

# R2

## Issue: Put a price (a tax) on 'carbon' embedded in all products

A Resolution to Implement a Carbon Tax to Combat the Adverse Effects of Climate Change in the UN Member States

Submitted by Norway

*Noting* with concern the gradually rising of average temperatures around the world, which threatens the environment of the poles, in which ice is melting due to climate change,

*Deeply concerned* by the consequent rising sea levels and temperatures around the world,

*Guided* by the goal of the Paris Agreement to limit global warming to 1.5 degrees Celsius,

*Aware* that in order to reach these goals, we would need to lower carbon emissions by 45% by 2030 and have carbon emissions to reach net 0 by 2050,

*Emphasizing* the need for major changes in order to combat climate change,

*Fully aware* that any further increase in temperature could mean an environmental crisis for many member states of the United Nations,

*Recalling* the words of Secretary-General António Guterres who said in 2018: "Climate change is the defining issue of our time — and we are at a defining moment. We face a direct existential threat",

*Bearing in mind* that The UN has identified climate change as a common concern of humankind,

*Recognizing* the need for clean energy in developing countries and that some countries do not have the funds needed to create a sustainable source of renewable energy,

*Endorsing* the measures that many UN member states such as Canada, Norway, Sweden, Finland, and Denmark have made strides to combat this issue, by establishing a carbon tax, a tax that charges a fee for the carbon content of fossil fuels by the tonne,

*Recognizing* that this carbon content is the catalyst that releases carbon dioxide and other greenhouse gases into the atmosphere.

1. Calls upon all UN members states to impose both domestic and international carbon taxes, reducing carbon emissions to alleviate climate change and preventing the environmental crises already starting to unfold;
2. Requests that 10% of the revenues (or more if a minimum target of 100 billion US dollars per year is not met) from these Carbon Taxes are given to the UN for the purpose of:
  - a) creating sustainable sources of renewable energy in developing countries;
  - b) supporting developing countries cope with the effects of globally rising temperatures and sea levels;
3. Further encourages in the investment of non-hydrocarbon energy sources in developing member states that exceeded the investment in developed member states in 2021, so that the economic development in developing member states does not further contribute to the continuing climate crisis;

4. Establishes a sub-committee called the Organization of Renewable Energy Obligations and Strategy (OREOS) to assist and provide funding for developing countries' investment in renewable energy infrastructure;
5. Requests broad membership in OREOS, which will set and impose goals, provide funding through the proceeds of a Carbon Tax, and enact oversight into renewable energy projects for developing countries;
6. Authorizes OREOS to work with member states to develop particular renewable energy strategies for the best possible source of renewable energy based on geography, climate, and other conditions;
7. Recommends that member states of OREOS be held accountable to obligations such as specific renewable energy goals and deadlines approved by OREOS, so as to prevent misuse of OREOS funding;
8. Further requests that in order to ensure there is no domestic or international incentive to relocate production of goods or services to regimes more permissive of greenhouse gas emissions and/or with lower domestic carbon tax rates, and thus encourage lower global emissions,
  - a) Carbon-Fee-Equivalent Tariffs shall be charged for goods entering UN member states from countries that charge less than 15 US dollars per ton of CO<sub>2</sub> as an internationally agreed minimum. Carbon-Fee-Equivalent Tariffs shall be used to increase the price of exports from such countries;
  - b) OREOS will determine rebate amounts and exemptions, if any and;
  - c) be responsible for distributing the resulting revenues in the manner suggested in previous clauses.