

Gigatonne gap in the EU pledge for Paris Climate Summit

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SUMMARY

Developing the EU's emission reduction target for 2030 into a budget similar to the commitments of the EU under the Kyoto Protocol faces a number of challenges. Many elements that will enable us to define that budget are still unclear. Depending on the policy choices that EU Member States will make on the future design of the Emissions Trading Scheme, and the policies to tackle all other emissions, including those from the forestry sector, there will be a substantial difference in the total amount of greenhouse gases the EU will emit in the period 2021 to 2030.

The difference between the best and the worst set of decisions is a staggering 6 billion tonnes of greenhouse gas emissions. This is 30% more than the total greenhouse gas emissions from the EU in 2012.

In the most ambitious scenario, average annual emission reductions for the whole period would be around 35% below 1990 emissions. In the least ambitious scenario average annual emission reductions would be less than 25% below 1990 emissions. In this worst case scenario, instead of significantly decreasing emissions, the EU would bring emissions only marginally below its 2020 Kyoto Protocol target of minus 20%. Such a scenario would undermine the EU's ability to play a leadership role in the international climate negotiations. EU leaders must send a clear message to the world that this scenario is not going to happen.

Introduction

In October 2014, the leaders of the European Union agreed to reduce its greenhouse gas emissions by at least 40% by 2030¹. This is the proposal the EU also brings to the international negotiations as the follow-up of the EU's commitments under the Kyoto Protocol. However, there is a substantial difference as the EU's 2030 target is a so-called single-year target, while the Kyoto Protocol targets are multi-year targets, defining emission reductions for a number of years, first for the period 2008 to 2012 and then for the period 2013 to 2020². The EU has not yet defined the emission reductions it wants to achieve in the period 2021 to 2030, and should do so.

Because CO₂ and other greenhouse gases stay in the atmosphere for centuries, they build up over time. This is why it is the total cumulative emissions that matter to the atmosphere and that ultimately determine the level of change in our climate. Under a single-year target a country only makes a commitment to reduce emissions for the target year but not for the period leading up to that target. Under a multi-year target, a country makes a commitment to reduce emissions every year of the period between 2021 and 2030.

It is crucial for the success of the new international climate agreement to be made in Paris that countries convert their single-year targets into multi-year emission budgets. Hence why it is important for the EU's credibility that its 2030 target is translated into an emissions budget for the period from 2021 to 2030. This is also the reason why it is vital that this conversion is done in a way that shows leadership and ambition.

This conversion will depend on a number of decisions that EU Member States will take in the coming months and years. Based on the level of ambition that EU ministers and their governments put into these decisions, the conversion of the single-year target in a budget can be very different. Several decisions on how to implement the 2030 target have already been taken by Heads of State and Government, but many important elements have not been decided upon. It will be up to EU policy-makers to take ambitious and bold decisions.

Before converting the EU target into a budget, the following issues need to be noted:

- While many countries still need to finalise their INDCs, it is already clear that there is a gap between current commitments and the action that is needed to keep temperature rise below the agreed threshold of 2°C. All countries will therefore need to revise their targets upwards. This is also the case for the EU. CAN Europe considers the EU's at least 40% emission reduction target neither ambitious nor fair. We continue our call for the EU to substantially increase its 2030 target to at least 55%. In this paper however, we focus on analysing the impact of the at least 40% target;
- The current EU target runs till 2030. CAN calls for five year commitment periods, and thus 2025 targets, to allow targets to be compared to progress in scientific findings on needed emission reductions;
- The October Council Conclusions and the EU's INDC are silent on how emissions from international transport (aviation and shipping) will be reduced. It is essential that the Paris agreement addresses how and where emissions from international transport will be accounted for and substantially reduced. In this exercise emissions from international transport have not been included in the EU's carbon budget for 2021 to 2030.

See http://www.consilium.europa.eu/uedocs/cms_data/docs/ pressdata/en/ec/145356.pdf

The EU15 committed to reduce its greenhouse gas emissions on average by 8% each year from 2008 to 2012, and the EU28 committed to reduce its emissions on average by 20% each year from 2013 to 2020, both as compared to 1990. This means that the sum of emissions in 2008, 2009, 2010, 2011 and 2012 needs to be 8% lower than five times the emissions in 1990 (and similar for 2013 to 2020 but then -20% for 8 years)

"Intended Nationally **Determined Contribu-** for Paris tions" for a new climate agreement

Europe's pledge

Countries decided at the 2012 Climate Summit in Durban that after 2020, a new climate agreement should come into effect which should ensure that all countries commit to climate action. At the 2013 Climate Summit in Warsaw all countries agreed to prepare their initial commitments for greenhouse gas emission reductions after 2020, well ahead of the Climate Summit in Paris in December 2015. These commitments are called IN-DCs: Intended Nationally Determined Contributions.

Unfortunately governments did not come to a substantial agreement on what information should be included in these INDCs. Therefore much work will have to be done, as part of the Paris deal, to make these commitments quantifiable, comparable and verifiable. Only then will the international community be able to check whether a country actually meets its commitments or not.

The EU states in its INDC3 from 6 March 2015: "The EU and its Member States are committed to a binding target of an at least 40% domestic reduction in greenhouse gas emissions by 2030 compared to 1990, to be fulfilled jointly, as set out in the conclusions by the European Council of October 2014."4

The INDC further clarifies that these reductions need to take place in the EU without the use of international offsets, and indicates that this target will be implemented through specific legislation on both emissions covered under the Emissions Trading Scheme (ETS) and emissions from the non-ETS sectors (which up till 2020 are covered under the Effort Sharing Decision - ESD). While not mentioned in the EU INDC, the October Council Conclusions specify that the reduction target for the ETS will be 43% by 2030 and for the non-ETS sectors it will be 30% by 2030, both compared to 2005 emission levels.

The INDC is vague on how it will include emissions and removals from Land Use, Land Use Change and Forestry (LULUCF) and states: "Policy on how to include Land Use, Land Use Change and Forestry into the 2030 greenhouse gas mitigation framework will be established as soon as technical conditions allow and in any case before 2020". In other words, LULUCF is to be included in the 2030 policy framework, but it is unclear which baseline will be used (as opposed to the 1990 baseline for all other emissions) and whether emissions and removals from LULUCF will be part of the 40% target.

EU INDC: http://www4.unfccc.int/submissions/indc/Submission%20Pages/submissions.aspx.

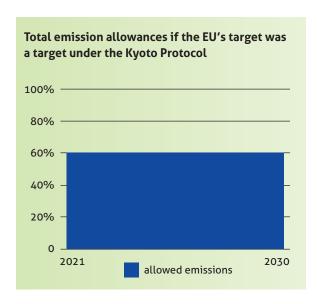
It includes all greenhouse gases not controlled by the Montreal Protocol: Carbon Dioxide (CO₃), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur hexafluoride (SF₆), Nitrogen trifluoride (NF₃).

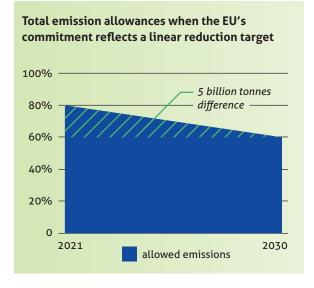
No backsliding

The European Union is a strong defender of the 'no backsliding' principle. This means that countries' targets for the period after 2020 should not be less ambitious than their 2020 commitments. Applying this principle to the EU, it means we need to compare the current 2030 target with the EU's commitment under the Kyoto Protocol. The current commitment of the EU is to reduce its emissions by on average 20% in the period 2013 to 2020. Applying this concept of an average 40% reduction for the period 2021 to 2030 would be very different than the linear reduction that is currently assumed in the INDC.

As the graph indicates, a Kyoto type target of -40% would reduce total emissions in the EU28 in this period to 33.8 $GtCO_2$ -e, while a linear reduction from -20% in 2020 to -40% in 2030 would allow the EU to emit 5 billion tonnes more.

Therefore, in order to judge whether the EU's target is not backsliding, one needs to calculate the exact budget that the EU will emit between 2021 and 2030. For this to be done, a number of decisions still need to be made. We have calculated the possible EU's carbon budget in different scenarios.





Calculating the EU's carbon budget

In the next sections we calculate the EU's carbon budget for 2021-2030 assuming linear reduction pathways for both the emissions covered by the ETS and those not covered by the ETS. The result of this calculation depends on a number of decisions that still have to be made, and those decisions will define the level of ambition of the EU's 2021 to 2030 emissions budget. Basically the budget will depend on:

- The total ETS emissions (or ETS allowances) for the period 2021 to 2030;
- The total non-ETS emissions (or non-ETS allowances) for the period 2021 to 2030;
- The decision whether LULUCF will be part of the 40% target;
- The way emissions and removals from LULUCF will be accounted for.

Based on the different options to convert the 2030 target into an emission budget we developed three scenarios: a current legislation scenario, a climate pollution scenario, and a climate action scenario.

Emissions budget under the Emissions Trading Scheme

The ETS covers 45% of the EU's greenhouse gas emissions and includes approximately 11000 factories, power plants and other installations. The cap is reduced annually by a so called Linear Reduction Factor, so the number of available allowances decreases every year. The 2020 ETS target requires reductions of 21% below 2005 levels. The October Council conclusions set the ETS target for 2030 to 43% below 2005 emissions and changed the Linear Reduction Factor from the current 1.74% to 2.2% per year for the period 2021 to 2030.

The EU is currently discussing how it should reform its ETS for the post-2020 period. In July 2015, the European Commission released its proposal for this reform⁵. For the cumulative emissions budget of the ETS three things matter:

- 1. Whether EU Member States will continue to allow full carry-over of surplus allowances;
- 2. The size of the surplus that can be carried over;
- 3. How much of the surplus will remain in the Market Stability Reserve at the end of 2030.

An enormous oversupply of unused allowances has built up in the ETS due to a combination of factors, such as a weak reduction target, the massive use of international offsets, and a static policy design without built-in adjustments to adapt to changes in demand. The current ETS legislation allows companies to carry-over all unused allowances from the period 2013 to 2020 to the period after 2020, thereby increasing the number of available emission allowances in the period between 2021 and 2030. The European Commission expects this surplus to grow to 2.6 billion by 2020⁶, while others such as the UK government pro-

⁵ http://ec.europa.eu/clima/policies/ets/revision/documenta-

⁶ EC (2014), SWD(2014)17, Impact Assessment accompanying the Proposal for a Decision concerning the establishment of a market stability reserve (<u>see here</u>)

ject it to be much higher⁷. In our calculations we use the conservative European Commission's projection.

Despite the fact that during the negotiations on the second commitment period of the Kyoto Protocol, many countries including the EU expressed concern over an unlimited carry-over of unused emission allowances, the European Commission's proposal on the reform of the ETS does not limit the carry-over.. Even while it seems unlikely, this as such does not rule out that Member States might still decide that all or part of the surplus should be cancelled. In both the current legislation and climate pollution scenarios we assume full carry-over and no cancellation. In the climate action scenario we assume that the 2.6 billion surplus ETS allowances will be cancelled.

Given the current surplus of emission allowances has lowered the price of carbon to record low levels, the European Union agreed to establish a Market Stability Reserve (MSR) that, in case of oversupply temporarily removes surplus allowances from the market. The MSR will thus take several billions of allowances from the market but these will eventually come back. For all three scenarios, we use Sandbag's estimates that predict that under the current MSR design around 400 million allowances will remain in the MSR till at least the end of 2030.8

Emissions budget for the non-ETS sectors

The Effort Sharing Decision (ESD) establishes binding annual greenhouse gas emission targets for Member States for 2013-2020 for the sectors that are not covered under the ETS. These include transport, buildings, agriculture and waste. (LULUCF and international transport emissions are currently neither covered under the ETS nor under the ESD.) Legally the ESD comes to an end in 2020 but it is very likely that it will be revised and will continue for the period 2021 to 2030. The October Council Conclusions set the 2030 target for non-ETS emissions to 30% below the 2005 emission level.

1. The starting point in 2020;

For the cumulative emissions budget of the

non-ETS sectors two things matter:

2. How the surplus of unused emission allowances from the period 2013 to 2020 will be dealt with.

Unlike for the ETS budget, as the ESD ends in 2020, the starting point for the calculation of the non-ETS emissions budget has not been defined yet (see details in annex). If the budget starts from the 2020 ESD emissions target (10% below 2005 levels) the emission budget will likely be bigger than if the starting point would be at actual emission levels in 2020. This is because actual emissions are projected to be 11% to 15% below 2005 levels9, which is considerably lower than the 2020 target.

In the climate pollution scenario we assume a 2020 ESD target starting point. In the current legislation scenario we assume that the approach used for the current ESD is copied: a starting point based on the average emissions between 2016 and 2018. In the climate action scenario we use a more ambitious starting point with the lowest projected emissions for 2020.

As in the ETS, Member States are projected to overshoot the ESD 2020 target and therefore accumulate a surplus of ESD allowances. The EEA projects the ESD surplus for the period 2013-2020 to be 700 to 1950 million allowances¹⁰. This projection includes the full use of offsets, though as most governments will reach their ESD target with domestic measures, it is unlikely that governments will use the full number of offsets they would be allowed to use. We therefore use the most conservative estimate of 700 million surplus allowances.

As the Effort Sharing Decision comes to an end in 2020, the legislation does not provide for the carryover of surplus allowances to the period after 2020. Nevertheless several Member States have already stated that they would like to be able to carry over their surplus. In the current legislation and the cli-

The UK Government calculates the surplus to be at least 3.1 billion (UK Government (2014): UK analysis: Impacts of the Market Stability Reserve on the EU ETS), Sandbag calculates it to be at least 4.5 billion (see here)

https://sandbag.org.uk/carbonpricing/data/msr/

EEA(2014): Trends and projections in Europe 2014.

¹⁰ EEA(2014): Trends and projections in Europe 2014.

mate action scenario we assume no carry-over of ESD surplus. In the climate pollution scenario we assume Member States will agree the full carry-over of ESD surplus allowances.

LULUCF emissions in the carbon budget

The 2020 EU climate policy framework does not include a target for CO_2 emissions and removals from Land Use, Land Use Change and Forestry (LULUCF). Non- CO_2 emissions from agriculture are currently covered under the ESD, and CO_2 emissions and removals from certain LULUCF activities are covered under the EU's Kyoto Protocol target. The particularity of LULUCF is that the sector includes activities that cause emissions but also can lead to carbon being taken up and stored. Currently LULUCF is a net sink in the EU, i.e. it removes more carbon than it releases. It is projected to remain a sink until 2030 but the sink will probably decline.

For the EU's cumulative emissions budget two things matter most:

- Whether emissions and removals from LULUCF will account for reaching the 40% target;
- Which accounting rules, and more particularly which baselines (or reference levels), will be agreed for the different activities under LULUCF.

The October 2014 European Council Conclusions provide for the inclusion of the LULUCF sector in the post-2020 climate and energy policy framework, but leave open how this should be done and whether that means LULUCF would contribute to meeting the 40% overall target.

Including removals from LULUCF in the overall target would allow the non-LULUCF sectors to increase their emissions. The inclusion would therefore reduce the need for emission reductions in the non-ETS sectors. This is especially troubling because emission reductions in the LULUCF sector can be reversed (e.g. forest fires) and because accurately accounting for these re-

ductions is difficult at best. Therefore LULUCF should be covered under a separate target that will not dilute the level of ambition of the overall target. For the climate pollution and the current legislation scenarios we assume that LULUCF will be included in the 40% target. In the climate action scenario we assume LULUCF will be kept out of the 40% target.

For the two scenarios that would allow for LULUCF to be included in the at least 40% target, the benefit of doing so can be substantially different depending on the accounting rules that Member States will agree upon. In the most stringent of five cases with the same human activity but different accounting rules, developed by the Öko-Institut¹¹, the LULUCF sector would actually account for annual emissions of 17 million tonnes of CO2, while in the least stringent accounting case LULUCF activities would account for annual removals of 183 million tonnes of CO₂ in 2030. For the current legislation scenario we based our numbers on a case with accounting rules and forest management reference levels based on the current Kyoto Protocol rules. For the climate pollution scenario, we assumed accounting rules that lead to the weakest overall emissions budget.

¹¹ Öko-Institut (2015): Impacts on the EU 2030 climate target of including LULUCF in the climate and energy policy framework.

The likely, the better and the worst

Based on the different options to convert the 2030 target into an emissions budget we developed three scenarios:

Current legislation scenario

This scenario is based on the current rules for the ETS and the ESD: full carry-over of surpluses under the ETS and no carry-over of surpluses under the ESD. It assumes the reductions under the ESD to start from 2016-2018 emission levels, equivalent to what was done for the start of the ESD in 2013. It also includes the assumption that LULUCF will be included in the ESD target, with accounting rules similar to those currently used in the Kyoto Protocol.

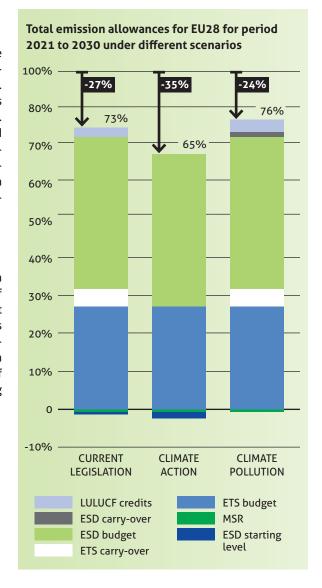
Climate action scenario

This scenario assumes that EU Member States will take decisions that provide the highest level of climate action, based on the agreed but insufficient 40% target. This includes a decision to fully cancel the ETS surplus and prevent the carry-over of surplus from the ESD. Furthermore reductions for the non-ETS sectors would start from the most ambitious projected emission levels for 2020, and emissions and removals from LU-LUCF would be accounted for in a separate pillar with emissions and removals of the LULUCF sector not diluting the 40% target.

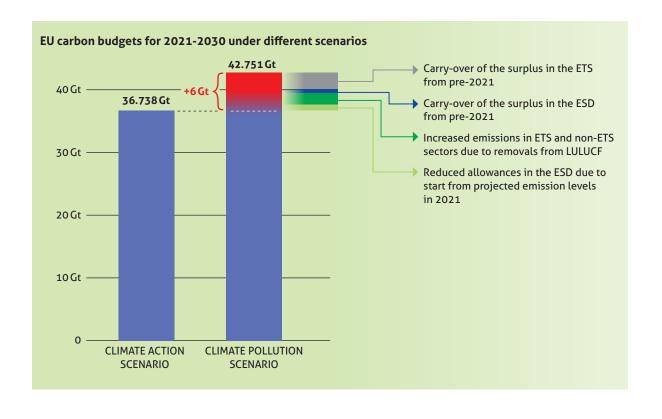
Climate pollution scenario

This scenario assumes EU Member States to go from bad to worse and not only allow the full carry-over of all unused allowances under the ETS but also accept legislation that allows full carry-over of the surplus ESD emissions. Moreover, governments would decide for the non-ETS emissions budget to start from the weak 2020 target, and allow the full inclusion of removals from LULUCF in this target, while adopting accounting rules with least stringency.

The results are quite staggering. The same minus 40% target in 2030 will lead to average annual reductions for the 2021-2030 period of only 24% under the climate pollution scenario, 27% under the current legislation scenario and 35% under the climate action scenario. In terms of actual emissions the climate pollution scenario will lead to almost 43 billion tonnes of greenhouse gas emissions, whereas under the climate action scenario it will be around 37 billion tonnes. This means 6 billion tonnes of a difference. This is 30% more than the EU's total emissions in 2012. The table and graphs below show these results in more details.



Scenarios: EU28 Emissions in MtCO ₂ -e	Current Legislation	Climate Action	Climate Pollution
1990 emissions, excluding LULUCF12	5 632	5 632	5 632
ETS emission budget 2021-2030	15329	15329	15329
Carry-over ETS surplus from pre-2021	2 600	0	2 600
Allowances remaining in the MSR therefore not entering the market from 2021 to 2030	-400	-400	-400
Non-ETS emission budget 2021-2030 based on 2020 target	22 687	22 687	22 687
Reduced allowances due to start from projected emission levels in 2021	-361	-878	0
Carry-over ESD surplus from pre-2021	0	0	700
Increased emissions in ETS and non-ETS sectors due to removals from LULUCF	1350	0	1835
Total carbon budget for 2021-2030	41 205	36738	42751
Average annual reduction 2021-2030 vs. 1990	-27%	-35%	-24%



Recommendations

EU Member States need to, in the run up and after the Paris Climate Summit:

- Increase the level of ambition of its commitment by adopting a 2030 target of at least 55% greenhouse gas emission reductions by 2030.
- Ensure the EU is not backtracking on the type of commitments it makes in the international negotiations, and develop a carbon budget for the periods 2021 to 2025 and 2021 to 2030.
- Agree to cancel surplus allowances under the reform of the ETS Directive and publicly declare not to seek carry-over of ESD surplus allowances.
- Ensure the non-ETS emissions budget starts from the most realistic projections of where emissions will be in 2020.
- Agree to develop a new pillar, next to the ETS and the ESD to deal with emissions and removals from LULUCF.
- Agree to set accounting rules that reflect what the atmosphere sees in terms of emissions and removals from LULUCF.

Annex: Background information on the calculation

Details on the ETS emission budget

To calculate the cumulative emissions budget for the ETS we assumed a linear reduction factor of 2.2% (meaning emission allowances in the ETS will be reduced by 2.2% of 2005 emissions every year). Starting from the 2020 target of 1816 MtCO₂-e in 2020, and reducing this by 2.2% every year, will deliver a cumulative budget for emissions allowances under the ETS of 15 329 MtCO₂-e (or 1533 MtCO₂-e/year) for the period from 2021 to 2030 for the EU28.

ETS Emissions budget	MtCO ₂ -e
ETS emission allowances in 2020	1816
Linear Reduction Factor	51.46
ETS emissions allowance in 2030	1301
Total ETS emission allowances from 2021 till 2030	15 329

Details on the non-ETS emission budget

Total emissions in 2030 will need to be 30% below the 2005 emissions in the non-ETS sector, which is 1986 MtCO₂-e.

Unlike for the ETS budget, as the ESD ends in 2020, the starting point for the calculation of the ESD emissions budget still has to be defined. Broadly one can choose between starting from the emission level as provided in the 2020 ESD target (2554 MtCO₂-e), or one can start from a emissions level as we expect them to be in 2020, which is considerably lower than the 2020 ESD target.

This can be either projected emissions in 2020 as reported by the EEA 13 (e.g. 2419 MtCO $_2$ -e in their WAM (with additional measures) scenario), or can be done on the basis of calculating average emissions in a certain period, such done currently in the ESD, and would then likely be calculated on the average emissions for the period 2016-2018 (provisionally projected at 2533 MtCO $_2$ -e 14).

An emission budget based on the 2020 target level, with a linear reduction up to the 2030 target, would lead to a cumulative emissions budget of 22687 MtCO₂-e.

An emissions budget starting from the EEA's WAM scenario would reduce this budget by 878 MtCO₂-e, while an emissions budget starting from the 2016-2018 emission levels (as projected by EEA) would reduce the budget by 361 MtCO₂-e.

Starting point options in MtCO ₂ -e	2020 WAM scenario	2016- 2018 emission levels	2020 target
ESD starting point in 2021	2 419	2 5 3 3	2 5 5 4
2030 target for non-ETS sectors	1986	1986	1986
Cumulative emissions budget 2021-2030	21809	22326	22 687

Details on LULUCF

The October 2014 European Council Conclusions provide for the inclusion of the LULUCF sector in the post-2020 climate and energy policy framework, but leave open how this should be done and if that means LULUCF would contribute to meeting the 40% overall target. The Commission proposed three options for future policy design:

- Option 1 LULUCF pillar: Maintain non-CO₂ agriculture emissions in a potential future ESD, and further develop a LULUCF sector policy approach separately;
- Option 2 Land use sector pillar: Merging the LU-LUCF and agriculture sector non-CO₂ emissions into one new and independent pillar of the EU's climate policy;
- Option 3 Effort Sharing: Include the LULUCF sector in a potential future ESD.

A separate target and policy approach for LULUCF (Option 1) is the most appropriate option. The LULUCF sector is different from all other sectors because it can act as a sink but emissions reductions can be reversed, in other words they are not permanent, the sector also has long time-cycles and high natural inter-annual variability. Also, uncertainties in the emissions in the

¹³ EEA(2014): Trends and projections in Europe 2014.

¹⁴ EEA(2014): Trends and projections in Europe 2014.

LULUCF sector can be very large. Member States reported uncertainties with LULUCF emissions levels of 32%. In comparison, uncertainties for fossil fuel emissions are around 1%.¹⁵

The Öko-Institut¹⁶ calculated the impact of using different accounting rules, in particular with regard to forest management. They came up with the following results:

Cumulative carbon removals 2021-2030 in MtCO ₂ -e		
Accounting on the basis of historical reference levels	-173	
Accounting on the basis of current KP rules	1350	
Accounting on the basis of the weakest reference levels	1831	

Only a separate target for LULUCF can ensure that LULUCF does not dilute the ambition of the overall target. This is the option chosen for the climate action scenario. For the two other scenarios we are assuming the inclusion of LULUCF in the potential future ESD. This will reduce the efforts needed to reduce emissions in the non-LULUCF emissions in the ESD. In the current legislation scenario we use accounting rules similar to those in the second commitment period of the Kyoto Protocol. In the climate pollution scenario we use accounting rules based on the weakest reference levels.

¹⁵ Öko-Institut (2015): Impacts on the EU 2030 climate target of including LULUCF in the climate and energy policy framework

¹⁶ Öko-Institut (2015): Impacts on the EU 2030 climate target of including LULUCF in the climate and energy policy framework





Climate Action Network Europe is Europe's largest coalition working on climate and energy issues. With over 120 member organisations in more than 30 European countries – representing over 44 million citizens – CAN Europe works to prevent dangerous climate change and promote sustainable climate and energy policy in Europe.

CAN Europe is a regional node of Climate Action Network, a worldwide network of over 900 Non-Governmental Organizations (NGOs) in more than 100 countries working to promote government, private sector and individual action to limit human-induced climate change to ecologically sustainable levels. CAN is based on trust, openness and democracy.

The vision of CAN is a world striving actively towards and achieving the protection of the global climate in a manner that promotes equity and social justice between peoples, sustainable development of all communities, and protection of the global environment. CAN unites to work towards this vision.

CAN's mission is to support and empower civil society organisations to influence the design and development of an effective global strategy to reduce greenhouse gas emissions and ensure its implementation at international, national and local levels in the promotion of equity and sustainable development.

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