



International Fiscal Association



IFA 74th Annual Congress Berlin, Germany

Seminar D

Carbon Climate Change taxation

Chair: Tatiana Falcão (Brazil)

Short description

The panel will discuss how the Paris Agreement goals, personified into the nationally determined contributions (NDCs) assumed by the countries member to the Agreement, can translate into fiscal and more particularly, tax obligations in a mid to long-term scenario. In doing so, the panel will discuss (i) what it means to price carbon, (ii) the constitutive elements of a carbon price (with an emphasis on taxation aspects), (iii) how Border Carbon Adjustment (BCAs) mechanisms relate to the domestic application of a carbon price, and finally, (iv) what types of plurilateral and multilateral approaches have been suggested to obtain a coordinated approach to the pricing of carbon.