

## ABSTRACT

As climate change issue became one of the most important global problems, carbon dioxide (CO<sub>2</sub>) mitigation plan has become an important agenda of many nations around the world. Carbon pricing tools are the real market-based instruments, and they are suggested as an effective incentive for stakeholders to reduce the emission. Specifically, carbon tax is one of the carbon pricing tools. It is an easier mechanism to implement compared to Cap and Trade (CT) system due to administrative cost and procedures. In Thailand, CO<sub>2</sub> from transportation accounts for about a quarter of all CO<sub>2</sub> emissions. Starting from 1 January 2016, new vehicle excise tax has come to be effective for passenger vehicles, while road freight vehicle was still paid less attention on emission reduction. In road transport activities, passenger and road freight vehicles share almost the same proportion in a global view. Hence, this study aims to assess the perspectives of logistics practitioners on diverse topics such as green logistics, electric vehicle (EV), and carbon tax proposal including its possibilities and challenges to implement in order to incentivize the use of EV in road freight activities in Thailand. Qualitative survey was conducted for the perspective assessment. This study employed both descriptive (cross tabulation) and inferential (Chi Square test) statistics to interpret and confirm relationship of the dependent and independent variables of the survey. As a result, the study found that carbon tax proposal can be implemented in Thailand for road freight activities through reforming related taxes and imposing emission fees. However, supports from key players such as logistics practitioners, logistics service users, automakers, and government are the key input for this new proposal to become real.