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practices guide for designing and implementing carbon pricing instruments. The Handbook outlines the context for carbon pricing, highlights the trade-offs and choices in determining the optimal carbon pricing instrument for each context, and examines the political decisions and social welfare concerns faced in pricing carbon.

2017 HANDBOOK ON CARBON PRICING INSTRUMENTS

12 Myth 3 "Carbon offsetting is expensive" The cost of carbon offsets is determined by two factors: the quantity of the emissions to be offset, measured in tonnes of carbon dioxide equivalent, and the "per tonne" cost of the specific project.

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ESRD Carbon Offset Emission Factors Handbook ESRD, Climate Change, 2015, No.1 Mar 2015 Carbon Offset Emission Factors Handbook @ 2015 Government of Alberta Page 7 of 16 1.3 Fuel Extraction and Production Related Emissions Below are emissions factors associated with the extraction and production of fuels.

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Coverage includes offset programs across the full swath of applications including mandatory and voluntary systems, government regulated and private markets, carbon offset funds, and accounting and reporting protocols such as the WBCSD/WRI GHG Protocol and ISO 14064.

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compliance ACCUs to offset up to 5% of their carbon price liabilities. Landfill operators can use Kyoto or compliance ACCUs to offset 100% of their carbon price liability. In the flexible price period, which

commences in 2015, the Government will allocate and auction a fixed number of carbon permits and the carbon price will be set by the market.

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