

# 企業徵收碳稅之衡量方法探討

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## 摘要

Human suffer from effect of severe environmental pollution by excess amount of waste gas emission. Factories produce diverse waste gases, and carbon dioxide (CO<sub>2</sub>) has the lion's share among them. Government widely advocates but making each enterprise obey the rule is not easy. Hereby there will be clear policies to limit the amount of gas emission by each enterprise which includes expense and revenue of CO<sub>2</sub>. Government uses carbon accounting as an index to judge either to tax on excess amount of carbon expense by regulations or refund to enterprise when revenue less than expense. Enterprises examine the effect control of carbon emission by carbon accounting while government supervises on the implementation of enterprise and also outline the overall scheme to lessen the harm and threat made by carbon emission.

關鍵字：Carbon dioxide(CO<sub>2</sub>)、Carbon Accounting、Carbon taxes