

## Data Sources

Variable Category	Variable Name / Indicator	Source / Reference	Spatial Coverage	Time Coverage
<b>Carbon Taxation</b>	Real carbon tax rate ( $\lambda_{i,t}$ ) and coverage	World Bank – Carbon Pricing Dashboard	Europe (15 countries with a tax)	1985–2018
	Provincial tax rates (annual averages)	Provincial government websites	Canada (BC, QC, AB)	2000–2018 (panel)
	Emission-weighted carbon taxes (robustness)	Dolphin, Pollitt and Newbery (2020)	Global sample	Covers “three decades”
<b>Inflation (CPI)</b>	Headline, Core, Energy and Food (annual)	OECD	Europe (26 countries)	1985–2018
	CPI (quarterly and annual)	Statistics Canada	Canada (10 provinces)	Since 2000
<b>Economic Controls</b>	Real GDP growth	World Bank	Europe	1985–2018
	Provincial GDP, employment, trade balance	Statistics Canada	Canada	Since 2000
	Employment, trade balance and terms of trade	Eurostat and OECD	Europe	Since 1990 (limited availability)
<b>Monetary Policy</b>	National policy interest rates	Bank for International Settlements (BIS)	Europe	1985–2018
<b>Technical Data</b>	Carbon intensities and commodity prices	US EIA, EU EEA, Thomson Reuters	International	Used for illustrative calculations (e.g., 1973, 2022)

## Important Notes on Timing

- **Europe:** Although the main sample starts in 1985, some additional control variables (employment, trade balance) are only available from 1990 onward, slightly reducing the scope of certain model specifications.
- **Canada:** The analysis is conducted for all 10 provinces since 2000, with both annual and quarterly data used to test short-term responsiveness.
- **Tax implementation waves:**
  - Early 1990s: Scandinavian countries

- Post-2000: Switzerland, Ireland
- Post-2010: United Kingdom, France, Spain