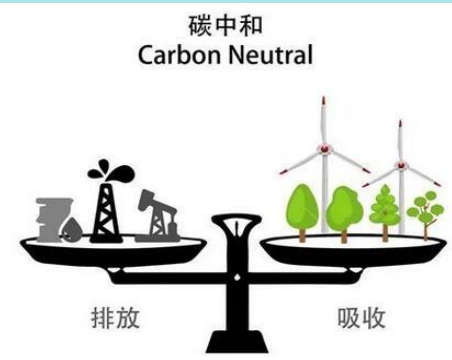


碳關稅經濟衝擊與 國際貿易談判因應

與談人：林聖忠

110年3月19日

2050碳中和



- 氣候變遷是全球性問題，必須透過國際合作才能解決。
- 當前各國的NDC承諾未能達成巴黎協定：維持本世紀內較工業化前升溫 1.5°C 的目標。
- 中國《2030碳達峰、2060淨零碳》的承諾、美國重新加入巴黎協定，提供了解決問題的契機。
- 美國凱利(John Kerry)特使於3月8-10日分訪倫敦、布魯塞爾、巴黎，與歐洲盟邦共商強化氣候雄心的策略，並為預定4月22-23在美國舉行的氣候高峰會，及11月IPCC在英國舉辦的COP26大會鋪路。

Joint Statement: The United States and the United Kingdom are Working Together in the Fight Against Climate Change

(March 8, 2021)

“We resolved today to work closely together to reduce our own emissions and to rally all countries, and most especially the world’s major economies, to strengthen climate ambition.

Our countries are **fully committed to achieving net zero greenhouse gas emissions no later than 2050**. We urge all countries to take the steps needed to **keep a 1.5 degree C temperature limit within reach**, including through ambitious nationally determined contributions and long-term strategies to cut emissions and reach net zero.....”



Joint Statement: The United States and the European Union Commit to Greater Cooperation to Counter the Climate Crisis (March 9, 2021)

“.....The United States is committed to net zero greenhouse gas emissions no later than 2050 and aims to announce its nationally determined contribution under the Paris Agreement at or before President Biden’s Leaders Summit on Climate on April 22. The European Union has committed to climate neutrality in 2050 and intends to increase its 2030 climate ambitions by cutting its emissions by at least 55% compared to 1990. It is now working on a comprehensive ‘Fit for 55 Package’ expected in June of this year to ensure that these ambitions are translated into effective action.”



碳定價

- 處理地球暖化的問題必定涉及減碳，減碳最有效的策略就是將排碳的成本內部化，亦即「碳定價」(carbon pricing)。
- 碳定價的二套主要方向：
 - (1) 課徵碳稅 (或收取碳費)
 - (2) 排放交易 (cap-and-trade)



實施碳定價必須考量的因素



1. 稅率
2. 稅收的用途
3. 涵蓋範圍及範疇 (coverage and scope)
4. 對經濟的影響 (GDP、物價、...)
5. 對社會的影響 (中低收入戶、貧窮弱勢...)
6. 對能源密集、貿易暴露 (energy-intensive trade-exposed, EITE) 產品的處理
7. 碳洩漏問題的處理

歐盟、中國採取排放交易制度

- 歐盟自2005年採取排放交易制度(Emission Trading Scheme ,ETS)



- 自2012中國啟動排放權試點交易，今年2月1日起施行「碳排放權交易管理辦法」全面實施碳排放管制

CBAM是綠色政綱重要的一環

實施CBAM的背景-處理碳洩漏及產品國際競爭力的問題

必須考量的因素：

- 與WTO規範及貿易協定的相容性
- 工具選擇：對特定產品課徵碳稅、新碳關稅、或擴充ETS至進口產品
- 標準、範疇、適用產品、分類學(taxonomy)及驗證、認證制度之建立
- 行政負擔與成本
- 經濟、社會、環境的衝擊



歐盟綠色政綱
碳邊境調整機制



歐盟CBAM實施規劃

實施期程

- 2021第二季 - 提出CBAM草案
- 2022完成立法
- 2023付諸實施



推動方式

- 進行境內產業利害相關團體及個人溝通，並提供技術協助
- 與美國合作，整合立場，建立共識，聯合推動
- 了解其他貿易夥伴的做法，鼓勵歐盟會員與他國進行雙邊多邊諮商，排除推動障礙

美國主流產學界揭櫫的氣候解決方案：

- **碳紅利**(Carbon Dividends)的四大支柱

1. 碳排放稅率隨政策達標之需要遞增
2. 碳稅紅利由全民共享
3. 引進邊境碳調整機制
4. 減政便民



支持者包括：

- Augus Deaton , Lars Peter Hansen , Robert Lucas , Ben Bernake , Martin Feldstein , Alan Greenspan , Lawrence Summers , Janet Yellen.....等數十位諾貝爾經濟學獎得主，前聯邦銀行總裁，前財政部長，白宮經濟顧問.....

116屆眾議院有關碳定價有的提案

Carbon Pricing Proposals in the 116th Congress



Proposed Legislation	Type	Price	Emissions Tracking	Revenue Use	Comments
Energy Innovation and Carbon Dividend Act, Rep. Ted Deutch [D-FL-22] (HR 763)	Fee and Dividend	\$15, increasing by \$10 each year	Reaches 10% of 2016 emissions by 2050. Review by National Academy after 10 years.	Dividend to U.S. citizens or lawful residents.	Suspension of regs on those greenhouse gases taxed.
Healthy Climate and Family Security Act, Sen. Chris Van Hollen [D-MD], Rep. Don Beyer [D-VA-8] (S 940, HR 1960)	Cap and Dividend	Market driven	Cap declines by 2040 to 80% less than emissions of 2005.	Dividend to U.S. citizens with Social Security number.	
American Opportunity Carbon Fee Act, Sheldon Whitehouse [D-RI] (S 1128)	Fee and Partial Dividend	\$52, increase annually by undetermined amount	Unclear	Dividend to U.S. citizens. Grants to states for low-income.	
Climate Action Rebate Act, Sen. Chris Coons [D-DE] and Rep. Jimmy Panetta [D-CA-20] (S 2284, HR 4051)	Fee and Partial Dividend	\$15, increasing by \$15 each year	Decline to 45% of 2017 emissions by 2030.	70% rebate to low-income, remaining for infrastructure, innovation, assistance	Suspension of regs on those greenhouse gases taxed.
Stemming Warming and Augmenting Pay Act, Francis Rooney [R-FL-19] (HR 4058)	Tax and Partial Dividend	\$30, increase by 5%/yr and \$3 every 2 yrs if emission goals not met	Small reduction	70% for reduction of payroll taxes, 10% to social security beneficiaries, 20% to low-income	Suspension of regs on those greenhouse gases taxed.
Raise Wages, Cut Carbon Act, Rep. Dan Lipinski [D-IL-3] (HR 3966)	Tax and Social Security Tax Reduction	\$40, 2.5% increase/yr if emission goals not met	Unclear	Low-income energy assistance, social security beneficiaries (10%)	Suspension of regs on those greenhouse gases taxed.
America Wins Act, Rep. John Larson [D-CT-1] (HR 4142)	Tax - Revenue for Various Uses and Refund	Unspecified	None	Transportation and various; "energy refund program" return to households, other refunds/rebates	
The Modernizing America with Rebuilding to Kickstart the Economy of the Twenty-first Century with a Historic Infrastructure-Centered Expansion Act, Rep. Ryan Fitzpatrick [R-PA-1] (HR 4520)	Tax - Revenue for Highways	\$35, increase by 5% each year	Tracking by National Climate Commission (bi-partisan, 10-member group).	70% to highways, 10% for low-income, myriad other uses	Repeals motor vehicle and aviation fuel excise taxes. Suspension of regs on those greenhouse gases taxed.



凱利特使的建議

- 1、邊境碳稅應該是一種最後的訴求 (last resort)
- 2、建議歐盟等COP26之後再行提出CBAM草案
- 3、國情不同，美國可能制訂與歐盟不同的碳定價機制、分類技術標準 (taxonomy)、風險揭露及綠色金融
- 4、制度不宜複雜，造成過度的行政負擔
- 5、美歐應合作促使中國加速減碳步調
- 6、期待COP26期間雙方可以達成未來行動的共識

百廢待舉.急起直追

- Fact finding
- Capacity building
- Public awareness
- Public infrastructure
- Net-zero transition
- Global connection
-





感謝聆聽

敬請指教