



**Beyond Tobin**  
**The Potential and Limits of**  
**International Environmental and Economic Taxes**  
**International Expert Meeting**  
**Cologne, 31<sup>st</sup> of May 2006**

There is an increasing dynamics in the debate on international taxation. The decision of France, Chile, Brazil and other countries to implement a levy on air tickets as contribution to fund the Millennium Development Goals is a considerable step forward. The controversy on the Currency Transaction Tax ("Tobin Tax"/CTT) is continuing, at present the Austrian parliament is discussing the CTT.

Civil society has been since many years advocating international taxation, be it as a means to finance development or as an instrument for a post-neoliberal regulation of globalisation - or both. The debate has concentrated on the CTT, and, recently on the air-ticket tax. In the light of the new dynamics, it is time to look more in detail into further proposals for international taxation. We want to discuss their Pros and Cons and identify those instruments, which have an interesting potential to be further worked out and promoted by future civil society campaigns. We want to find out, whether there is something beyond the CTT, without giving it up as the spearhead of our alternatives. The proposals range from taxes on CO2 via emissions of aircraft engines and hazardous sea transport to taxing TNCs, investment, the banking secret and Off Shore centres.

The working language of the meeting is English.

**Programme:**

- 10:30 h Introduction and overview on taxes to regulate economic actors and processes such as Transnational Corporations (TNCs), investment etc.  
**Input:** Jacques Cossart (Paris), economist, member of the Landau Commission and the Scientific Council of Attac France.  
First round of discussion
- 12:00 h Taxes with environmental dimension. Introduction and overview.  
**Input:** Prof. Astrid Epiney (Fribourg, Switzerland), Member of the scientific council on Global Environmental Goods of the German Government  
First round of discussion
- 13:00 h Lunch Break
- 14:00 h Challenges of taxation of TNCs  
**Input:** Astrid Kraus (Cologne) economist, co-author of the concept for an "Equitable and Simple Tax System" elaborated by the German Trade Unions on services (Ver.di), metal workers (IG Metall) and Attac Germany.



