

Conclusion: Points for consideration for further study by the government

The assessment and review of the Programme in 2004 should be conducted as quickly as possible. The assessment/review should grasp and evaluate the effectiveness of existing policy and measures at reducing emissions, and make the process by which we will achieve the 6% reduction committed in the Kyoto Protocol between the years 2008 and 2012. Namely, it clearly should state how existing measures and programs will be bolstered using a step-by-step approach, what level of reduction can be ensured by 2010, and the like, in order to achieve the committed reduction.

In preparation for the possibility that the assessment and review of the Programme will indicate that additional measures are required, there should be accelerated study of Climate Change Tax, as well as a mechanism for using the voluntary efforts of large enterprises as “policy collateral,” and emissions trading regimes and the like to improve the cost effectiveness of these efforts.

It will further be vital for future ACC measures to employ a combination of programs that, in their entirety, ensure the required effect. For this reason, deeper study should be made of the policy mix of Climate Change Tax with other measures at the earliest possible date.

It is vital for the Japanese against people to play a leading role in selecting Climate Change Tax and other measures climate change. For this reason, the Ministry of the Environment should actively provide information, and seize on a wide range of opportunities for discussion with all groups in Japan, including industrial groups, consumer groups, environmental groups and the like.

If the Climate Change Tax is adopted, they should be adopted as part of a series of environmental tax and fiscal reform, including coordinating with a large number of existing taxes and revising the national spending budget. Thus, the Ministry of the Environment and related government agencies should broadly and actively study and decide these issues.