

Renewable energy tax incentives and WTO law: irreconcilably incompatible? : an examination of the WTO-consistency of direct corporate tax incentives for the development of renewable energy

Citation for published version (APA):

Ni Ghiollarnath, C. (2011). *Renewable energy tax incentives and WTO law: irreconcilably incompatible? : an examination of the WTO-consistency of direct corporate tax incentives for the development of renewable energy*. [Doctoral Thesis, Maastricht University]. Wolf Legal Publishers. <https://doi.org/10.26481/dis.20110114cn>

Document status and date:

Published: 01/01/2011

DOI:

[10.26481/dis.20110114cn](https://doi.org/10.26481/dis.20110114cn)

Document Version:

Publisher's PDF, also known as Version of record

Please check the document version of this publication:

- A submitted manuscript is the version of the article upon submission and before peer-review. There can be important differences between the submitted version and the official published version of record. People interested in the research are advised to contact the author for the final version of the publication, or visit the DOI to the publisher's website.
- The final author version and the galley proof are versions of the publication after peer review.
- The final published version features the final layout of the paper including the volume, issue and page numbers.

[Link to publication](#)

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal.

If the publication is distributed under the terms of Article 25fa of the Dutch Copyright Act, indicated by the "Taverne" license above, please follow below link for the End User Agreement:

www.umlib.nl/taverne-license

Take down policy

If you believe that this document breaches copyright please contact us at:

repository@maastrichtuniversity.nl

providing details and we will investigate your claim.

Download date: 17 Apr. 2024

Stellingen behorende bij het proefschrift

Renewable Energy Tax Incentives and WTO Law: Irreconcilably Incompatible?

Carol Ní Ghiollamáth

Propositions

- 1) Despite addressing the goals of the Kyoto Protocol, direct tax incentives for the development of renewable energy have not been heavily implemented as pro-Kyoto Protocol tools.
- 2) An 'aim and effects' test applied in the examination of 'likeness' within the *SCM Agreement* is a solution by which the environmental motivation of environmental tax subsidies could be taken into account without encountering the procedural hurdles of including a GATT 1994 Article XX-equivalent in the *SCM Agreement*.
- 3) The innate national nature of direct corporate tax measures calls into question the appropriateness of these measures in addressing an international trans-boundary problem such as climate change.
- 4) The EU legal environment for environmental tax incentives provides inspiration for the WTO legal regime with respect to the treatment of environmental subsidies.
- 5) The WTO dispute settlement system is an appropriate forum in which to address the protection of the environment to the extent the environmental measures examined affect Member's international trade interests.
- 6) Although Lamy stated that 'WTO rules are living creatures, well capable of adjusting to changing realities...', perhaps it should be borne in mind that the speed of change may well resemble the speed of evolution.
- 7) Although the appropriateness and effectiveness of environmental tax measures can be questioned, the fact remains that such measures are in place and as such should be consistent with EU and international legal obligations.
- 8) The price signal from phasing out existing exorbitant fossil fuel subsidies would provide an incentive to use energy more efficiently and trigger switching from fossil fuels to other fuels that emit less greenhouse gas emissions. IEA
- 9) In the beginning I called my PhD 'my baby'. By now I know better.
- 10) The key to everything is patience. You get the chicken by hatching the egg, not by smashing it. Arnold H. Glasgow