

NEWS FROM:



Communication and Marketing Department
Isebe loThungelwano neNtengiso
Kommunikasie en Bemakingsdepartement

Private Bag X3, Rondebosch 7701, South Africa
La Grotto House, Glendarrach Rd, Rondebosch, Cape Town
Tel: +27 (0) 21 650-3733/2, Fax: +27 (0) 21 650-5682
Internet: www.uct.ac.za

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Taxation can slow global warming behaviour – UCT research

Concerns about the political and economic consequences of carbon taxation are not necessarily justified, and such taxes can provide a cost-effective means of changing human behaviour and encouraging technological improvements in the use of fossil fuels, according to Nadia Kamm, a PhD graduand in Public Law at the University of Cape Town.

Kamm's PhD thesis, *Taxation - a measure to stop global warming?*, examines the adaptation of taxation systems as a measure to stop global warming, and considers the effect of carbon dioxide (CO₂) taxes at national and international levels. She analyses examples of carbon taxes that have already been implemented in some countries, and compares their advantages and disadvantages. However, she concludes that an international tax would be necessary to halt global warming. She also argues that border tax adjustments for carbon taxation are justifiable under international trade law, and would give trading nations the option of either paying the carbon tax of other countries or introducing a tax themselves. The second option would enable the revenues to be used for the respective nation's own benefit, and Kamm discusses different ways they might be applied. Finally, she seeks to develop a theoretical approach to show the essential factors necessary for designing a fair global CO₂ taxation framework.

Kamm obtained a Diploma in Finance Administration from the University of Applied Sciences for Finance, Nordkirchen, Germany, and qualified as a lawyer in that country, where she studied at the University of Cologne. She obtained an LLM in International Law at UCT in 2007, before commencing research for a PhD in Public Law. Her supervisor is Professor J Gibson of the Public Law Department at UCT.

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Please note: Information in this release is based on the supervisor's citation for the PhD thesis. UCT advises journalists to obtain a copy of the thesis and/or interview the PhD graduate to verify and expand on this information.

Issued by: UCT Communication and Marketing Department

Patricia Lucas

Tel: (021) 650 5428 Fax (021) 650 5628

Cell: 076 292 8047

E-mail: pat.lucas@uct.ac.za

University of Cape Town

Rondebosch

Website: www.uct.ac.za