

TAXATION LAW RESEARCH PROGRAMME
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**Green Border Tax Adjustments and
their Consequences for
Chinese Tax Policy and Trade**

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Room 403, 4/F TT Tsui Building, University of Hong Kong**

Over the past year, China has pledged significant reductions in its emissions intensity and proposed the introduction of a carbon tax in 2012. These are hopeful signs but, as with all signals at the intersection of the economy and the environment, there can be no certainty that reality will match the promise.

Authoritative voices around the world are making dark warnings of the trade barriers facing countries that fail to move to a low-carbon economy. As both a major polluter and exporter, China's products are particularly vulnerable to the imposition of border tax adjustments (BTAs) by importing countries. This presentation considers the likelihood and legitimacy of such measures, specifically those based on environmental taxes, in light of the WTO's BTA rules.

Bill Butcher is Associate Head of the Australian School of Taxation and Business Law at the University of New South Wales, Sydney, Australia. His primary research interests are in taxation, particularly the use of tax to achieve environmental protection outcomes, and international business law, in which he has written and presented extensively. He has been appointed by the Australian government to direct extensive commercial law courses as part of Australia's overseas aid program and is a member of the Board of Advisors, Environmental Issues Association. Prior to joining the University, Bill practised as a barrister and solicitor in New Zealand and England.

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