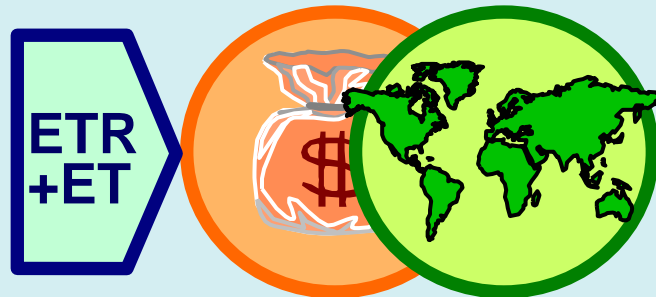


**Germany's Ecotax Reform 1999 - 2003:  
Implementation, Impact, Future Development**



Dialogue Japan – Germany October/ November 2005  
Dr. Anselm Görres – Chairman Green Budget Germany

CONTENT OF THIS PRESENTATION

**Germany's Ecotax Reform 1999 - 2003:  
Implementation, Impact, Future Development**

- **Executive Summary/ Introducing Green Budget**
- **The challenge ahead – from bathtub to bathtub**
- **Germany's point of departure**
- ***Red-Green Ecotax Reform: facts and figures***
- **Some lessons from the German ETR debate**
- **Some remarks about the instrument debate**
- **A global perspective – epilogue with monkeys**

## About "Green Budget Germany" and the author

- **Green Budget Germany** (Förderverein Ökologische Steuerreform e.V./ FÖS) is a nonprofit organisation and **NGO**, founded in 1994.
- Topics: **Ecotax Reform** (ETR) and **Emission Trading** (ET) or more general: **Environmental Fiscal Reform** (EFR) including **Subsidy Debate**
- Target Groups: **Business, scientific** and **political communities**.
- Publications: Many books, articles and newsletters in German in English: **ÖkoSteuerNews** and **GreenBudgetNews**.
- **Dr. Anselm Görres**, born 1952, economist and former McKinsey consultant, is manager and entrepreneur in Munich Germany ([www.zmm.de](http://www.zmm.de)). He is co-founder and President of FÖS/GBG and since 1985, has written many books and articles about ecotaxes in Germany.



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**GBG**

German Ecotax Reform and Japan – Exhibit 3

PRESENTING GBN

## GreenBudgetNews:

### An NGO Platform for European and Global Debate

- **Full Name:** European Newsletter on Environmental Fiscal Reform. First edition appeared in October 2001
- **Cooperation Partners:** ÖGUT - Austrian Society for Environment and Technology; DEC - Danish Ecological Council; CAAG - Clean Air Action Group, Hungary
- **Topics:** Green Budget Reform on EU-level, in individual European countries, and worldwide
- **We are looking for Corresponding Partners who:**
  - Write articles case by case
  - Report from their own country on a regular basis
  - Send the newsletter to their own mailing list
  - Or submit addresses to us for distribution

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**GBG**

German Ecotax Reform and Japan – Exhibit 4

**Green Budget News 12 – 06/2005**

European Newsletter on  
Environmental Fiscal Reform

EU air tax to fund aid  
Swiss government approves carbon tax and levy  
Japan: Ecological fiscal reform 2006?

**TAX  
BADS,  
NOT  
GOODS**

Editors:



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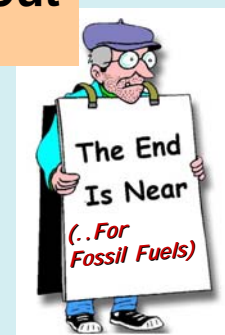
**GBG**

German Ecotax Reform and Japan – Exhibit 5

And here's how:

- To become a member:
- To subscribe to our newsletters:
- To find useful information about Green Budget Reform:

- [www.eco-tax.info](http://www.eco-tax.info)
- [www.foes.de](http://www.foes.de)
- [foes@foes.de](mailto:foes@foes.de)



SELECTED WORLDWIDE ECOTAX PRESENTATIONS BY GBG-MEMBERS

After some time we realized that GBG is not only an NGO  
but also a travel agency

こんにちは

..and thanks to Minister Trittin, who paid for my trip (economy class)

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**GBG**

German Ecotax Reform and Japan – Exhibit 7

Though I have never been in Japan, my books already are here...

Amazon.co.jp - Microsoft Internet Explorer

配送料 無料 1500円以上、着払いもOK

Goerres, Anselm

Goerres, Anselm

- Der Weg zur oekologischen Steuerreform.**  
Anselm Goerres (D), Perfect (1998/01) Olzog, Mchn.  
02,161
- Die Umverteilung der Arbeit.**  
Peter Anselm Goerres (D) Perfect (1998/05) Campus Vlg., Fm.  
02,566
- Wordstar fuer Fuechse Was Wordstar alles kann**  
Anselm Goerres (D), Cornelius Goerres (D) Perfect (1997/02) W.  
Hofacker, Holz.  
01,675
- Der Weg zur oekologischen Steuerreform. Weniger**

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**GBG**

German Ecotax Reform and Japan – Exhibit 8

Germany and Japan have much in common, past and present, why not a strong fight for Kyoto?



Nichts ist unmöglich!



Everybody fights *muda* in AUDI and TOYOTA factories – but who fights the *muda* in the world?

Why do we not make our tax systems as smart and efficient as our car factories?

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German Ecotax Reform and Japan – Exhibit 9

Prime Minister Junichiro Koizumi is supporting the concept of *Mottainai*



Maybe I join GBG?



“Recently, Madame Wangari Maathai, who received the Nobel Prize, upon her visit to Japan was most impressed by the Japanese word *mottainai* – that is, do not waste valuable things. The word *mottainai* really embodies the 3Rs-reduce, reuse and recycle resources, do not waste them. This is what Madame Maathai said. In English, French, Germany or other languages I believe it is difficult to translate this word *mottainai*, but perhaps we could simply use the Japanese word *mottainai*. After all, tsunami is a Japanese word. I believe this Japanese word *mottainai* really embodies all the 3Rs, and therefore, I introduced this word which means to attach importance on environmental protection and value resources.”

Press Conference following G8 Summit July 8, 2005

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German Ecotax Reform and Japan – Exhibit 10

CONTENT OF THIS PRESENTATION

We've come to our next topic:

Executive Summary/ Introducing Green Budget

- Germany's point of departure in comparison
- Red-Green Ecotax Reform: facts and figures*
- Some lessons from the German ETR debate
- Some remarks about the instrument debate
- A global perspective – epilogue with monkeys

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German Ecotax Reform and Japan – Exhibit 11

WORLDWIDE CO2-EMISSIONS IN MILLION TONS

The only way to stop and reverse current trends is by changing our behaviour and our structures



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German Ecotax Reform and Japan – Exhibit 12