



Technical Assistance Report

Project Number: 38626
October 2005

Technical Assistance Thailand: Capacity Building for Pollution Taxation and Resource Mobilization for Environment and Natural Resources—Phase II

CURRENCY EQUIVALENTS

(as of 15 August 2005)

Currency Unit	–	baht (B)
B1.00	=	\$0.24518
\$1.00	=	B40.875

ABBREVIATIONS

ADB	–	Asian Development Bank
FPO	–	Fiscal Policy Office
MOF	–	Ministry of Finance
TA	–	technical assistance

TECHNICAL ASSISTANCE CLASSIFICATION

Targeting Classification	–	General intervention
Sector	–	Agriculture and natural resources
Subsector	–	Environment and biodiversity
Themes	–	Environmental sustainability, Sustainable economic growth
Subthemes	–	Environmental policy and legislation; Cleaner production, control of industrial pollution; Promoting economic efficiency and enabling markets

NOTES

- (i) The fiscal year (FY) of the Government ends on 31 December.
- (ii) In this report, "\$" refers to US dollars.

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I. INTRODUCTION

1. The Asian Development Bank (ADB) approved technical assistance (TA) for Capacity Building for Pollution Taxation and Resource Mobilization for Environment and Natural Resource Sectors.¹ The main objective of the TA was to identify and adapt suitable environmental tax policy instruments for Thailand using economic principles and international experience. This project achieved its objectives of reviewing international experience in environmental taxation and identifying the fiscal and taxation policy options available to the Government for dealing with environmental sector. It recommended a framework for pollution taxation in Thailand. The TA report also highlighted the (i) need to further study the roles of national and local levels of government and line ministries pertaining to the design and implementation of pollution taxation instruments, (ii) appropriate and effective management of revenues collected from such instruments, and (iii) institutional links between taxation and revenue management responsibilities in the context of pollution taxation.

2. The Government requested a second phase of the project to develop a pollution taxation act and detailed enforcement plan, using the outputs of the previous TA. A fact-finding mission was launched 25–27 April 2005 and met officials from the Fiscal Policy Office (FPO) of the Ministry of Finance (MOF), Office of Natural Resources Policy and Planning of the Ministry of Natural Resources and Environment, and MOF's Excise Department to discuss and agree on project concept and implementation arrangements. The Government and ADB signed a memorandum of understanding on 27 June 2005 on the project scope, including the impact, outcome, outputs, implementation arrangements, cost, and financing arrangements. The TA framework is in Appendix 1.²

II. ISSUES

3. Rapid economic growth in recent decades has had adverse environmental impacts in Thailand, resulting in the unsustainable use of natural resources. Declining water quality and quantity, increasing air pollution and associated health problems in urban areas, increasing quantities of solid and hazardous waste, degrading coastal zone resources, and reduced forest cover indicate the stress on the environment and natural resource base. The annual economic cost of environmental degradation in Thailand is estimated at \$5 billion–\$10 billion.³ Environmental costs are also reflected in the diminished well-being of the Thai people. For example, air pollution in Bangkok is estimated to cause thousands of premature deaths each year, several million cases of sickness, and costs⁴ up to 10% of Bangkok residents' annual income. It has been estimated that urban households without access to safe drinking water spend up to 10% of their income to access safe drinking water. The economic benefits of improving urban sanitation and reducing water pollution have been estimated at \$9 billion per year.⁵

4. MOF has been examining the possibility of introducing pollution taxation in Thailand, in response to the negative environmental consequences of economic development. This initiative

¹ ADB. 2003. *Technical Assistance to the Kingdom of Thailand for Capacity Building for Pollution Taxation and Resource Mobilization for Environment and Natural Resource Sectors*. Manila.

² The TA first appeared in *ADB Business Opportunities* (internet edition) on 8 April 2005.

³ Ministry of Finance, Fiscal Policy Office. 2004. *A Framework for Pollution Taxation in Thailand*. Bangkok.

⁴ These costs include cost of averting activities, medical costs, and lost wages.

⁵ World Bank. 1999. *Building Partnerships for Environmental and Natural Resources Management*. World Bank Regional Office: Bangkok.

is in accordance with the Government's policy to restore the condition and quality of the environment and natural resources, and prevent further degradation and depletion. The Government has strongly emphasized that both public and private sectors should be accountable for the social costs of environmental degradation caused by their activities.

5. MOF is currently committed to four strategic objectives in its cabinet-approved four-year ministerial strategy (FY2005–FY2008).⁶ One of these objectives is to promote a knowledge-based society, strengthen community ties, and promote a good environment. MOF is intently examining its role in enabling greater use of various economic instruments (i.e., taxes, fees, and surcharges) to enhance environmental management in Thailand. In general, MOF agrees with the polluter-pays and user-pays principles in which polluters are responsible for the cost of environmental degradation, and users pay for environmental services.

6. Existing laws and regulations are inadequate in promoting environmentally responsible behavior by polluters or dealing effectively with other environmental problems. At present, policy measures for environmental management in Thailand mainly represent the command-and-control approaches. Under the existing command and control system, environmental management is undertaken as authorized by various laws such as the Enhancement and Conservation of National Environmental Quality Act (1992), Thai Water Way Act (1913), The Royal Irrigation Act (1942), Public Health Act (1992), and Public Cleansing and Orderliness Act (1992). In some instances, the Excise Tax Act (1992) has also been used to support environmental protection despite limitations. The Government has set up environmental quality, emission, and performance standards under existing policies. The policy and regulatory framework relies on fines and penalties to ensure compliance. The effectiveness of monitoring and enforcement—a prerequisite for the success of the current approach—is generally low.

7. Technological restrictions and uniform standards restrict polluting entities from finding cost-effective methods for pollution abatement. Economic instruments such as pollution taxation—unlike standards—provide incentives for polluters to change their behavior, and invest in and explore technological improvements that reduce the cost of pollution control. Pollution taxation generates revenue that can be earmarked, under suitable circumstances, for investment in environmental improvement. Moreover, pollution taxation can be used as a policy tool for (i) improving the quality of environment and natural resources and redressing environmental degradation, (ii) promoting sustainable use of limited and scarce natural resources, and (iii) encouraging local authorities to undertake increasing responsibility for local-level environment management.

8. Pollution taxation principles can be designed to facilitate the implementation of the Government's administrative and fiscal decentralization plans and support the national agenda in achieving sustainable development. Since February 2004, ADB has provided technical assistance to MOF to develop a pollution taxation policy framework. This capacity building project identified suitable pollution taxation instruments for environmental management in Thailand (Appendix 2). Further legal, institutional, organizational, and economic analyses are required to develop a pollution taxation act and enforcement framework for implementing pollution taxation. Therefore, this TA will develop the legal framework and enforcement mechanism for pollution taxation.

⁶ Ministry of Finance. Available: <http://strategy.mof.go.th>.

III. THE TECHNICAL ASSISTANCE

A. Impact and Outcome

9. The TA's major impact will be reduced pollution in key sectors such as energy, industry, wastewater, solid waste, transport, and tourism. It will also promote sustainable use of natural resources such as water, land, forest, coastal resources, and mineral resources through the application of appropriate user-fees. The TA will increase government tax revenues, part of which will be earmarked for investment in environmental improvements in selected sectors on a priority basis.

10. The TA's purpose is to develop an enabling legal and enforcement framework for implementing a pollution taxation policy to enhance the overall condition of the environment and ensure sustainable use of natural resources for further economic development in Thailand. It will also resolve the issue of decentralizing administrative responsibilities from central to provincial authorities, with respect to pollution taxation. The TA will rationalize and harmonize existing legal instruments, which are scattered among a number of government agencies, to ensure effective implementation of the pollution taxation policy in Thailand.

11. The major outputs of the TA are (i) documented legal principles of pollution taxation; (ii) power devolution principles; (iii) tax revenue management principles; (iv) institutional responsibilities; (v) monitoring requirements; and (vi) rationalized pollution taxation policies, plans, and implementation arrangements. These outputs will be used to draft the pollution taxation act for Thailand. An additional TA output is the built capacity⁷ on (i) selecting appropriate taxation instruments; (ii) determining appropriate tax rates, and (iii) implementing and administrating tax policy, revenue management, and allocation of tax revenue on a priority basis for investments in environment improvement and pollution abatement, within relevant government agencies.

B. Methodology and Key Activities

12. The TA will undertake legal, institutional, organizational, and further economic analyses to develop a feasible pollution taxation plan for key sectors of the Thai economy. Its major focus will be on drafting a pollution taxation act, and developing an enforcement plan and institutional arrangements. This requires the translation of economic principles recommended in phase I to legal principles, taking into account the (i) role of national and local levels of government, as well as line ministries, pertaining to the design and implementation of pollution taxation instruments; (ii) appropriate and effective management of revenues collected from such instruments to ensure adequate investment in priority areas for environmental improvements; (iii) institutional links between taxation and revenue management responsibilities in the context of pollution taxation and investments in environmental improvements; (iv) principles and guidelines for a performance-based revenue allocation; and (v) monitoring requirements to ensure fiscal discipline in the use of pollution taxation revenue. Insofar as feasible, these principles should be based on a review of existing legal and institutional frameworks for pollution taxation in countries such as Australia, Denmark, Japan, and United States, which have successfully implemented pollution taxation policies.

⁷ The international and national consultant of the TA will provide on-the-job training for the relevant government officers on the design and implementation of pollution taxes.

13. The TA will develop a detailed enforcement plan for the successful introduction of pollution taxation in Thailand. It will identify the best tax instruments, appropriate tax rates, and administrative approaches for selected key environmental sectors, including solid waste, water, and energy. The capacity of the relevant line agencies will be built to undertake similar activities in other sectors.

14. The current system of tax collection is scattered among many agencies and does not adequately address environmental concerns. The TA will develop a plan for rationalizing and harmonizing existing pollution taxation policies, plans, and implementation instruments. The TA will identify acceptable benchmark and key performance indicators of the pollution tax administration to ensure effective tax collection and revenue management. The TA will undertake institutional gap analysis to recommend how to enhance the capacity of relevant institutions for effective implementation and administration of pollution taxation.

15. The TA will use a participatory and consultative approach in designing the pollution taxation act, enforcement plan, and institutional arrangements. The consultation process will focus on the (i) pollution taxation framework proposed in phase I, (ii) institutional and administrative pollution taxation issues, (iii) pollution tax administration capacity building needs of national and local governments, and (iv) devolution of pollution taxation power from national to local authorities. Consultation findings will be incorporated to the pollution taxation act and enforcement plan to develop an effective plan for pollution tax administration—acceptable to the Government, public, and other stakeholders. Four consultation workshops will be held, at least two of which will be outside Bangkok. In addition, a number of local study tours will be undertaken to understand pollution taxation and implementation issues in local government.

16. Project impacts and outcomes depend on the Parliament of Thailand's approval of the draft pollution taxation act. One of the possible risks of the proposed project is lack of support for pollution taxation among the business community, which generally believes that pollution taxation will make their business less competitive. These two risks can be minimized by adopting a participatory, consultative, and transparent approach to developing the pollution taxation act. Another risk is the lack of specific data to assess appropriate tax rates—to ensure that tax rate is too high and it becomes an extra burden on business or tax rate is too low to change the behavior of polluters so that pollution abatement will be insufficient. If the necessary data is not available, benefit transfer or other methods will be used to determine appropriate tax rates.

C. Cost and Financing

17. The total cost of the TA is estimated at \$322,000 equivalent, of which \$118,500 is the foreign exchange cost and \$203,500 equivalent the local currency cost. The Government has requested ADB to finance \$225,000 equivalent, covering the entire foreign exchange cost and \$106,500 equivalent of the local currency cost. The TA will be financed on a grant basis by ADB's TA funding program. The Government will finance the balance of the local currency cost, equivalent to \$97,000, through provision of office accommodation, equipment, legal and economic staff, and local communication. Detailed cost estimates are in Appendix 3.

D. Implementation Arrangements

18. MOF will serve as the Executing Agency and FPO will be the Implementing Agency. MOF will supervise implementation of the TA and coordinate with ADB to ensure high-quality output. The FPO director will bear overall responsibility for project implementation on the

Government side. A full-time administrative staff will be appointed to implement the project. A project office will be established within the FPO office. The FPO director will be responsible for submission of biannual progress reports to ADB, prepared by the project team leader. FPO will provide legal and economic staff to work in collaboration with the consultant as well as equipment, local travel, and communication facilities. An ADB officer will undertake at least three reviews—at inception, midterm, and the final stage of the project. The midterm review will be undertaken through a review mission and the other two reviews will be carried out using electronic media and written review reports. Relevant project documents will also be subjected to review by a technical advisory committee, including staff from the Environment and Social Safeguard Division of ADB's Regional and Sustainable Development Department, the Office of the General Counsel, and MOF.

19. The TA will be implemented over 12 months beginning November 2005. The proposed project requires the input of 6.7 person-months of international consultants and 12.4 person-months of domestic consultants, workshops and seminars, local study tours, counterpart staff support, office space, communication facilities, and equipment. Consultants will be recruited on an individual basis in accordance with ADB's *Guidelines on the Use of Consultants* and other arrangements satisfactory to ADB for the selection and engagement of domestic consultants. Workshops and seminars will be conducted to present the pollution taxation approach to stakeholders and receive feedback. Study tours will examine institutional gaps, enforcement problems, and other related issues at the provincial level—to understand the feasibility of devolution of pollution control responsibility. Outline terms of reference for consultants are in Appendix 4.

IV. THE PRESIDENT'S DECISION

20. The President, acting under the authority delegated by the Board, has approved the provision of technical assistance not exceeding the equivalent of \$225,000 on a grant basis to the Government of Thailand for Capacity Building for Pollution Taxation and Resource Mobilization for Environment and Natural Resources Sectors-Phase II, and hereby reports this action to the Board.

DESIGN AND MONITORING FRAMEWORK

Design Summary	Performance Indicators/Targets	Data Sources/Reporting Mechanisms	Assumptions and Risks
<p>Impact Reduction of air and water pollution in Thailand</p> <p>Proper disposal of solid waste in major cities in Thailand</p>	<ul style="list-style-type: none"> • Air quality and water quality approaches government standards (2009) • Solid and hazardous waste management in selected cities will meet government targets (2009) • Government tax revenue will increase substantially and a suitable proportion of increased revenue will be invested in environmental improvement 	<ul style="list-style-type: none"> • Air quality monitoring data • Water quality monitoring data • ADB environmental performance assessment reports • Government tax revenue reports 	<p>Assumption</p> <ul style="list-style-type: none"> • Parliament of Thailand approves pollution taxation act
<p>Outcome Feasible pollution taxation act and enforcement plan</p>	<ul style="list-style-type: none"> • Draft pollution taxation act and enforcement plan will be available (December 2006) 	<ul style="list-style-type: none"> • Technical expert committee comments • Project progress review reports 	<p>Assumption</p> <ul style="list-style-type: none"> • Ministry of Finance and Ministry of Natural Resources and Environment accept draft pollution taxation act and implementation plan • Business community accepts the proposed tax policy.
<p>Outputs</p> <ol style="list-style-type: none"> 1. Economic pollution taxation principles translated to legal principles and documented 2. Power devolution principles, tax revenue management principles, institutional responsibilities, and monitoring requirements developed and documented 3. Existing pollution taxation policies, plans, implementation arrangements, and institutions rationalized and harmonized 	<ul style="list-style-type: none"> • Interim report of legal principles of pollution taxation in Thailand is available (April 2006) • Sector-specific tax policy report is available (April 2006) • Institutional gap analysis report is available (June 2006) • Four workshops and four study tours have been conducted (September 2006) • Draft pollution taxation 	<ul style="list-style-type: none"> • Project progress review reports • Technical expert committee comments 	<p>Assumptions</p> <ul style="list-style-type: none"> • Quality of local consultants is adequate to undertake tasks • Data on cost of abatement and damage costs is available

4. Capacity building of relevant agencies achieved in selection of tax instruments, appropriate tax rates, tax policy administration, and revenue management	act and enforcement plan are available (September 2006)		
Activities with Milestones <ol style="list-style-type: none"> 1. Develop legal principles to guide codification of pollution taxation framework in Thailand. 2. Identify pollution tax policy instruments, appropriate tax levels, and administrative approaches for selected key environmental sectors (i.e., solid waste, water, energy, etc.) and prioritize suitable pollution taxation policy options for these key sectors. 3. Develop plan for rationalization and harmonization of existing pollution taxation policies, plans, implementation arrangements, and institutions. 4. Identify acceptable benchmark and key performance indicators for pollution tax administration. 5. Identify the need for capacity building in relevant institutions to effectively implement and administer pollution taxation in Thailand. 6. Conduct necessary consultation with relevant stakeholders on pollution taxation policy and administrative issues. 7. Develop implementation plan for the successful introduction of pollution taxation in Thailand. 8. Draft pollution taxation act for Thailand using the outputs of activities 1–7 above. 		Inputs <p>ADB: \$225,000</p> <ul style="list-style-type: none"> • 6.7 person-months of international consultants • 12.4 person-months of domestic consultants • Travel and per diem • Workshops/seminars • Local study tours <p>Government:\$97,000</p> <ul style="list-style-type: none"> • Counterpart staff • Equipment • Office space • Local travel • Local communication 	

ADB = Asian Development Bank, MOF = Ministry of Finance.

**CAPACITY BUILDING FOR POLLUTION TAXATION AND RESOURCE
MOBILIZATION FOR ENVIRONMENT AND NATURAL RESOURCES SECTOR
PHASE I PROJECT SUMMARY**

1. The Government of Thailand has been reviewing its tax and subsidy structures to improve the performance of the environment and natural resources sectors, with the objectives of enhanced environmental management and increased tax revenues. The Government requested Asian Development Bank (ADB) assistance for an advisory technical assistance (TA) to develop a pollution taxation framework to fulfill these objectives. In response to this request, ADB granted small-scale TA of \$60,000 for Capacity Building for Pollution Taxation and Resource Mobilization for Environment and Natural Resource Sectors.¹ The main objectives of this TA were to strengthen the capacity of the Ministry of Finance (MOF) and relevant line agencies to (i) design and implement a pollution taxation policy plan, and (ii) mobilize and allocate resources to improve the management of Thailand's environment and natural resources sectors.

2. The TA undertook (i) a review of global, regional, and Thai experiences in applying economic instruments for environmental management and the sustainable use of natural resources; (ii) a review of centralized and decentralized pollution taxation policy development and implementation; (iii) diagnostic assessment of rationalization/harmonization of existing national pollution taxation policies, plans, and implementation instruments focusing on pollution taxation in the environment, water resources, industry, and energy sectors; and (iv) identification, refinement, and prioritization of suitable national pollution taxation policy options and instruments. Thus, the TA developed broader economic principles and guidelines for a pollution taxation policy in Thailand.

3. The TA undertook the necessary groundwork to implement a pollution taxation policy both at national and decentralized local levels in Thailand. However, its attempt to develop a road map for implementation of pollution taxation and examine the legal implications of the proposed pollution taxation policy had limited success—mainly due to limited resources. In addition to the development of broader economic principles for pollution taxation, the TA built confidence within MOF for ADB assistance to Thailand for the environment and natural resources sectors. In this context, the Government seeks further assistance to proceed with drafting a pollution taxation act. Phase II of the project will undertake the necessary legal, institutional, organizational, and further economic analyses to develop the pollution taxation act. It will also build the capacity necessary within line agencies and undertake stakeholder consultations to ensure broader acceptance of the pollution taxation policy.

¹ ADB. 2003. *Technical Assistance to the Kingdom of Thailand for Capacity Building for Pollution Taxation and Resource Mobilization for Environment and Natural Resource Sectors*. Manila.

COST ESTIMATES AND FINANCING PLAN
(\$'000)

Item	Foreign Exchange	Local Currency	Total Cost
A. Asian Development Bank Financing^a			
1. International Consultants			
a. Environmental Law Expert			
i. Remuneration and Per Diem	64.00		64.00
ii. Travel	9.50		9.50
b. Environmental Economics and Policy Expert			
i. Remuneration and Per Diem	32.00		32.00
ii. Travel	9.50		9.50
2. Domestic Consultants			
a. Environmental Law Expert		25.00	25.00
b. Environmental Economics and Policy Expert		25.00	25.00
c. Institutional and Organizational Management Expert		19.00	19.00
3. Workshops and Local Study Tours		26.00	26.00
4. Administrative Support		9.50	9.50
5. Contingencies	3.50	2.00	5.50
Subtotal (A)	118.50	106.50	225.00
B. Government Financing			
1. Office Space, Equipment, and Supplies		20.00	20.00
2. Remuneration of Counterpart Staff		50.00	50.00
3. Local Travel		15.00	15.00
4. Local Communication		12.00	12.00
Subtotal (B)		97.00	97.00
Total	118.50	203.50	322.00

^a Financed by the Asian Development Bank's technical assistance funding program.
Source: Asian Development Bank estimates.

OUTLINE TERMS OF REFERENCE FOR CONSULTANTS

1. The consulting services will include 6.7 person-months of international expertise including environmental law (team leader), environmental economics, and policy formulation; and 12.4 person-months of domestic expertise on institutional and organizational analysis, environmental economics and policy, and environmental law. The team leader will be responsible for the quality of the interim reports and preparation of the draft pollution taxation. The international and domestic specialists will work in tandem coordinating and synchronizing their activities and inputs to prepare coherent analyses and reports.

A. International Consultants

1. Environmental Law Expert–Team Leader (4.5 person-months)

2. The environmental law expert should possess an advanced degree, preferably PhD, in environmental law together with at least 10 years of international experience. They should have good exposure to overall environmental policy formulation in developing countries. Previous experience in preparation of pollution taxation acts and implementation plans together with institutional arrangements in developing/middle-income countries is desired. The environment law expert will be responsible for the following tasks:

- (i) Review the final report of Phase 1 and translate/codify the broader economic principles to legal principles;
- (ii) Prepare biannual progress reports and submit them to the Fiscal Policy Office (FPO) director;
- (iii) Coordinate the activities of other consultants and ensure timely and high quality output of team members;
- (iv) Organize necessary stakeholder consultation meetings and study tours;
- (v) Liaise with relevant government agencies and other stakeholders throughout the project to ensure acceptance of the pollution taxation policy and associated pollution taxation act;
- (vi) Prepare an interim report of legal principles for pollution taxation in Thailand; and
- (vii) Draft pollution taxation act and implementation plans synthesizing the inputs of other team members.

2. Environmental Economics and Policy Expert (2.2 person-months)

3. The environmental economics and policy expert should possess a higher degree, preferably Ph.D. in environmental economics with at least 10 years experience in environmental policy formulation in developing countries. Previous experience in environmental policy matters in Thailand would be an asset. The main tasks of the environmental economics and policy expert will include the following:

- (i) Develop broader economic principle for application of tax instruments for the natural resources sector;
- (ii) Assist the team leader in translating/codifying the broader economic principles to legal principles;

- (iii) Assist the team leader in resolving the organizational/institutional and administrative issues in developing the pollution taxation implementation plan;
- (iv) Further analyze the economic principles to identify appropriate instruments, tax rates, and administrative procedures for selected key sectors such as energy, transport, industry, tourism, and natural resources;
- (v) Undertake capacity building related to the above task within the relevant line ministries; and
- (vi) Assist the team leader in drafting pollution taxation act and implementation plan.

B. Domestic Consultants

1. Institutional and Organizational Expert (3.4 person-months)

4. The institutional and organizational expert should have an advanced degree in a relevant field and at least 10 years of experience in institutional and organization changes related to policy changes in Thailand. The specific tasks of the expert will include the following:

- (i) Provide necessary inputs to the team leader in developing plan for rationalization and harmonization of existing pollution taxation policies, plans, implementation arrangements, and institutions;
- (ii) Identify acceptable benchmark and key performance indicators of the pollution tax administration;
- (iii) Identify the need for capacity building in relevant institutions, to effectively implement and administer pollution taxation in Thailand; and
- (iv) Provide necessary inputs to the team leader regarding institutional and organizational management issues in drafting the pollution taxation act and implementation plan.

2. Environmental Economics and Policy Analyst (4.5 person-months)

5. The environmental economist and policy analyst should have an advanced degree in environmental economics and 5–10 years experience in environmental policy formulation and analysis in Thailand. The tasks of the environmental economics and policy analyst will include the following:

- (i) Provide local experience inputs to the team leader and international consultant;
- (ii) Assist the international environmental economist; and
- (iii) Undertake analysis, consultative and capacity building activities, and other necessary activities requested by the team leader and/or international consultant, related to the tasks of the international environmental economic expert.

3. Environmental Law Expert (4.5 person-months)

6. The environmental law expert should possess an advanced degree in environmental law and 5–10 years experience in environmental policy formulation in Thailand. The tasks of the environmental law expert will include the following:

- (i) Provide inputs to the team leader, bringing relevant local experience on legal matters in developing the pollution taxation act;
- (ii) Assist the team leader in undertaking matters pertaining to environmental legal aspects of pollution taxation; and
- (iii) Undertake analysis, consultative activities, and other necessary activities requested by the team leader related to legal aspects of pollution taxation.