

Table of Contents

Acknowledgements	9
Abbreviations.....	11
Preface.....	15
Chapter One: Overview	19
Part I: Carbon Taxes and the Triple Bottom Line	27
Chapter Two: The Sustainability Development Framework or Triple Bottom Line.....	29
Chapter Three: Global Warming and the Carbon Cycle	41
Chapter Four: Tax Defined	47
Chapter Five: Carbon Taxes	57
Chapter Six: Australia's Carbon Taxes	67
Chapter Seven: Clean Energy Act 2011 (Cth) (2011-14)	73
Chapter Eight: Renewable Energy (Electricity) Act 2000 (Cth).....	79
PART II: Australia's Renewable Energy Target	85
Chapter Nine: Introduction.....	87
Chapter Ten: Review of REE Act Litigation and Published Literature	91
Litigation	91
Published Literature	93
Chapter Eleven: Australia's Renewable Energy Target.....	111
Chapter Twelve: How the Renewable Energy (Electricity) Act 2000 Functions	127
How the REE Act works.....	129

Chapter Thirteen: Australian Income and Goods and Services	
Tax Considerations	137
Income tax implications.....	137
Goods and Service Tax implications	140
Chapter Fourteen: Accounting for Carbon Credit (REC) Trading..	145
Chapter Fifteen: Conclusion	151
PART III: The Impact of the Changing Technology of Motor	
Vehicles on Road Tax Revenue	155
Chapter Sixteen: Introduction.....	157
Chapter Seventeen: A Brief History of the Australian Fuel Excise	163
Chapter Eighteen: Review of Published Literature.....	167
Chapter Nineteen: Research Method.....	183
Galvin's 2017 Laboratory Test	183
Research Method.....	185
Chapter Twenty: Government Agency Reports.....	187
ABS Statistics.....	187
Percentage of EVs.....	189
ATO Statistics - Fuel Excises	195
ATO Statistics - Fuel tax credits.....	198
Conclusion	200
Chapter Twenty One: PHEV Case Study.....	203
Case Study Conclusion	209
Chapter Twenty Two: PART III Conclusion.....	211
Chapter Twenty Three: Conclusion	215
Suggestions for Further Research.....	217
Appendix A.....	221
PHEV Licence Papers.....	221

Appendix B.....	224
PHEV Log Book Extract.....	224
Bibliography	227
Articles/Books/Reports.....	227
Case Law	233
Legislation.....	234
Other Sources	235
Index.....	241