Defining Tax Base and Tax Rates

Amanda Haugland

PMR - Technical Meeting on Carbon Tax
Cologne, Germany 29 May 2014
Climate instruments by source

- **Landbased industry (ETS)**: 22%
- **Agriculture, waste etc.**: 15%
- **Fishing**: 3%
- **HFC/PFC tax**: 1%
- **Heating etc.**: 6%
- **Road transport**: 22%
- **Other transport**: 4%
- **Aviation**: 2%
- **Offshore**: 24%

The chart shows the distribution of climate instruments by source, indicating that the largest proportion comes from road transport, followed by offshore activities.
Marginal cost of GHG emissions
Carbon prices in the offshore sector