



Colegio Franklin Delano Roosevelt  
Model United Nations



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### **Briefing Paper for the Political Committee: Addressing the Issue of Carbon Footprint and Implementation of International Carbon Tax**

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#### Introduction:

Over 85% of the primary energy in the world comes from fossil fuels, all of which contain elevated amounts of carbon. Firstly, carbon's utmost benefit relies on its great efficiency as an energy source; however, it is considered one of the most contaminant source of energy. Coal is the most efficient yet most contaminant fossil fuel, and together with petroleum has been considered a topic of debate regarding the implementation of measures to correct its amplified use.

The United Nations has released in their yearly "Objective and Themes of the United Nations Conference on Sustainable Development " that their Track 7 objective is to provide financial incentives to reduce pollution. This can be done by providing both subsidies for Environmentally Sustainable companies and products, and implementing taxes on unsustainable ones. Different positions regarding this topic have been established by nations all around the world. While there are various environmental benefits, this has also sparked debate on whether this can distort markets. Although the International Carbon Tax has not been fully implemented, some countries have taken the initiative whereas others have retracted.

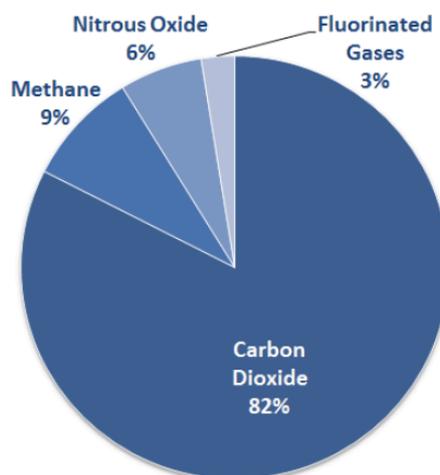
Delegates are expected to perform deep research on their countries' official position regarding this issue. Furthermore, substantial investigation must be done regarding the topic of the Implementation of International Carbon Tax; this includes but is not limited to: foregoing and ongoing measures implemented in the United Nations and at a national level, recent updates and news, and relevant events. Delegates are strongly encouraged to prepare position papers stating the countries view on the issue and measures taken. Please visit the committee's brief to access further information regarding the topic.

## General Overview:

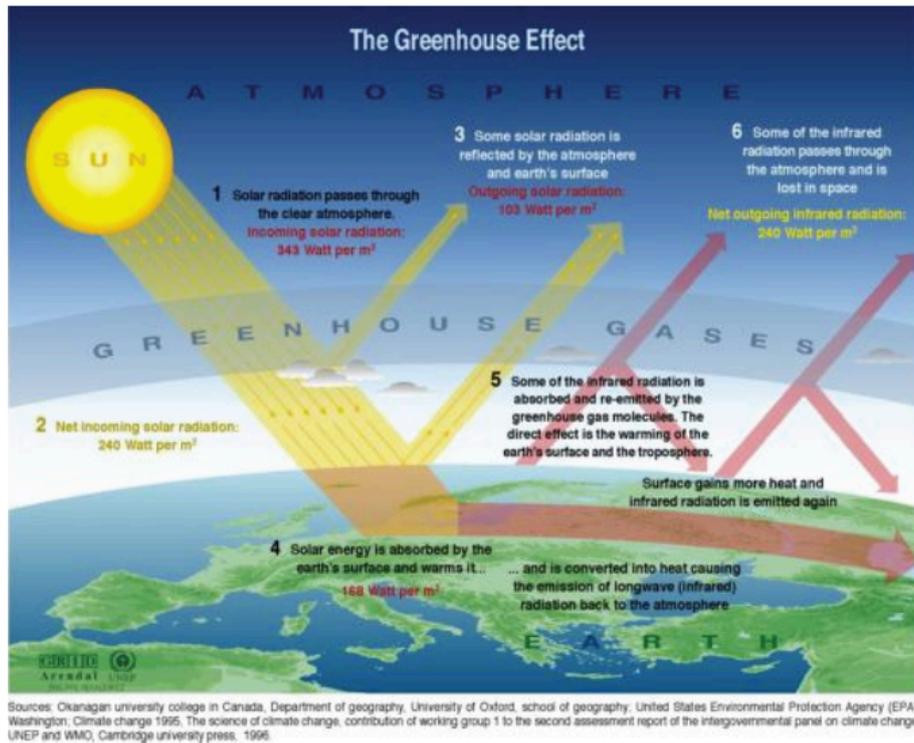
Despite their different focuses, carbon footprint and the implementation of International Carbon Tax are two topics highly related to each other. Firstly, in simplest terms, the term “carbon footprint” refers to the amount of greenhouse gases emitted by a specific entity. On the other hand, the International Carbon Tax refers to a tax applied to entities who produce exaggerate amounts of greenhouse gases by the use of fossil fuels, which are greatly composed of carbon. The most abundant greenhouse gases are: carbon dioxide, methane, and nitrous oxide.

The reason why so much importance is given to greenhouse gases is because they are responsible for absorbing the radiation emitted by the sun that reaches the earth, and this absorption is one of the main causes of global warming. This phenomenon—responsible almost in its entirety by human activity—is causing a great number of negative consequences throughout the globe (also known as climate change), ranging from:

- Sea level rise: the global sea level is rising 3 millimeters yearly, threatening locations adjacent to the ocean, such as the island of Manhattan, NY.
- Melting of the ice caps: the NASA estimates that the polar ice cap is melting at a rate of 9% per decade.
- Affecting wildlife: mainly wildlife that lives in the North and South Pole, given that the glaciers in these locations have been immensely reduced throughout the past decades.
- Changes in weather patterns: hurricanes, heat waves responsible for thousands of death in the United States and Europe, etc.
- Increased levels of carbon dioxide in the atmosphere: increase smog pollution.



*The pie chart represents the presence of the greenhouse gases within the atmosphere.*



*This diagram represents the process of the greenhouse effect, explained previously.*



*The melting of the ice cap during the past decades serves as one of the best evidences for climate change and global warming. Sea-level rise is a side effect for this issue.*

Carbon footprint by itself has no use, as it only consists of measuring the amounts of greenhouse gases produced. However, when connected to International Carbon Tax, it becomes of great use. The implementation of International Carbon Tax is a measure that has been considered since the early 2000's. Its main purpose is to reduce the emission of said gases by imposing economic sanctions—through taxes—to entities burning fossil fuels. This serves as a counter-incentive to slow down global warming and climate change. However, corporations, governments, organizations, and even

economists do not agree with this measure because of how this tax can affect the global market. Debate has grown more extensive regarding this issue, as members of the parties in favor and against this measure have presented more benefits and disadvantages.

### Definition of Key Terms:

*Carbon:* any combustible organic material, as oil, coal, or natural gas, derived from the remains of former life.

*Fossil fuels:* a hydrocarbon deposit, such as petroleum, coal, or natural gas, derived from the accumulated remains of ancient plants and animals and used as fuel. Carbon dioxide and other greenhouse gases generated by burning fossil fuels are considered to be one of the principal causes of global warming.

*Carbon Tax:* carbon tax is an environmental tax applied to the burning of fossil fuels in order to discourage the production of greenhouse gas emissions such as carbon dioxide.

*Contaminate:* make (something) impure by exposure to or addition of a poisonous or polluting substance.

*Greenhouse Gas:* a gas that contributes to the greenhouse effect by absorbing infrared radiation, e.g., carbon dioxide and chlorofluorocarbons.

*Chlorofluorocarbons:* any of a class of compounds of carbon, hydrogen, chlorine, and fluorine, typically gases used in refrigerants and aerosol propellants. They are harmful to the ozone layer in the earth's atmosphere owing to the release of chlorine atoms upon exposure to ultraviolet radiation.

*Carbon footprint:* a carbon footprint is historically defined as "the total sets of greenhouse gas emissions caused by an organization, event, product or person." The total carbon footprint cannot be calculated because of the large amount of data required and the fact that carbon dioxide can be produced by natural occurrences.

### Countries and Organizations Involved:

The OPEC (Organization of the Petroleum Exporting Countries) plays an important role in this issue, as the implementation of the International Carbon Tax may affect the petroleum transport and trade, which is of this organization's concern.

Australia has played an important role in the issue of carbon tax implementation, mainly because of their sudden position turn back. Australia, at first, supported Carbon Tax, and even implemented it for a period of time. However, they have retracted this measure, consequently being victims of international critics, including Albert Gore, who called it a "disappointing step." As for the European, their official position is: "The EU is convinced that pricing carbon is not only the most cost-effective way to reduce emissions, but also the tool to make the economic paradigm shift the world needs. This is why the EU will continue to work towards global carbon pricing with all international partners."

### UN Involvement:

It has been recognized that the distribution of the causes and effects of climate change is very uneven between developed and developing countries and this is reflected in the principle of "common but differentiated responsibilities" in the Framework UN Convention on Climate Change (UNFCCC) and the Kyoto protocol. Some experts have argued that carbon taxes can be effective for mitigation and adaptation to climate change instrument. They may result in a stable price for emissions, provide great flexibility in the face of changing economic conditions, creating revenue for development and improve the efficiency and equity. Carbon taxes can, however, be associated with the cost of redistributing income from the poor to the rich. Spending on energy, particularly for heating and cooking, weighs more heavily on the budgets of low-income, so that high energy prices redistribute income in the disapproval of the poor.