



Literature Review: Unraveling in Carbon Tax Policy and Options

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Abstract. Criticisms of inequitable carbon pricing and steps taken to address them will be explored in this research. The method used was literature review based on scientific articles which have related to the pros and cons of carbon tax policy. Results of discussion showed that people may believe the tax is unfair because they anticipate it will have unfair effects (distributional fairness), or they may believe it is unfair because of a procedure such as the fact that the tax decision was made without discussing the impacted actors. The analysis said that the equality principle might be theoretically intriguing, as demonstrated with the famous "equality of what" argument, empirical research frequently refers to equality either in processes i.e., before the distribution or in consequence i.e., after the distribution. Then the conclusion comes that the equality principle, emission reductions should either be divided equally i.e., everyone should lower their emissions by the same amount or distribute in a way that produces more evenly distributed emissions. Although the equity principle is more complex than the need-satisfaction or equality principles. The proposal may require that politicians, bureaucrats and the general public all feel more comfortable knowing that each institution is "controlled". Where such respect is lacking, a more realistic command and control technique can be implemented, even though the individual being controlled may not find the alternative approach 'tolerable'.

Keywords: Carbon Tax, Tax Policy, Unfair Carbon Tax Policy.

1. INTRODUCTION

Levies and tradable permit systems incentivize emissions reduction at the lowest possible cost by putting a price on pollution. Well-designed systems of energy taxation encourage citizens and investors to favor clean over polluting energy sources. Scholar on taxes and the environment examines how much each nation can influence environmental and climate policy through taxes and tradable permit systems. Tax rates and tax coverage are detailed by country, sector, energy source and tax type. Environmental taxes' effects on equity and competitiveness, as well as their connection with the larger tax system, are further areas of expertise.

In 44 OECD and G20 countries, just around 10% of CO₂ emissions from all energy usage are at all subject to an ECR, and only about 60% are at a rate of at least EUR 60 per tonne. As a result, 90% of emissions are priced below the EUR 60 per ton midpoint and low-end projections for the societal costs of CO₂ emissions in 2020 and 2030, respectively. In 2018, the carbon pricing scores of nations ranged from 1% to 69%. Compared to nations that barely price any carbon, high-scoring nations typically emit lower emissions. High-scoring nations also produce less CO₂ per dollar of GDP and are better prepared for the transition to a low-carbon economy.

Carbon pricing may be a substantial component of a well-coordinated mix of mitigation actions for two reasons. To begin, as compared to alternative mitigation strategies, carbon pricing frequently results in reduced emissions at a lower cost to the economy. Second, it has the potential to enhance government income, at least until emissions begin to decline significantly. To pinpoint laggards and leaders and disseminate best practices, governments' progress toward their climate change mitigation targets must be regularly and systematically assessed. Such an evaluation has to include the following [1]:

1. Collecting and comparing sectoral indicators to identify critical areas of underperformance and best practices;
2. Extrapolating trajectories under various scenarios, such as building on the IEA's World Energy Outlook or the OECD Environmental Outlook to 2050;
3. and compiling historical emission trends and current performance data using economy-wide indicators, such as GHG emissions and emission intensity. Policy scenarios based on current policies are provided by the Climate Action Tracker⁴ and can help with such analyses;

Determining the primary sources of technological and economic uncertainty and how they might affect emissions.

The evaluation remains important because carbon pricing (Figure 1) explains that carbon pricing scores in 2018 were still striving to improve into green color. For example, China, Indonesia, and Brazil were dark colors. It indicates that the countries were applied under a EUR 60 per tonne CO₂.

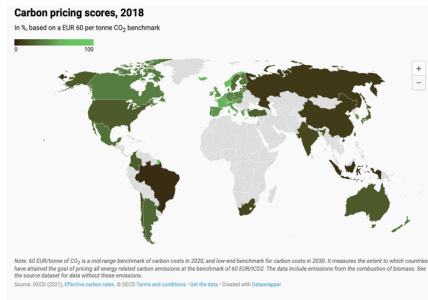


Figure.1 Carbon Pricing Scores, 2018.

Citizens and businesses will be encouraged to consider the environmental costs of their actions through stronger carbon price signals. They would progressively shift to low- or zero-carbon activities and consume fewer goods and services with a high carbon footprint. It makes reasonable to raise carbon pricing initially where they are currently the lowest. Rates in international shipping and aviation are currently zero, and rates for all users are close to zero or extremely low in a number of nations. Even revenue-neutral changes to power taxes in some nations could make it more advantageous to cut emissions.

Generally speaking, carbon taxes are one of the most cost-effective measures to lower greenhouse gas emissions [2]. Carbon pricing is an efficient instrument for dealing with a pressing problem. However, usage has been much lower than anticipated. This may be partly a result of lobbying, but there is also likely to be public opposition, so it's critical to comprehend this opposition and what drives it. Finding implementation tactics that increase acceptability would be helpful. This area of study has recently expanded, and there are a few stylized facts that seem significant in most nations [3]. Piecemeal rules may be able to lower emissions, but they are challenging to implement efficiently and do nothing to foster technological advancement and innovation that goes beyond the limitations of the law. Carbon taxes, on the other hand, force enterprises and consumers to reduce emissions at the lowest feasible cost and provide clear incentives for creating new strategies to cut emissions even more. Moreover, putting a price on carbon can be seen as a just policy from a polluter-pays perspective, as only those who emit the pollution are impacted by the price increase [4] [5].

Based on prior research, this study will investigate unfair carbon tax concerns and what has been done to remedy them. The findings of this study can assist stakeholders and policymakers improve how carbon taxes are implemented. The manner in which the governments of numerous countries have implemented their carbon taxes may give helpful insight for other nations in similar circumstances. This research will look at the reasons behind unfair elements of carbon price implementation and how to overcome them.

2. LITERATURE REVIEW

Market-based mechanisms have been promoted by the EU for use both within the Union and in member states. The EU's Environmental Action Programmes set forth the goals and suggestions for environmental policy made by the European Commission. Final versions of these programs include regulations, directives, recommendations, and non-binding opinions [6]. Furthermore, Swedish citizens are very concerned about climate change, and they have relatively high levels of trust and low levels of corruption. A generally favored tax reform included a phased implementation of the carbon price (since it decreased taxes such as extraordinarily high marginal income taxes, wealth taxes, and inheritance taxes). Its level was gradually increased to allow for acclimatization. It has been successful in lowering emissions, and the majority of people agree with its rationale [7] [8]. Tax reform, also known as revenue neutrality, is the practice of using the proceeds from an environmental tax to lower other taxes while maintaining the same level of overall taxation and the government's financial situation [9]. Sector neutrality, in which the higher taxes from one sector are only repaid to that sector, is a specific instance of revenue neutrality.

The Ecological Tax Reform (ETR) achieves revenue neutrality by reducing other taxes, primarily employment-related taxes. The proceeds are not refunded if the funds are designated for other particular environmental expenses. The most popular definition of ETR, which we also employ here, is the reduction of distortionary taxes, particularly taxes on labor, by the utilization of money from environmental taxes [10]. While Aristotle claimed that retributive justice, or the type of justice used in courts, is relatively straightforward and can be upheld primarily in accordance with one principle (arithmetic equality, where equal cases are treated equally), there is no equivalently straightforward principle for the significantly more complicated distributive justice [11]. As a result, while arithmetic equality is occasionally applicable to distributional issues, more often than not, other types of equality are more suited. Some conceptions of procedural justice contend that even when the criteria for distributive or restorative justice are not met, fair procedures result in equitable outcomes. People's perceptions of the fairness of the CO₂ tax are likely to be influenced by both opinions of distributional and procedural fairness. They may perceive the tax as unfair because they believe it will have unfair consequences (distributional fairness), or they may perceive it as unfair because of something related to the procedures (for example, that the tax decision was made without consulting the affected actors) [12]. Empirical research typically refers to equality either in processes (i.e., before the distribution) or in consequence (i.e., after the distribution). Despite the fact that the equality principle might be theoretically fascinating, as with the famous "equality of what" discussion [11], empirical research often refers to equality either in processes (i.e., before the distribution) or in consequence (i.e., after the distribution). As a result, the equality principle advises that emission reductions be distributed equally (that is, everyone should lower their emissions by the same amount or share) or allocated in a way that results in more fairly distributed emissions.

However, the equality principle is not as straightforward as the necessity or equality principles. In addition to being conceptually similar to "equality" and difficult to identify, it was revealed that the equality principle appears to have numerous meanings [12].

3. RESEARCH METHODOLOGY

An in-depth analysis of the literature was used in this investigation. Literature review used in this article came from a scientific article. A publication supported by empirical data. It might provide original research to back up a hypothesis, summarize previous studies, or make observations about current developments in a certain field. Original study is one type of scientific study. descriptive. Also Carbon tax Policy is a debatable policy around the world. That is the reason why literature reviews are able to give sufficient data and information about the pros and cons of the carbon tax policy. In this study, peer-reviewed academic articles from ScienceDirect journals and other pertinent sources were analyzed. The abstracts available on ScienceDirect Topics have been written by subject experts and are taken from basic and reference sources. Major reference works such as encyclopedias, book series, monographs, journal review articles and handbooks are among the source materials used for the selected topic. Also, it has comprehensive articles related to carbon tax review such as fiscal policy, taxation, emission reduction, environmental tax, etc. The pertinent publications were pulled from all over countries journals authored in English-language international journals. There are two criteria to select the paper, there are:

1. The inclusion criteria :
 - a. keywords should include carbon tax policy, tax policy and unfair carbon tax.
 - b. The years should be in 2019 until 2023
 - c. The article type is research article
 - d. Language is on English
 - e. The access type is open access and open archives
2. The exclusion criteria :
 - a. Keywords are related to fossil fuel, emission trading, emission reduction, pricing, global warming, renewable energy, cap and trade.
 - b. The years were not in 2019 until 2023
 - c. The articles were book chapters, review articles, and encyclopedias..
 - d. Language is not in English.
 - e. The access type is not open access and open archives.

Thus we found 929 articles from 2019 until 2023 related to Carbon tax policy, tax policy, and unfair carbon tax. The number increased dramatically in 2022 to about 221 of 929 articles. The research article was found 693. And The final papers selected were 25 which were suitable with the inclusion criteria. For the purpose of obtaining a thorough picture of the unfair carbon tax implementation, gray literatures were also used to provide additional information.

4. RESULT AND DISCUSSION

Resource-use fees are payments made in return for using an environmental benefit [13]. Payments may be established based on access (such as a national park admission fee), time frames (such as a hunting and fishing license), or quantity (such as a mining tax). User charges, such as sewage fees and municipal trash fees, are payments made in exchange for the provision of a service, such as the collection and treatment of emissions and garbage. The question of why ETR implementation has been so uneven then emerges.

According to the Dresner, S., et al [10], there are a number of significant political barriers to the implementation of environmental taxes, particularly energy taxes, including: perceived negative effects on low-income and competitiveness groups; perceived conflicts between national taxes and EU or international trade rules; the belief that taxes must be high in order to be effective; the EU's requirement for unanimity when voting on fiscal measures; current subsidies and regulations; as well as, other policies and procedures. Furthermore, worries exist regarding the possible harm that carbon taxes could do to the economy in terms of GDP, investment, consumption, and household welfare [21]. However, most implementation issues, particularly for energy taxes, can be resolved with careful planning, incorporating environmental taxes and their associated revenues into policy packages, green tax reforms, and gradually implementing policies that may have a negative impact on employment, competitiveness, or low-income groups.

The general population may differ from economists in their viewpoint for a variety of reasons [14, 15]. Carattini and Baranzini [16] offer the following potential arguments about public objections to carbon taxes. Carbon taxes are anticipated to have implications. Thus, they would be neglecting the reality that subsidies must be paid for (perhaps through other taxes), whereas fossil taxes generate income that can result in the reduction of other taxes (by way of a steady supply of public goods and transfers). Numerous studies reveal a declared preference for forward-thinking designs. However, the argument may be equally persuasive and is frequently used even in situations where it is completely false, such as for transport fuel taxes in low-income countries. Whether or not carbon taxes are regressive is an empirical matter, as are the corresponding distributional properties of alternative instruments [17]. These opponents disagree with the Pigouvian mechanism, which holds that lower consumption will be caused by higher prices. They could think that contemporary methods of heating and transportation are necessities rather than extras. Long-term technical and behavioral changes predict substantially larger elasticities [16] [18]. People may believe that politicians are hiking taxes to further their own objectives. There is a connection between this and the issue of trust in the government. We discover that opinions on carbon taxes are far more divisive: while the majority of respondents are vehemently opposed, a surprisingly sizable portion are open to them, at least if they are applied to all users and industries. The concept of carbon pricing is growing, and recent policy packages have implemented various measures (such as border carbon adjustments) with the goal of extending carbon pricing to sources situated in countries without (adequate) pricing [19].

There is a suggestion to create the regulation to be applicable [10]. People who are being controlled view it as "tolerable," but an alternative strategy might not be. Familiarity creates attachment. The general public, administrators, and politicians feel more at ease knowing that every plant or facility is "controlled". The necessary institutions—courts, government agencies, business associations—are in place with enough credibility and trained personnel to implement the regulations with at least a modicum of competence. There is a cultural element at work in societies where the rule of law is valued and adherence to the law is a reflex. In contrast to situations when such respect is lacking, the command and control strategy is perhaps more realistic. In some circumstances, it is the best way to accomplish the important goal. For instance, a regulation requiring the installation of the necessary protection and other measures in all new homes in the case of radon (a naturally occurring carcinogenic gas) ensures that the necessary corrective action is taken at a time when it is only a fraction of the cost of retrofitting measures to address the issue.

There are some types of pollution where even tiny emissions are deemed to be so harmful that a policy tool is required where there is no room for error and where standards must always be fulfilled. Political obstacles exist to the use of economic tools, such as the perceived impact on competitiveness and the perceived influence on low income groups. Rose [5] have formally defined these criteria and demonstrated that a number of other burden-sharing strategies, frequently referred to as "objective" or "acceptable," while on the surface appearing to be philosophically distinct from equity criteria, are actually mathematically equivalent and, as a result, produce the same welfare outcomes.

Countries differ in their support for climate policies; in the United States, the most popular policy tool is increasing taxes on fossil fuels, while subsidies for renewable energy are the least popular. Support for many policies varies across national boundaries as well. Public support for climate taxes, but not for subsidies and bans, is positively correlated with quality of government (QoG) and public trust in political institutions and individuals in general [23]. When it comes to support for taxes, political trust is more important than support for subsidies and bans. However, in Japan, there are domestic political challenges in carbon price through tax, including concern about economic impact, international competitiveness, and price effects [24]. The low carbon tax rate, combined with fossil fuel subsidies, reduces the overall effectiveness of Japan's carbon tax policy. Japan needs to increase its carbon system and price to meet its economic

growth objectives and higher carbon emission reduction goals. It is not only Japan that has to improve its carbon tax system, Gulf countries- Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and United Arab Emirates (UAE) have an unfair distribution of the tax burden, it emphasizes the need for effective tax system that achieve redistributive justice and enhance sustainable development [25].

Although that in turn suggests that it is likely that no single policy instrument will resolve all public objections to carbon taxes related to equity. At least this is to reduce the negative public opinion on carbon taxes. It is also possible that public opinion on the introduction of a carbon tax will depend on the design of the tax itself, such as the level of the tax, whether the tax is introduced suddenly or gradually, and whether the use of tax revenues is predetermined [2]. A similar pattern emerged for the effect of political orientation: Highly conservative individuals were not affected by the salience effect of carbon taxes, whereas this effect was pronounced for the less conservative. The salient carbon taxes are less efficient than hidden taxes in decreasing demand due to moral licensing processes that promote consumption. A carbon tax increases moral self-concept, which in turn affects consumer demand [22]. Implicit carbon prices dominate explicit ones for most countries, notably in road transport while the reverse holds for industrial and electricity sectors [16]. Justice is therefore required to respond to French tax changes. It's important to take note of the pointless adjustments made to the dysfunctional capitalism system, policies that are unfair unless properly regulated, an additional weight placed on people who can't afford it, and policies that don't deal with the inequities that already exist [20].

Table 1. Presentation of Data

Research Question	Author	Year	Title	Findings
There is an inequitable implementation of the carbon tax	Dresner, S., et al	2006	Social And Political Responses To Ecological Tax Reform In Europe: An Introduction To The Special Issue	There are a number of significant political barriers to the implementation of environmental taxes, including: perceived negative effects on low-income and competitiveness groups; perceived conflicts between national taxes and EU or international trade rules; the belief that taxes must be high in order to be effective; the EU's requirement for unanimity when voting on fiscal measures; current subsidies and regulations; as well as, other policies and procedures
There is an inequitable implementation of the carbon tax	Carattini and Baranzini	2018	Is Taxing Waste A Waste Of Time? Evidence From A Supreme Court Decision	It is expected that carbon pricing would have consequences. They would therefore be ignoring the fact that subsidies have to be paid for, maybe with the help of other taxes, whereas fossil taxes provide revenue that can lead to the lowering of other taxes (via a consistent flow of public goods and transfers)

Research differs from the results of this research	Rose	2022	International Equity And Differentiation In Global Warming Policy	There are number of other burden-sharing strategies, frequently referred to as "objective" or "acceptable," while on the surface appearing to be philosophically distinct from equity criteria, are actually mathematically equivalent and, as a result, produce the same welfare outcomes.
Research differs from the results of this research	Clinch, J. P., & Gooch, M.	2001	An Inquiry Into The Use Of Economic Instruments In Environmental Policy	Resource-use fees are payments made in return for using an environmental benefit.
There is an inequitable implementation of the carbon tax	Caplan, B	2007	The Myth Of The Rational Voter (REV- Revi).	The general public's perspective may diverge from that of economists.
There is an inequitable implementation of the carbon tax	Mankiw, N. G.	2009	Smart Taxes: An Open Invitation To Join The Pigou Club	Economists contend that there are negative externalities associated with carbon emissions into the atmosphere, a claim that the public and public continue to dispute. Without a policy, society will produce too much pollution. The public opposed the Pigovian policy solution of taxing carbon emissions, as there was disagreement over the right tax rate. The tax should match the amount of the external expenses associated with carbon emissions.
There is an inequitable implementation of the carbon tax	Mahlab, R. I., et al	2021	A Discourse Analysis Of Yellow-Vest Resistance Against Carbon Taxes	It's critical to pay attention to the needless changes made to the broken capitalism system, policies that are unfair unless they are appropriately regulated, the additional burden placed on those who cannot afford it, and the policies that fail to address the preexisting injustices.
There is an inequitable implementation of the carbon tax	Povitkina, M., et al	2021	Why Are Carbon Taxes Unfair? Disentangling Public Perceptions Of Fairness	Public opinion towards the implementation of a carbon tax may also be influenced by the tax's design, such as its level, timing of introduction, and whether or not its

				proceeds will be put towards a specific purpose.
There is an inequitable implementation of the carbon tax	Ewald, J., et al	2022b	Understanding The Resistance To Carbon Taxes: Drivers And Barriers Among The General Public And Fuel-Tax Protesters.	The idea of carbon pricing is becoming more and more popular, and new policy packages have introduced a number of mechanisms (such border carbon adjustments) in an effort to expand carbon price to sources located in nations that do not currently have (enough) pricing.
There is an inequitable implementation of the carbon tax	Zhou, Y., et al	2018	A Discourse Analysis Of Yellow-Vest Resistance Against Carbon Taxes	Concerns about about the potential harm that carbon taxes could cause to the economy in terms of GDP, investment, consumption, and household welfare.
There is an inequitable implementation of the carbon tax	Hartmann, Patrick., et al	2023	Carbon Tax Salience Counteracts Price Effects Through Moral Licensing	The salient carbon taxes are less efficient than hidden taxes in decreasing demand due to moral licencing processes that promote consumption.A carbon tax increases moral self-concept, which in turn affects consumer demand
There is an inequitable implementation of the carbon tax	Davidovic,Dragana., et al	2020	Exploring the cross-national variation in public support for climate policies in Europe: The role of quality of government and trust	The support for climate policies varies throughout nations; in the US, taxing fossil fuels more heavily is the most popular policy instrument, while renewable energy subsidies are the least popular. Additionally, support for many measures differs across national borders. Popular trust in political institutions and people in general is strongly connected with quality of government (QoG) and popular support for climate taxes, but not for subsidies and prohibitions.
There is an inequitable	Gokhale, Hemangi.	2021	Japan's carbon tax policy: Limitations and policy suggestions	in Japan, there are domestic political challenges in carbon price

implementation of the carbon tax				through tax, including concern about economic impact, international competitiveness, and price effects
There is an inequitable implementation of the carbon tax	Ezenagu, Alexander	2020	Boom or bust, extractives are no longer saviours: The need for robust tax regimes in Gulf countries	It is not only Japan that has to improve its carbon tax system, Gulf countries- Bahrain, Kuwait, Oman, Qatar, Saudia Arabia, and United Arab Emirates (UAE) have an unfair distribution of the tax burden, it emphasizes the need for an effective tax system that achieve redistributive justice and enhance sustainable development.
There is an inequitable implementation of the carbon tax	Finch, Adam & van den Bergh, Jeroen.	2022	Assessing the authenticity of national carbon prices: A comparison of 31 countries.	Implicit carbon prices dominate explicit ones for most countries, notably in road transport while the reverse holds for industrial and electricity sectors.

5. CONCLUSION

With meticulous planning, however, the integration of environmental taxes and their related revenues into policy packages, green tax reforms, and the gradual implementation of measures that could have a negative impact on employment, competitiveness, or low-income groups, as well as thorough communication with all stakeholders and consultation, the majority of implementation challenges, particularly for energy taxes, can be overcome. As a result, they would be neglecting the fact that subsidies must be paid for (perhaps through additional taxes), whereas fossil taxes provide income that can lead to the lowering of additional taxes (by way of a consistent supply of public goods and transfers). With the aim of spreading carbon price to sources located in nations without (sufficient) pricing, recent policy packages have incorporated a number of methods (such as border carbon adjustments). However, this in turn shows that it's unlikely that any one piece of legislation will satisfy all of the public concerns about equity raised by carbon pricing. At the very least, this will lessen the unfavorable public perception of carbon pricing.

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