

## INTISARI

Penelitian ini berjudul “Pajak Karbon sebagai Strategi Pembangunan Berkelanjutan di Indonesia ditinjau dari Perspektif *Deep Ecology* Arne Naess”. Penelitian ini dilatarbelakangi oleh adanya potensi penerapan pajak karbon sebagai strategi pembangunan berkelanjutan di Indonesia. Namun, strategi keberlanjutan tersebut perlu dikaji untuk memprioritaskan keberlanjutan ekologis dibandingkan keberlanjutan ekonomi. Pandangan *deep ecology* Arne Naess dapat digunakan dalam merumuskan strategi yang tepat dalam penerapan pajak karbon. Penelitian ini bertujuan untuk mengkaji pajak karbon sebagai strategi pembangunan berkelanjutan melalui perspektif *deep ecology* Arne Naess.

Metode penelitian ini bersifat kualitatif dengan menggunakan model penelitian tentang masalah aktual. Penelitian dilakukan melalui studi pustaka dengan bahan penelitian berupa buku, jurnal, skripsi, dan sumber internet. Tahapan penelitian dimulai dari inventarisasi data, klasifikasi data, pengolahan data, dan penyusunan laporan. Analisis data menggunakan unsur-unsur metodis yaitu interpretasi, koherensi inheren, refleksi kritis, dan deskripsi.

Hasil dari penelitian ini menunjukkan bahwa pajak karbon dapat menjadi strategi pembangunan berkelanjutan di Indonesia yang mengedepankan keberlanjutan ekologis. Selama ini, tujuan pembangunan berkelanjutan/*Sustainable Development Goals (SDGs)* menjadi paradigma pembangunan yang berorientasi pada kepentingan manusia semata. Namun, dengan mempertimbangkan *deep ecology* Arne Naess sebagai prinsip moral penerapan pajak karbon, maka pajak karbon dapat turut mengintegrasikan keberlanjutan lingkungan dan kesejahteraan manusia. Dilain sisi, pajak karbon juga memunculkan kekhawatiran yakni para produsen yang memiliki sumber daya finansial yang besar memilih untuk terus membayar pajak tanpa ada upaya pengurangan emisi. Dengan demikian, pemerintah harus konsisten dengan penerapan pajak karbon sehingga dapat mencapai tujuan pengurangan emisi.

Kata Kunci: Pembangunan berkelanjutan, pajak karbon, etika lingkungan.

## **ABSTRACT**

*This research is entitled "Carbon Tax as a Strategy for Sustainable Development in Indonesia: A Perspective from Deep Ecology by Arne Naess." The study is motivated by the potential application of carbon tax as a strategy for sustainable development in Indonesia. However, this sustainability strategy needs to be examined to prioritize ecological sustainability over economic sustainability. Arne Naess's deep ecology viewpoint can be employed to formulate an appropriate strategy for the implementation of carbon tax. The primary aim of this research is to assess carbon tax as a strategy for sustainable development through the lens of Arne Naess's deep ecology.*

*The research methodology used in this study is qualitative and employs a research model focusing on current issues. The research is carried out through a comprehensive literature review, utilizing research materials such as books, journals, theses, and online sources. The research process commences with data inventory, data classification, data processing, and report compilation. Data analysis incorporates methodical elements, including interpretation, inherent coherence, critical reflection, and description.*

*The results of this research indicate that carbon tax can serve as a strategy for sustainable development in Indonesia, with a focus on ecological sustainability. Historically, Sustainable Development Goals (SDGs) have served as a development paradigm oriented solely toward human interests. However, by considering Arne Naess's deep ecology as a moral principle for the implementation of carbon tax, it becomes apparent that carbon tax can also contribute to the integration of environmental sustainability and human well-being. On the other hand, carbon tax raises concerns, such as the possibility that large, financially resourceful producers may choose to continue paying the tax without making efforts to reduce emissions. Therefore, the government must consistently enforce the implementation of carbon tax to achieve emission reduction goals.*

*Keywords: Sustainable development, carbon tax, environment ethics.*