



**Stellenbosch
Business School**
STELLENBOSCH UNIVERSITY



25th Global Conference on Environmental Taxation



18 – 20 September 2024
Stellenbosch, South Africa

forward together
sonke siya phambili
saam vorentoe



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DAY 1

Wednesday, 18 September

08h00 - 09h00	Arrivals and Registrations (tea/coffee available in foyer)
09h00 - 09h30	Welcome addresses
09h30 - 10h30	Keynote speaker Saliem Fakir (African Climate Foundation)
10h30 - 11h00	Coffee break
11h00 - 12h30	Plenary session I: Carbon pricing developments around the globe Moderator: Stephanus van Zyl Panellists: Keith Engel, Kasia Lewis, Ian Parry, Hadi Setiawan
12h30 - 12h45	Group photo
12h45 - 13h40	Lunch break
13h40 - 15h20	Parallel sessions A1 to A3
15h20 - 15h50	Coffee break
15h50 - 16h50	Parallel sessions B1 to B3
16h50 - 17h00	Comfort break
17h00 - 19h00	Welcome reception at STIAS Wine experience with Burton Francis: <i>A journey from soil to soul</i>

DAY 2

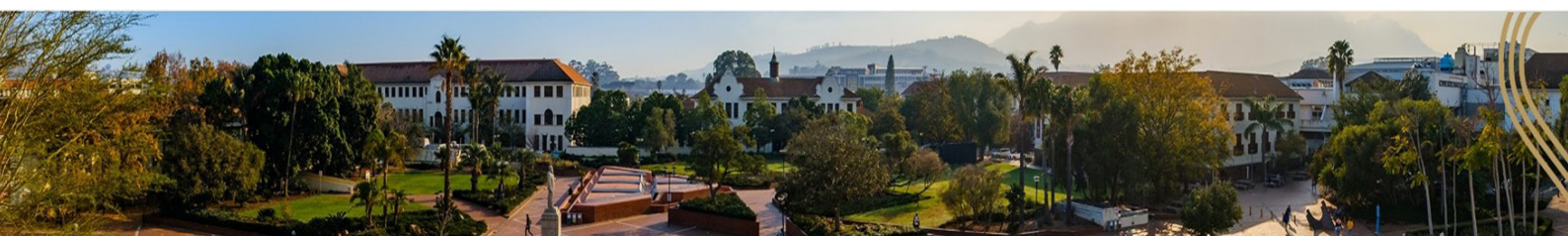
Thursday, 19 September

08h00 - 09h00	Arrivals and Registrations (tea/coffee available in foyer)
09h00 - 10h40	Parallel sessions C1 to C3
10h40 - 11h 10	Coffee break
11h 10 - 12h40	Plenary session II: Public private partnerships in the Just Energy Transition Moderator: Lee-Ann Steenkamp Panellists: Muhammad Ashfaq Ahmad, Abel Sakhau, Alenka Turnsek
12h40 - 13h40	Lunch break
13h40 - 15h20	Parallel sessions D1 to D3
15h20 - 15h50	Coffee break
15h50 - 16h30	<i>Free time</i>
16h30 - 18h00	Buses depart to Cape Town
18h00 - 22h00	Gala Dinner at Gold Restaurant, Cape Town
22h00 - 23h00	Buses return to STIAS

DAY 3

Friday, 20 September

08h00 - 09h00	Arrivals and Registrations (tea/coffee available in foyer)
09h00 - 10h40	Parallel sessions E1 and E2
10h40 - 11h00	Coffee break
11h00 - 12h30	Plenary session III: CBAM and the impact on developing countries Moderator: Duane Newman Panellists: Susanne Aakerfeldt, Karen Bosman, Cristopher Morgan, Abel Sakhau
12h30 - 13h00	Young Researcher & Kreiser awards GCET26 announcement Closing
13h00 - 14h00	Lunch break



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Parallel Session A

Wednesday, 18 September (13h40-15h20)

Session A1 Carbon border adjustment mechanisms (CBAM) Auditorium 1		
Reference	Topic	Presenter
GCET25/58	EU CBAM implementation challenges	Aakerfeldt, Susanne; Weishaar, Stefan E.
GCET25/52	The Carbon Border Adjustment Mechanism: positive and negative effects on the competitiveness of EU industries	Dalhammar, Carl; Richter, Jessika Luth
GCET25/26	Navigating sovereignty in environmental taxation: an examination of the Carbon Border Adjustment Mechanism (CBAM)	Pretorius, Morné
GCET25/67	Carbon Border Adjustment Mechanism: possible impacts on developing countries with little to no carbon pricing legislation	Weingärtner Welter, Isabela; Caliendo Velloso da Silveira, Paulo Antônio
GCET25/76	Border Carbon Adjustment Mechanisms - what are the major concerns for developing countries?	Aakerfeldt, Susanne; Campmas, Alexandra

Session A2 Climate Justice I Auditorium 2		
Reference	Topic	Presenter
GCET25/02	How to tax our way to energy justice	Cannas, Francesco
GCET25/39	Examining tax policy's contribution in advancing climate justice goals through focusing on individuals	Lepheana, Makofe
GCET25/54	The new constitutional framework for environmental taxation in Brazil: limitations on the granting of tax incentives based on environmental sustainability criteria	Ferreira Neto, Arthur
GCET25/75	How indirect taxation can contribute to a fair transition: a discussion on the progressive or regressive character of excise duties on energy products	Wolff, Sébastien

Session A3 Coal and Mining Breakaway 1 & 2		
Reference	Topic	Presenter
GCET25/25	The role of Income Tax in rehabilitating lands, post-mining activities: an explorative study of selected South African JSE listed mining firms	Mphela, Lesego; Lepheana, Makofe; Nyirenda, Gibson
GCET25/27	Carbon accounting and dynamic environmental taxes for efficient emission reduction in the Nigerian upstream oil and gas sector	Ikeolumba, Jonathan
GCET25/34	South Africa's policy interventions for just transition under net-zero emissions 2050 global call: A focus on coal sector	Mashula, Nthabiseng; Chapungu, Lazarus; Nhamo, Godwell
GCET25/95	All that glitters is not gold: a comparative analysis of the mining tax regimes of selected Commonwealth countries to establish best practices for South Africa	Hoffman, Dedrei; Steenkamp, Lee-Ann

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Parallel Session B

Wednesday, 18 September (15h50-16h50)

Session B1 | Agriculture and Forestry | Auditorium 1

Reference	Topic	Presenter
GCET25/14	A just transition to forest communities: a review of the contributions of non-carbon benefits to REDD+ implementation and sustainable emission reductions	Dugasseh, Frank Akowuge; Andersen, Mikael Skou
GCET25/36	Carbon pricing can reduce alien tree invasions: Illustration with three value chains in South Africa	Pirard, Romain; Petersen, Abdul Muhaymin; Grobler, Andrea; Tuchten, Olivia Frances
GCET25/86	Overview of policy options to complement carbon taxes	Richards, Stephanie Hayes; Richards, Kenneth; Giovanni, Emily

Session B2 | Transport and Supply chains | Auditorium 2

Reference	Topic	Presenter
GCET25/09	Putting a price on maritime transport GHG emissions: ensuring a Just Transition	Romera, Beatriz Martínez; Weber, Viktor; Ebbersmeyer, Ana Stella
GCET25/45	Green levies and constitutional boundaries	Xu, Yan
GCET25/88	China's response to supply chain environmental due diligence	Zhang, Xiaoping

Session B3 | Urbanisation | Breakaway 1 & 2

Reference	Topic	Presenter
GCET25/48	Demography and environmental taxation	Bianchi, Lorenzo
GCET25/91	What may African cities be expected to contribute to the low(er) carbon transition from the perspective of law?	Du Plessis, Anel; Moyo, Chantelle

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Parallel Session C

Thursday, 19 September (09h00-10h40)

Session C1 | Carbon tax | Auditorium 1

Reference	Topic	Presenter
GCET25/10	A policy tool for just transition? A case study of the South African carbon tax	Magnetti, Jeanne
GCET25/30	Designing a just and effective green fiscal reform policy: a case study of carbon taxes for financing Nigeria's energy transition	Owolabi, Akintola
GCET25/49	Insights into firms' responses to carbon taxation: a systematic review	Mwang'onda, Emmanuel Simon; Steenkamp, Lee-Ann; Terblanche-Smit, Marlize
GCET25/60	Examining the effect of carbon taxes on South African employment rates, while going green	Moagi, Justice; Lepheana, Makofe

Session C2 | Environmental taxes across the world | Auditorium 2

Reference	Topic	Presenter
GCET25/55	The green hydrogen (H2V) market in Brazil: the architecture of development in light of tax incentives	Correa, Roney
GCET25/59	Update on Work in UN Subcommittee on Environmental Tax Issues	Aakerfeldt, Susanne; Ahmed, Muhammad Ashfaq; Ruiz, Maria Amparo Grau; Weishaar, Stefan E.
GCET25/98	Taxing Artificial Intelligence: excise tax policy response	Ngidi, Mzwandile
GCET25/61	Progress in environmental tax reform in Brazil based on selective tax	Correa, Roney; Cavalcante, Denise
GCET25/78	Fiscal policy and informality in Georgia: tax reform and the potential of environmental taxation	Al-Rikabi, Jaffar; Campmas, Alexandra; Christensen, Martin; Gill, Sahil; Reidt, Noe

Session C3 | Green Finance | Breakaway 1 & 2

Reference	Topic	Presenter
GCET25/72	Tax and climate change: how progressive taxation can contribute to close the current climate financing gaps	Kohonen, Matti; Agyiri, Isaac Danso; Guerrero García, Klelia; Mager, Franziska
GCET25/74	Taxation for green growth: reorienting finance	Oliari, Rafaela C.; Leonetti, Carlos A.
GCET25/92	Leveraging institutional investors for the Just Energy Transition - understanding the willingness to finance sustainable energy infrastructure	Sekgwele, Tshgofatso; Steenkamp, Lee-Ann; Gerber, Charlene
GCET25/96	Green investment incentives: a developing economy perspective	Readhead, Alexandra; Mataba, Kudzai

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Parallel Session D

Thursday, 19 September (13h40-15h20)

Session D1 | Carbon policy considerations I | Auditorium 1

Reference	Topic	Presenter
GCET25/03	Policies to decarbonize industry while addressing competitiveness and carbon leakage	Parry, Ian; Black, Simon; Minnett, Danielle; Zhunussova, Karlygash
GCET25/47	Climate change and environmental taxation	Comelli, Alberto
GCET25/79	Carbon pricing instruments and offsets: doubling the uncertainty for price versus quantity	Richards, Kenneth
GCET25/53	Evaluating pass-through Impacts in carbon taxation: Insights from a new Price Model	Semet, Raphaël; Roncalli, Thierry
GCET25/66	Carbon Pricing in South Africa: distributional and technological Implications	Majcher, Agatha Justina; Missbach, Leonard; Zeyen, Elizabeth; Klein, Peter; Steenkamp, Lee-Ann

Session D2 | Environmental taxes in Africa | Auditorium 2

Reference	Topic	Presenter
GCET25/43	Evaluating the efficiency of green taxation in South Africa	Banda, Sylvia
GCET25/24	Environmental taxes in Africa: a bibliometric analysis and systematic review	Bornman, Marina; Engelbrecht, Karel Jacobus Burger
GCET25/51	The evolution of environmental taxes in South Africa: a systematic review and Meta-analysis	Nyirenda, Gibson
GCET25/89	African Tax Administration Forum (ATAF)/University of Pretoria collaborative research: the Environmental Tax Handbook for Africa	Van Zyl, Fanie; Steenkamp, Lee-Ann; Madzivanyika, Ezera; Cotrell, Jacqueline; Warwick, Ross; Nair, Vedanth; Ferris, Loretta; Waiswa, Ronald; Debeila, Nthabiseng
GCET25/97	After the music stops ... revisiting the case for environmental tax reform in the African region	Ashiabor, Hope

Session D3 | Disclosures and Governance | Breakaway 1 & 2

Reference	Topic	Presenter
GCET25/22	Accounting for the views of industry role players on climate change in South Africa	Matela, Jessica Malebusetsa; Jarvis, Peter; Mans-Kemp, Nadia
GCET25/31	Movements and comparisons in ESG disclosures	Hwang, Seon Jae
GCET25/40	Scrutinising the impact of carbon taxes on chemical and energy industry reported carbon emissions	Mahabane, Tshepo; Lepheana, Makofe; Nyirenda, Gibson
GCET25/44	The evolution of corruption in climate finance and anti-corruption law: a South African story	Wright, Johandri
GCET25/82	Exploring the quality of carbon emission disclosure in the financials industry	Bhoolia, Karishma; Steenkamp, Lee-Ann

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Parallel Session E

Friday, 20 September (09h00-10h40)

Session E1 | Carbon policy considerations II | Auditorium 1

Reference	Topic	Presenter
GCET25/16	Emerging kaleidoscope of carbon pricing in Africa	Gnassou, Laure
GCET25/19	From policy to practice: evaluating and comparing climate change taxation strategies and outcomes in South Africa, the United Kingdom, Sweden, and Mozambique	Ndlovu, Jane; Sekome, Keitumetse; Fourie, Ockert
GCET25/50	Effective carbon pricing to accelerate the energy transition and SDGs	International Chamber of Commerce (ICC) Working Group on Carbon Pricing
GCET25/56	Tackling the governing and financing sides of the sustainable transition [A think piece by the International Resource Panel]	Amansure, Ric; Swilling, Mark; Primmer, Eeva; Weiss, Helga; Bruyninckx, Hans
GCET25/99	Evaluation of the first five years of South Africa's carbon offset system	Louw, Robbie

Session E2 | Climate Justice II | Auditorium 2

Reference	Topic	Presenter
GCET25/11	Global sharing of the proceeds of global Greenhouse Gas taxes	Tideman, Nicolaus
GCET25/13	Global minimum income taxation (OECD) and environmental taxation: implications for developing countries	Salassa Boix, Rodolfo; García Córdoba, Paloma
GCET25/21	Energy poverty and price reaction to carbon pricing: a behavioural model	Coppens d'Eeckenbrugge, Daniel; De Bevere, Audric
GCET25/64	Personal Carbon Allowances (PCA) - "An idea whose time has come?"	Dwyer, Stephen (Steve)
GCET25/90	Easier said than done? Retooling clean energy tax credits to overcome their inherent limits	Milne, Janet E.



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