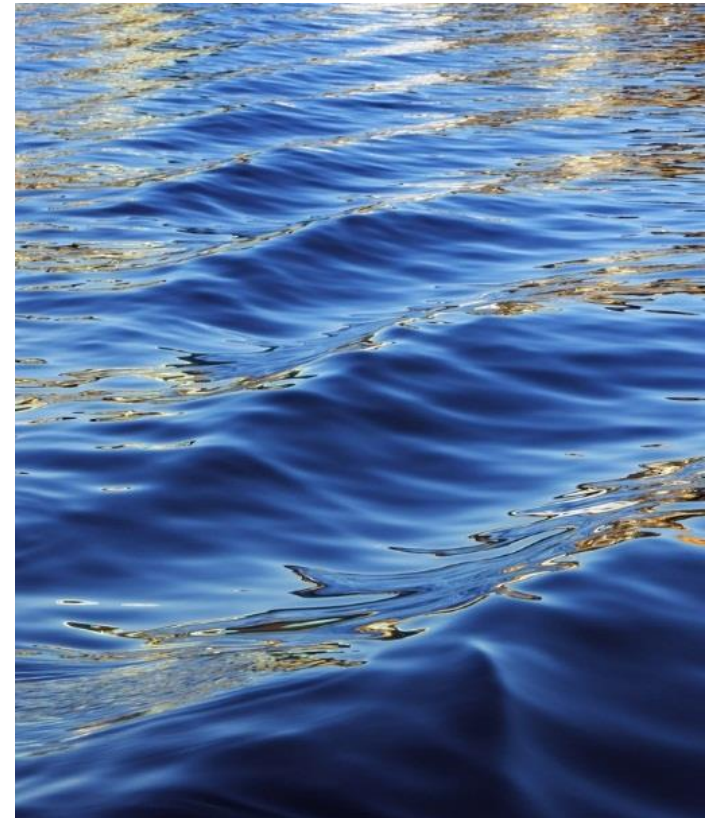


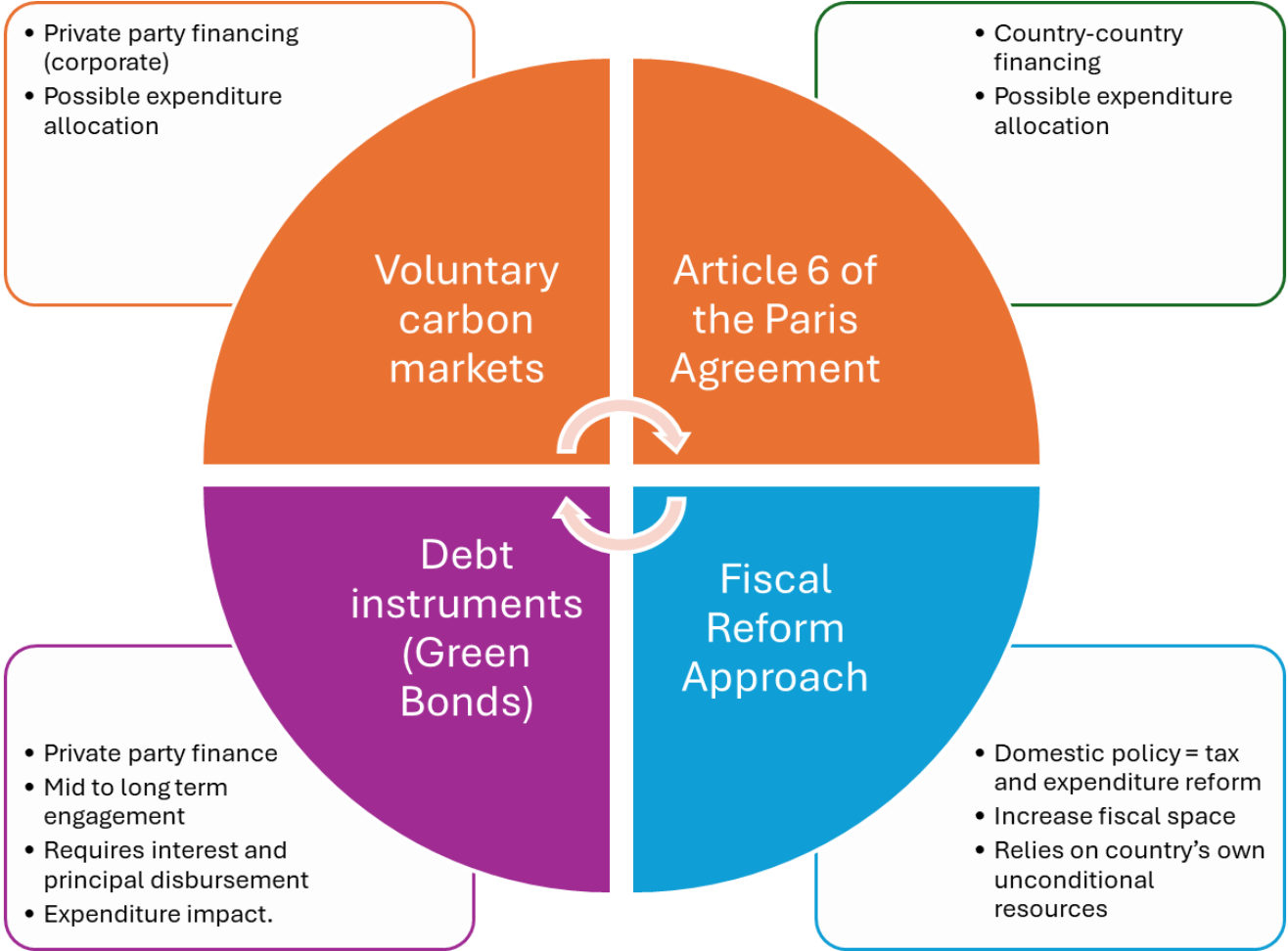
# Safeguarding the environment and justice through a progressive Tax system

Vienna, 2024

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# Climate Finance and Tax:



# Aligning the fiscal system with environmental goals:

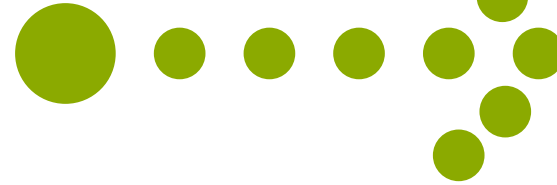
Paris Agreement Goals



NDCs



SDGs

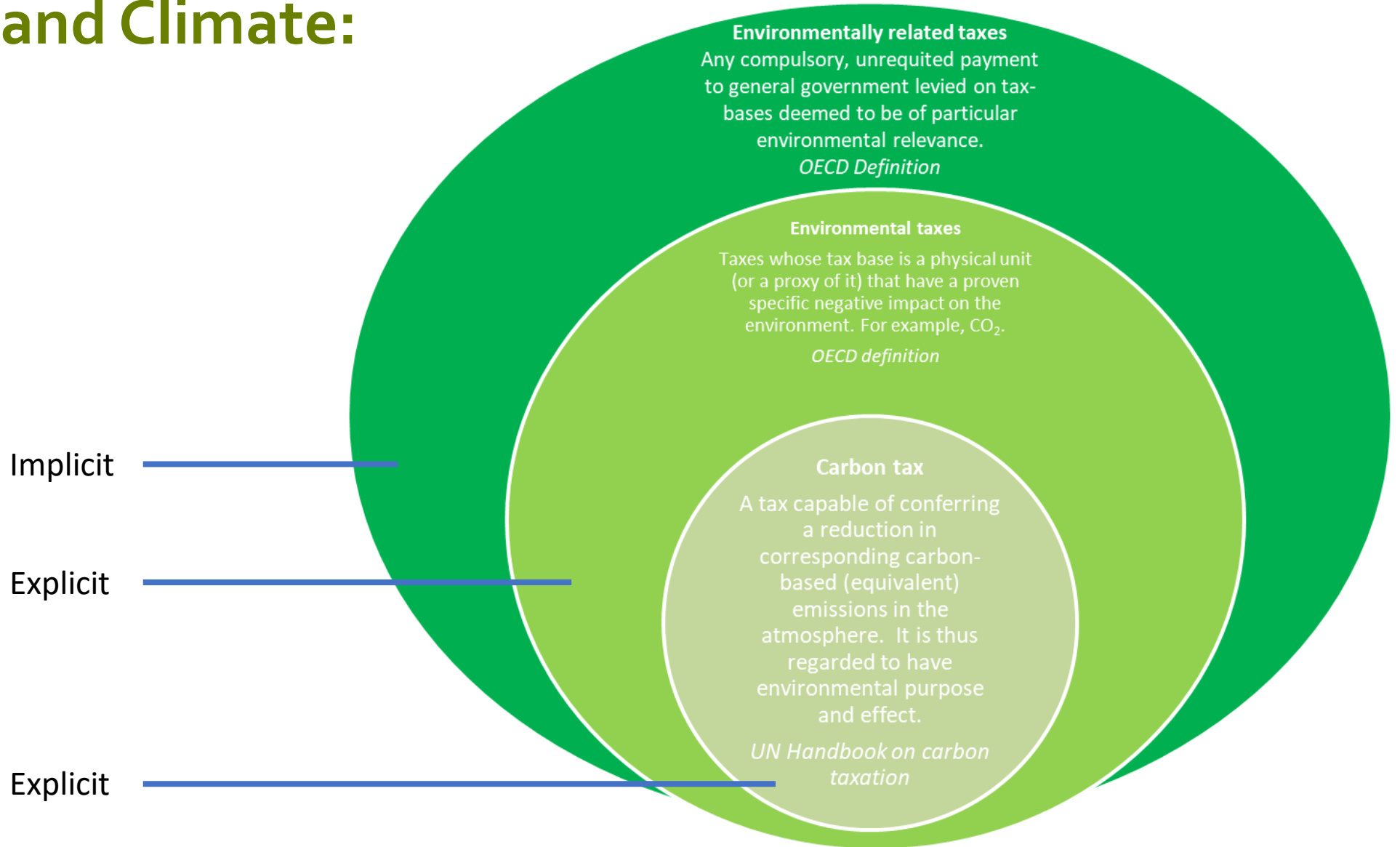


Emissions mitigation

# Carbon Price:

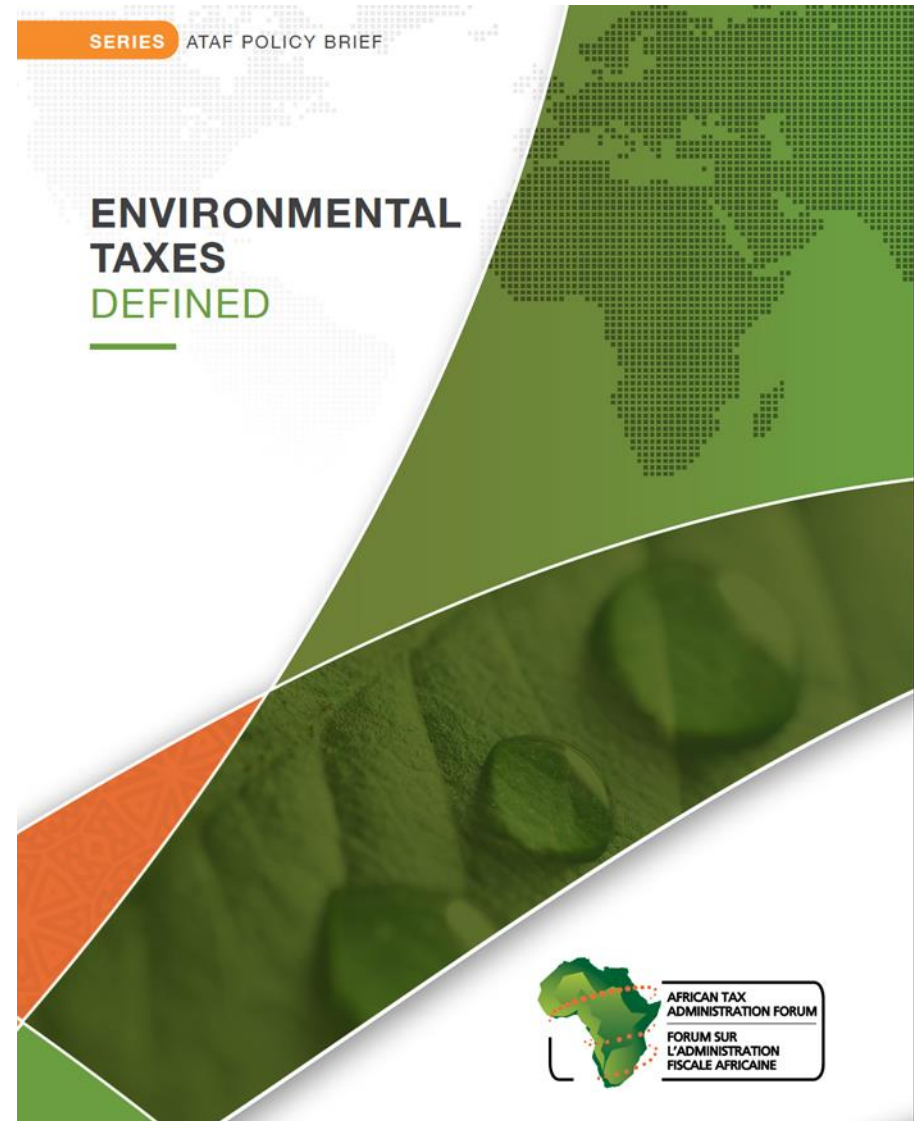
(+) Tax Instruments	Pricing method
Carbon Tax	Explicit Price
Emissions Trading Scheme	Explicit or implicit
Energy Tax	Implicit
Fossil Fuel Tax	Implicit
Pollution tax and similar taxes	Implicit
(-) Expenditure based policies	
Fossil Fuel Subsidies	Negative
Incentives	Negative
Tax Rate Reductions	Negative
State subventions and special regimes	Negative
<b>= Total National Carbon Price</b>	

# Tax and Climate:

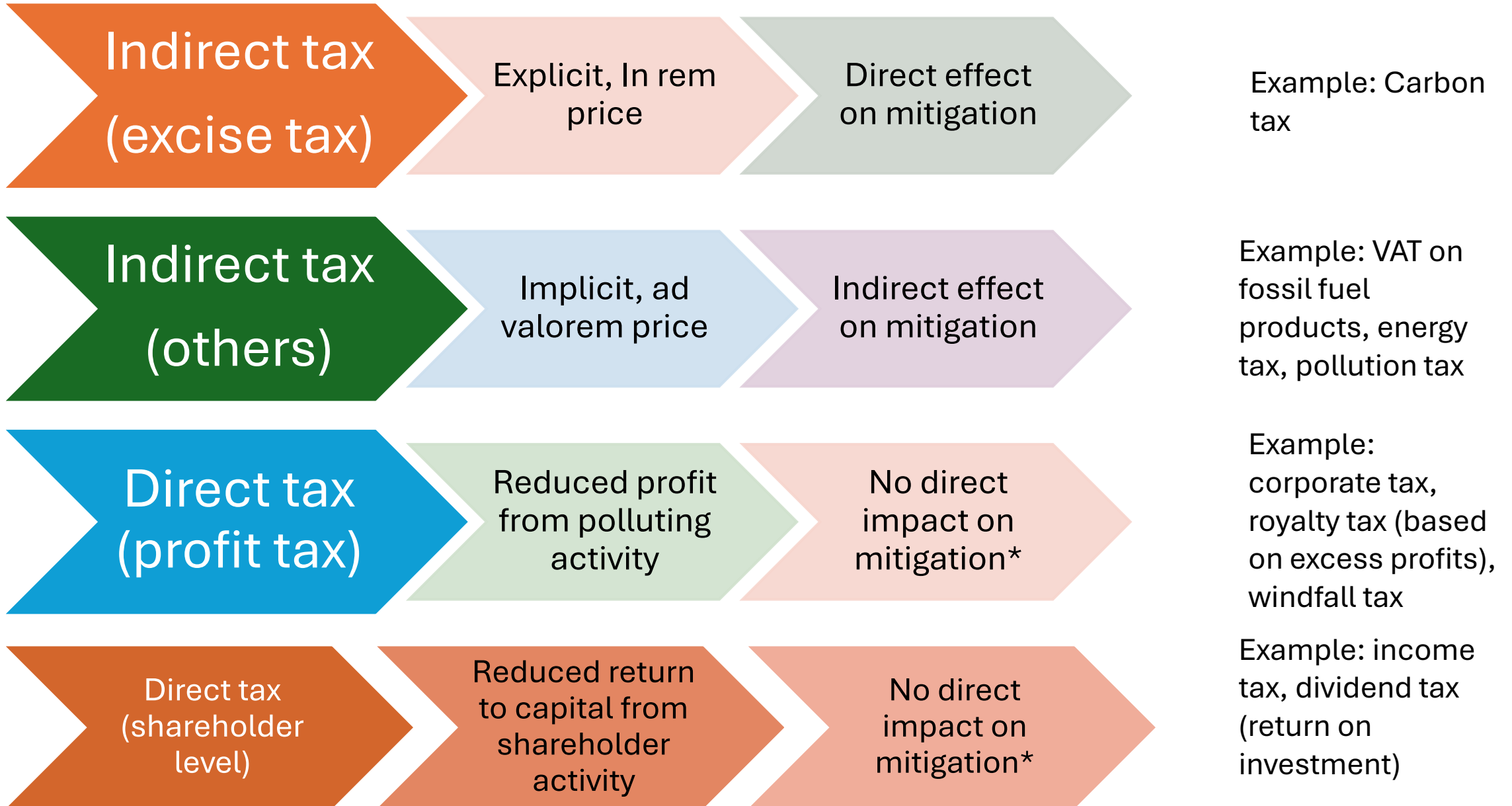


# Tax and Climate:

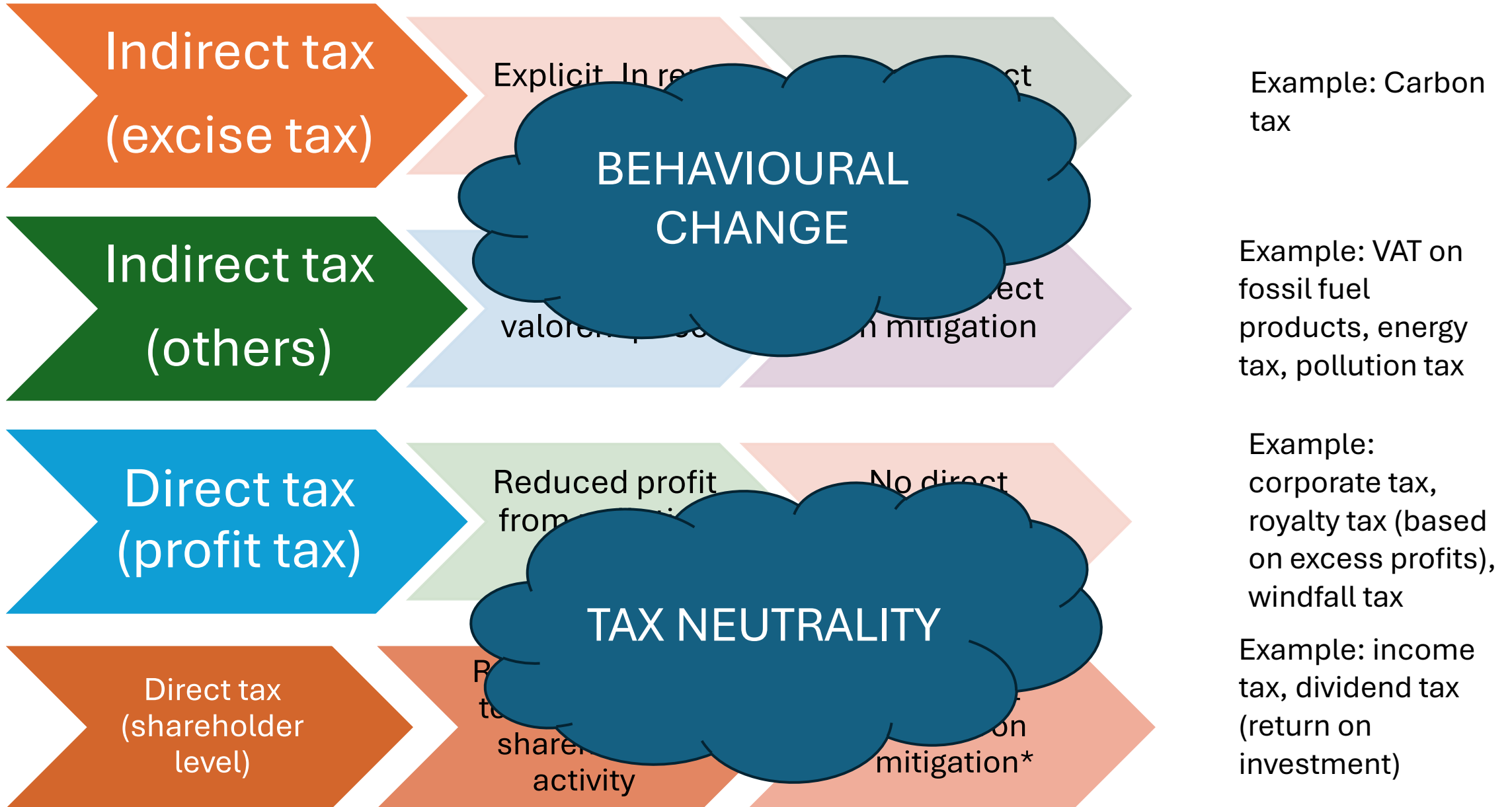
ATAF Policy Brief, Environmental Taxes Defined, available at:  
[https://events.ataftax.org/index.php?page=documents&func=view&document\\_id=143&\\_ga=2.160338110.289083622.1638782446-1126016533.1623059767](https://events.ataftax.org/index.php?page=documents&func=view&document_id=143&_ga=2.160338110.289083622.1638782446-1126016533.1623059767)



\* Reduced return on investment



\* Reduced return on investment





# Justice:

- *Tax justice*
  - *Tax matches ability to pay*
    - *Redistributive measures*
- *Environmental justice*
  - *Climate change impact overly burdens low-income households*
  - *Carbon pricing and other preventive measures*
- *Inter-nation justiciability*
  - *Impacts of climate change most hardly felt in the global south*
  - *Border Carbon Adjustment measures*
  - *Base carbon tax floor according to principle of common but differentiated responsibilities.*