

Carbon Taxation

Planet

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Partnership:	World Bank, UN CC:Learn Partnership

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Recent years have seen renewed and growing interest in policy instruments that put a price on greenhouse gas (GHG) emissions through the adoption of carbon taxes. About half of the Nationally Determined Contributions (NDCs) submitted by governments under the Paris Agreement mention carbon pricing as a cost-effective tool to meet climate targets.

As pricing schemes multiply they become increasingly varied. Today, carbon taxes cover a broad range of sectors and include novel features, demonstrating their ability to adapt to varying policy goals and national contexts. The versatility of carbon taxes also means that policymakers need a clear picture of the available options and how those options fit with the jurisdiction's context and objectives.

This online course provides a first step in understanding the carbon tax landscape.

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Putting a price on carbon involves a fair amount of analysis and consultation with stakeholders. The overall goal of the course is to familiarize learners with underlying market dynamics, policy design options and relevant terminology. While the course is introductory in nature, learners will benefit greatly from a pre-existing understanding of:

- The functioning of market economies, including basic concepts such as rational agency, the influence of prices on supply and demand, and investments

- The role of public policy in shaping economic, social and environmental outcomes and achieving international and national commitments
- This pre-existing knowledge is not a prerequisite to take the course. You are invited to enroll even if you believe you're new to the topic!

Upon completion, you will be able to:

- Describe how carbon taxes work in reducing greenhouse gas emissions
- Outline key considerations that shape the decision to adopt carbon taxes
- Summarize approaches for determining the carbon tax base and rate
- Differentiate main undesirable effects and mitigation measures
- List options for revenue use

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While being introduced to conceptual considerations of carbon taxation and its underlying economics, you will also benefit from exposure to a variety of case studies and international carbon pricing practices. The discussions take into account strategic aspects of the political environments in which carbon taxes function.

Module 1: Carbon taxes - Why and when to use them

Module 2: Preparing for carbon tax adoption

Module 3: Key design decisions

Module 4: Avoiding unwanted effects of the carbon tax

Module 5: Use of revenues

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