

The work of the United Nations Committee of Experts on International Cooperation in Tax Matters and its Subcommittee on Environmental Taxation Issues

**UN Special Meeting of the Economic and Social Council (ECOSOC)
on International Cooperation in Tax Matters, Panel on Taxation and
Environmental Protection
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The United Nations Subcommittee on Environmental Taxation Issues

The Handbook on Carbon Taxation

- Aimed to provide practical guidance on how to design and implement a carbon tax;
- Specific guidance for government officials of developing countries;
- Present (in a non-prescriptive way) why countries may choose carbon taxation among other instruments, and what are the options available;
- Intended also to provide a framework for policy makers of countries that are considering to implement fiscal measures for environmental protection.

Issues covered by the Handbook on Carbon Taxation

- a) Conceptual framework and motives for introducing a carbon tax
- b) Institutional and political framework, including how to support policy coherence and coordination among different governmental entities
- c) Designing a carbon tax
- d) Issues in the administration of a carbon tax
- e) Revenue use
- f) Interaction of carbon tax with other measures with other existing policies (including subsidies)
- g) Country experiences

Relevance of country experiences in the Handbook

Given the practical nature of the Handbook, extensive attention will be

Thank you