Looking to Glasgow
A scene-setter ahead of COP26

SUMMARY

Adopted in 1992, the United Nations Framework Convention on Climate Change (UNFCCC) has gathered the nations of the world with the common goal to limit dangerous global warming. In December 2021, after having been postponed for a year due to the coronavirus crisis, world leaders will meet in Glasgow for the 26th Conference of the Parties to the UNFCCC (COP26) to continue negotiations on the implementation of the Paris Agreement.

The latest assessment report of the Intergovernmental Panel on Climate Change (IPCC) underscores the role of human activities in causing global warming. The UNFCCC-commissioned IPCC special report on impacts of global warming of 1.5°C (SR1.5) also outlines the risks of current trajectories. There is therefore strong pressure on world leaders to deliver progress in Glasgow.

Parties to the Paris Agreement were required to update their nationally determined contributions to fight climate change and its impacts before COP26. Some Parties are yet to do so, while analysis of submitted contributions as of July 2021, shows action to reach the agreed targets remains insufficient. Most key emitting nations continue to rate poorly on their climate action performance.

While COP24 and COP25 both failed to finalise the Paris Agreement rulebook, and developed nations so far fall short of fulfilling their climate finance promises, expectations are mounting for Glasgow to finish the job. At the same time, Covid-19 restrictions and impacts continue to create challenges to participate in person, especially for developing countries’ delegations.

Recent Eurobarometer surveys show citizens have a clear expectation that their governments should handle the climate change challenge, with research also pointing to a growing acceptance of the need to change personal habits in view of transitioning to more sustainable economies.

The European Parliament will vote on a motion for a resolution on COP26 at the October II plenary session in Strasbourg. The draft highlights the urgency of action and calls upon leaders to ensure a just transition and adequate support for areas and states vulnerable to climate change impacts.

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Context: Our changing climate

'It is unequivocal that human influence has warmed the atmosphere, ocean and land', states the summary for policy-makers (SPM) in the IPCC sixth assessment report (AR6).

The first part of the AR6 published in August 2021 (the physical science basis), continued the IPCC accumulation of evidence since 1990, showing policy-makers and the world that our climate system is changing in unprecedented ways, with the changes, particularly in the oceans, ice sheets and global sea levels, considered irreversible for centuries, potentially millennia.

The AR6 gives, with high or very high confidence, examples such as the highest atmospheric CO₂ concentration in at least 2 million years occurring in 2019, with methane (CH₄) and nitrous oxide (N₂O) at the highest levels in at least 800 000 years. Further, the speed of global mean sea level rise since 1900 was faster than any century in the last 3 000 years, while since 1970, global mean temperature rose faster than in any 50-year period in at least 2 000 years. The past decade also saw the lowest average level of annual Arctic sea ice since 1850.

Basing its findings on several thousand scientific publications, the IPCC assessment reports (AR) are recognised as a cornerstone in climate science.

Early 2022 will see the release of the remaining two parts of AR6 – one on impacts, adaptation and vulnerability and the other on mitigation options, with a synthesis report covering all three parts, planned for release in September 2022.

Beyond underscoring the causal links between human activities and climate change, the AR6 provides insight into the observed effects, which in the eight years since the last IPCC assessment report, AR5, have only increased. Extreme climate events such as heatwaves, droughts, storms and heavy rains are increasing in frequency and intensity, a trend that will continue, considering the report’s conclusion that global surface temperature will continue to rise at least until mid-century.

The report stresses that regional impacts will vary in the short term, yet have no bearing on the long-term warming projections, which will only change by limiting cumulative anthropogenic CO₂ emissions and delivering strong emission reductions in other greenhouse gases (GHG).

Shared socio-economic pathways (SSP) model how societal choices, economics, demographics and other factors might deliver different emission scenarios, and subsequently global warming and climate change impacts. In AR6, five SSP scenarios show plausible climate futures resulting from different societal choices.
Looking to Glasgow

UN Framework Convention on Climate Change

The 1992 Rio Earth Summit adopted the United Nations Framework Convention on Climate Change (UNFCCC), which entered into force in 1994 and held its first conference of parties (COP1) in 1995. Key reports ahead of the Rio Earth Summit included the 1987 Brundtland report ‘Our common future’, which provided the definition of sustainable development and the first IPCC assessment report (AR1), outlining the need for international cooperation to address climate change.

The objective of the UNFCCC is to prevent dangerous human interference with the climate system by stabilising GHG concentrations in the atmosphere.

From the outset of the UNFCCC, the differentiated responsibility of the world’s nations has been recognised, with an expectation that developed nations will take the lead to reduce their own emissions as well as supporting developing countries' mitigation and adaptation measures.

UNFCCC achievements and setbacks

Early UNFCCC achievements included the Kyoto Protocol, adopted at the 1997 COP3 in Kyoto, committing the developed countries (defined in Annex 1 to the convention) to quantified emissions reductions by 2012 compared to 1990 levels. The Clean Development Mechanism, established in conjunction with this, allowed developed countries to reach their commitments through investments in mitigation actions in developing countries (using credit transfers). Expectations were high for the 2009 COP15 to deliver a climate agreement, but the main result in the non-binding Copenhagen Accord, was on climate finance, establishing the Green Climate Fund and the developed countries’ pledge to ensure US$100 billion per year in support of climate action in developing countries by 2020. A promise, which at the end of 2020 was reportedly broken.

In 2011, COP17 in Durban set a target for the UNFCCC parties committing to a universal and binding agreement by 2015, which should enter into force in 2020. To this end, the Conference set up the Ad Hoc Working Group on the Durban Platform for Enhanced Action. In the meantime, COP18 in Doha agreed on another commitment period, towards 2020, under the Kyoto Protocol. The United States made no commitments under either Kyoto commitment periods and key nations, including for example Russia, Canada and Japan, opted out of the second. The 2013 COP19 in Warsaw reached an agreement on the Warsaw International Mechanism addressing loss and damage in developing countries linked to the impacts of climate change. During 2014, a range of announcements and initiatives in various sectors and across cities and corporations marked the September Climate Summit in New York, and announcements made by the United States and China ahead of the December COP20 in Lima, were a boost for international climate diplomacy and showed an increased international drive towards climate action.

The COP20 adopted the ‘Lima call for climate action’, which included a draft negotiating text in its annex and called for intensified work in the ad hoc working group, leading up to COP21. It further invited all parties to submit, as early as possible ahead of COP21, their intended nationally determined contributions (INDC) towards the overall goal of limiting global warming.

Over the years, the UNFCCC and its 197 parties benefited from the assessment reports of the IPCC as a basis for negotiation and to underline the need for progress. The material in AR2 supported the adoption of the Kyoto Protocol while the 2007 AR4 focused on limiting warming to 2°C, a target also mentioned in the Copenhagen Accord. By the fifth assessment report (AR5), the underlying science was able to identify causal links to a high certainty and included projections underlining key risks due to climate change impacts. The publication of AR5 during 2013 and 2014, and the projections therein, provided a solid foundation to advance towards adoption of the Paris Agreement at COP21 in Paris in 2015. On the same occasion, the UNFCCC requested a special report from the IPCC on ‘the impacts of global warming of 1.5°C above pre–industrial levels and related global greenhouse gas emissions pathways’, which was delivered in 2018, as seen in the timeline below.
In 2019, the IPCC further delivered special reports on links between climate change and land, as well as the links between climate change and the oceans and cryosphere.

Figure 1 – Timeline of IPCC scientific reports publications in support of policy-making

Source: EPRS graphic, based on information from IPCC website.

**Paris Agreement**

The UNFCCC’s main achievement to date came about at the 2015 COP21 in Paris, where, as opposed to the Kyoto Protocol that focused on developed nations, the agreement reached requires all countries to take action to limit global warming. The universal Paris Agreement aims to limit temperature rise to well below 2°C above pre-industrial levels, while making efforts to stay below 1.5°C, and to reach climate neutrality in the second half of this century. To reach those aims, global greenhouse gas (GHG) emissions need to peak as soon as possible.

The AR6 confirms the linear relation between emissions and global warming. The IPCC has assessed the global carbon budget and made estimates on the remaining carbon budget, with a view to the likelihood of remaining within specific warming levels. In particular, SR1.5 gave in-depth explanations of variables to take into consideration and included estimations, which remain similar to those in AR6.

As part of the Paris Agreement, parties are obliged to prepare nationally determined contributions (NDC), identify objectives and measures, and submit these by 2020, preferably in long-term strategies. Parties must report on progress to the UNFCCC secretariat under agreed guidelines. The NDCs must be updated every five years, with the new submission being more ambitious than the previous one. The agreement set a first global stocktake of progress for 2023 and every five years thereafter.

Beyond each nation’s voluntary commitment in terms of efforts to reduce global warming via reduced emissions (Article 4), the Paris Agreement also deals with climate adaptation and increasing resilience (Article 7), in particular ensuring food security. It outlines the need to ‘green’ financial flows to be consistent with the goal of limiting global warming while reiterating the key principles of equity and common but differentiated responsibilities and capabilities.

Specific articles set out commitments of the Parties in terms of conserving and enhancing carbon sinks and reservoirs (Article 5), recognising the adverse effects of climate change and enhancing the Warsaw International Mechanism, as well as increasing cooperation on early warning systems and risk management (Article 8). The role of technological development and technology transfer to mitigate climate change is addressed in Article 10, while Articles 11 and 12 deal with the need for capacity-building, awareness raising and public participation.

Two Paris Agreement articles have proven to be particularly difficult to realise. Firstly Article 9, which requires developed nations to provide climate finance to support developing countries’ adaptation and mitigation measures as well as taking the lead in mobilising climate finance from various sources. Secondly, Article 6, where voluntary cooperation is mentioned as a way for Parties to deliver part of their own NDC through international carbon markets or non-market approaches.
Looking to Glasgow

The rulebook for implementing the Paris Agreement was adopted in the 2018 Katowice decisions at COP24, which delivered a series of important outcomes, with the exception of settling technical matters concerning implementation of Article 6. At COP25 in Madrid in 2019, negotiators again failed to reach consensus on the matter.

As of October 2021, 191 of the 197 Parties to the UNFCCC had filed their instruments of ratification, acceptance, approval or accession with the UN in relation to the Paris Agreement.

Status on nationally determined contributions

The Parties to the Paris Agreement were requested to update their NDCs by 2020, committing to action on mitigation and adaptation with a post-2025 timeframe. Due to the coronavirus crisis, several nations were delayed, with only 40% represented in the UNFCCC first synthesis report of February 2021. In September 2021, the UNFCCC secretariat published an updated synthesis report on the basis of the 164 NDCs received by end July 2021, representing all 191 Parties, of which 86 were new or updated NDCs.

The report aims to give an overview on the ambitions and content, including examples of measures, and makes calculations as to the likelihood of reaching the targets of the Paris Agreement based on the combined global contributions to climate action.

As established in SR1.5, emissions should decline by 45% or 25% by 2030, compared to 2010, to reach respectively the 1.5°C or 2°C goal. The NDCs included in the UNFCCC synthesis report cover 93.1% of total global emissions in 2019. The analysis shows that full implementation of the NDCs would lead to an increase of total GHG emissions by 16.3% by 2030, compared to 2010. The level of ambition in currently submitted NDCs has increased from the initial NDCs, where estimated total GHG emissions in 2030 averaged a level 23.6% higher compared to 2010.

NDCs can define elements as unconditional or conditional, depending on specific circumstances. For example, many developing countries’ NDCs contain elements that are conditional on climate finance. The synthesis report shows that if all elements, conditional as well as unconditional, are implemented, total GHG emissions could peak before 2030, whereas if only unconditional elements are implemented, emissions would likely reach a level 7.8% higher in 2030, compared to 2019, as shown in Figure 2 below.

Figure 2 – Historical and projected total global emissions according to NDCs

![Figure 2](source: EPRS adapted from UNFCCC secretariat NDC Synthesis report, September 2021.)

Net-zero commitments

Reaching climate neutrality by the end of this century is part of the Paris Agreement goals, as well as a necessity according to the science presented in the IPCC assessment reports.

The United Kingdom-based Energy and Climate Intelligence Unit’s net-zero tracker provides a status on global net-zero commitments.

Source: EPRS adapted from UNFCCC secretariat NDC Synthesis report, September 2021.
The current commitments would therefore mean an overshoot of the Paris Agreement target to stay well below a 2°C increase from pre-industrial levels. A Carbonbrief article dedicated to the AR6 overshoot estimations, shows expectations of temporarily surpassing the 1.5°C level above pre-industrial levels between 2030 and 2035, or mid-century for the SSP scenario with the lowest emissions. If SSP scenarios without strong near-term mitigation actions are followed, the 2°C target could be surpassed between 2040 and the early 2050s.

Reaching global climate neutrality and the implementation of carbon removal technologies to ensure negative emissions is likely to revert the global warming overshoot, according to the IPCC report. The AR6 states that within the low emission SSP scenarios, effects on atmospheric GHG concentration levels and air pollution could be visible within years, while the impact on global surface temperature trend will likely be visible within a 20-year timeframe.

The G20 Climate and Energy Ministers noted their intent to ensure submission of updated NDCs before the COP26 in their joint July 2021 communiqué, however, to date not all G20 members have made their submissions.

Rating international climate action

Several organisations and initiatives monitor the status of global commitments to fighting climate change, both in terms of mitigation and adaptation actions. Examples include the climate change performance index (CCPI), a composite index prepared annually by Germanwatch, NewClimate Institute and Climate Action Network International in partnership, and the climate action tracker (CAT), a scientific evaluation prepared by Climate Analytics and the NewClimate Institute, supported by the Potsdam Institute for Climate Impact Research (PIK) as data provider and scientific advisor. Both of the above give overall ratings as well as within specific categories, while also directly relating countries’ efforts to the targets of the Paris Agreement in their evaluations.

In the global rating update from CAT of mid-September 2021, only the Gambia is rated as ‘compliant’. Seven countries achieved the ‘almost sufficient’ rating, while the analysis identified 70 countries as not having submitted updated NDCs. A range of countries are highlighted as of particular concern, having submitted the same or less ambitious NDCs. These include Australia, Brazil, Indonesia, Mexico, New Zealand, Russia, Singapore, Switzerland and Vietnam.

The subheadings below briefly introduce a selection of the key emitting economies and include their rating from CAT and CCPI. The 2021 CCPI ratings are 80% based on 2018 quantifiable data and 20% on more recent policy developments via qualitative evaluation. The CCPI evaluates 57 countries and the European Union (EU), yet ranks a range from 1 to 61, keeping the first three places vacant, as no-one is granted the ‘very high’ rating.

Key emitters – European Union

In December 2020, the EU raised its ambitions towards the UNFCCC by submitting an updated NDC with a binding target of a net domestic GHG emission reduction of at least 55% by 2030, compared to 1990. With the adoption of the European Climate Law, the European Union took the first major step in further aligning its acquis with the Paris Agreement, particularly in terms of the 2050 net-zero target and five-year cycles of taking stock of progress to ensure adequate action.

In July 2021, the European Commission released its first batch of legislative proposals and initiatives to align the overall acquis to the commitments laid down in the climate law. Among the proposals, the aim to raise the EU carbon sink capacity to 310 million tonnes of CO₂ equivalent, through the revision of the land use, land use change and forestry (LULUCF) regulation, would de facto raise the net emission reduction level towards 57%. The importance of European climate leadership and active engagement in international climate diplomacy is outlined in the European Green Deal.
The CAT gives the European Union an overall 'insufficient' rating. The EU NDC targets are consistent with a 2°C temperature limit, but not with 1.5°C target, nor are they sufficient in terms of fair-share contributions. The CCPI gives the EU a 'high' rating, ranking it 16th of 61.

Key emitters – China

China is a key example of the importance of the Paris Agreement looking to all Parties, developing or developed countries, to contribute to the challenge of limiting dangerous climate change. China, a developing country under the UNFCCC, is the world's biggest emitter today. China delivered its first NDC in September 2016 and has not yet provided an updated NDC, despite the joint G20 promise to do so. China has however pledged to reach carbon neutrality by 2060 and to peak its emissions before 2030. At the UNGA of September 2021, China promised to stop supporting new coal-fired power projects abroad and step up clean energy support.

A recent International Energy Agency (IEA) report, prepared upon an invitation from China, states that China is on track to overachieve its pledges, with CO₂ emissions from fuel combustion potentially plateauing around 2025, and highlighting the opportunity and capacity of China to accelerate transition. Accelerated action could deliver, at similar costs, a 20% emission reduction in China’s energy sector by 2030, compared to today.

The CAT gives China an overall 'highly insufficient' rating, also in terms of fair-share. The CCPI gives China a 'low' rating, ranking it 33rd of 61.

Key emitters – United States of America

As promised, ahead of his April 2021 Leaders’ Climate Summit, President Joe Biden submitted an updated NDC almost doubling the United States' ambition, with a 2030 target of reducing net GHG emissions by 50-52% below 2005 levels. Historically, the United States have contributed the most to atmospheric CO₂ concentrations, with roughly 25.5% of cumulative global CO₂ emissions between 1751 and 2019 (compared to 16.9% for the EU and 13.7% for China).

The current Biden Administration has adopted a wide range of executive orders linked to climate action and green recovery. However, the issue with the USA remains the back-and-forth tendencies between administrations, undermining trust in US climate policy longevity.

The CAT gives the USA an overall 'insufficient' rating. Its NDC targets are consistent with a 2°C temperature limit, but not with the 1.5°C target, nor sufficient in terms of fair-share contributions. The CCPI gives the United States a 'very low' rating, ranking it 61st of 61, evaluated on earlier policies.

Key emitters – India

India submitted its NDC to the UNFCCC in October 2016 and has not submitted an updated NDC, despite its promise to do so as part of the G20. India's 2016 pledge included increasing its carbon sink and reducing the emissions intensity of its gross domestic product (GDP) by 33-35% by 2030, compared to 2005 levels. The CAT expects India to overachieve its initial targets. India is the world’s third largest emitter, mostly due the size of its population, with per capita emissions less than half of the global average.

In the case of India, predicted economic growth towards 2040 is projected to put the country ahead of the EU by 2030, as the world’s third largest energy consumer. Access to electricity has rapidly increased in India over the past decade, reaching over 99% in 2019, according to government data. Many households, estimated at 650 million people, of which 90% live in rural areas, remain dependent on traditional uses of biomass for cooking. Prime Minister Narendra Modi has argued that climate justice means that developing countries must be given the right to grow.

India has managed to reduce the carbon intensity of its economy (GHG emissions relative to GDP) and is increasing renewable energy capacity, developments noted as extraordinary successes by the IEA. Coal, oil and solid biomass still meet 82% of energy demand. India ranks seventh of countries
most impacted by climate change, with recent extreme events affecting food production in a country facing serious hunger levels. Recent policy decisions to increase ethanol blending with petrol to 20% by 2030 raise concern that food will be diverted from people to ethanol production.

The CAT gives India an overall ‘highly insufficient’ rating, also in in terms of fair-share. The CCPI gives India a ‘high’ rating, ranking it 10th of 61.

Key emitters – Russia

Russia submitted its first NDC on 25 November 2020. Russia commits to a net 70% reduction in GHG emissions by 2030, compared to 1990. The NDC contains no mention of climate neutrality.

According to recent news reports, Russia is in the process of drafting increased ambitions, including reducing GHG emissions by 79% by 2050. The baseline year is not mentioned. The EU and the UK recently called on Russia to commit to climate neutrality by 2050, as one of the last outstanding large emitters to do so. Russia and the United States intend to work together on climate change leading up to COP26 and President Vladimir Putin has changed the tone on the subject, acknowledging man-made climate change and the need to address it. Speaking at an energy forum in Moscow on 13 October 2021, President Putin reportedly announced a target of climate neutrality by 2060 at the latest.

Russia encompasses large forest areas, considered key to the Federation’s climate efforts, yet also faces challenges with an increasing frequency and intensity of forest fires. Another impact of climate change is thawing permafrost, which impacts existing infrastructure and releases vast amounts of methane and CO₂ into the atmosphere. Permafrost covers over 60% of the Russian territory.

The CAT gives Russia an overall ‘critically insufficient’ rating, also in in terms of fair-share. In relation to the rating for Russia, the CAT argues that the latest NDC update looks like increased ambition on paper, but demands no additional efforts, as targets can likely be reached with the policies already in place. The CCPI gives Russia a ‘very low’ rating, ranking it 52nd of 61.

Key emitters – Brazil

Brazil submitted its updated NDC on 9 December 2020. Brazil has committed to reduce its GHG emissions by 43% by 2030, compared to 2005, with the document indicating compatibility with an indicative objective of reaching climate neutrality by 2060.

From blocking agreement on Article 6 during negotiations to turning the Amazon River Basin into an estimated carbon source rather than a sink (linked to the 12-year high in Brazilian deforestation rates and global warming), Brazil has increasingly found itself in the spotlight when it comes to international climate efforts.

President Biden has made it a key objective to halt Amazonian deforestation and, ahead of his April 2021 Leaders’ Summit on Climate, obtained a promise from Brazil’s President Jair Bolsonaro to reduce deforestation rates up to 40%, dependent, however, on US$1 billion annually in support.

The CAT gives Brazil an overall ‘highly insufficient’ rating, also in in terms of fair-share. The CCPI gives Brazil a ‘medium’ rating, ranking it 25th of 61.

Key issues for Glasgow

The COP26 conference in Glasgow was originally scheduled for November 2020, but was postponed to 2021 due to the coronavirus crisis. Now scheduled for 31 October to 12 November 2021, the conference aims to finalise the Paris Agreement rulebook, allowing for the implementation of its provisions and agreeing on monitoring, reporting and verification processes. Due to the continued impacts of the coronavirus crisis, it has been flagged that delegations from developing countries might experience difficulty in participating in person. The UK has tried to address the issues, in part by offering vaccinations to delegations and relaxing travel requirements for delegates.
Broken promises – Climate finance

Climate finance is an integral part of the Paris Agreement, as stated in Article 9, and the assumed failure to date of developed countries to deliver on the 2009 pledge to provide US$100 billion annually in support by 2020, is causing tension ahead of COP26. The Organisation for Economic Co-operation and Development (OECD) compiles regular progress reports on the climate finance goal. The report on 2020 will not be available before 2022, due to the time lag in compiling the datasets. The latest data show 2019 climate finance totalling US$79.6 billion. The EU as a whole contributes US$25 billion annually, and recently promised further increases. Developed nations have been increasing finance pledges over recent months, including the announcement by President Biden at the UNGA in September 2021 that work is under way to double the April 2021 increase, in efforts to improve the status quo before the start of COP26.

With COP26 bound to discuss the post-2025 climate finance portfolio, developing countries are setting the scene, calling for a level aligned with real needs and linked to science. African environment ministers reportedly adopted their position in September 2021, calling for a climate finance level of US$1.3 trillion annually by 2030. Significant portions of many NDCs are conditional on receiving financial support for climate action. Today, the bulk of climate finance is directed towards mitigation actions, with adaptation funding lagging behind. With the impacts of climate change becoming more evident, climate finance will need to be better balanced between the two areas of climate action, a point also made by the finance coordinator of the African Group of negotiators.

Outstanding issues in the Paris Agreement rulebook

Two overall issues are unresolved in the rulebook for implementation, for COP26 to resolve.

- **Common timeframes for measuring progress and raising ambitions**

  This question concerns a distinction between NDC frequency and implementation periods. Various timeframes for implementation are currently used in Parties’ NDCs, relating to their national policy circumstances. The 2018 COP24 agreed that all NDCs should cover common timeframes. However, the issue was not resolved at COP25, where a list of 10 options remained, mostly on periods of 5 or 10 years, or any hybrid version of the two. However, the 2021 virtual inter-sessional meeting in Bonn managed to reduce the list to four options in their informal note.

  Some countries argue that it is inconsequential whether timeframes align and that, for some, it can mean an undue burden to deliver implementation in five-year timeframes, while others argue that without aligned timeframes, global stocktaking and pinpointing the need to raise overall ambitions will be more difficult.

- **Voluntary cooperation**

  Article 6 concerns voluntary cooperation to meet mitigation commitments. This can include, among other things, a voluntary mechanism (Article 6.4) for countries to trade certified GHG reductions delivered within one country, towards the commitments of another country. It can, however, also be a way for public or private actors to help a country in its commitments by supporting sustainable development activities in that country. Non-market approaches mentioned under Article 6.8 can refer, in example, to tax instruments. The provisions open up to many forms of collaboration on which Parties need to agree implementation rules for the activities to count towards delivery of any Party’s NDC.

  The Subsidiary Body for Scientific and Technological Advice (SBSTA) has carried out regular meetings on the issues related to reaching an agreement on Article 6 implementation. The SBSTA is a permanent subsidiary body to the UNFCCC, which provides advice and methodological work with a focus on linking the scientific information with the policy-oriented needs of the Parties to the Convention, the Kyoto Protocol and the Paris Agreement.
The article states that Parties must ‘ensure environmental integrity and transparency, including in governance, and shall apply robust accounting to ensure, inter alia, the avoidance of double counting’. The technical details on how to avoid double counting and ensure the overall integrity of the Paris Agreement through robust accounting have been the key issue. One example of contentious debate concerns carry-over of historic carbon credits, highlighted below.

**Certified emissions reductions (CER) under the Kyoto Protocol Mechanisms.**

- Examples of arguments in favour: CERs are certified and delivered reductions that are never registered towards a Kyoto period reduction commitment, due to the low commitments. Further, the value of a reduction does not decrease depending on the year in which it was delivered and Parties should therefore be allowed to use CERs. Allowed use should either be by the host country where the CER was originally delivered for its own NDC or by other Parties through purchasing CERs from host countries.

- Examples of arguments against: Most opponents argue that the Kyoto Protocol and the Paris Agreement are two different legal frameworks, making any transfer of CERs a non-issue. Further, that considering use of Kyoto Protocol CERs towards Paris Agreement goals would deduct from ambitions of which more, not less, is needed, considering the state of NDCs. Concern has also been voiced as to the robustness of the early frameworks issuing CERs.

Some Clean Development Mechanism (CDM) projects are continuing to deliver emissions reduction in active crediting periods post-2020, and there seems to be a consensus to transition these to the timeframe covered by the Paris Agreement. For COP26, a key advance compared to the earlier conferences is that the volume of both active CDM projects and Kyoto Protocol CERs under discussion is better established, allowing for tangible discussion.

Many Parties’ NDCs include the intended use of Article 6 cooperation in one form or another, and the intention to use these approaches has only increased in updated NDCs, according to the UNFCCC analysis of NDCs of July 2021, as shown in Figure 3.

A February 2021 Stiftung Wissenschaft und Politik article points to the necessity, seen with European eyes, to ensure stringent accounting standards, a view likely shared by the United States, and points specifically to Brazil as having blocked previous negotiations on the matter to secure its income from emission certificates under the Kyoto Protocol.

Announced on 18 September 2021, the USA and the EU are joining forces to tackle methane emissions, a more potent greenhouse gas than CO₂. Together the two partners will launch the Global Methane Pledge at COP26, inviting Parties to join with a collective 2030 ambition of lowering methane emissions by at least 30% compared to 2020.

**Citizens’ expectations**

Fieldwork for a special Eurobarometer survey on climate change was undertaken in spring 2021 with 26,669 interviews carried out across EU Member States.
Respondents pointed to climate change as the most serious problem facing the world. Over three quarters of respondents in each Member State and 90% of total respondents agreed with the need to make the EU economy climate-neutral by 2050. Respondents in 17 Member States pointed to national governments as primarily responsible for tackling climate change, while citizens in 5 Member States pointed to the EU, and respondents in another 5 Member States' respondents pointed to business and industry. To the question of whether their national governments were doing enough to tackle climate change, 75% of respondents answered ‘not enough’.

The Eurobarometer survey asked about individual action to fight climate change, in which 96% of respondents claimed to have taken at least one specific action, with most frequent examples being reduction of single use items and recycling efforts, including overall efforts to reduce waste. One third specifically mentioned changing their dietary habits to include more organic and fewer meat products.

Surveying just under 20,000 respondents across 17 advanced economies, the Pew Research Center concluded that 72% of citizens are concerned about potential personal harm from climate change and that 80% were willing to change their work and/or lifestyle habits to reduce the effects of climate change. The study further showed that 52% of respondents lacked confidence in the international community’s ability to reduce climate change effects significantly.

EU negotiating position

The conclusions of the Environment Council meeting on 6 October 2021 include the EU’s position on COP26, which will serve as the negotiation mandate for the EU delegation.

The Council is determined to complete the rulebook to implement the Paris Agreement and lists a range of other agenda items to be discussed in Glasgow.

Specifically, Council expresses its preference for a common timeframe of five years for all NDCs, starting from 2031, for all Parties. The agreement should be consistent with the EU’s climate law.

The Council makes specific reference to ensuring robust and comprehensive rules for Article 6, enabling and enhancing mitigation actions, and ensuring corresponding adjustment mechanisms to avoid double counting. The corresponding adjustment rules should also apply to the Article 6.4 Mechanism, as well as to the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). Concerning the issue of historic certified reduction transfers or transitions, the Council concludes the need to avoid diluting the ambition of the Paris Agreement.

On 5 October 2021, the Economic and Financial Affairs Council (Ecofin) conclusions reaffirmed the EU’s commitment on raising climate finance with a view to negotiating a new post-2025 collective climate finance goal at COP26, starting from a minimum of US$100 billion per year.

European Parliament position

Parliament will vote on a motion for a resolution on COP26 during its October II plenary session in Strasbourg. The motion, adopted by the Committee on Environment, Public Health and Food Safety (ENVI) on 12 October 2021, reiterates the urgency of the climate crisis. The committee urges all Parties to raise ambitions and climate finance commitments, to strive to reach a balance between mitigation and adaptation funding, and to ensure the principle of just transition in the implementation of the Paris Agreement. The motion also points to the need to operationalise the Warsaw International Mechanism to ensure appropriate response to loss and damage resulting from climate change impacts in vulnerable areas. The motion makes specific reference to the Article 6 issues, calling on the Parties to ensure the integrity of the Paris Agreement by agreeing to strict and robust international rules. It underlines the potential, in terms of emissions reduction, of ensuring green recovery spending and ending fossil fuel subsidies, while highlighting specific sector challenges within transport and agriculture. Particular focus is placed on the issue of methane emissions, where the motion applauds the October 2020 methane strategy and calls on the
European Commission and Member States to spearhead a global methane mitigation agreement at COP26. The motion for a resolution further calls for swift implementation of the work programme on gender and the gender action plan adopted at COP25, to ensure an inclusive, fair and equal societal transformation.

The European Parliament has consistently pushed for higher ambition in climate action, including requesting closer involvement for the Parliament's delegation in COP negotiations and inclusion in the EU delegation. Ahead of the European Commission's European Green Deal communication, which notes the importance of active EU involvement in international climate diplomacy, a 2018 Parliament resolution called for long-term vision and considerations of a strategic approach to EU climate diplomacy. Before the 2019 COP25, the European Parliament declared a climate and environment emergency, highlighting the risks linked to global warming and urging concrete action from all global actors. In April 2020, the European Parliament's resolution on coordinated EU action on Covid-19 called for a recovery package, and stressed the need to align it with the climate neutrality goal.

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