



Implementation issues and barriers

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- Identify the barriers and success factors for Carbon Tax implementation
- Legal / political science perspective
- EU / selected MS level

- Unanimity requirement under 192(2) TFEU
 - 'Provisions primarily of fiscal nature'
- Implementation issues at MS-level
- Institutional red tape (Commission, MS)
- Administrative barriers

Appraisal of implementation issues at EU level

- Legal idiosyncrasies of MS
- Political economy:
 - Negotiations with stakeholders (leg. History)
 - Concessions
 - Legislative changes
 - Compromises

- Competitiveness issues
- Fairness/equity/distribution
 - Tax exemption
 - Safeguards for progressivity
 - Use of tax proceeds
 - Division of competences (influencing legal form / scope of measure)
- Appraisal of implementation issues at MS level