

國際碳關稅 最新發展趨勢與作法 與談

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面對碳關稅目前可注意事項

1. 注意觀察歐盟擬6月出爐的配套措施
尤應考量之前是否課碳關稅的爭議焦點

1) 增加窮人的生活成本(重工業原享有免費的碳額度，再加上碳關稅形成雙重保護，增加民眾負擔)

2) 淪為貿易障礙

2. 了解美國與日本碳關稅的進展

3. 盤點國內出口至歐盟、美國或日本商品的各自總碳排，並提出短中長因應方式(距2023年施行仍有2年)

① 最近國際碳價節節上漲， 這幾天每公噸已超過40歐元

eex

MARKETS

MARKET DATA

ACCESS

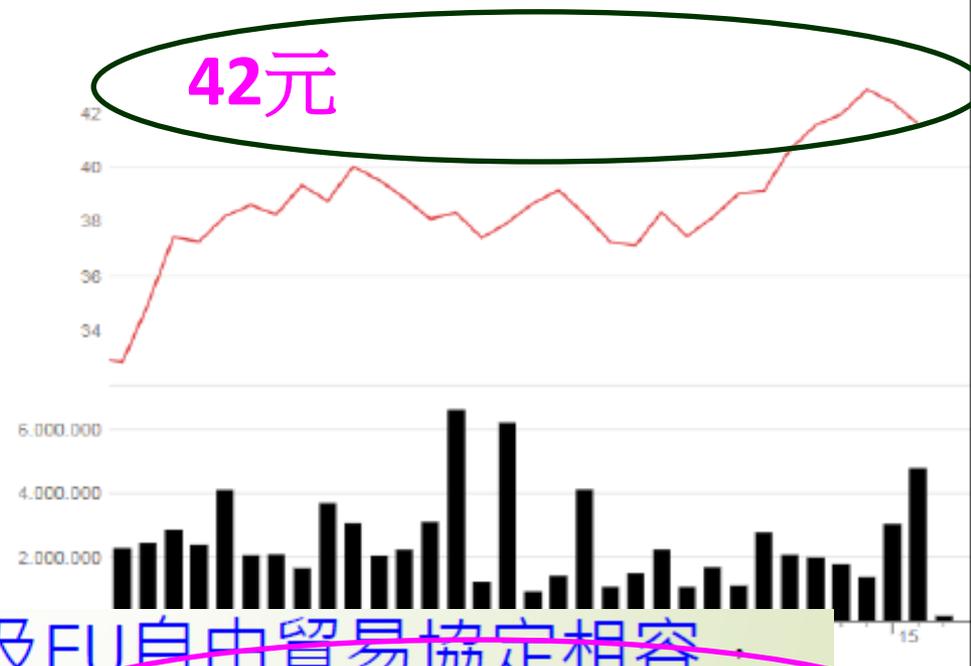
TRAINING

SERVICES

EEX AC

Market Data

Power	Emission	Agriculture
EEX Deriv.	Contract	Settlement Price
EEX EUA Future	Cal-21	
EEX EUAA Future	Cal-21	



CBAM必須能夠與WTO及EU自由貿易協定相容，
並反應進口品的碳成本，且應與歐盟ETS的碳價對照

① Carbon price development since 2008



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The most aggressive measures under consideration could push the cost of emissions **to €80 per ton by 2024**, according to BloombergNEF, Bloomberg LP's energy transition research service.

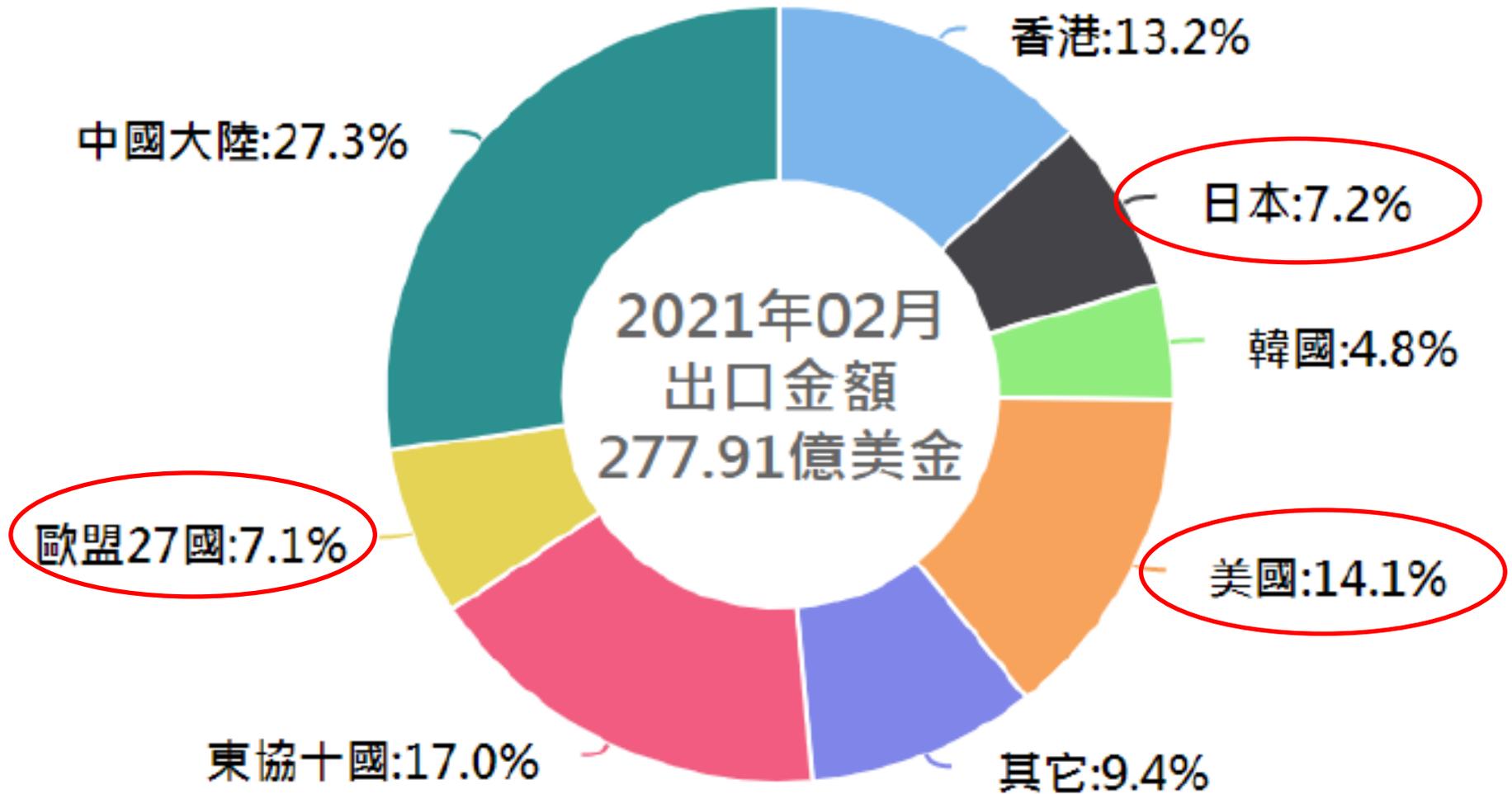
② 日本綠色成長策略：也擬課碳關稅

Japan. The Green Growth Strategy of December 2020 calls for a discussion about a carbon border adjustment mechanism to ensure a level playing field for Japanese companies vis-a-vis their foreign competitors. The strategy seems to be alluding to introduce more robust economic mechanisms by calling for regulatory reform, including market-based tools that could include credit trading, carbon tax and carbon border adjustments. This marks a major development in Japan's climate policy and a reversal of its earlier position regarding carbon pricing.

為了確保日本企業可以與外國保有公平競爭機制，日本亦正討論如何施行碳邊境調整機制

② 美國若課碳關稅對我影響最大

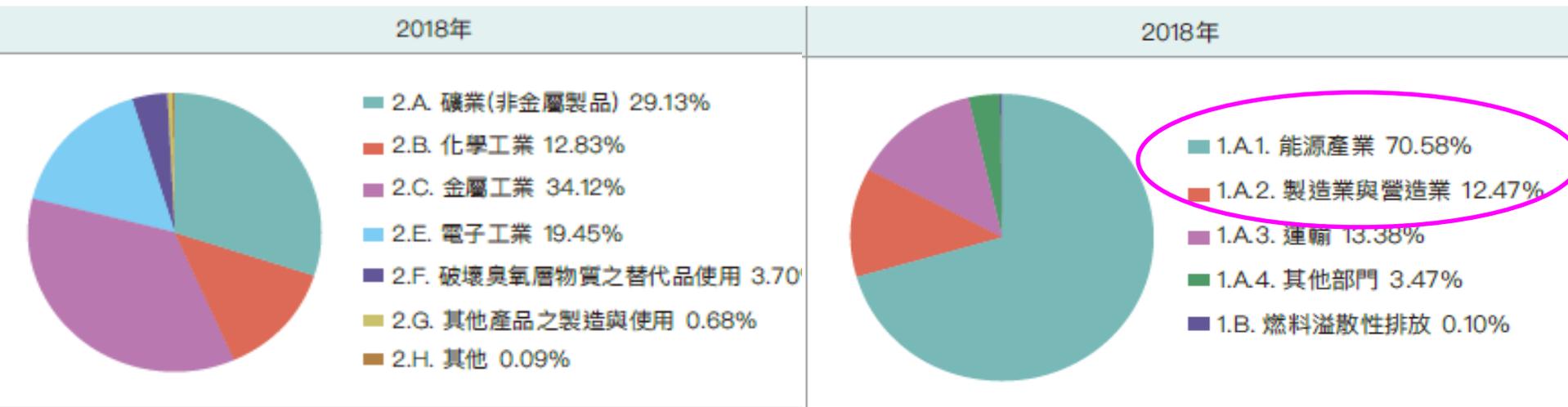
出口主要國家地區



③ 2018年產業溫室氣體排放占比

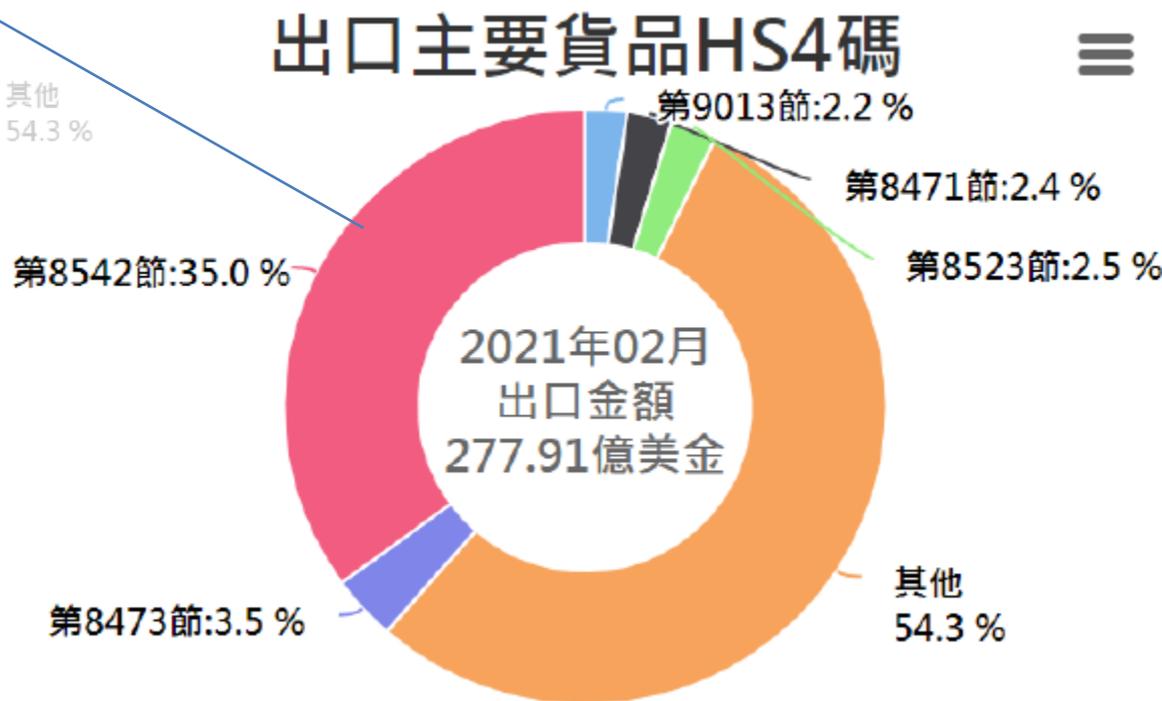
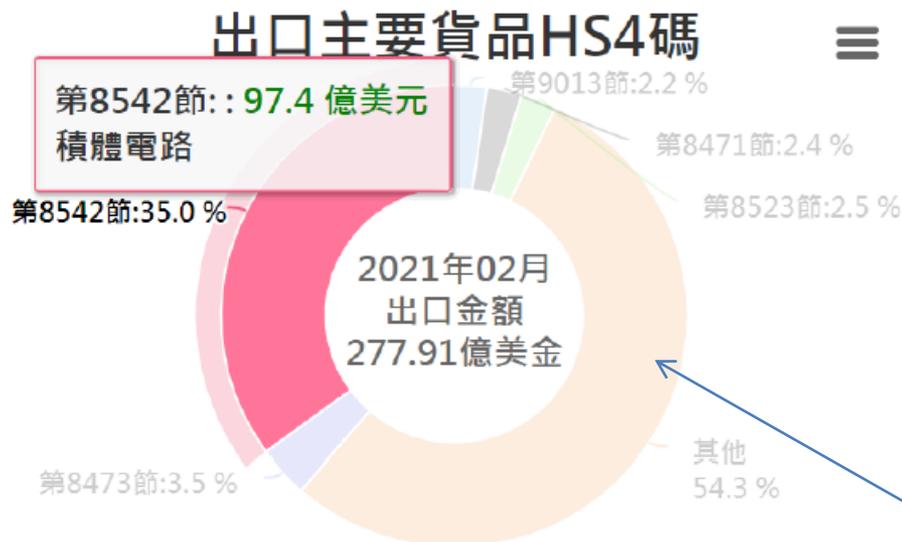
工業製程及產品使用部門
溫室氣體排放量占比

能源部門
溫室氣體排放量占比

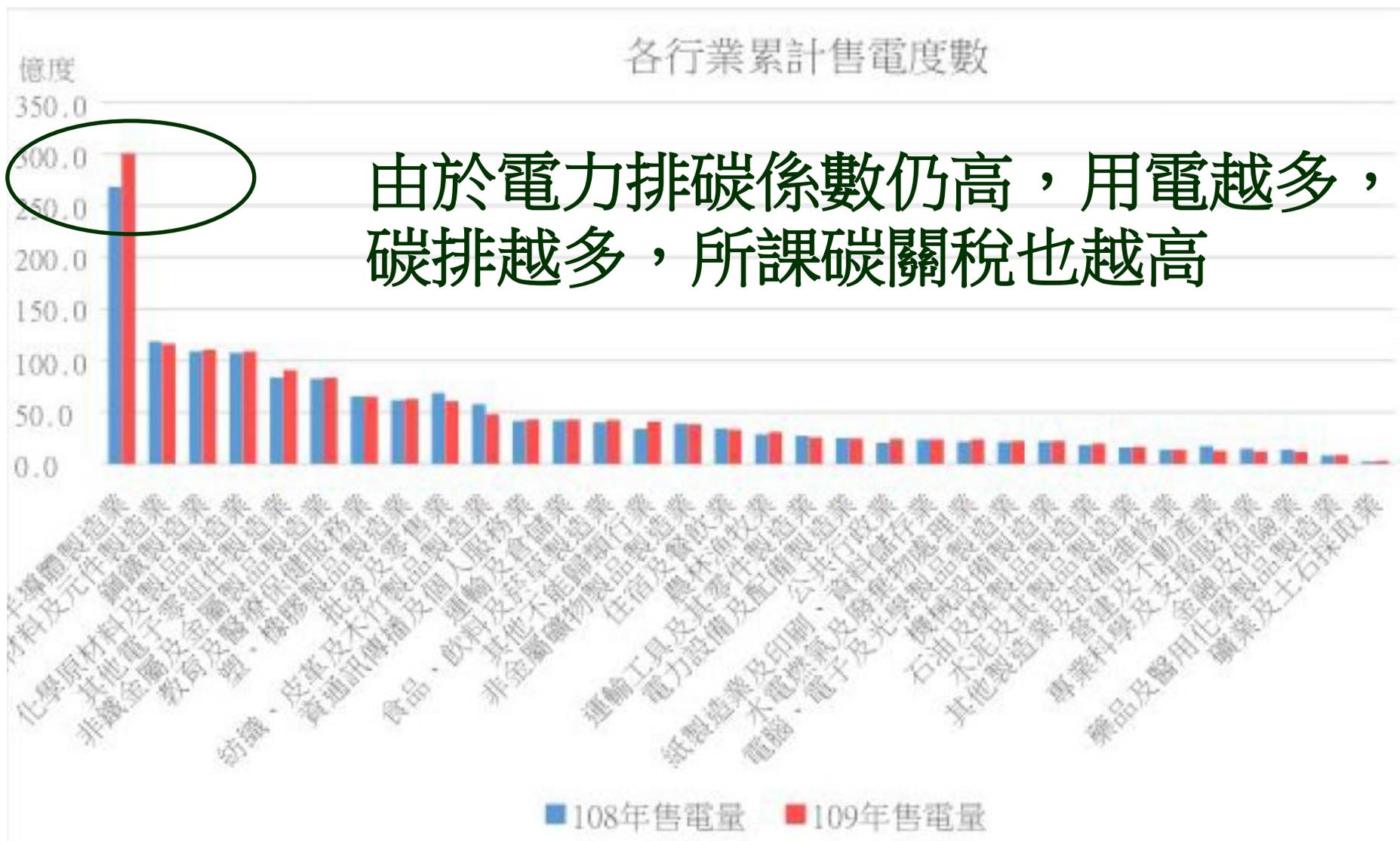


溫室氣體清冊未提供更細項產業的總溫室氣體排放量，故...

③ 2月份積體電路出口金額占比35%



③ 半導體產業用電最多，碳關稅衝擊大



由於電力排碳係數仍高，用電越多，碳排越多，所課碳關稅也越高

資料來源:109年電力回顧供需與展望，TEPA年度專刊，2021即將出刊

謝謝！敬請指教