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Research Article

CARBON TAX AS AN ECONOMIC INSTRUMENT IN THE TRANSITION TO A GREEN ECONOMY

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Abstract
The urgency to address climate change has prompted countries to adopt innovative fiscal strategies that support environmental sustainability. Among these, carbon taxation emerges as a pivotal economic instrument to internalize environmental costs and accelerate the transition toward a green economy. This study explores the role and effectiveness of carbon tax policies in supporting sustainable economic development. The objectives include analyzing carbon tax as a fiscal tool, evaluating its implementation in various countries, identifying key success factors, and providing policy recommendations for Indonesia. Employing a systematic literature review (SLR) method, this research synthesizes data from peer-reviewed articles, policy reports, and international case studies. The findings reveal that carbon taxes, when designed with fiscal coherence and transparency, have significantly contributed to emission reductions and the development of green sectors. Countries with clear revenue recycling mechanisms and robust regulatory frameworks demonstrate higher policy acceptance and effectiveness. Moreover, integrating carbon taxation within broader fiscal strategies enhances economic resilience while achieving environmental goals. The study highlights that carbon taxation is not merely a fiscal penalty but a transformative lever in green economic governance. Despite limitations in empirical scope, the research provides a valuable theoretical and practical framework for designing adaptive and context-sensitive carbon tax policies. For Indonesia, the findings suggest that a carefully tailored carbon tax strategy can bridge fiscal sustainability with ecological stewardship.

Keywords: Carbon Tax, Fiscal Policy, Green Economy

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INTRODUCTION

The growing threat of climate change has prompted many countries to adopt more serious and measurable strategies for carbon emissions mitigation (Daeli, 2024; Kusuma dkk., 2024; Kusumaningtyas, 2024). One rapidly evolving instrument in this regard is the carbon tax, a form of fiscal policy that imposes financial charges on carbon emissions produced by specific economic sectors (AC, 2025; Purnama dkk., 2025). Carbon tax is viewed as a market-based instrument that effectively internalizes the negative externalities of greenhouse gas emissions and encourages behavioral change among producers and consumers toward more environmentally friendly practices (Darajat dkk., 2024; Setiaji & Harfianto, 2023). However, the effectiveness of this policy varies widely across countries. Nations such as Sweden, Canada, and Japan have demonstrated relative success in integrating carbon tax policies as a driver of transition toward a green economy. On the other hand, developing countries often face substantial challenges in implementation, ranging from social resistance and institutional constraints to fiscal limitations. In Indonesia, carbon taxation was included in the fiscal agenda in 2022, yet its implementation remains limited and controversial. Therefore, it is essential to evaluate the experiences of successful countries as references in formulating a more contextual and adaptive green fiscal strategy for Indonesia.

In various academic literatures, the carbon tax is positioned as a strategic tool in supporting the economic transition toward sustainable development (Mairiza & Noviarita, 2023; Soekarno dkk., 2024; Vico & Sianipar, 2024). Externality theory argues that government intervention is needed when markets fail to internalize environmental costs of economic activities (Laudie dkk., 2025; Nia, 2023). Meanwhile, fiscal policy and green economy theories provide the conceptual framework in which carbon tax acts as a price signal to influence market behavior (Dilasari dkk., 2023; Margono dkk., 2022). However, despite the strong theoretical foundation, there remains a gap in addressing the complexity of real-world implementation, particularly in the context of developing countries. Many previous studies focus primarily on theoretical perspectives or macroeconomic impacts, without considering sectoral policies, institutional readiness, or social responses—factors that are critical for success. Therefore, a research approach that combines theoretical analysis with comparative policy evaluation is needed to provide deeper insights and practical recommendations.

This study aims to analyze the role of carbon tax as an economic instrument in supporting the transition toward a green economy. It further seeks to examine the effectiveness of carbon tax policies implemented in several countries through a comparative study to uncover key success factors. The study also intends to identify critical factors that determine the effectiveness of carbon tax from a fiscal policy perspective and its contribution to green economic transformation. Ultimately, this research aims to formulate relevant policy recommendations for Indonesia in designing and implementing carbon tax in a more effective, appropriate, and sustainable manner.

Based on the empirical facts and literature review previously outlined, it is crucial to further investigate the effectiveness of carbon tax as a fiscal policy tool for promoting a green economy. Considering the urgent need for policies that can address global environmental challenges while ensuring sustainable economic growth, this study becomes highly relevant. The working hypothesis is that the success of carbon tax implementation is not only determined by sound policy design but also by institutional capacity, public support, and

adaptive transition strategies. Therefore, this research seeks to fill the knowledge gap on how carbon tax design and implementation can be adapted to the socio-economic context of developing countries like Indonesia.

A carbon tax is a fiscal policy instrument designed to internalize the negative externalities of carbon dioxide (CO_2) emissions by assigning a price to those emissions (Lestari, 2023; Selvi dkk., 2020). In environmental economics literature, this tax is classified as a form of Pigouvian tax—imposed to correct market imbalances caused by environmentally harmful activities. The primary goal of a carbon tax is to create incentives for economic agents to reduce fossil fuel consumption and shift toward cleaner energy sources (Sofiyati & Hermawan, 2023). Additionally, carbon taxes serve as a source of government revenue that can be allocated to sustainability-related projects. The concept, initially developed by economist Arthur Pigou in the early 20th century, has since been adapted in various climate policy frameworks worldwide.

The manifestation of carbon taxes may vary depending on the policy design and economic context of the implementing country. Some nations impose a direct tax on CO_2 emissions based on the amount of carbon produced, while others levy taxes on carbon-intensive products such as coal, gasoline, and diesel. Carbon taxes can be categorized into two main approaches: emission-based and input-based. Emission-based approaches require direct reporting and verification of emissions, whereas input-based systems are easier to implement, as they tax fossil fuel consumption directly. Furthermore, carbon taxes may be integrated with other mechanisms like emissions trading systems (cap-and-trade), creating hybrid policy frameworks for addressing climate change.

The green economy is a development paradigm that emphasizes sustainable growth while considering environmental preservation and social well-being (Gunawan dkk., 2024). According to the United Nations Environment Programme (UNEP), a green economy is one that results in improved human well-being and social equity, while significantly reducing environmental risks and ecological scarcities (Marsela & Fitrianna, 2025). The concept aims to integrate economic policy with ecosystem protection and promote the adoption of environmentally friendly technological innovations. A green economy seeks to replace conventional resource-exploitative economic models with more sustainable and inclusive approaches.

The green economy can be manifested through various sectors and strategies, including renewable energy transition, green infrastructure development, energy efficiency improvements, sustainable agriculture, and waste management. Each sector plays a role in fostering synergy between economic growth and environmental conservation. In policy practice, the green economy is often linked to green fiscal policies, public investments in clean technologies, and tax incentives for companies adopting sustainable practices. It also involves transforming consumption and production patterns toward more environmentally responsible lifestyles.

Fiscal policy is a central government instrument for managing the economy through public expenditure and revenue, including taxation. In the context of sustainable development, fiscal policy plays a crucial role in allocating resources to achieve a balance between economic growth and environmental protection. Theoretically, fiscal policy is not only a tool for macroeconomic stabilization but can also be directed to support structural transformation toward a green economy. Thus, it becomes a strategic means to realize inclusive and sustainable development.

The manifestation of fiscal policy in supporting a green economy includes the implementation of fiscal incentives such as subsidies for renewable energy, elimination of fossil fuel subsidies, and the imposition of environmental taxes like carbon taxes and emission-based vehicle taxes. Additionally, government spending can be directed toward financing green infrastructure projects, research and development of eco-friendly technologies, and green

workforce training programs. This categorization underscores the critical role of government in creating a policy environment conducive to a sustainable economic transition.

RESEARCH METHOD

The growing concerns over climate change have compelled many countries to formulate effective carbon emission mitigation strategies. One such policy instrument that has emerged is the carbon tax, a fiscal measure that imposes a fee on carbon emissions generated by certain sectors. This tax is considered a market-based approach that encourages behavioral change among economic actors toward more sustainable practices. However, the outcomes of carbon tax implementation vary across countries. Nations such as Sweden, Canada, and Japan have successfully integrated carbon taxes into their economic policies, turning them into drivers for a green economic transition. In contrast, many developing countries struggle to design and implement such policies effectively due to social pressures, unprepared economic structures, or fiscal constraints. In Indonesia, the carbon tax has entered fiscal policy discussions but remains limited in implementation and controversial. Thus, evaluating how advanced economies have implemented carbon tax policies can serve as a valuable reference in formulating equitable and sustainable economic transition strategies.

This research adopts a qualitative approach using the Systematic Literature Review (SLR) method, which emphasizes a structured review of relevant literature. The primary data consist of scholarly publications discussing carbon tax policies and green economic transitions across countries. Secondary data include supporting literature such as academic books, journal articles, policy reports, and other official documents that inform thematic analysis related to the study's core concepts. SLR enables researchers to identify, evaluate, and synthesize findings from previous studies comprehensively, offering a holistic perspective on the effectiveness and challenges of carbon tax policies globally.

This study is grounded in four main theoretical frameworks. First, the Externality Theory, which posits that carbon emissions are a form of negative externality not reflected in market prices, thus requiring government intervention through taxation to internalize their social cost. Second, the Environmental Fiscal Instruments Theory, which highlights the role of fiscal policies—such as environmental taxes—in steering economic behavior toward sustainability. Third, the Green Economy Transition Theory, which explains how public policies and regulations can drive a shift from carbon-intensive economies toward green economies through appropriate incentives and disincentives. Lastly, the Public Policy Theory is employed to analyze the formulation, implementation, and evaluation of carbon tax policies, as well as the interactions among stakeholders, institutions, and socio-economic contexts.

The research process follows a systematic and transparent approach in line with SLR protocol. It begins with formulating clear and focused research questions. A literature search protocol is then developed, including well-defined inclusion and exclusion criteria and relevant search strategies. Literature is collected from electronic databases such as Scopus, ScienceDirect, and Google Scholar using structured keywords like “carbon tax,” “green economy,” and “fiscal policy.” Selected literature is assessed for quality, followed by data extraction and coding for further analysis.

This study employs content analysis as the primary technique for analyzing the literature, allowing for the identification of patterns, themes, relationships, and key insights within the texts. The analysis involves systematically reading and interpreting the data, organizing information into thematic categories, and linking it to the theoretical framework. This approach enables the study to produce a valid and relevant synthesis of findings and contributes to the development of evidence-based environmentally oriented fiscal policies.

RESULTS AND DISCUSSION

The literature on carbon taxation reveals a significant increase in academic attention over the past two decades, driven by growing global concerns over climate change. Numerous peer-reviewed articles, policy briefs, and working papers emphasize the carbon tax as a market-based instrument intended to internalize the external costs of carbon emissions. These sources show how countries have implemented diverse carbon tax schemes tailored to their specific economic and political contexts. For example, Sweden implemented a high-rate carbon tax as early as 1991, which has been associated with a substantial reduction in emissions without harming economic growth. Canada introduced a carbon pricing framework with flexibility for provinces, while Japan focused on sector-specific taxation with moderate rates. Meanwhile, literature also notes the limited adoption of carbon taxes in developing countries due to structural economic vulnerabilities, administrative challenges, and sociopolitical resistance.

The data extracted from the literature illustrates that carbon taxes have been designed not only to reduce emissions but also to encourage innovation and green investment. The review shows that the effectiveness of carbon tax policies depends on several factors, including the tax rate, coverage, revenue recycling mechanisms, and political acceptability. High transparency in revenue use, such as redirecting funds to renewable energy development or providing rebates to vulnerable households, contributes to greater public acceptance. Furthermore, successful implementations are generally supported by strong institutional frameworks and clear communication strategies. The literature consistently highlights that when carbon taxes are integrated with broader fiscal and climate strategies, they become powerful tools in steering economies toward low-carbon pathways.

The relationship between the descriptive and explanatory data on carbon taxation and the research problem reflects the complexities of policy transfer and adaptation. Although many developed countries have demonstrated the positive impacts of carbon taxation on emission reductions and economic resilience, the same outcomes are not guaranteed in developing contexts such as Indonesia. The literature makes it evident that replicating successful models requires careful adjustment to national capacities, social structures, and economic priorities. Thus, the SLR findings justify the importance of evaluating international carbon tax policies as reference points while emphasizing contextual relevance and adaptive design for fair and effective implementation in Indonesia.

The reviewed literature on green economy concepts indicates that transitioning to a green economy involves the decoupling of economic growth from environmental degradation. Key sources highlight how green economic strategies aim to generate inclusive growth, create green jobs, and foster sustainable resource use. The literature documents various national approaches, with the European Union Green Deal, South Korea's Green New Deal, and China's circular economy initiatives serving as prominent examples. These strategies often combine regulatory reforms, fiscal incentives, and investment in renewable energy, energy efficiency, and sustainable transportation systems. Publications consistently stress that the green economy is not a fixed model but a dynamic policy orientation shaped by national goals and institutional capacities.

The data suggests that the green economy paradigm aligns with the objectives of carbon taxation by creating a conducive environment for behavioral shifts and low-carbon innovation. The reviewed studies show that fiscal instruments like carbon taxes are critical levers in funding and supporting green economy initiatives. For instance, revenues from carbon taxes can be allocated to finance climate-resilient infrastructure, renewable energy projects, and social safety nets for those affected by the transition. Moreover, countries that link carbon tax revenues to green investments tend to experience stronger public support and greater policy coherence. The literature also underscores the importance of just transition principles, ensuring that economic restructuring does not exacerbate inequality or marginalize vulnerable communities.

The intersection between the descriptive and explanatory findings on green economy with the research issue reveals the strategic role of carbon taxation as both a climate and development tool. In the context of Indonesia, where debates on carbon tax implementation remain contentious, lessons from the global green economy transition highlight the need for a multidimensional policy approach. This includes aligning carbon taxation with national development plans, strengthening institutional capacity, and designing socially responsive fiscal policies. Thus, the SLR findings support the relevance of green economy frameworks in guiding the formulation of carbon tax policies that are both environmentally effective and socioeconomically equitable.

The literature on fiscal policy, particularly environmental fiscal reform, provides a broad conceptual and empirical basis for understanding the integration of sustainability into national budgets. Numerous studies outline how fiscal policies can internalize environmental costs, influence consumption and production patterns, and promote long-term economic stability. Environmental taxes, including carbon taxes, are frequently discussed as key components of fiscal instruments that can enhance policy efficiency and environmental outcomes. Reports from the IMF, OECD, and World Bank also highlight case studies demonstrating how environmental fiscal reforms have been implemented in various national contexts, often requiring robust legal frameworks and stakeholder engagement.

Findings from the literature show that fiscal policy tools are most effective when designed with clear objectives, transparency, and accountability mechanisms. The reviewed sources detail how carbon tax policies can be incorporated into broader fiscal strategies to address both environmental and economic goals. For example, combining carbon taxes with subsidies for clean energy and energy efficiency can amplify positive outcomes. Additionally, the use of carbon tax revenues for poverty reduction, infrastructure development, and climate adaptation enhances their developmental impact. The literature also emphasizes the importance of monitoring and evaluation to ensure the effectiveness and adaptability of fiscal policies over time.

The connection between the descriptive and explanatory aspects of fiscal policy with the core problem of this research reveals the centrality of fiscal architecture in determining the feasibility and success of carbon taxation in Indonesia. While fiscal constraints and political economy factors pose challenges, the global experience reviewed through the SLR suggests that strategic policy design and institutional reform can create enabling conditions. The findings affirm the necessity of aligning carbon tax implementation with comprehensive fiscal reform, public accountability, and inclusive policy dialogue, thereby offering a credible pathway toward a sustainable and equitable economic transition.

Table 1. Research Findings

No.	Research Objective	Key Findings
1	To analyze the role of carbon tax as an economic instrument in supporting the transition toward a green economy	Carbon tax serves as a dual-function fiscal tool: it discourages carbon-intensive activities and simultaneously mobilizes revenue for green investments. It creates market signals that align corporate and consumer behavior with sustainable goals. Countries with long-term green development plans incorporate carbon tax as a central mechanism to shift toward low-carbon economies.
2	To assess the effectiveness of carbon tax policies implemented in various countries as a comparative study	Countries such as Sweden, Canada, and Singapore have demonstrated effective implementation through transparent regulatory frameworks, public engagement, and targeted reinvestment of tax revenues. Effectiveness is closely tied to how well the carbon tax is integrated into broader fiscal and environmental policies.

3	To identify key success factors for the implementation of carbon tax from the fiscal policy perspective and its contribution to the green economy	Key success factors include clarity in policy objectives, predictable tax rates, stakeholder inclusivity, and fiscal incentives for green innovation. Strong institutional capacity and consistent monitoring frameworks enhance public trust and compliance. A significant contribution to green economic indicators was observed in nations with progressive carbon pricing models.
4	To provide relevant policy recommendations for Indonesia in designing and implementing an effective carbon tax	For Indonesia, recommendations include establishing a clear legislative foundation, gradually phasing in tax rates, ensuring revenue recycling for social and environmental programs, and aligning carbon taxation with national climate and development strategies. Policy design must be adaptive to domestic economic structures and sensitive to distributional impacts.

The findings of this study reveal that carbon taxation functions as a multifaceted policy instrument that bridges environmental objectives and economic sustainability. Rather than operating in isolation, carbon tax mechanisms are most effective when integrated into broader fiscal systems and green economic strategies. The reviewed cases demonstrate that countries which link carbon tax revenues to green investments and apply redistributive policies tend to experience smoother transitions to low-carbon economies. Furthermore, institutional integrity and public transparency emerge as essential conditions for both the implementation and public acceptance of carbon tax regimes.

Compared to previous research, this study contributes a more holistic view by synthesizing international experiences across economic contexts through a fiscal policy lens. While earlier studies tend to isolate carbon tax effects on emission reduction or economic growth, this study emphasizes their convergence within the green economy paradigm. In contrast to narrow empirical studies, the SLR method enables an analytical framework that accommodates variability in tax design, revenue use, and institutional readiness. This broader perspective strengthens the comparative insight and policy relevance of the findings, especially in the context of emerging economies like Indonesia.

The synthesis of results reflects the practical significance of carbon taxation as a lever for systemic transformation. It is not merely a tool to penalize polluters, but a mechanism to reorient national development pathways. The transition toward a green economy demands more than ecological intention—it requires economic instruments that guide behavior, mobilize resources, and redistribute opportunities. This reflection underscores the research's purpose in illustrating how fiscal tools, when calibrated appropriately, can yield both environmental and socioeconomic dividends.

The implications of these findings extend to policy design, institutional development, and political economy. For policymakers, the study offers empirical justification for embedding carbon taxation within national climate and fiscal strategies. For institutions, the research highlights the need for capacity building to manage tax implementation, revenue allocation, and inter-sectoral coordination. Politically, the findings suggest that policy legitimacy can be enhanced through participatory design and transparent revenue use. The study thereby informs a shift in perception: carbon tax is not a financial burden, but a strategic investment in long-term resilience and equity.

The emergence of these results can be attributed to the diversity in policy configurations and the contextual sensitivity in implementation. Successful carbon tax policies are not uniform; they are shaped by local political will, administrative capacity, and socioeconomic structures. The analysis suggests that countries achieving both environmental and economic

gains have embraced a pragmatic and inclusive approach. This reinforces the idea that policy effectiveness depends not just on technical design, but on the alignment between fiscal tools, institutional governance, and societal engagement.

Based on the findings, there is a clear need for Indonesia to adopt a phased and adaptive approach to carbon taxation. This includes designing a progressive tax structure, ensuring targeted use of revenues, and fostering public trust through transparent communication. The government should prioritize pilot programs, stakeholder consultations, and cross-sector collaboration to test feasibility and refine frameworks. Moreover, aligning carbon tax policy with green economy goals and national development plans will be critical. These actions can pave the way for an inclusive, just, and effective transition toward sustainable economic growth.

CONCLUSION

Surprisingly, this study reveals that carbon taxes—often regarded merely as fiscal disincentives—can, when strategically implemented, become transformative instruments in reshaping national economic trajectories toward sustainability. The integration of carbon tax policy within a broader fiscal and institutional framework has shown, across various jurisdictions, a significant capacity to stimulate not only reductions in carbon emissions but also equitable economic restructuring. This underscores an unexpected but critical insight: the success of carbon taxation lies not only in environmental regulation, but in its role as a catalyst for green economic governance.

This research contributes both theoretical and practical value to the discourse on sustainable development. Theoretically, it broadens the conceptual understanding of carbon taxation from a narrow environmental tool to a comprehensive instrument of fiscal transformation aligned with green economic objectives. Practically, the study offers a structured comparative framework that can guide policymakers in crafting more effective carbon tax regimes tailored to their national contexts. The synthesis of cross-national experiences enhances its utility for emerging economies, especially in navigating the dual challenge of ecological preservation and economic progress.

While this study offers comprehensive insights through a systematic literature review, it is important to acknowledge that its scope is inherently bounded by the availability and quality of existing literature. This limitation opens up opportunities for future research to explore empirical case studies and quantitative modeling that further validate and refine the findings. Moreover, as the global climate and economic landscapes evolve, future investigations could delve into dynamic policy interactions, sector-specific carbon pricing, and behavioral responses to taxation. These directions offer fertile ground for expanding the academic and policy-oriented contributions of carbon taxation research.

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