



Asian Institute of International Financial Law

TAXATION LAW RESEARCH PROGRAMME (TLRP)

Intensive Course

Taxation for a Sustainable Environment

Have you ever wondered what role taxation can play in addressing environmental degradation?
And what is Hong Kong's unique position within this global and regional environmental framework?

Beyond its primary purpose of revenue generation, taxation is used by governments as a lever to steer the economy and society. **Archie Parnell**, Professor of Law at Jindal Global University Law School, and guest speaker **Professor Christine Loh**, Chief Development Strategist at Hong Kong University of Science and Technology, will explore the crucial role of taxes and other forms of carbon pricing in confronting climate change, pollution, loss of biodiversity and other environmental degradations.

Topics covered will include:

- An analysis of **key international climate agreements** (the UN Framework Convention on Climate Change, Kyoto Protocol, and Paris Agreement) with a focus on nationally determined contributions (NDCs), and the integration of tax strategies into national climate plans.
- A comparison of the **NDCs of the top three greenhouse gas emitters** (China, the US, and India), as well as Hong Kong and Singapore, and an assessment of implications of the US withdrawal from the Paris Agreement.
- An evaluation of **carbon pricing mechanisms**—carbon taxes, tax subsidies, emission trading systems (voluntary/mandatory), and carbon border adjustment mechanisms—defining their operation and GHG coverage.
- **Comparative carbon pricing and taxation** in China (including Hong Kong), the US, India, and Singapore, positioning them within global carbon pricing strategies.
- An examination of **other environmental taxes and fees**, as well as excises, local fees and polluter-pays penalties of China (including Hong Kong), and the US, putting these costs in context of relevant international agreements on air pollution, ozone, hazardous waste, and biodiversity.
- An exploration of **future directions** in environmental taxation.

Who Should Attend?

This introductory level program is designed for individual, including in-house practitioners, counsels, and postgraduate commerce or law students who seek a foundational understanding of the role taxes and other pricing mechanisms play in addressing environmental degradation. It offers a particular focus on Hong Kong within its regional and global context.

Dates & Time:

7 November 2025 (Friday), 6:15 - 9:00 PM

8 November 2025 (Saturday), 2:30 - 5:00 PM

9 November 2025 (Sunday), 11:00 AM - 5:00 PM

Venue: Cheng Yu Tung Tower, Faculty of Law, The University of Hong Kong

Course Fee: **HK\$800**

Payment link will be provided after successful registration. Course Fee is non-refundable.

Deadline for registration: **31 October 2025 (Friday)**

REGISTER HERE



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TAXATION for a SUSTAINABLE ENVIRONMENT

Date	Time	Session Overview
Friday, 07 Nov 2025		
	6:15pm – 6:30pm	Registration
	6:30pm – 6:45pm	Introduction and Overview: <ul style="list-style-type: none"> • Role of taxes in addressing environmental degradation (climate change, pollution, biodiversity loss) • <i>Pigouvian</i> taxation
	6:45pm – 7:45pm	International Climate Agreements & Nationally Developed Contributions (NDCs): <ul style="list-style-type: none"> • UN Framework Convention on Climate Change (1992), Kyoto Protocol (1997), and Paris Agreement (2015) texts • Taxes as part of a country's NDC strategy
	7:45pm – 7:55pm	Break
	7:55pm – 9:00pm	NDC Comparison & US Withdrawal Implications: <ul style="list-style-type: none"> • NDCs of China (including Hong Kong), United States, India, and Singapore • Impact of the US withdrawal from the Paris Agreement
Saturday, 08 Nov 2025		
	2:30pm – 2:45pm	Recap
	2:45pm – 3:30pm	Carbon Pricing Mechanisms: <ul style="list-style-type: none"> • What is “carbon pricing”? • Definitions and greenhouse gas (GHG) coverage • Carbon taxes, GHG tax subsidies (and negative tax subsidies), emission trading systems, carbon border adjustments, and fuel excise taxes
	3:30pm – 3:40pm	Break
	3:40pm – 5:00pm	Comparative Carbon Pricing Mechanisms: <ul style="list-style-type: none"> • China (including Hong Kong) • United States • India • Singapore
Sunday, 09 Nov 2025		
	11:00am – 11:15am	Recap
	11:15am – 12:15pm	Q&A with guest speaker HKUST Professor Christine Loh , former HKSAR Government Minister (Undersecretary for the Environment 2012-17) and special advisor to the Chief Executive of the HKSAR Government on the mainland's environment policies (2019-20)

	12:15pm – 1:00pm	Criteria for "Good" and "Bad" Carbon Taxation based on UN, OECD and World Bank guidance
	1:00pm – 2:00pm	Lunch
	2:00pm – 3:15pm	Other Environmental Degradation Agreements and Related Taxes and Fees: <ul style="list-style-type: none"> • Transboundary Air Pollution Convention (1979) • Protection of Ozone Layer Convention (1985) • Montreal Protocol (1987) • Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (1989)
	3:15pm – 3:30pm	Break
	3:30pm – 4:45pm	Other Environmental Degradation Agreements and Related Taxes and Fees (con't): <ul style="list-style-type: none"> • Convention on Biological Diversity (1992) • Nagoya Protocol (2010) • Comparative analysis of Hong Kong, Singapore, China and the US vis-a-vis taxes and fees on air pollution, ozone depletion, hazardous waste, and loss of biodiversity
	4:45pm – 5:00pm	Future Directions & Wrap Up

Presenters:

- **Archie PARNELL**

Archie Parnell is a Professor of Law at Jindal Global University Law School in India where he teaches tax courses (one of which covers taxation's application to climate change). He has published in law reviews ranging from the Tax Lawyer to the Yale Law Journal. Before academia, Archie was a trial attorney at the Tax Division of the U.S. Department of Justice and on the staff of the Ways and Means Committee of the U.S. House of Representatives. He held senior tax roles at Exxon, Coudert Brothers and Goldman Sachs in the U.S., Europe and Asia. He has served on various tax committees and advisory boards, including the OECD's Business and Investment Advisory Committee (BIAC). In Hong Kong, he was a member of the Board of Review for 10 years. Archie was also Chair of the Capital Markets Tax Committee of Asia and participated in the Hong Kong Joint Liaison Tax Committee during that time.

- **Christine LOH** (guest speaker)

Professor Christine Loh, Chief Development Strategist at Hong Kong University of Science and Technology, is a lawyer by training and a commodities trader by profession. She has been involved in public policy since the 1980s. She has served as a legislator in Hong Kong, a government minister in the HKSAR Government (Undersecretary for the Environment 2012-17) and special advisor to the Chief Executive of the HKSAR Government on the mainland's environmental policies (2019-20). She currently serves on the boards of several for-profit and non-government organizations in Hong Kong and internationally that relates to sustainability. Her most recent new assignment in 2024 is serving as a member of the Steering Committee of the Climate Mobility Innovation Lab of the UN International Organization on Migration.