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Statement

On the European Commission's proposal to amend Regulation (EU) 2021/1119 ("EU Climate Law") and introduce an interim greenhouse gas reduction target for 2040

Proposal by the European Commission dated 2 July 2025

Content

1 Introduction

On 2 July 2025, the European Commission presented a proposal for a regulation amending Regulation (EU) 2021/1119 establishing a framework for achieving climate neutrality. The proposal provides, in particular, for the European Climate Law to **set an interim climate target for 2040 of 90 per cent compared to 1990** levels in order to set the pace for EU-wide reductions in net greenhouse gas emissions. Setting a target for 2040 is intended to provide investors and businesses in the EU with predictability and a clear signal of the necessary transition path in order to drive business decisions and mobilise private investment.

The legislative proposal also sets out a series of **guidelines for the review of relevant Union legislation** for the period after 2030 by the EU Commission and for the derivation of measures that need to be taken on the basis of a detailed impact assessment in order to achieve the 2040 target and the goal of climate neutrality by 2050. The Commission is expected to gradually present proposals for the concrete implementation of the target architecture after 2030 from 2026 onwards.

The **German Association of Energy** and Water **Industries (BDEW)** represents the interests of more than 2,000 companies in the energy and water industry in Germany.

2 Summary

- The BDEW supports the existing European climate protection targets and fundamentally advocates the **introduction of a binding EU target** for 2040 as a joint task in Europe. In any case, the target must be set in conjunction with the existing and future framework of measures in order to ensure feasibility. It should be noted that important parameters of the EU climate protection architecture are still open or need to be secured, such as the framework conditions for the introduction of ETS 2, the further development of ETS 1 and also the effectiveness and scope of the CBAM, in order to ensure that carbon leakage is effectively prevented and, in particular, that the special situation of energy-intensive industries is taken into account. Only in this context can a target be set.
- The enabling framework of measures, including relevant state aid decisions, is crucial to the success of the further transformation. The focus must be on measures and planning and investment security, not on discussions about targets. To this end, competitiveness,

safeguarding locations, strategic resilience and security of supply must be ensured, particularly in view of the changed geopolitical and geo-economic conditions within the framework of an "EU-wide level playing field".

- For the BDEW, the starting point is the German Climate Protection Act with its target of -88 per cent by 2040 (excluding sinks and flexibilities). It is crucial that Germany does not bear a greater burden than its climate target under the EU burden-sharing mechanism. A linear reduction path (77.5 per cent) from 2030 to 2050 would be significantly below Germany's previous target path.
- The discussion about the 2040 interim target must not lead to the EU Commission and Member States slackening in their efforts to **implement the Fit For 55 package**.
- The BDEW welcomes the limited **eligibility of international credits** via a linear ramp-up until 2040, followed by a linear phase-out after 2040, subject to the conditions of fair allocation of use across all sectors and Member States, the application of demanding criteria for high quality, and the restriction of use as a "last resort" (safety net) for the ex post safeguarding of climate protection targets.
- **Permanent certified CO_2 removals** from EU projects should be included in the EU ETS at an early stage, taking into account the protection of water resources.
- Additional **accompanying measures to mitigate$_{CO_2}$prices** and provide relief for vulnerable groups must be provided for in ETS 2. In particular, the market stability reserve for ETS 2 should be continued beyond 2031.
- The **European Climate Regulation** (ESR) should not be continued in its current form with individual Member State requirements after 2030.

3 Statement by the BDEW

3.1 Re Article 4(3): Binding Union climate target for 2040

Regulation (EU) 2021/1119 ("EU Climate Law") contains, with regard to the achievement of the goal of climate neutrality by 2050, a mandate in Article 4(3) for the EU Commission to submit a legislative proposal in 2025, based on a detailed impact assessment, to amend this Regulation to include a **Union climate target for 2040**. Taking into account the opinion of the European Scientific Advisory Board on Climate Change and on the basis of an impact assessment presented in February 2024, the European Commission proposes a binding Union climate

target for 2040 of a 90 per cent reduction in net greenhouse gas emissions compared to 1990. The resulting target path is presented in **Annex 1** (Chapter 3.3).

The impact assessment accompanying the communication on the 2040 climate target examined **three options with varying levels of ambition** (see Chapter 3.4, **Annex 2**). **In its assessment**, the **European Commission prefers option 3**, which is the most ambitious, in order to make the EU economy climate neutral by 2050. The 90 per cent target recommended by the Commission is at the lower end of option 3 (90–95 per cent) and at the upper end of option 2 (85–90 per cent reduction). The Commission does not recommend pursuing **Option 1** (linear reduction path 2030–2050).

The additional emission reduction in option 3 is mainly achieved through the increased use and crediting of technical carbon sinks (including negative emissions) in the **energy sector and industry**. In **industry**, hydrogen and, to some extent, e-fuels are also used more extensively. In **transport**, the additional emission reduction will be achieved through the increased use of e-fuels in road transport and in international aviation and maritime transport. In **the buildings sector**, the additional emission reduction will be achieved in particular through the increased use of heat pumps and slightly higher renovation rates. No significant additional reduction contributions are assumed for **agriculture, waste management and natural sinks**.

The EU-wide assessment of the current final **national energy and climate plans** shows that the EU is on track to reduce net greenhouse gas emissions by around 54 per cent by 2030 compared to 1990 levels, provided that Member States fully implement existing and planned national measures and EU requirements.

The full **implementation of the Fit for 55 package** for 2030 is an important prerequisite for the EU to remain on track to achieve its 2040 target on the path to climate neutrality by 2050. This requires efforts to reduce greenhouse gas emissions in all sectors and improve removals.

In its explanatory memorandum and recitals, the draft identifies a number of other key **enablers** as important prerequisites for achieving the targets:

- The EU-wide energy system must be decarbonised by 2040.
- The competitiveness of European industry must be strengthened and a level playing field with international partners must be ensured.
- An efficient and low-bureaucracy CO_2border adjustment mechanism (CBAM) must be promoted, which reduces the risk of CO_2emissions being shifted for European producers and exporters of CBAM goods.
- A new framework for state aid for the Clean Industry Deal should be introduced, including the establishment of a "bank for the decarbonisation of industry".

- Access to affordable clean energy must be ensured. In doing so, great emphasis must be placed on a just transition in which no one is left behind, including through the establishment of a Climate Social Fund to support financially vulnerable individuals and micro-enterprises in the energy and transport transition.

› BDEW position

The BDEW supports the existing European climate protection targets and is fundamentally in favour of introducing a binding EU target for 2040 as a joint task in Europe.

In any case, the target must be set in the context of the existing and future framework of measures in order to ensure feasibility. It should be noted that important parameters of the EU climate protection architecture are still open or need to be secured, such as the framework conditions for the introduction of ETS 2, the further development of ETS 1 and also the effectiveness and scope of the CBAM, in order to ensure that carbon leakage is effectively prevented and the special situation of energy-intensive industries is taken into account. Only in this context can a target be set.

The enabling framework of measures, including relevant state aid decisions, is crucial to the success of the ongoing transformation. The focus must be on measures and planning and investment security, not on discussions about targets. In view of the changed geopolitical and geo-economic conditions, competitiveness, securing locations, strategic resilience and security of supply must be ensured.

However, the discussion about the 2040 interim target must not lead to the European Commission and Member States slackening in their efforts to implement the Fit for 55 package. Important parameters of the EU climate protection architecture, such as ETS 2, effective carbon leakage protection, including an effective CBAM, but also the further development of ETS 1, must be ensured in such a way that competitiveness and affordability for citizens are guaranteed. Before new instruments, regulations and measures are adopted to achieve medium- to long-term targets, priority must be given to ensuring that the 2030 targets are met and complied with, to significantly reducing bureaucracy, to implementing the objectives of the Clean Industrial Deal and social compensation measures, and to providing access to affordable energy for private households.

The German energy industry is on track to meet its national targets and, according to the German government's current projections, is likely to achieve its national sector target for 2030. For the next steps, it needs stable and reliable framework conditions for investment security. This also includes accompanying measures to balance the energy industry triangle during the transformation phase (see below).

Option 2, which was examined in the impact assessment, and the EU target for 2040 of 90 per cent proposed by the European Commission on the basis of **Option 3** both correspond roughly to the level of ambition of the national target set out in the Federal Climate Protection Act for 2040 (88 per cent reduction in gross emissions by 2040 compared to 1990). This is significantly above the linear path between the 2030 and 2050 targets, which would correspond to a value of 77.5 per cent in 2040. At the same time, such a path allows for a discussion on incentives to accelerate cost-effective reduction steps by 2040, while also gaining additional time to achieve the remaining proportionally more expensive ten per cent of the target for climate neutrality.

At the same time, it is crucial that, in times of geopolitical uncertainty and increased isolationist tendencies, unilateral burdens on domestic industry should be avoided. Taking competitiveness into account and strengthening location conditions, ensuring strategic resilience and security of supply are just as crucial as enabling affordability for citizens.

According to the impact assessment, the ambitious 90 per cent reduction in greenhouse gases can only be achieved through a significant expansion in the use of technical carbon sinks. The use of technical and natural carbon sinks is expected to offset around 50 per cent of remaining gross emissions by 2040. The assumptions made by the EU Commission on the use of sinks thus go far beyond the discussions and targets in Germany for the use of domestic sinks.

If international credits are counted towards the 2040 target to the proposed extent of three percentage points, the Commission's proposal corresponds to Option 2 of the impact assessment with regard to domestic reduction.

For the BDEW, the starting point is the German Climate Protection Act with its target of -88 per cent by 2040 (excluding sinks and international flexibilities). It is crucial that the EU burden sharing does not result in a greater burden for Germany than that already stipulated in the national Federal Climate Protection Act. Maintaining and strengthening industrial competitiveness must be a key parameter in this context. This also means that there must be no further shift of emission reduction requirements to the ETS 1 sectors due to other sectors failing to meet their targets.

A linear reduction path (77.5 per cent) from 2030 to 2050 would be significantly below Germany's current target path. A more ambitious target path until 2040 and then a flatter one until 2050, instead of a straight target path from 2030 to 2050, would have to be set in light of the feasibility in the individual sectors.

In order to enable the extremely ambitious reduction in EU net greenhouse gas emissions by 85 to 90 per cent (according to options 2 and 3) by 2040 compared to 1990, as examined and

proposed by the EU Commission, **further important systemic requirements** must therefore be met in addition to the guidelines set out in Article 4(3) of the Commission's proposal:

- In order to strengthen location conditions, an investment-friendly framework, reduction of bureaucracy, faster approval procedures and measures to maintain the global competitiveness of the EU economy are necessary. The CBAM has not yet proven that it can effectively protect European industry from carbon leakage. For investments in CO_2 reduction and CO_2 capture to be economically viable, the CBAM must be resilient to possible manipulation, for example through the trading practices of individual countries such as China, and must be reliable and uniform within the EU. Otherwise, there is a risk that CO_2-intensive industries such as cement, steel or chemicals will relocate their production to countries with lower climate protection requirements, which would lead to a mere shift in emissions rather than their actual reduction.
- When reviewing the legal framework, cost efficiency, energy affordability, security of supply and technology neutrality must be given even greater priority than in the past.
- The planned "Bank for the Decarbonisation of Industry" must be secured according to appropriate criteria and focused primarily on the industrial sectors and activities that are most difficult to decarbonise in order to accelerate the transition to climate neutrality and maximise emission reductions.
- Potential bottlenecks in raw materials, labour and capital goods, as well as delays in the market ramp-up of innovative technologies, must be taken into account appropriately.
- There must be further decisive expansion of renewable energies in all Member States.
- The ramp-up of markets for renewable hydrogen and low-carbon gases, as well as technologies for carbon capture and permanent storage or material use, must be achieved well before 2040. With the current legal regulations on RFNBOs, this will not be possible. The current legal framework is slowing down the ramp-up and urgently needs to be revised.
- In order to achieve these targets and maintain security of supply, it is essential to establish, maintain and expand energy networks and storage facilities, provide controllable flexibility for the electricity grid, and establish a cross-border hydrogen core network and a $_{CO_2}$collection network, including the repurposing of existing infrastructure.

- A significant strengthening of sector coupling is required through the electrification of final energy consumption and heat consumption using heat pumps, as well as the expansion of grid-based decarbonised heat supply. However, it should not be expected that the building sector will be completely decarbonised or climate-neutral by 2040.
- Leading markets for renewable and low-carbon energy and industrial products must be developed.
- There is a need to preserve, manage and improve natural carbon sinks in the long term, protect and restore biodiversity, further improve air quality and ensure the protection of water resources.
- The guidelines a) to d) newly included in the Climate Law must be adapted or implemented in accordance with the provisions described below.

3.2 Regarding Article 4(4): Guidelines for the review of relevant Union legislation by the EU Commission

3.2.1 Guideline a): Contribution of high-quality international credits

The guideline provides for a limited contribution of high-quality international credits in accordance with Article 6 of the Paris Agreement to the 2040 target, amounting to 3 per cent of the EU's net emissions in 1990, to support the EU and third countries from 2036 onwards. The proposed limit corresponds to a quantity of approximately 140 million tonnes of $CO_{2)}$,which is to be accounted for on the basis of a linear target path.

The origin, quality criteria and other conditions for the acquisition and use of such credits should be laid down in downstream Union legislation, which should set robust and high integrity criteria and standards, as well as conditions regarding the origin, timing and use of these credits. According to the recitals, these international credits should not play a role in compliance with the rules of the EU CO_2market. It is still unclear which CO_2markets are meant here (EU ETS 1 and/or EU ETS 2, other (voluntary) CO_2markets).

› **BDEW position**

Against the backdrop of negative experiences with JI and CDM projects within the EU emissions trading system, Article 6 of the Paris Agreement provides a suitable basis for a new attempt to use high-quality credits. Based on the decisions taken at COP 29 and the subsequent

further elaboration of the implementation rules in the context of international negotiations, significant European demand could be the decisive lever for the ramp-up of such an international carbon market, especially for high-quality sink certificates. However, the guideline in the regulation needs to be further specified with regard to the planned budget, the time frame and the use of credits.

With regard to the total credit budget available, the guideline needs to clarify whether the 3% criterion is to be applied once for the year 2040 (approx. 140 million tonnes $_{of\ CO_2}$), linearly ramped up over the period 2036–2040 (approx. 350 million tonnes of CO_2), or annually over the period 2036–2040 (approx. 700 million tonnes of CO_2).($_{2)}$) or annually over the period 2036–2040 (approx. 700 million tonnes of CO_2).

The BDEW welcomes the opening of the eligibility of international credits under the following conditions:

- Credits should be allowed not only for the period 2036–2040, but also beyond 2040 in order to secure the path towards the climate neutrality target. In this context, the BDEW advocates a **linear ramp-up of eligibility until 2040, followed by a linear phase-out after 2040** until the year of climate neutrality.
- At the same time, it should be ensured that the inclusion of credits does not lead to the transformation paths towards hydrogen that have been embarked upon in industry being called into question, slowed down or otherwise impaired.
- Contributions and **usage** should be allocated fairly **across all sectors and Member States**, including $_{CO_2}$markets and land, waste and wastewater management.
- As possible **criteria for high quality,** compliance with the European Certification Framework (CRCF) should be required as a minimum requirement for permanent carbon sinks. For emission reductions, the "do no significant harm" (DNSH) criteria of the EU taxonomy should be observed. Only new additional credits should be used, and no remaining quotas from the CDM mechanism. In addition, no international credits from nuclear power or large hydropower projects should be used.
- The use of international project credits by the EU Commission or Member States should only be permitted as **a last resort** after all domestic flexibilities have been exhausted ("safety net").

- When reviewing, readjusting and implementing the relevant legislation and European climate protection instruments, **no ex-ante consideration** should be given to the possible contribution of international project credits.
- In addition to this, **stable energy partnerships** are needed to implement bilateral projects (e.g. in the gas and hydrogen sectors).
- The use of international credits to meet the surrender obligation in the European Emissions Trading System (EU ETS) to **offset residual emissions that are difficult to avoid** should not be ruled out from the outset in the Climate Law , but should be examined with an open mind as part of the upcoming revision of the Emissions Trading Directive (Directive 2003/87/EC).

3.2.2 Guideline b): Role of permanent removals in the EU under the EU ETS

As part of the revision of Directive 2003/87/EC in 2026, the EU Commission intends to propose including permanent CO_2removals in the EU in the EU ETS in order to offset residual emissions from sectors that are difficult to decarbonise.

› BDEW position

From the BDEW's point of view, the widespread **use of natural and industrial carbon sinks** is an indispensable part of a comprehensive strategy to achieve the EU's goal of climate neutrality by 2050 at the latest and negative emissions thereafter.

Overall, **avoiding greenhouse gas emissions and expanding natural sinks** remain **the top priorities** on the path to a climate-neutral future. Natural and technical sinks are necessary to achieve climate protection goals, but they must not diminish the level of ambition for avoiding emissions. At the same time, this prioritisation must **not** be misunderstood **as a chronological sequence**. Investments in carbon management measures and the establishment of a $CO_{(2)}$transport infrastructure must be initiated as quickly as possible and pursued in parallel with other climate protection measures so that they can make their necessary contribution to climate neutrality in good time.

The adoption of the uniform certification framework at the end of 2024 is an essential prerequisite for transparent and reliable monitoring, reporting and verification of temporarily or permanently removed carbon quantities. In addition, the framework ensures comparability and competition between different solutions for CO_2removal activities on the CO_2markets and

enables EU-wide trading of removal certificates and their use by Member States and companies within the EU Emissions Trading System.

Due to the annual reduction in emission caps, under the current legal situation it can be assumed that no new emission allowances will be issued for emissions trading for stationary installations (ETS1) from around 2040 and for fuel emissions trading (ETS2) from around 2045.

The shrinking cap and declining liquidity in the carbon market may affect the functioning of the carbon market and price stability for the purchase of emission allowances. Against this backdrop, ETS companies should be allowed to use CO_2 removal certificates to meet their obligations in order to incentivise investment in CO_2 removal technologies, the implementation of which requires a corresponding lead time.

Therefore, only permanent CO_2 removals in accordance with the Carbon Removal Certification Framework (CRCF) should be included in the EU ETS as soon as possible.

The use of CO_2removal units from industrial CO_2removal activities should be permitted to **offset emissions that are difficult or impossible to avoid** within the EU Emissions Trading System. Against the backdrop of rapidly declining emission caps, this will open up new perspectives and business models for plant operators on the path to climate neutrality, promote the integrated material use of carbon or CO_2at the sites, and create the liquidity in the market necessary for reliable CO_2pricing.

To this end, **CO_2removal units** must be **transferable and tradable throughout the EU** and, at the request of the holder, convertible into emission allowances. Double counting in different countries and double counting of certificates when fulfilling emission obligations must be avoided through an EU registry and adjustments to national and corporate greenhouse gas inventories.

However, negative emissions will not be able to be financed exclusively through the CO_2 price during the market start-up phase. **Additional financial support** (e.g. via CCfDs) is needed to accelerate learning curves and kick-start the development of the necessary infrastructure. In this context, a transparent CO_2 market price for removals is crucial for the use of CCfDs as a financing instrument.

When financing the infrastructure, care must be taken to ensure that the first connected businesses are not burdened excessively with transport costs. Targeted measures are needed to reduce investment risks in the development of the necessary infrastructure.

In all aspects, the **protection of water resources** must be ensured under all conditions. In Germany, due to dense population, the need to protect drinking water resources, and tectonic

and seismic concerns, only offshore storage of CO_2 should be considered. Storage sites for permanent underground onshore storage of CO_2 are not to be considered for Germany.

3.2.3 Guideline c): Flexibility across different sectors

When revising the legal framework, the EU Commission should allow for greater flexibility across different sectors in order to support the achievement of climate protection goals in a cost-effective manner.

› **BDEW position**

The BDEW advocates the targeted continuation or additional inclusion of flexibilities in the EU ETS. However, the flexibilities must be **strictly rule-based** and designed to be **transparent and predictable** for market participants.

The following elements in particular are possible options for targeted further development and cost-effective achievement of the reduction targets:

- Additional accompanying **measures** should be provided for the ETS2 **to relieve** vulnerable groups.
- The **market stability reserve for ETS2** should be continued beyond 2031 and early auctions should be held as early as 2026.
- The **prospective merger of ETS1 and ETS2** should be examined. The BDEW rejects the short-term inclusion of the building and transport sectors in ETS1. This would probably lead to much higher CO_2 certificate prices, which would primarily affect the sectors already covered by ETS1. For the newly covered sectors, on the other hand, this would risk weakening efforts to reduce GHG emissions compared to separately formulated targets for these areas due to differences in price elasticity and abatement costs. For industrial companies, increased certificate prices would also increase the risk of carbon leakage. However, the long-term goal (post-2030) should be to strive for a cross-sectoral, European solution for CO_2 pricing that is as uniform as possible. The timing of the merger should be determined depending on the expected alignment of CO_2 avoidance costs.
- In addition, the European Commission should significantly step up its efforts to **link with comparable cap and trade systems** in other countries and regions (e.g. the United Kingdom) in accordance with Article 25 of the ETS Directive.

- The EU ETS should allow the use of emission and sink certificates from non-EU countries that are part of the ETS (e.g. Norway, Iceland) and from countries and regions with linking agreements (e.g. Switzerland and, possibly, the United Kingdom in the future).

In addition, for **sectors not covered by CO_2pricing**, the Commission and Member States should be granted **flexibility to** ensure that the indicative EU target path and binding EU targets are met efficiently:

- The anticipation or transfer of reductions to subsequent years for a commitment period yet to be defined (e.g. in five-year increments).
- The establishment of a reserve of international credits as a safety net for target achievement (see point a)).
- If the European Climate Protection Regulation (Regulation (EU) 2018/842 – ESR) and the LULUCF Regulation (Regulation (EU) 2018/841) are continued beyond 2030: linking agricultural and forestry emission reductions with LULUCF sinks (see Art. 7 ESR and Art. 12 LULUCF). Continuing these flexibilities in achieving post-2030 targets would make sense, as the use of agricultural and forestry sink projects can create potential synergies, particularly in conjunction with the necessary mitigation measures and structural measures in agriculture.

The crediting of natural carbon sinks towards the climate protection targets of the Union and the Member States requires a reliable framework for accounting and decisive programmes by the Member States for the conservation, expansion and management, taking into account the possible increasing effects of climate change (prolonged periods of drought, more flooding, more intense storms and other extreme weather events, etc.) and possible effects on water management.

3.2.4 Guideline d): Member States' targets and efforts for the period after 2030

The guideline stipulates that cost-efficiency and solidarity must be taken into account as part of the Member States' targets and efforts for the period after 2030, taking into consideration the respective national circumstances in the continuation of the EU Effort Sharing Regulation (ESR).

› **BDEW position**

In the view of the BDEW, the ESR should not be continued in its current form with individual Member State targets after 2030.

If the existing system is nevertheless to be continued, the following aspects must be taken into account for the period after 2030:

- There must be no automatic "proportional" rollover of the ESR member state targets for 2030 to 2040 at the expense of Germany (based on the criterion of GDP per capita).
- A reassessment of the avoidance costs and potential in the Member States and of the concept of "cost-effectiveness and solidarity" under the current ESR is necessary for the period after 2030.
- There must be no continuation of the flexibility option for certain Member States following a reduction in EU ETS allowances (Art. 6 ESR) at the expense of Germany and the activities covered by the EU ETS.
- Fuel emissions covered by ETS2 should be excluded from the scope of the ESR (taking into account the national opt-in of additional emissions in the EU ETS).
- Fuel use in agricultural combustion plants should be included in ETS2 across the EU.
- A coherent EU-wide approach to reducing emissions in waste management (including waste incineration) is needed, without the risk of carbon leakage and without creating false incentives for landfilling.
- Instead of a "residual ESR", emissions not covered by EU-wide CO_2pricing should be addressed more effectively through complementary **EU-wide instruments** (technical standards, agricultural policy, circular economy, etc.).

3.3 Appendix 1: EU target path for climate neutrality and climate target architecture for 2040

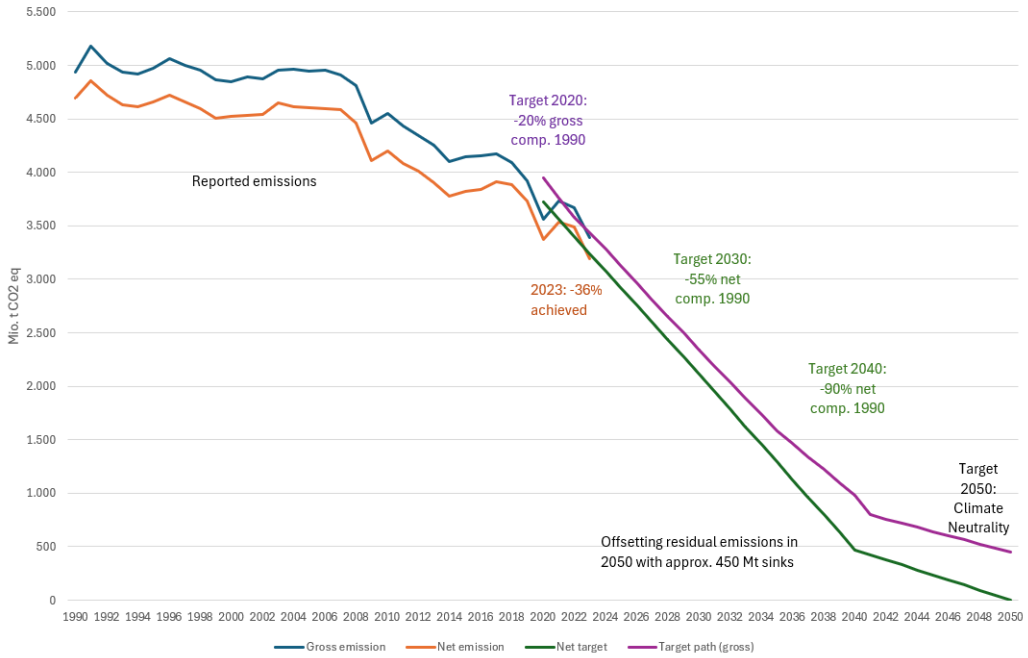

Figure 1: EU target path for achieving climate neutrality in 2050

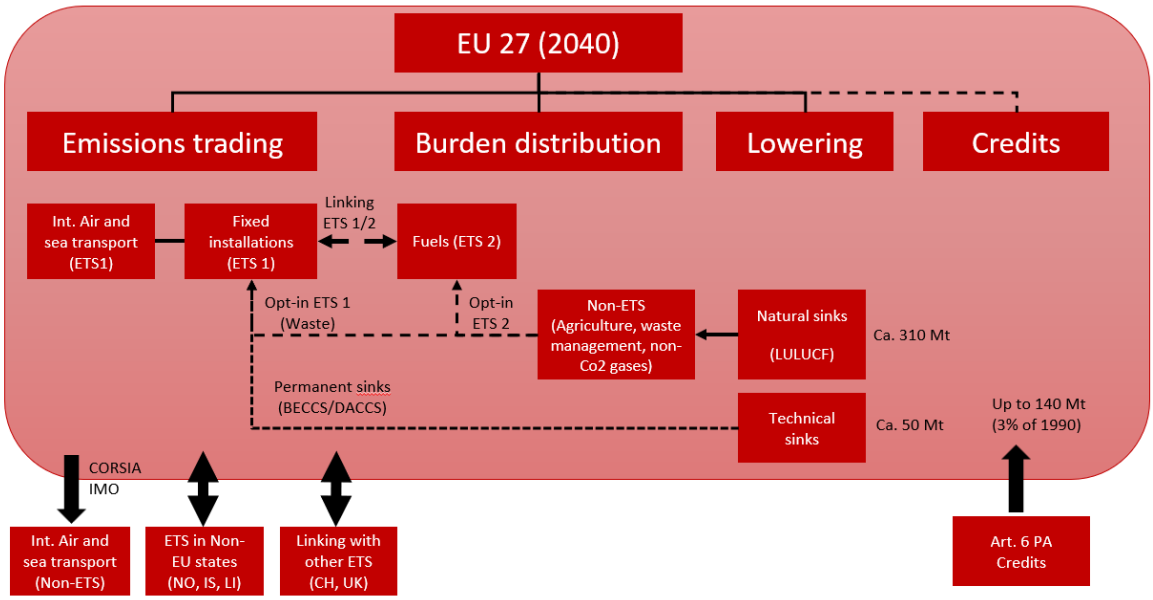

Figure 2: EU climate target architecture and instruments in 2040

3.4 Appendix 2: Comparison of the options examined in the European Commission's impact assessment

Parameter	Option 1	Option 2	Option 3
Year 2040	Linear trajectory (EU Climate Law)	Fit for 55 (plus RePowerEU)	Additional measures
Net GHG reduction (compared to 1990)	-78 (75–80%)	-88 (85–90%)	-92 (90–95%)
Gross GHG reduction (compared to 1990)	-74	-82	-85
Budget 2031–2050 (billion tonnes CO_2eq)	21 GT	Up to 18 GT	Up to 16 GT
Required GHG reduction to achieve climate neutrality	50% of efforts by 2040 over 2031-2050	66% of efforts by 2040 over the period 2031-2050	75% of efforts by 2040 over the period 2031-2050
Annual reduction	2031-2040: -2.2% 2041-2050: -2.2%	2031-2040: -2.8% 2041-2050: -1.5%	2031–2040: -3.3% 2041-2050: -1.0%
Gross GHG emissions in 2040	1,273 million tonnes	912 million tonnes	748 million tonnes
Contribution of technical and natural sinks	-220 million tonnes	-365 million tonnes	-392 million tonnes
Net GHG emissions in 2040	1,051 million tonnes	548 million tonnes	356 million tonnes
EE share of gross final energy consumption	65	72	75
Reduction in final energy consumption	-34% compared to 2015	-34% compared to 2015	-35% compared to 2015

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