



UN Virtual Workshop on the Handbook on Carbon Taxation
30 November – 1 December 2020
8am-12pm New York Time (EST)

CONCEPT NOTE

The **Virtual Workshop on the Handbook on Carbon Taxation** is a two-day capacity development workshop, organized by the Financing for Sustainable Development Office of the United Nations Department of Economic and Social Affairs (FSDO/UNDESA), addressing policy, design and administrative aspects of carbon taxation.

The workshop is a pilot aimed to inform future workshops based on the new Handbook being produced by the [UN Committee of Experts on International Cooperation in Tax Matters](#) (UN Tax Committee), through its [Subcommittee on environmental taxation issues](#).

Based on Handbook chapters approved by the Committee, the workshop is designed to:

- Provide practical training for policymakers, advisers and administrators of countries that are considering the introduction of a carbon tax or other carbon pricing instruments, or that have an environmental protection framework in place, and might consider carbon pricing in the future;
- Provide sufficient background for policymakers to confidently discuss carbon taxation in international fora, and in national settings such as parliamentary debates;
- Ensure that advisers, policy makers and administrators of participating developing countries have a basic overview of the information and perspectives needed to advise ministers on options for carbon pricing in their countries, as well as the different policy options available to reduce carbon emissions through market-based and command-and-control instruments;
- Provide an overview of basic practical design and administrative features of carbon taxation, including how to avoid potential adverse effects (such as distributional concerns, carbon leakage etc.), and how to identify the right administrative levels;
- Achieve all of the above with a special emphasis on the practicalities for developing countries in designing and administering carbon taxation that is consistent with the goals of the Paris Agreement, and that helps achieve the Sustainable Development Goals.

The Workshop will be delivered virtually and attended by 75 to 100 Government officials from developing countries, working in the Ministries of Finance, National Tax Administrations and Ministries of Environment, with some experience on fiscal policies. Priority will be given to officials who are/will be directly involved in development of carbon tax, carbon pricing or other market-based instruments for environmental protection.

The Workshop will focus on three chapters of the Handbook on carbon taxation:

- [Chapter 2: An Introduction for Policymakers](#)
- [Chapter 3: Designing a Carbon Tax](#)
- [Chapter 4: From Design to Administration: Practical Application of a Carbon Tax](#)

The Workshop will be delivered in English and facilitated by top experts in carbon taxation, including members of the Subcommittee on environmental taxation issues, as well as UN staff. It will inform the development of future such workshops, in more languages and covering additional chapters of the Handbook.

The Subcommittee is currently working to finalize the following chapters of the Handbook:

- [Chapter 5: Revenue use](#)
- [Chapter 6: Carbon Taxation: Interaction with other rules and instruments](#)
- [Chapter \[XX\]: Public acceptability of a carbon tax: conceptual model and policy implications](#)

About the UN Tax Committee and the UNDESA tax capacity development activities:

The [UN Committee of Experts on International Cooperation in Tax Matters](#) generates practical guidance for governments, tax administrators and taxpayers, as part of mobilizing financing and other support for sustainable development. The Committee seeks to help prevent “double taxation” and “non-taxation” and to assist countries to broaden their tax base, strengthen tax administration and curb international tax evasion and avoidance. It gives special focus to least developed countries and others in special situations, including small island states and landlocked countries.

UNDESA/FSDO provides Secretariat support to the Committee and its Subcommittees, and disseminates the Committee guidance through a [capacity development programme](#) consisting of a variety of methods, including workshops (virtual and in-person), capacity building tools (on-line courses and publications), and technical assistance.