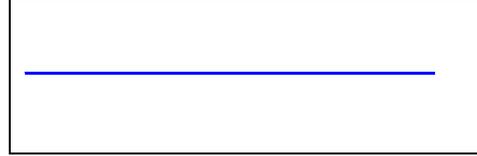


## Submission for Treasury Secretary, Ken Henry for Australia's future tax system

<http://www.taxreview.treasury.gov.au/content/Content.aspx?doc=html/submissions.htm>



---

### Regarding: the Emissions Trading Scheme, and any tax relating to carbon dioxide.

Before Australia commits to any tax the Australian people deserve to know that the taxation rules are based on the latest and best scientific evidence available. The evidence about climate change has changed dramatically since 2003. I was a committed believer that action was needed, but like many other scientists I have changed my mind. Please bear in mind that the theory of greenhouse gas emissions causing atmospheric warming is just that—a theory, and it has no empirical observable evidence to back it up.

The need for any carbon tax regime hinges on the question below:

*What is the evidence that adding more carbon above today's atmospheric levels will make any significant difference to the climate?*

Given the costs involved of implementing an ETS it would be foolish not to employ a small independent team of Australian non-aligned scientists and lawyers to consider the evidence right at the start—before any other action was taken. Otherwise we are relying on media analysis and pronouncements of a UN committee. Both are political processes, and neither is scientific.

Dr David Evans pointed out the lack of evidence in The Australian on July 18, 2008.

<http://www.theaustralian.news.com.au/story/0,25197,24036736-7583,00.html>

Despite the widespread coverage of this article, to date, no one has refuted it by providing empirical evidence. Replies fall into four categories.

1. *“The IPCC says so, and there is mainstream consensus”*— there is no consensus, it wouldn't prove anything if there was, and the IPCC is a UN committee that was set up to find evidence of anthropogenic greenhouse warming.
2. *Computer models*— models are made of assumptions built on estimations, amplified by conjecture. They are theory, not evidence.
3. *Laboratory theory*—test tube experiments don't match real world measurements. The “greenhouse effect” has almost no effect in a real greenhouse (the warming is almost entirely due to convection), which undermines the idea that greenhouse gases have much effect in the real atmosphere.

4. *Irrelevant evidence*—proof of global warming is not proof that CO<sub>2</sub> is the cause. Icebergs would melt even if a team of UFO's were heating the planet with ray guns.

A tax review cannot seriously recommend setting up an Emissions Trading Scheme based solely on a laboratory theory, inadequate inaccurate computer models, or the decree of a UN committee.

*There is grave danger that the reviewers who recommended an Emission Trading Scheme, and the government who instigated it, would both be seen as negligent, when newer scientific evidence has been available since 2006 that on balance, carbon appears to have a very minor role.*

The evidence has changed. The IPCC was set up when the scientific research was suggestive but incomplete. The well funded committee inevitably continues to defend their raison d'être. Can you imagine any circumstance where the IPCC (or Al Gore) would admit that carbon dioxide was not important? They have painted themselves into a corner they can't maneuver out of.

The Skeptics Handbook describes the current state of evidence (or lack of) in more detail, along with the critical question that needs to be answered. It also briefly describes the responses made by those in the Anthropogenic Global Warming (AGW) industry, and lays out the results that would constitute evidence.

I have also attached documents by Dr David Evans summarizing the search for the signature of CO<sub>2</sub>-induced-warming, and how it is not just faint, but missing entirely. This is virtually unknown in the popular press, but shows that the computer models themselves predict a warming pattern due to greenhouse gases that real-world thermometers just don't find.

I implore the reviewers to get the best scientific advice available (from both sides), and not to accept inadequate non-scientific answers on behalf of Australian tax payers.

Temperatures are no longer rising.

Sincerely,

---

---

---

