

DAFTAR PUSTAKA

- Abakare, C. O. (2021). A Critique of Deep Ecology. *Indonesian Journal of Social and Educational Studies*, 2(1), 99. doi.org/10.26858/ijses.v2i1.22921
- Al Munir, M. I. (2023, June). Corak Paradigma Etika Lingkungan: Antroposentrisme, Biosentrisme dan Ekosentrisme. *JURNAL YAQZHAN Analisis Filsafat Agama dan Kemanusiaan*, 09(01), 30.
- Bakker, A. (1994). *Metodologi penelitian filsafat*. Penerbit Kanisius, Yogyakarta.
- Bavbek, G. (2016). Carbon Taxation Policy Case Studies. *EDAM Energy and Climate Change Climate Action*, 8-10. https://edam.org.tr/Uploads/Yukleme_Resim/-19-10-2023-15-23-56.pdf
- Bubna-Litic, K., & Chalifour, N. J. (2012). Are Climate Change Policies Fair to Vulnerable Communities? The Impact of British Columbia's Carbon Tax and Australia's Carbon Pricing Policy on Indigenous Communities. *Dalhousie Law Journal*, 35(1), 144. <https://digitalcommons.schulichlaw.dal.ca/dlj/vol35/iss1/6/>
- Burnama, I. (2022, September 22). *Lessons From Singapores Successful Carbon Tax*. Direktorat Jenderal Pajak. Retrieved June 9, 2025, from <https://www.pajak.go.id/en/artikel/lessons-singapores-successful-carbon-tax>
- Carbon Pricing Act*. (2020). The Statutes of The Republic of Singapore. <https://sso.agc.gov.sg/Act/CPA2018?WholeDoc=1>
- Carbon Tax - Singapore*. (n.d.). National Environment Agency. <https://www.nea.gov.sg/our-services/climate-change-energy-efficiency/climate-change-carbon-tax>
- Center for Climate and Energy Solutions (C2ES). (2024, May). *Carbon Tax Basics - Center for Climate and Energy Solutions*. Center for Climate and Energy Solutions (C2ES). <https://www.c2es.org/content/carbon-tax-basics/>
- Clean Prosperity. (2020, July). *Sweden: High Carbon Tax, Strong Economic Growth*. Clean Prosperity. <https://cleanprosperity.ca/sweden-high-carbon-tax-strong-economic-growth/>

- Dewi, I. G. P. E. R., & Dewi, N. M. S. S. (2022, Desember). Analysis The Effectiveness Of Implementation Carbon Tax In Indonesia. *Jurnal Ecomina*, 1(4), 882. ejournal.45mataram.ac.id/index.php/economina
- Fondén, B., Khoo, S. L., Zaman, P., & Tan, J. (2023, October). Singapore Carbon Tax. *Carbon Market Business Brief*. https://ieta.b-cdn.net/wp-content/uploads/2023/10/2023_IETA_BizBrief_Singapore_V2.pdf
- Fossil CO2 emissions at record high in 2023*. (2023). Global Carbon Budget. <https://globalcarbonbudget.org/fossil-co2-emissions-at-record-high-in-2023/>
- Ghafouri, B. (2023). Fairness in Climate Change Mitigation: The Case of Carbon Taxation. *American Journal of Climate Change*, 12, 560. <https://doi.org/10.4236/ajcc.2023.124025>
- Global Good Practice Analysis (GIZ UNDP). (2019). Scaling up ambition: Lessons from British Columbia's carbon tax. <https://ndcpartnership.org/knowledge-portal/good-practice-database/scaling-a-ambition-lessons-british-columbias-carbon-tax>
- Gonçalves, R., & Menezes, F. (2024). The carbon tax and the crisis in Australia's National Electricity Market. *Energy Economics*, 133(-), 2. <https://doi.org/10.1016/j.eneco.2024.107522>
- Guha, A. (2023). *The Importance of Revenue Neutrality for Carbon Tax's Success*. Earth.Org. <https://earth.org/carbon-tax-revenue-neutrality/>
- Henderson, B., & Verma, M. (2021). Global assessment of the carbon leakage implications of carbon taxes on agricultural emissions. *OECD Food, Agriculture and Fisheries Papers*, (170), 4. <https://doi.org/10.1787/fc304fad-en>
- High-Level Commission. (2017). *Report of the High Level Commission on Carbon Prices*. The World Bank. https://scnat.ch/en/uuid/i/b9dba35e-8754-5b52-8780-282a6a4baa83-Report_of_the_High-Level_Commission_on_Carbon_Prices
- Hsu, S.-L. (2011). *The Case for a Carbon Tax: Getting Past Our Hang-ups to Effective Climate Policy*. Island Press.
- Jones, M. W., Peters, G. P., Gasser, T., Andrew, R. M., Schwingshackl, C., Gütschow, J., Houghton, R. A., Friedlingstein, P., Pongratz, J., & Le Quéré, C. (2023).

- National contributions to climate change due to historical emissions of carbon dioxide, methane, and nitrous oxide since 1850. *Scientific Data*, 10(155), 1. <https://doi.org/10.1038/s41597-023-02041-1>
- Jonsson, S., Ydstedt, A., & Asen, E. (2020, September 23). *Looking Back on 30 Years of Carbon Taxes in Sweden*. Tax Foundation. <https://taxfoundation.org/research/all/eu/sweden-carbon-tax-revenue-greenhouse-gas-emissions/>
- Kenton, W. (2024, June). *Externality: What It Means in Economics, With Positive and Negative Examples*. Investopedia. <https://www.investopedia.com/terms/e/externality.asp>
- Keraf, A. S. (2006). *Etika lingkungan hidup*. Penerbit Buku Kompas, Jakarta.
- Khan, J., & Johansson, B. (2022). Adoption, implementation and design of carbon pricing policy instruments. *Energy Strategy Reviews*, 40, 5. <https://doi.org/10.1016/j.esr.2022.100801>
- Kumala, R., Ulpa, R., Rahayu, A., & Martinah. (2021). Pajak Karbon: Perbaiki Ekonomi dan Solusi Lindungi Bumi. *Prosiding Seminar Stiami*, 8(1), 70.
- Manabe, S. (2019). Role of greenhouse gas in climate change. *Tellus A: Dynamic Meteorology and Oceanography*, 71(1), 1. <https://doi.org/10.1080/16000870.2019.1620078>
- Manning, A. (2002, April). An Economic Analysis of the Kyoto Protocol. *The Park Place Economist*, 10(1), 80. <https://digitalcommons.iwu.edu/parkplace/vol10/iss1/19/>
- Margono, M., Sudarmanto, K., Sulistiyani, D., & Sihotang, A. P. (2022). Keabsahan Pengenaan Pajak Karbon Dalam Peraturan Perpajakan. *Jurnal USM Law Review*, 5(2), 6. <http://dx.doi.org/10.26623/julr.v5i2.5918>
- Mariyani, E., & Suciati, R. (2024). Transformation Towards the Future Sustainable: Analysis Implementation of Carbon Tax in ASEAN-5 Coun. *EDUCORETAX*, 4(11), 1371. <https://doi.org/10.54957/educoretax.v4i11>
- Marten, M., & Dender, K. v. (2019). The use of revenues from carbon pricing. *OECD Taxation Working Papers*, 43, 6-7. <https://dx.doi.org/10.1787/3cb265e4-en>
- Masondo, Z. N., & Nwosimiri, O. (2023). Environmental Pollution and Climate Change: An Ethical Evaluation of the Carbon Tax Policy in South Africa.

- African Journal of Humanities*, 31(1), 117, 123.
<https://dx.doi.org/10.4314/jh.v31i1.6>
- Mintz-Woo, K. (2021). Carbon pricing ethics. *Philosophy Compass*, 17(1), 4.
<https://doi.org/10.1111/phc3.12803>
- Mintz-Woo, K. (2021). Will Carbon Taxes Help Address Climate Change? *Les ateliers de l'éthique / The Ethics Forum*, 16(1), 62.
<https://doi.org/10.7202/1083645ar>
- Mintz-Woo, K. (2023). Carbon tax ethics. *WIREs Climate Change*, 15(1), 1-2.
<https://doi.org/10.1002/wcc.858>
- Mokhov, I. I. (2022). Climate Change: Causes, Risks, Consequences, and Problems of Adaptation and Regulation. *Herald of the Russian Academy of Sciences*, 92(1), 1. <http://dx.doi.org/10.1134/S101933162201004X>
- Næss, A. (1989). *Ecology, community, and lifestyle: outline of an ecosophy* (D. Rothenberg, Trans.). Cambridge University Press, Cambridge.
- Naess, A. (2008). *The Ecology of Wisdom*. Counterpoint, California.
- Naess, A. (2019). The Deep Ecology Movement Some Philosophical Aspects. OpenAirPhilosophy.org.
- The National Environment Agency. (2025, April 22). *Carbon Tax - Climate Change & Energy Efficiency*. NEA. Retrieved June 9, 2025, from <https://www.nea.gov.sg/our-services/climate-change-energy-efficiency/climate-change/carbon-tax>
- Nortz, D. (2020). Arctic Sea Ice in CMIP6. *Geophysical Research Letter*, 47(10), 8.
<https://doi.org/10.1029/2019GL086749>
- Pamungkas, B. N., & Haptari, V. D. (2022). Analisis Skema Pengenaan Pajak Karbon di Indonesia Berdasarkan United Nations Handbook Mengenai Penerapan Pajak Karbon Oleh Negara Berkembang. *Jurnal Pajak Indonesia*, 6(2), 359.
www.jurnal.stan.ac.id/index.php/JPI
- Partnership for Market Readiness. (2015). *Carbon Leakage: Theory, Evidence, and Policy (PMR Technical Note 11)*. The World Bank.
<https://documents.worldbank.org/en/publication/documents-reports/document-detail/138781468001151104>

- Partnership for Market Readiness. (2017). *Carbon Tax Guide: A Handbook for Policy Makers*. World Bank Group.
- Partnership for Market Readiness (PMR). (2017). *Carbon Tax Guide: A Handbook for Policy Makers*. World Bank, Washington DC.
- Pienaar, A., & Ross, J. (2024). *Carbon Tax Phase Two: Impact on the agricultural sector*. Cliffe Dekker Hofmeyr. <https://www.cliffedekkerhofmeyr.com/news/publications/2024/Sector/Agriculture/agriculture-aquaculture-fishing-alert-27-november-2024-Carbon-tax-Phase-2>
- Pomerleau, K., & Asen, E. (2019, November). *Carbon Tax and Revenue Recycling: Revenue, Economic, and Distributional Implications*. Tax Foundation. https://files.taxfoundation.org/20191105134952/Carbon-Tax-and-Revenue-Recycling-Revenue-Economic-and-Distributional-Implications-PDF.pdf?_gl=1*b82ian*_gcl_au*MTMxNjA0OTU4MC4xNzQ0NzIyMjc5*_ga*MTI3NzIxOTQ3OS4xNzQ0NzIyMjc5*_ga_FP7KWDV08V*MTc0NjE3NjMwMi40LjAuM
- Putri, A. S., & Septyan, K. (2023). Kritik Terhadap Pajak Karbon dalam Bingkai Keadilan Islam. *Jurnal Ekonomi, Manajemen, dan Akuntansi Islam*, 8(1), 46. <https://doi.org/10.34202/imanensi.8.1.2023.43-54>
- Putri, H. O., & Hutapea, R. S. (2024, March). Analysis of Implementation of Carbon Tax Policy in Efforts to Address Climate Change Issues with Studies in Australia, Japan, Colombia, and Indonesia. *Indonesian Journal of Economics and Management*, 4(2), 310. <https://doi.org/10.35313/ijem.v4i2.5164>
- Rawat, A., Kumar, D., & Khati, B. S. (2024, January). A review on climate change impacts, models, and its consequences on different sectors: a systematic approach. *Journal of Water and Climate Change*, 15(1), 105. <https://doi.org/10.2166/wcc.2023.536>
- Rennert, K., Kingdon, C., & Prest, B. C. (2025, March 13). *Social Cost of Carbon 101*. Resources for the Future. <https://www.rff.org/publications/explainers/social-cost-carbon-101/>
- Seftiani, M. A., Sudarti, & Yushardi. (2024). Mekanisme Dampak Pemanasan Global Oleh Gas Rumah Kaca. *Jurnal Pendidikan, Sains Dan Teknologi (JPST)*, 3(2), 331. <https://doi.org/10.47233/jpst.v3i2.1708>

- Sofiyati, R. A., & Hernawan, S. (2023). Tantangan dan Faktor yang Mempengaruhi Penundaan Implementasi Pajak Karbon di Indonesia. *Bilancia Jurnal Studi Ilmu Syariah dan Hukum*, 17(2), 189.
- South African Government. (2019). *President Cyril Ramaphosa signs 2019 Carbon Tax Act into law*. South African Government. <https://www.gov.za/news/media-statements/president-cyril-ramaphosa-signs-2019-carbon-tax-act-law-26-may-2019>
- Sustainability Directory. (2025). *What Are the Ethical Implications of Carbon Leakage?* Sustainability Directory. Retrieved June 28, 2025, from <https://sustainability-directory.com/question/what-are-the-ethical-implications-of-carbon-leakage/>
- Tardi, C. (2025, January). *What Is the Kyoto Protocol? Definition, History, Timeline, and Status*. Investopedia. <https://www.investopedia.com/terms/k/kyoto.asp>
- Timilsinas, G. R. (2018, June). Where Is the Carbon Tax after Thirty Years of Research? *Policy Research Working Paper*, 2. <http://documents.worldbank.org/curated/en/209041530236682559>
- UNDP. (2025). *Carbon Tax in an Evolving Carbon Economy: Policy Design & Digital Innovations*. UNDP.
- United Nations Publications (Ed.). (2023). *Un Handbook on Carbon Taxation for Developing Countries*. UN.
- UN Tax Committee. (2024, March). The Role of Carbon Taxes and other Measures to Support Energy Transition. *Report on the twenty-eighth session Committee of Experts on International Cooperation in Tax Matters*.
- Vernick, D. (2024, October 2). *Is climate change making disasters worse?* World Wildlife Fund. <https://www.worldwildlife.org/stories/is-climate-change-increasing-the-risk-of-disasters>
- Wang, Q., Hubacek, K., Feng, K., Wei, Y.-M., & Liang, Q.-M. (2016, June). Distributional effects of carbon taxation. *Applied Energy*, 184, 1124-1125. <https://doi.org/10.1016/j.apenergy.2016.06.083>
- Ward, J., Simmon, P., Dundas, G., Peszko, G., Kennedy, P., Wienges, S., & Prytz, N. (2015). *Carbon Leakage Theory, Evidence and Policy Design*. The World Bank, Washington DC.



- WHO. (2002). *How Much Disease Would Climate Change Cause?* "Climate Change and Human Health. The World Health Report, Geneva.
- Winter, J. (2020). Carbon Pricing in a Federal State: The Case of Canada. *ifo DICE Report*, 15. <https://hdl.handle.net/10419/225217>
- Wu, Z. (2024). *Why is Social Justice Possible? Social Justice Issues During China's Period of Transition*. Springer Nature Singapore. <https://doi.org/10.1007/978-981-97-5380-2>
- Zheng, X., Streimikiene, D., Balezentis, T., Mardani, A., Cavallaro, F., & Liao, H. (2019, June). A review of greenhouse gas emission profiles, dynamics, and climate change mitigation efforts across the key climate change players. *Journal of Cleaner Production*, 234, 1114. <https://doi.org/10.1016/j.jclepro.2019.06.140>