



國際碳關稅挑戰與因應： 碳關稅經濟衝擊與國際貿易談判因應

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碳關稅的概念

- 並非關稅
- 性質為內地稅/法規，因本國同類產品也負擔相同的稅賦/法律義務
- 有需要區分嗎？
- → 從WTO法律原則的適用上來看，有



爭取豁免的談判

- 歐盟的排放交易制度指令之先例
 - 第25條：與瑞士的連結
 - 第25a條（航空業）



Article 25 Links with other greenhouse gas emissions trading systems

“ 1. Agreements should be concluded with third countries listed in Annex B to the Kyoto Protocol which have ratified the Protocol to provide for the mutual recognition of allowances between the EU ETS and other greenhouse gas emissions trading systems in accordance with the rules set out in Article 300 of the Treaty.

1a. Agreements may be made to provide for the **recognition of allowances between the EU ETS and compatible mandatory greenhouse gas emissions trading systems with absolute emissions caps established in any other country or in sub-federal or regional entities.**

1b. Non-binding arrangements may be made with third countries or with sub-federal or regional entities to provide for administrative and technical coordination in relation to allowances in the EU ETS or other mandatory greenhouse gas emissions trading systems with absolute emissions caps.





Article 25a Third country measures to reduce the climate change impact of aviation

1. Where a third country adopts measures for reducing the climate change impact of flights departing from that third country which land in the Union, the Commission, after consulting with that third country, and with Member States within the Committee referred to in Article 22a(1), shall consider options available in order to provide for optimal interaction between the EU ETS and that country's measures.

The Commission is empowered to adopt delegated acts in accordance with Article 23 to amend Annex I to this Directive to provide for flights arriving from the third country concerned to be excluded from the aviation activities listed in Annex I or to provide for any other amendments to the aviation activities listed in Annex I, except in relation to scope, which are required by an agreement concluded pursuant to Article 218 of the Treaty on the Functioning of the European Union.

The Commission may propose to the European Parliament and the Council any other amendments to this Directive.

The Commission may also, where appropriate, make recommendations to the Council in accordance with Article 300(1) of the Treaty to open negotiations with a view to concluding an agreement with the third country concerned.

2. The Union and its Member States shall continue to seek an agreement on global measures to reduce greenhouse gas emissions from aviation. In the light of any such agreement, the Commission shall consider whether amendments to this Directive as it applies to aircraft operators are necessary.



爭取豁免的談判

- 前提：CBAM有允許豁免的規定
- 豁免條件；巴黎協定締約方？
與歐盟有簽署FTA者？與歐盟相當的減量企圖心或碳定價制度？
- 豁免對象：國家？個別企業？
- 談判場域：雙邊、多邊（WTO）



爭取豁免的談判

- 制度細節未知下的談判準備：我國氣候變遷管制目標與政策工具是否到位、廠商是否清楚掌握產品與製程的碳排並有完整的紀錄