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B9-0107/2023

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MOTION FOR A RESOLUTION

to wind up the debate on the statements by the Council and the Commission

pursuant to Rule 132(2) of the Rules of Procedure

on an EU strategy to boost industrial competitiveness, trade and quality jobs
(2023/2513(RSP))

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on behalf of the Verts/ALE Group

B9-0107/2023

European Parliament resolution on an EU strategy to boost industrial competitiveness, trade and quality jobs
(2023/2513(RSP))

The European Parliament,

– having regard to the Commission communication of 11 December 2019 entitled 'The European Green Deal' (COM(2019)0640),

– having regard to its resolution of 15 January 2020 on the European Green Deal[1],

– having regard to the Commission communication of 10 March 2020 entitled 'A New Industrial Strategy for Europe' (COM(2020)0102),

– having regard to the Commission communication of 5 May 2021 entitled 'Updating the 2020 New Industrial Strategy: Building a stronger Single Market for Europe's recovery' (COM(2021)0350),

– having regard to Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law')[2],

– having regard to the Commission communication of 1 February 2023 entitled 'A Green Deal Industrial Plan for the Net-Zero Age' (COM(2023)0062),

– having regard to Rule 132(2) of its Rules of Procedure,

A. whereas climate change and the collapse of biodiversity represent an existential threat to humankind and other species, requiring urgent and profound socioeconomic transformations; whereas any economic activity is directly or indirectly involved in or affected by this threat, requiring all sectors to adapt and contribute to climate neutrality, to be substituted or to be phased out;

B. whereas European dependencies on third countries and global powers in areas such as energy, medicines, technology or raw materials create vulnerabilities and may reduce the Union's ability to act;

C. whereas the COVID-19 pandemic, the current energy crisis and the Russian war of aggression against Ukraine have tested the resilience of economies worldwide and amplified the relevance of resilience as a critical feature of competitiveness, meaning there is a need to go beyond an understanding of competitiveness merely based on price and cost;

[1] OJ C 270, 7.7.2021, p. 2.
[2] OJ L 243, 9.7.2021, p. 1.

D. whereas our model of production, until recently heavily reliant on cheap fossil gas imports from Russia, but also on extractivism and cheap labour from third countries is not sustainable; whereas EU imports account for a third of its carbon footprint; whereas renewable energy is currently the cheapest and quickest source of energy that can be deployed;

E. whereas the lack of a common industrial policy since the foundation of the Union has been a key factor in increasing its dependency and the deindustrialisation of strategic sectors and is hindering the EU's capacity to develop robust innovative and sustainable industries;

F. whereas 71 % of industrial emissions can be linked to five basic materials, namely cement, iron and steel, chemicals and petrochemicals, aluminium, and pulp and paper, due to their energy intensity, process emissions and poorly leveraged circularity potential;

G. whereas industry accounts for 25 % of the EU's energy consumption, of which only 16 % comes from renewables, and is the second largest sector in terms of EU final gas consumption, accounting for 38 % of it; whereas energy-intensive industries such as chemicals, steel, paper, cement and food account for almost a quarter of the EU's fossil gas use, 85 % of which is used for space and process heating; whereas, despite the tremendous potential of industry, renewable-based, energy efficient and demand-side flexibility solutions as well as enhanced recycling and greater material efficiency have remained unleveraged so far;

H. whereas a key barrier to investment in energy efficiency is due to a lack of expertise in the technically available energy saving opportunities and their economic benefits;

I. whereas consumer price inflation in the euro area has reached levels not seen since the 1970s in many countries, standing at 10.1 % in November 2022 and is largely driven by fossil energy and food price rises; whereas more than 96.5 million Europeans are at risk of poverty and social exclusion, and many companies heavily impacted by the energy crisis are at risk of bankruptcy, especially small and medium-sized enterprises (SMEs); whereas, contrary to previous crises that all saw profits fall, profits across a broad range of industries have risen markedly since the outbreak of the pandemic, for instance by nearly 20 % in the hospitality and transport sectors;

J. whereas decarbonisation, adaptation to climate change and nature protection imperatives are salient features of the new normative framework for the European Union's reindustrialisation;

K. whereas the reinforcement of EU strategic autonomy requires a combination of different solutions, including reducing energy and material use, boosting EU manufacturing and production capacities, investments in strategic sectors and research and development, reshoring and nearshoring, stockpiling, streamlining public procurement, promoting the circular economy and diversifying suppliers through sectoral partnerships and alliances, and trade and technology councils with partner countries;

L. whereas ambitious energy and climate targets, strict and harmonised environmental regulation of polluting industries in the EU, new rules on product sustainability for the single market and robust single market surveillance and enforcement are decisive for giving the competitive edge to EU companies to lead the global transition to a climate-neutral, resource-efficient and circular economy;

M. whereas, on the contrary, a lack of incentives, deficient enforcement of internal market rules, especially for imports, delays and a lack of ambitious targets set by law have led to significant economic disadvantage for EU producers and to third countries attracting first movers in sectors critical for the transition to a climate-neutral and circular economy, including high quality raw material recycling and refining;

N. whereas the estimated volume of additional annual investments required to reach the objective enshrined in the EU Climate Law of climate neutrality by 2050 is around 1.7 - 2 % of GDP and is required from both the public and private sectors; whereas the transformation of EU industry requires significant long-term investments and therefore a long-term and stable regulatory and political vision;

O. whereas innovation capacity, the ability to deploy and scale up sustainable zero-emission solutions for climate neutrality and the availability of a highly-skilled and well-trained workforce are decisive ingredients for industrial transformation; whereas the EU is outperformed by other economic powers in research and development (R&D) expenditure as the investment objective of 3 % of GDP in R&D is being missed in the vast majority of Member States; whereas the EU is home to world-leading research institutes, companies and skilled people and has the potential to be a world leader in industrial innovation for achieving the EU's climate-neutral and circular economy by 2040 at the latest;

P. whereas public procurement accounts for 14 % of EU GDP; whereas public procurement is an essential instrument for national and economic security which can create stable demand for innovative, sustainable and circular products and services, and thus supports their uptake; whereas public procurement is a crucial tool for developing resilient and sustainable supply chains in critical and strategic sectors;

Q. whereas a green industrial policy could become the engine of job creation in emerging and existing industries, including in clean energy technology manufacturing in which the number of jobs in the world could more than double from 6 million today to nearly 14 million by 2030;

R. whereas the accelerating global race to shape the future of clean energy technology manufacturing, fed by massive public interventions by global powers such as the US Inflation Reduction Act, could offer great opportunities for the creation of quality jobs in existing and emerging industries; whereas an uncoordinated response by the European Union and the Member States, which have varying fiscal space for State aid, could create a serious risk of fragmentation of the single market; whereas just two Member States account almost 80 % of State aid approved under the Temporary Crisis Frameworks established since the COVID-19 pandemic;

Promoting long-term sustainable European competitiveness

1. Calls for the swift implementation of an EU green industrial policy, which goes further than the adoption of a net zero industry act, in order to support the EU's objectives and

targets in the European Green Deal and the European Climate Law; urges the Commission and Member States to preserve a forward-looking policy and regulatory framework in order to accelerate the transformation of EU industrial sectors that has already begun towards zero-emissions, taking due account of gender and social impacts as well as the costs of a lack of harmonisation at EU level;

2. Calls for this EU industrial policy to (1) strengthen the EU's resilience and reduce its strategic dependencies, (2) ensure the allocation of resources to sectors whose rapid expansion is critical to medical treatments and the green transition, such as renewable energy technologies (including solar, wind, heat pumps and renewable hydrogen in specific uses), renewable-based industrial processes and solutions to reduce energy and material use, and (3) to divest investments not compatible with the Paris Agreement and the EU's climate and energy targets;

3. Insists on the imperative to decouple consumption from resource use and to achieve an absolute reduction in resource use in order to mitigate and eventually end the EU's strategic dependencies;

4. Reiterates its demand that the Commission proposes binding EU targets for 2030 in order to significantly reduce the EU's material and consumption footprints and bring them within planetary boundaries by 2050 at the latest, as such targets would contribute to reducing and eventually ending the EU's strategic dependencies;

5. Calls on the EU to significantly reduce its dependence on fossil fuels by significantly investing in energy saving and efficiency measures, in the ramp-up of domestic renewable energy capacities and in the decarbonisation of industrial processes, in line with the EU sectoral integration strategy; recalls that direct electrification of processes operating at low and medium temperatures, including cooling, space heating, steam generation and drying, could cut over half of gas consumption by EU industries;

6. Insists on the importance of predictability, certainty and long-term signals to investors and other economic agents for facilitating and boosting the vital changes across the economy; stresses the need to adopt a holistic approach to the transformation of EU industry, taking into account not only the need to develop zero-emission industries but also to limit other environmental impacts in line with the 'do no significant harm' principle;

7. Calls for the phasing out of tax exemptions and subsidies for fossil fuels no later than 2025, the prevention of investment in new infrastructure incompatible with the Paris Agreement and in particular investment in any new fossil fuel infrastructure, and the tightening of the regulatory framework on greenhouse gas (GHG) emissions via regulatory standards, bans and market mechanisms to achieve climate neutrality by 2040 at the latest; calls on the Council to finally agree on the revision of the Energy Taxation Directive needed; highlights Member States' subsidies for fossil fuels amount to over EUR 55 billion per year[3];

8. Insists that EU industrial policy must be inclusive and involve all actors along the entire

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[3] https://www.eca.europa.eu/Lists/ECADocuments/RW22_01/RW_Energy_taxation_EN.pdf.

value chain, from the smallest start-ups to the largest companies, from academia to research, from service providers to suppliers, and also include trade unions and consumers organisations;

9. Underlines that large institutions such as the International Monetary Fund, World Bank and the Organisation for Economic Co-operation and Development should call for a comprehensive shift to taxing pollution; notes that taxation is seen as the single most effective way of pricing carbon; highlights the fact that environmental taxes have the potential to cover additional revenue needs while supporting a resilient, competitive, sustainable and carbon-free economy;

A fair and sustainable EU trade policy

10. Stresses that liberalising trade without fostering or requiring high production standards in partner countries can lead to social and environmental dumping, increase the economic and social cost of the transition to a climate-neutral economy in the EU and lead to businesses relocating economic activities to third countries;

11. Call on the Commission to ensure that the EU trade policy supports the green industry transition in the EU and in partner countries by refraining from liberalising or facilitating the trade of unsustainable goods and services, by supporting trade-related climate measures, including initiatives to phase out environmentally harmful subsidies in relevant agreements, and by ending the protection of fossil fuel investments in investment agreements; welcomes the export credit strategy and related facility to be developed by the Commission, and calls on the Commission to guarantee that all export credit activities be fully compliant with the Climate Law and the objectives of the European Green Deal, and refrain from supporting activities in fossil fuels;

12. Urges the Commission to devise a credible strategy on de-risking from China in order to achieve EU strategic autonomy in key critical and strategic sectors, which must include robust implementation and enforcement of the Foreign Subsidy Regulation, the Anti-Coercion Instrument, the International Public Procurement Instrument and a stronger EU foreign direct investment screening mechanism that should also cover outbound investments; calls on the Commission to further protect EU industry from unfair competition based on social and environmental dumping and to put an halt to the disappearance of strategic EU industrial sectors by quickly proposing a reform of trade defence instruments to shorten the timeframe for the use of these instruments and the imposition of sanctions; urges Member States to reach a common view of what constitutes EU economic security in the present context so that the EU can be equipped with the necessary policy tools and governance structures;

13. Welcomes the new EU autonomous trade instruments and internal market rules, those especially related to the circular economy action plan, requiring producers placing products on the internal market to meet the same production standards as EU producers; calls on the Commission to further develop and strengthen this approach;

14. Calls on the Commission and Member States to give priority to the enforcement of internal market rules related to process and production methods, including via a reform of the Union Customs Code and by allocating more resources to customs authorities, market surveillance authorities and other competent authorities;

15. Calls on the Commission to protect the policy space of the EU and partner countries where they can develop industries which are strategic for the energy transition, including resource-rich partner country's ability to transform, process and refine raw materials; underlines the need for the EU to promote the recycling and the substitution of raw materials, including by further supporting R&D; stresses the benefit for EU industries of having diverse suppliers of processed raw materials and developed a secondary market for raw materials;

16. Calls on the Commission to step up efforts to seek alliances with partner countries which also wish to put in place clean technology industrial policies by promoting alignment of technical standards, alignment of incentives programmes and common rules on green subsidies; calls on the Commission to provide financial and technical assistance to least developed countries which wish to become EU partners in the use of new clean technology and its supply chains;

17. Calls on the Commission to mainstream sustainability in all chapters of trade agreements, to integrate its new model of trade and sustainable development (TSD) chapters in future and pending trade agreements and to work with partner countries on updating the TSD chapters of existing EU trade agreements in order to prevent social and environmental dumping; welcomes the newly adopted EU legislation against imported deforestation, the legislation banning products made with forced labour and the new European legislation on corporate sustainability due diligence;

18. Calls on the Commission to strike a balance between the enforcement of intellectual property rights and encouraging innovation, ensuring access to the clean technologies necessary for the transition, as well as access to medicines; welcomes the recent announcement by the Government of India that it would seek a waiver from trade-related aspects of intellectual property rights (TRIPS) provisions to encourage trade in clean technology; underlines that the flexibilities provided in TRIPS agreements should be used to address potential supply shortages in medicines;

19. Stresses that the US Inflation Reduction Act uses local content requirements as a condition for allocating additional tax credits; calls on the Commission to closely monitor the effect of these clauses on supply chains and jobs on both sides of the Atlantic; is of the opinion that trade rules should allow for local content requirements if beneficial to the green industrial transition and to combat climate change;

20. Warns against a harmful, untargeted subsidy race in the European Union benefiting solely large companies and their shareholders; warns especially against accelerated aggressive tax competition through the use of tax credits; observes that the recently brokered G20 and Organization for Economic Co-operation and Development Global Tax Deal introduces an advantageous treatment for refundable tax credits, which are in effect direct subsidies through the tax system; calls on the EU to draw up rules defining harmful tax credits; emphasises that tax credits should not serve the sole purpose of lowering the tax burden of large companies at the expense of public coffers and undermining global minimum tax rates;

21. Emphasises that the legal framework on public procurement must set the right incentives for an innovative, socially-inclusive and sustainable economy in the EU;

regrets in this regard that most procurement procedures use only the lowest price as the award criterion; calls on the Commission to revise EU rules on public procurement to go beyond the lowest price criterion and include mandatory sustainability award criteria; stresses that such criteria will ensure that local businesses delivering sustainable products and services are well placed to win tenders; calls on the Commission to ensure that SMEs have a fair access to public procurement contracts; calls for the adoption of minimum targets for climate-neutral products and materials, reusable, repairable and resource-efficient products and services in public procurement rules; adds that such a framework should set stricter reporting requirements in order to allow monitoring of progress in these areas; stresses that these changes would support the development of sustainable European industries in a non-discriminatory manner;

22. Highlights that investments in skills and capacities are essential for supporting the shift of public procurement towards sustainability and innovation; calls on the Commission to establish a European network of public buyers in order to exchange information, develop joint procurement procedures and enhance cooperation on sustainable public procurement;

A Green Deal industrial plan

23. Welcomes the communication of the Commission entitled ‘A Green Deal Industrial Plan for the Net-Zero Age’ demonstrating the willingness of the EU to join the clean energy technology manufacturing race; welcomes the stated ambition to build a coordinated and united response to reinforce and build the industrial base at the core of a climate-neutral, circular and resource-efficient economy;

24. Welcomes the announced simplification and acceleration of the notification process for Important Projects of Common European Interest (IPCEI), and insists on the necessity to duly consider the ability of SMEs to participate and stricter rules on preventing fossil fuel projects;

25. Highlights the importance of investing in energy efficiency and energy savings for European industries in order to reduce costs and enhance their global competitiveness; calls for energy audits to be carried out and for making audit recommendations binding on companies: calls for specific support to be provided for SMEs to implement these changes; calls for dedicated strategies and permanent regulatory and financial frameworks to boost industries’ participation in energy demand responses, demand shifting and storage, including in an integrated way at local and regional level and mandatory reuse of unavoidable excess heat from industrial processes to avoid heat waste;

26. Welcomes the inclusion of the ‘first-of-a-kind’ in Europe principle in the Commission’s proposal for an EU chips act, which should provide support to sustainable product and process innovation along the entire EU semiconductor value chain and would incentivise public and private investment in this critical sector;

27. Calls on the Commission to come up with robust and ambitious legislation based on a credible methodology for future raw materials demand in energy economies, recycling and energy efficiency in order to reduce EU dependency on strategic and critical raw materials; encourages the promotion of recycling or substitution of critical raw materials

by tightening EU regulations, promoting ‘circular by design’ manufacturing and funding research and development, especially to foster product for product substitution where possible; invites the Commission to reflect on the tax reforms needed for this purpose;

28. Stresses the importance of enhancing the EU’s manufacturing capabilities in key strategic technologies, such as solar and wind energy, heat pumps, electricity grids, batteries, long-duration energy storage, electrolyser manufacturing for renewable hydrogen and pre-fabricated sustainable building materials; welcomes the launch of the European Solar Photovoltaic Industry Alliance and of the European Clean Tech Platform at the end of 2022;

29. Stresses the need to support the extensive deployment across the EU of zero-emission technologies and processes, for which the current carbon price may not be a sufficient incentive, through innovative tools such as EU carbon contracts for difference (CCfDs); welcomes in this regard the extension of the scope of the EU Innovation Fund to allow the kick-starting of EU CCfDs; stresses that these EU CCfDs should also take into account the need to minimise other environmental impacts; stresses, further, that it should be ensured that EU CCfDs do not divert renewable energy from other much needed purposes;

30. Stresses the dire need to scale up support for clean technologies at demonstration scale to help them outcompete conventional technologies as soon as possible, in particular fully renewable-based hydrogen for non-energy uses, zero-emission cement, steel and chemicals, floating offshore wind and ocean energy generation, long-duration energy storage and circular economy technologies;

31. Calls for the creation of ‘green hubs’ in Member States, that would act as one-stop-shops for providing centralised information, advice, assistance and training courses, especially for SMEs, on the transformation to environmentally sustainable businesses;

32. Acknowledges the major role technology can play in the EU reaching a climate-neutral, circular and fair economy, while remaining cautious about techno-solutionism; is extremely concerned by developments, such as technical geo-engineering and carbon capture and storage, in activities other than unavoidable residual industrial process emissions for which no alternative exists and in the emerging deep seabed mining sector;

33. Calls on the Commission and Member States to significantly boost research, development and innovation budgets for achieving the objective of 3 % of EU GDP in a coordinated manner, while prioritising public support for decarbonisation of hard-to-abate sectors, such as basic materials like cement, iron and steel, chemicals and petrochemicals, aluminium, and pulp and paper; warns against ineffective R&D tax incentives such as the widespread use of patent boxes in the Union; emphasises that in order to be effective, tax incentives should focus on investments made and not profits;

34. Is concerned about the emergence of policy considerations tending to consider environmental and health protection as being in opposition to the swift development of industrial activities; affirms that the reindustrialisation of the EU can and must go hand in hand with nature protection and the improvement of health and of working

conditions, and that nature and biodiversity must not be the collateral damage of a race to climate neutrality;

Appropriate funding to ensure a green reindustrialisation of the EU

35. Recalls that the green transition requires an additional yearly public and private investment of EUR 520 billion[4]; stresses that EU funding will have a crucial role to play in closing this investment gap, which is a necessary condition for a successful green reindustrialisation of the Union;

36. Calls on the Commission to urgently present a legislative proposal for a European sovereignty fund based on common debt borrowing at European level on the model of the Recovery and Resilience Facility, but with more parliamentary scrutiny and oversight; insists on the critical role this new fund would play in maintaining and strengthening cohesion and solidarity between regions and Member States, increasing EU public investment in energy efficiency and renewable energies and leveraging industrial assets everywhere in the Union;

37. Stresses the importance of this new fund being fully aligned with the Union's climate and environmental commitments and to include solid 'do no significant harm' requirements on climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, circular economy, pollution prevention and control, as well as protection and restoration of biodiversity and ecosystems;

38. Calls for a real terms increase in the ceilings of the current multiannual financial framework (MFF) and for new budgetary appropriations for current programmes as part of the mid-term revision of the MFF; insists on the principle that new priorities require fresh money; underlines that this principle is even more important given the substantial impact of inflation on the EU budget, which should also be properly addressed in the mid-term revision of the MFF;

39. Underlines the unprecedented amounts of State aid approved under the Temporary Crisis Frameworks to address the COVID-19 crisis and the economic consequences of the Russian war of aggression against Ukraine; warns of Member States' differing fiscal capacity for providing State aid and of the serious risk of unfair competition and thus of the fragmentation of the single market given that 80 % of State aid commitments under the Temporary Framework stemmed from only two Member States; supports the Commission's approach to safeguarding the level playing field among Member States by complementing the relaxing of State aid support rules with joint EU financing in order to ensure that every Member State can invest in the green transition;

40. Takes note of the proposed modification of the Temporary Crisis and Transition Framework for State aid in order to allow Member States to further support renewable energy technologies and decarbonisation of industrial processes; recalls the imperative to ensure that any State aid support is aligned with European 2030 climate and energy targets and comply with the energy efficiency first principle; stresses that any increased

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[4] Commission communication of 19 October 2021 entitled 'The EU economy after COVID-19: implications for economic governance' (COM(2021)0662).

flexibility on State aid rules to allow support for sustainable activities should be accompanied by a tightening of these rules to prevent State aid going to environmentally harmful activities; calls, further, for State aid support conditionalities in order to contribute to EU social, climate and energy commitments, as well as convergence between Member States and regions; these conditionalities should include requiring recipient companies to adopt credible decarbonisation plans, labour reskilling plans and to commit to effective social dialogue and collective bargaining with trade unions, as well as a ban on dividend payments, bonuses and share buy-backs for at least two years after receiving the State aid;

41. Takes note of the suggestion to offer tax breaks to companies in the proposed revision of the Temporary Crisis and Transition Framework for State aid; emphasises that tax incentives should aim to attract real investments, meaning tangible assets and employment; notes with concern that a significant amount of government funding is already being lost through ineffective tax exemptions, deductions, credits, deferrals and reduced tax rates; urges Member States to carefully design tax incentives so that the benefits to society outweigh the costs for public coffers; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;

42. Recalls the urgent need for the EU to adopt new own resources for the EU budget; calls on the Council to approve the first basket of own resources presented by the Commission as matter of priority; reiterates its call on the Commission to present an ambitious second basket of new own resources with sufficient means for current needs; calls in particular for the inclusion of own resources, such as a financial transaction tax or a kerosene tax, that would help achieve the EU’s policy goals, including the green transition;

43. Calls for the reform of the Stability and Growth Pact by means of legislative proposals rather than non-legislative changes, so as to enable the EU to frontload investment for the delivery of the green and just transitions while maintaining debt sustainability in a changing climate; considers that the creation of a new EU sovereignty fund is complementary to an ambitious reform of EU fiscal rules, as it would ensure investments independently of Member States’ individual borrowing costs and political predisposition to addressing the green transition;

44. Stresses that a considerable amount of revenue is already available to Member States from the auctioning of Emissions Trading Scheme allowances, which can already be used to finance the decarbonisation of EU industry; recalls that the use of the Market Stability Reserve to partially finance measures under REPowerEU were accepted as an extraordinary one-time only measure that should not be replicated in the future;

45. Highlights that current tax systems are already facing and will increasingly face severe shocks while public finances will need to play a major role in enabling sustainability transitions and respond to expanding demand for spending on areas such as pensions and health; calls on the Commission to therefore launch a comprehensive evaluation, to be followed by an action plan, of existing and important distortions in all tax areas that could severely hinder Member States’ reform of their tax systems and their efforts to protect their tax base and create a resilient and fair tax mix;

46. Welcomes the Commission's ambition to come forward with the Business in Europe: Framework for Income Taxation (BEFIT) proposal for reducing compliance costs and creating a coherent approach to corporate taxation in the Union while ensuring a more effective and fair distribution of profits among Member States; agrees that a competitive tax system for companies is one that offers simplicity, fairness and tax certainty;

47. Notes with concern that no clear and holistic guidance exists on how taxation should contribute to achieving the goals set out in the Green Deal and considers that the taxation system should therefore be reformed;

A green reindustrialisation creating quality jobs for European workers

48. Stresses that the lack of qualified workers is a major obstacle to achieving the European green transition and that a green EU industrial policy has the potential to be one of the main sources of job creation in Europe in the coming years, in both emerging and traditional sectors, as sustainable economic activities are more labour-intensive than the activities they replace; highlights that 25 million new green jobs will be created by 2030 as part of the energy transition, with 160 000 jobs in the EU construction sector alone through the upcoming building renovation wave;

49. Calls on the Commission to boost the reskilling and upskilling of European workers in order to accelerate the emergence of future clean industries and to facilitate the shift of workers from declining and phased-out industries towards these new industries, in a spirit of cohesion, while taking due account of the geographical disparities across the Union; stresses, furthermore, the importance of promoting gender equality, gender mainstreaming, equal opportunities and women's labour market participation; calls on the Member States, regional governments and local authorities to adopt and implement, together with social partners and training providers, skill development and anticipation strategies with the objective of improving generic, sectoral and occupation-specific skills;

50. Calls on the Commission to tie this green EU industrial policy to a worker-oriented agenda, with social conditionalities underpinning collectively negotiated wages, high quality apprenticeships and decent working conditions;

51. Calls for a shift of taxes away from labour to capital, wealth and pollution; notes that revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the implementation of the 'polluter pays' principle and are difficult to evade owing to the nature of the tax base;

52. Observes that in the single market, cross-border activities for workers and the self-employed remain administratively complex from a tax and social security perspective; observes, further, that the increased possibility of telework has exacerbated this problem;

53. Calls for personal income tax to be designed to actively promote equal sharing of paid and unpaid work, income and pension rights between women and men, and to eliminate incentives that perpetuate unequal gender roles;

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54. Instructs its President to forward this resolution to the Council, the Commission and the governments and parliaments of the Member States.