



Asia-Pacific Centre for  
Environmental Law  
Faculty of Law, National  
University of Singapore



SINGAPORE  
ACADEMY OF LAW

# The 9th Global Conference on Environmental Taxation

6 & 7 November 2008 • 9.00am to 5.00pm • Le Meridien Singapore, 100 Orchard Road

## INTRODUCTION

The Global Conference on Environmental Taxation is an annual series of conferences which provides a global forum for the exchange of ideas, information and research findings on environmental taxation and economic instruments across international boundaries and professional disciplines. It has become one of the largest annual international gatherings of academic scholars, government officials, practitioners, NGOs and others from many disciplines, to discuss how fiscal and other economic instruments can help create a sustainable economy. Selected papers presented at the conferences are published in Critical Issues in Environmental Taxation - International and Comparative Perspectives.

The Ninth Annual Global Conference on Environmental Taxation will be held in Singapore from 6-7 November 2008, and is jointly organized by Singapore Academy of Law and the Asia-Pacific Centre for Environmental Law (APCEL), of the Faculty of Law, National University of Singapore (NUS). Other partners include the Centre on Asia and Globalisation of the Lee Kuan Yew School of Public Policy, NUS; the Association of Chartered and Certified Accountants in Singapore (ACCA), the IUCN Academy of Environmental Law, and the International Tax and Investment Centre (ITIC) in Washington DC, USA.

This conference will focus on the special problems of the urban environment and the challenges which confront cities and megacities. Issues to be examined include energy generation and consumption, transportation, pollution, population growth, housing, urban development and public health. The role and efficacy of fiscal policies and market-based instruments will be evaluated, particularly from the perspectives of developed and developing countries. The conference aims to create a venue for discussions and the sharing of experiences on the use of fiscal instruments to guide policy makers toward ensuring the sustainability of urban environments in the wake of rapid industrialization, depleting natural resources, continued population growth, and climate change.

## ABOUT THE KEYNOTE SPEAKERS

### 1) Chas Roy-Chowdhury

Chas Roy-Chowdhury is Head of Taxation at ACCA. He has a degree in Applied Economics as well as

being a fellow of ACCA. He worked in public practice from 1980 until 1991 when he joined the ACCA Technical Department. He is President of the Taxation Committee of the small business grouping UEAPME and a member of the Indirect and Direct Tax Working Parties at Federation des Experts Comptables Européens (FEE) - the umbrella group for "first tier" European accountants.

He is secretary to the ACCA Taxation Committee and is in regular contact with many Government departments such as the Inland Revenue and Customs and Excise through formal committees and ad hoc meetings. In addition there is an ongoing commitment to putting across the message on key tax issues to the broader public and opinion formers via the media. To this end there have been regular appearances across the full range of local, national and international television and radio stations as well as wide coverage in local, regional and national newspapers.

He has made presentations on key international tax issues to the European Parliament and international conference venues as well as lectured for ACCA on its courses and for its tax exams in China. He has also made presentations on Money Laundering and Ethics in Guyana, Trinidad, Barbados, Romania, Zambia and Pakistan.

### 2) Liu Hern Kuan

Liu Hern Kuan heads the Law Division as Chief Legal Officer in the Inland Revenue Authority of Singapore (IRAS). He provides all manner of legal and tax advice to IRAS' operational divisions advising on tax law interpretation, tax rulings, international matters, enforcement proceedings, audit, investigation and criminal matters. He has represented IRAS in leading tax cases before the various tax Boards of Review, the High Court and the Court of Appeal.

Prior to joining IRAS, he worked as a tax professional in a Big-4 accounting firm and as a lecturer at the Law Faculty of the National University of Singapore, where he published papers on tax law. He was also a contributing author to Halsbury's Laws of Singapore on Revenue and Taxation and is also a lecturer for the Advanced Tax Programme with the Tax Academy of Singapore.

### 3) Nicholas NA Robinson

Nicholas A. Robinson is the Gilbert and Sarah Kerlin Distinguished Professor of Environmental Law at Pace University School of Law, whose environmental

legal education programs he founded. He is also professor adjunct at Yale University in the School of Forestry & Environmental Studies and the School of Law, and is a member of the Environmental Advisory Council of the European Bank for Reconstruction and Development (EBTD).

He served under 5 U.S. presidents on America's delegations to the environmental law negotiations with the USSR (1972-92), and served as both the Chair of the Commission on Environmental Law of the International Union for the Conservation of Nature and Natural Resources (IUCN) and IUCN's Legal Advisor (1996-2005). From 2004 to 2008, he chaired the IUCN Academy of Environmental Law. He compiled and edited the *travaux préparatoires* of the UN Summit on Environmental Development (the 1992 Rio Earth Summit): Agenda 21 and the UNCED Proceedings (6 volumes) and is author of many books and articles, including *Comparative Environmental Law & Regulation* (Oxford University Press).

He holds the Elizabeth Haub Prize in Environmental law from the Université Libre de Bruxelles and has been honored in Brazil by the Procuradoria Geral of Rio de Janeiro (2008), and the

Instituto O Direito por um Planeta Verde (1999 and 2004). The Natural Resources Council of American conferred on him its National Environmental Quality Award (2002). He is a graduate of Brown University and Columbia University School of Law.

#### 4) Akio Morishima

Akio Morishima is a graduate of the University of Tokyo, School of Law and of the Harvard Law School. From 1971 to 1996 he was Professor in the Faculty of Law at Nagoya University, and also spent periods as Visiting Scholar and Visiting Professor at the Yale and Harvard Law Schools and at the Universities of British Columbia and Leiden (Netherlands). Since 1994, he has been Professor Emeritus at Nagoya University and Professor at Sophia University, Japan.

In 1998 he was appointed President and Chairman of the Board of Directors of the Institute for Global Environmental Strategies and in 2000 he became President of the Central Environmental Council of the Environment Agency of Japan. He is also President of the Japanese Association of Environmental Law and Policy, and of the Japan Association of Environmental Sciences. He is the author of many books and articles on environmental law.

### REGISTRATION FORM (Closing date: 22 Oct 2008)

- Registration for the event may be made:
  - (a) online by logging on to [www.sal.org.sg](http://www.sal.org.sg)
  - (b) by fax to: (65) 6334 4940;
  - (c) by mail to: LES Department, Singapore Academy of Law, 1 Supreme Court Lane, Level 6, Singapore 178879.
- Registrations received on or before the closing date are confirmed unless otherwise notified.
- A sum of S\$21.40 (inclusive of 7% GST) will be levied for administrative charges for any cancellation received in writing on or before the closing date.
- For enquiries, please call Tel: (65) 6332 4149 or email [les@sal.org.sg](mailto:les@sal.org.sg).
- SAL's usual terms and conditions apply. See <http://www.sal.org.sg/RegistrationTermsNConditions.aspx> for details

#### Registration Fees

(Please note that the fees include 7% GST, conference materials, refreshments, lunch and 1 dinner)

	Early Bird Rate (register before 12 Sep '08)	Normal Rate
Singapore Academy of Law (SAL) Members	S\$535.00	S\$631.30
OECD countries and Non-SAL Members, Singapore	S\$738.30	S\$888.10
Developing Countries (Non-OECD members)	S\$321.00	S\$374.50
Accepted Paper Presenters	-	S\$267.50
Full-time Students #	-	S\$267.50

For a list of recommended hotels, please refer to the website - <http://law.nus.edu.sg/apcel/conference/gcet/accommodation.html>

Company \_\_\_\_\_

Address \_\_\_\_\_

Contact person \_\_\_\_\_ Tel: \_\_\_\_\_ Fax: \_\_\_\_\_

Email \_\_\_\_\_

Please register the following person(s) for the above seminar. A cheque (no. \_\_\_\_\_) for S\$ \_\_\_\_\_ made payable to "Singapore Academy of Law" is enclosed. Please write the title of the event on the back of the cheque.

Bill to Individual  Bill to Firm/Organisation (✓ tick where appropriate)

Name: Mr/Mrs/Ms/Dr: \_\_\_\_\_ Designation \_\_\_\_\_

SAL No. (eg:A0012): \_\_\_\_\_ Non-Member NRIC/Passport No. : \_\_\_\_\_

Tel: \_\_\_\_\_ Email \_\_\_\_\_

# Please enclose photocopy of matriculation card or student pass.