

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
April 29, 2019**

The United Nations Subcommittee on Environmental Taxation Issues

- **UN Tax Committee: subsidiary body of ECOSOC, comprising 25 members acting in their personal capacity**
- **Advance their work through 10 Subcommittees, including the Subcommittee on Environmental Taxation Issues**

The Subcommittee on Environmental Taxation issues is mandated to:

- **Identify the most pressing issues where guidance may be most usefully assist developing countries in the area of environmental tax issues**
- **Pay particular attention to the application of carbon taxes, and report current country practices, policy considerations and administrative 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 devoted to country experiences.

The Subcommittee welcomes the inputs of all interested countries which would like to share their experience to be included in the Handbook.

To gather more information on the needs and barriers experienced by developing countries, the Subcommittee is cooperating with DESA Secretariat.

The first pilot will be conducted during a capacity development Workshop in Nairobi in June, with the participation of tax officials of countries in Africa.

Thank you