues apace today on a global scale. It is both deeply immoral and

environmentally unsustainable. What can be done about it?

The conference will review initiatives abroad and propose workable mechanisms by which the 'Claim of

the Community' can be both expressed and implemented.

Location:

Tara Towers Hotel, Booterstown, Co. Dublin

This conference is organised by Feasta, the Foundation for the Economics of Sustainability, and the Henry

George Foundation

Speakers include (there are twenty altogether and there will also be time for workshops and contributions

from the floor):

Kevin Cahill

Author of The Times Rich List and Who Owns Britain and Ireland

Pat Conaty

Social and Economic Researcher for Common Futures and Senior Associate of the New Economics Foundation

Fred Harrison

Director of the Centre for Land Policy Studies U.K.

Alanna Hartzog

UN representative of the International Union for Land Value Taxation

Joshua Vincent

From the USA, Executive Director of the Centre for the Study of Economics, Philadelphia

Dave Wetzel

Vice-chair of Transport for London U.K.

Bookings are now being taken at the following prices:

€240 – Standard Conference Fee

€190 – Early Bird Bookings (before 23rd September 2003)

€120 – NGOs and Charities (Limited availability)

To reserve a place contact Feasta at

Feasta: The Foundation for the Economics of Sustainability

159 Lower Rathmines Road.

Dublin 2

Tel: +353 (0)1 4912773

Fax: +353 (0)1 4912203

Email: <mailto:feasta@anu.ie>

For more details see the conference website at <http://www.feasta.org/events/landconf.htm>

Or download the full conference brochure at <http://www.henrygeorgefoundation.org/landconference.html>

The Feasta office will be pleased to give information about accommodation.

And what could be more attractive than to find yourself in Dublin on a Friday evening? We look forward

to enjoying your company.

13.10. – 14.10.2003, Berlin, Germany: Governance of Sustainability

Incentives for Sustainability- Markets in Japan, Germany and other countries.

Organized by the Wuppertal Institute and others. 3 to 5 keynote-speeches will be given (e.g. Ryoichi Yamamoto, Martin Jaenicke). Each workshop within the conference will begin with a few introductory statements from Japanese and European researchers. It is divided by topics such as "energy and climate policy", "environmental management/eco-efficiency/green accounting", "recycling society / material flow management / IPP", "Green Purchasing", "ecotaxes / greening the public bud-

budget”, and “CDM/JI”. One round table panel may address an exchange with policy makers and experts from administration as to how research policy can be improved. About 60 to 80 participants are expected, with a considerable share of corporate actors. The conference language will be English; a Japanese simultaneous translation can be provided at least for the keynote-reports. As a possible result of the conference, research conclusions may be formulated. A publication of the conference results is planned.

More information can be found here:

<http://www.gosd.net/pdf/berlinConference.pdf>

13. - 14.10.2003, Warsaw: EU-Energy Policy: supply side, including renewable energy

By the WWF European Policy Office (WWF-EPO), NGO Strategy Workshops on EU-25 Energy and Climate Policy after 2004. The workshops shall deal with key questions such as:

- What are the main political decisions coming up on the national energy and climate policy agenda as of 2004 and the 4-5 years that follow? Does any already recognizable process identify key priorities in line with overall EU decision-making needs and with the processes in the pipeline?
- How will different member states approach these decisions, and what are the driving factors for the positions that key member states (forerunners, blockers) are likely to take?
- Which of the upcoming EU decisions will affect national policy on energy and climate policy in the EU-25 member states, and how?
- (In an additional special workshop dealing with the international dimension:) How is the EU-25 likely to act in future international climate negotiations (UN-FCCC; Kyoto Protocol)?

We will be able to fund travel and hotel costs for a limited number of NGO representatives, mainly from accession countries.

We welcome your comments and feedback! Please send them to both of us – <mailto:connect@anjakoehne.de>, <mailto:Kathrin.Gutmann@gmx.de>

16. - 17.10.2003, Prague: EU-Energy Policy: demand side, including efficiency

By the WWF European Policy Office (WWF-EPO), NGO Strategy Workshops on EU-25 Energy and Climate Policy after 2004. The workshops shall deal with key questions such as:

- Which are the main political decisions coming up on the national energy and climate policy agenda as of 2004 and the 4-5 years that follow? Is there any process recognizable already which identifies key priorities in line with overall EU decision making needs and with the processes in the pipeline?
- How will different member states approach these decisions, and which are the driving factors for the position key member states (forerunners, blockers) are likely to take?
- Which of the upcoming EU-decisions will affect national policy on energy and climate policy in the EU-25 member states, and how?
- (In an additional special workshop dealing with the international dimension:) How is the EU-25 likely to act in future international climate negotiations (UN-FCCC; Kyoto Protocol)?

We will be able to fund travel and hotel costs for a limited number of NGO representatives, mainly from accession countries.

We welcome again your comments and feedback! Please send them to both of us – <mailto:connect@anjakoehne.de>, <mailto:Kathrin.Gutmann@gmx.de>

06. - 08.11.2003, Budapest: Economic Instruments in EU Energy and Climate Policy, including: emissions trading and ecological tax reform

by WWF European Policy Office (WWF-EPO), NGO Strategy Workshops on EU-25 Energy and Climate Policy after 2004. The workshops shall deal with key questions such as:

- Which are the main political decisions coming up on the national energy and climate policy agenda as of 2004 and the 4-5 years that follow? Is there any process recognizable already which identifies key priorities in line with overall EU decision making needs and with the processes in the pipe-

- line?
- How will different member states approach these decisions, and which are the driving factors for the position key member states (forerunners, blockers) are likely to take?
 - Which of the upcoming EU-decisions will affect national policy on energy and climate policy in the EU-25 member states, and how?
 - (In an additional special workshop dealing with the international dimension:) How is the EU-25 likely to act in future international climate negotiations (UN-FCCC; Kyoto Protocol)?

We will be able to fund travel and hotel costs for a limited number of NGO representatives, mainly from accession countries.

And a third time we welcome your comments and feedback! Please send them to both of us – <mailto:connect@anjakoehne.de>, <mailto:Kathrin.Gutmann@gmx.de>

11.11. – 14.11.2003, Wittenberg, Germany: Workshop "Business and Emissions Trading"

The workshop is part of a three-year project to bring together young scientists from various backgrounds (economics/management/social sciences, theoretical/empirical, descriptive/explicative/prescriptive) to chart the course on new issues for corporate sustainability.

The workshop is a joint workshop with the workgroup "OR in environmental management" within the Society for Operations Research e.V. (GOR). The workshop will provide an open and creative atmosphere to discuss new ideas and recent findings. It aims to identify research questions for future work in the field of Business and Emissions Trading.

http://www.wiwi.uni-halle.de/lu/bwl/umwelt/index.php?folder_default_netfolderID=11006

06. - 12.12.2003 at COP9, Milano: Strategy workshop

By the WWF European Policy Office (WWF-EPO), NGO Strategy Workshops on EU-25 Energy and Climate Policy after 2004.

The strategy workshop during the Conference of Parties 9 of the United Nations Framework Convention on Climate Change (UNFCCC) is meant to

highlight the international dimensions of future EU-25 networking. The EU plays a crucial role in the international climate debate and negotiations. We therefore need a strong EU-25 NGO network to ensure proper EU leadership post-2004 and in the 2nd commitment period. Our COP9 workshop will thus consist of input on the UN-FCCC process and current scientific findings as well as on NGO strategy and activities. This way, we want to introduce new people into the international climate process and to have experienced NGO representatives meet to discuss strategies and prepare for the new phase of the international process.

<mailto:connect@anjakoehne.de>,
<mailto:Kathrin.Gutmann@gmx.de>

30.05.-31.05.2004, Bonn, Bundeskunsthalle: Global Benefits and Policies

Organizer: EUROSOLAR, WCRE The World Council for Renewable Energy (WCRE) announces: the second "World Renewable Energy Forum: Global Benefits and Policies" will take place May, 30-31, 2004 in Bonn/Germany. The Forum will be organized by EUROSOLAR. The date of this World Renewable Energy Forum is linked to the International governmental Conference for Renewable Energies, organized by the German government, June, 1-4, 2004 in Bonn.

Before this International Conference, the World Forum will address the proposals of international NGOs in the field of Renewable Energy. The WCRE will present an Earth Charter for Renewable Energies at its Forum and discuss it with all non-governmental promoters of Renewable Energies.

Further information: <http://www.wcre.org> and <http://www.eurosolar.org>

06.2004, Bonn: Renewable Energy – International Conference For Renewable Energies

In June 2004 Germany will be hosting the International Conference for Renewable Energies. The Conference was announced by the Federal Chancellor Gerhard Schröder at the World Summit on Sustainable Development in Johannesburg in September 2002. More information can be found on the website <http://www.renewables2004.de>

7. LINKS AND PUBLICATIONS

New Website on Dealing with Climate Change:

Underpinning international efforts to combat climate change is a series of actions being taken by developed countries' governments to mitigate emissions of greenhouse gases. The interactive Dealing with Climate Change website allows the user to search a detailed listing of policies and measures taken or planned by IEA Member countries to reduce energy-related greenhouse gas emissions. The database can be searched according to country, year of implementation, current status, policy type, energy sector and energy source.

<http://www.iea.org/envissu/pamsdb/index.html>

New Website on Renewable Energy Policies and Measures in OECD Countries:

Policies have been entered on the basis of the following criteria:

- Currently operational
- Having a financial incentive or obligation
- National (not regional)

Information is available on individual policies, but to facilitate the search process, these policies can first be sorted by three possible parameters: country, type of policy and type of renewable energy technology.

<http://library.iea.org/renewables/index.asp>

Carbon Will Become a Tax Issue

EU Emissions Trading will become a tax issue for European utilities. A current report of the rating agency Standard & Poor's underscores this trend. The implementation of the EU Emissions Trading Directive in 2005 is likely to have a significant impact on costs of production in the European power sector. The credit quality of European generators

and suppliers could be negatively affected if companies are unable to pass these costs through to end-users. The effect of emissions trading is likely to have the greatest impact on utilities with significant amounts of unmodified coal and oil-fired generating capacity, such as E.ON AG (AA-/Negative/A-1+), RWE AG (A+/Negative/A-1), Enel SpA (A+/Negative/A-1), and Endesa S.A. The report is available under: <http://www.ratingsdirect.com>

New Newsletter of the EEB Campaign on EFR Published

In September the European Environmental Bureau published its 8th newsletter on their campaign on Environmental Fiscal Reform.

You will find the newsletter under:

<http://www.ecotax.info/newsletter%208.pdf>

Subsidy Watch

The Subsidy Watch listserv contains information on the latest publications on subsidies that affect the environment, including newspaper articles, academic and government publications, and any other sources we can find in English. In order to make it as efficient as possible for the reader, IISD summarizes or excerpts each source article with a brief paragraph, or uses the abstract if there is one. The full citation for the original, or the URL if it is from an Internet source, will be given.

<http://www.iisd.org/subsidywatch/>

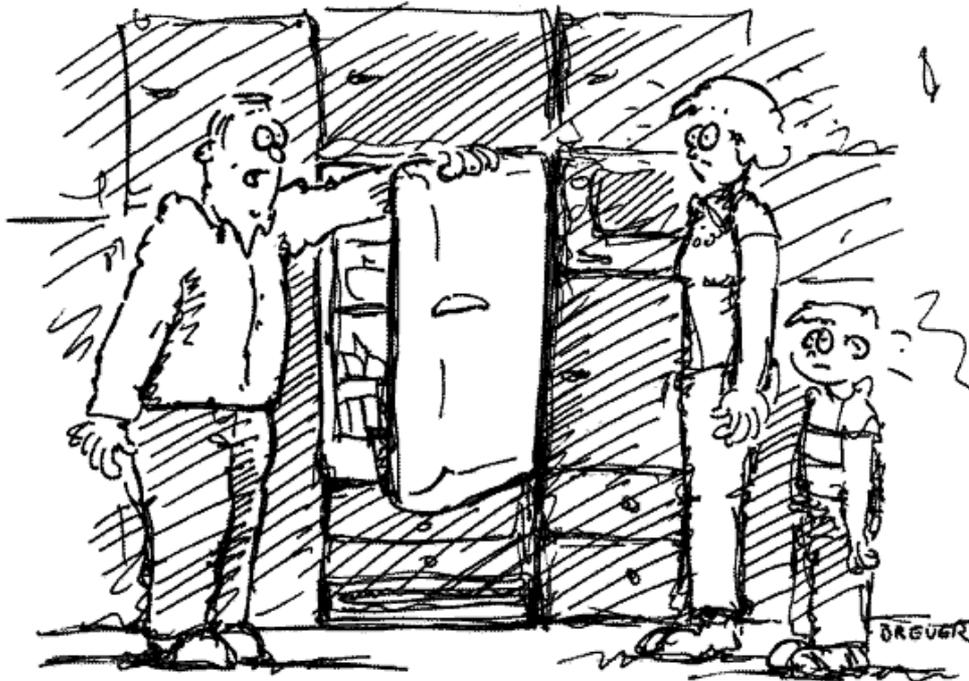
If you cannot connect to the Internet, then please <mailto:kfargey@iisd.ca>

Gilmore slams FF carbon tax document

It seems that the CO₂ tax in Ireland is not well understood by the Labour Party. See today's news

<http://www.rte.ie/news/2003/0909/carbon.html>

8. SPECIALS



To help to prevent global warming, we should open our fridge every day for one hour.

9. READERS' GUIDE AND IMPRINT

Readers Guide:

Reading our newsletter isn't very hard. If you follow the instructions below, it will be a pleasure:

- First, make certain that you always have sufficient space in your e-mail account. If you don't, you won't receive the newsletter, which has up to 425 kilobytes per copy.
- Don't try to print the HTML version in your email account. For a printable PDF version, click on the link at the top <http://www.eco-tax.info/downloads/GBN4.pdf>.
- You can read all newsletters in our archive here: <http://www.eco-tax.info/2newsmit/index.html>. At the Newsletter Archive, you can get to the individual topics by clicking on them in the directory. You thus don't need to scroll the whole document to get the information you need.

Now enjoy reading your copy of the Green Budget News!

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