

Till
Finansutskottets ledamöter
Cc Miljö- och jordbruksutskottet
samt Utrikesutskottet

2012-05-24

Bästa riksdagsledamöter,

I dagarna fattar riksdagen beslut om hur EU-direktivet om den framtida handeln med utsläppsrätter inom EU (ETS) ska implementeras (*Prop 2011/12:143 Auktionering av utsläppsrätter*). Den kommande auktioneringen av utsläppsrätter ger regeringen en unik möjlighet – och skyldighet – att kanalisera pengar från dem som släpper ut mest utsläppsgaser till dem som drabbas värst av klimatförändringarna.

Enligt direktivet om utsläppsmarknaden ska medlemsländerna använda minst 50 % av intäkterna till några av de klimatrelaterade åtgärder som listas i direktivet, däribland stöd till att bevara skogar i utvecklingsländer och till FN:s Anpassningsfond.¹

Sverige ger under åren 2010-2012 8 miljarder kronor i klimatstöd till utvecklingsländerna. Dessa pengar kommer från biståndsbudgeten och utgör Sveriges bidrag till industriländernas åtagande om 30 miljarder USD under 2010-2012 i så kallade snabbstartpengar. Enligt Sveriges, EU:s och industriländernas åtagande från klimatmötet i Köpenhamn ska finansieringen efter 2012 skalas upp för att 2020 uppgå till 100 miljarder USD per år.

Inget är ännu beslutat om varifrån dessa pengar ska tas. 2010 presenterades en FN-rapport med förslag till nya och innovativa finansieringsmekanismer som skulle kunna finansiera klimatstödet till utvecklingsländerna (High-Level Advisory Group on Climate Change Financing, AGF-rapporten). Intäkter från försäljning av utsläppsrätter på nationell eller regional nivå, som ETS, är ett av de förslag som analyseras i rapporten, och som sägs ha störst potential.² EU-kommissionen har också presenterat en respons på AGF-rapporten, där man betonar ETS betydelse. Sommaren 2011 remissbehandlades båda rapporterna, men det har inte lett fram till något konkret ställningstagande eller initiativ från Sveriges sida.

Våra organisationer engagerar sig i frågan om klimatfinansiering utifrån vårt långvariga arbete med miljö- och utvecklingsfrågor. Genom våra internationella nätverk och samarbetsorganisationer möter vi människor som redan idag drabbas av klimatförändringarnas effekter.

Vi anser inte att det är acceptabelt att som hittills använda biståndsbudgeten till att finansiera klimatstödet. Enligt klimatkonventionen och åtagandet från Köpenhamn ska klimatfinansieringen vara ”ny och additionell”, dvs stödet för klimatinsatser ska inte tas från biståndet. Skälen till detta är bland annat att klimatstöd syftar till att hantera nya problem, och att det bör betraktas som ersättning snarare än bistånd. Behovet av klimatfinansiering

¹ Article 10, Auctioning of allowances. Se bilaga 1.

² http://www.un.org/wcm/webdav/site/climatechange/shared/Documents/AGF_reports/AGF%20Report.pdf

beräknas dessutom bli minst lika stort som dagens samlade utvecklingsbistånd, varför biståndet riskerar att urholkas om klimatstöd ska finansieras med biståndsmedel.

Det finns idag ingen internationellt överenskommen definition av ”ny och additionell”. I praktiken tolkas det ofta som att allt stöd utöver det bistånd som faktiskt betalas ut tidigare ska anses vara additionellt. Det civila samhället menar att bara pengar som ges utöver tidigare biståndsåtaganden - i Sveriges fall 1 procent av BNI - kan anses vara additionella. Att som regeringen hävda att allt stöd som ges över den internationellt överenskomna biståndsnivån på 0,7 procent av BNI är ”nya och additionella” medel är enligt vår mening inte acceptabelt, då det innebär att regeringen överger enprocentmålet.

SVERIGES HITILLSVARANDE INSTÄLLNING

I behandlingen av EU:s energi- och klimatpaket var förhandlingarna om öronmärkning av framtida auktioneringsintäkter från ETS hårda. EU-kommissionen hade föreslagit att en liten del av intäkterna skulle kanaliseras till klimatarbete i utvecklingsländerna. Flera medlemsländer, däribland Sverige, hävdade att intäkterna inte skulle öronmärkas, och att de helt skulle hanteras av de enskilda medlemsländerna. Förhandlingarna slutade med att öronmärkning är frivillig, men att medlemsstaterna ska meddela Kommissionen om hur intäkterna används.

Av proposition 2011/12:143 *Auktionering av utsläppsrätter* framgår inte hur intäkterna ska användas, och skyldigheten att rapportera intäkternas användning diskuteras inte.

Den avgörande punkten i Sveriges motstånd mot all öronmärkning är att det strider mot Sveriges grundläggande budgetprinciper. Som vi tolkar det handlar motståndet om Finansdepartementets ovilja mot att släppa kontroll genom att på något sätt skapa ”automatiska” finansiella flöden. Den automatik som ur finansdepartementets perspektiv är problematisk är emellertid nödvändig om man ska kunna skapa de stora, stabila och förutsägbara flöden klimatstöd som utlovats, på ett sätt som inte konkurrerar med biståndspengarna.

Öronmärkning tydliggör både principen att förorenaren betalar och strävan efter klimaträttvisa på ett pedagogiskt sätt för medborgarna. De största utsläpparna får betala för att släppa ut växthusgaser, och en del av pengarna går till att stödja människor som drabbas värst, men har bidragit minst till klimatförändringarna.

Det är inget nytt eller exceptionellt att öronmärka intäkter. Två procent av CDM³-avgifterna är sedan 2007 öronmärkta till Anpassningsfonden. Den svenska stabilitetsavgiften ges stort utrymme i EU-kommissionens rapport om innovativa finansieringskällor. Även stabilitetsavgiften utgör en form av öronmärkning (även om intäkterna inte fonderas utan i stället används för att amortera statsskulden). Vi frågar oss varför öronmärkning är befogat när det gäller det finansiella systemets stabilitet, men inte när det gäller att mobilisera resurser till att lösa klimatkrisen.

I EU-kommissionens tjänstemannarapport ”Scaling up international finance after 2012” finns en klagörande diskussion om för- och nackdelar med så kallad öronmärkning och man nämner också att politiska utfästelser (”mjuk” eller ”svag”) snarare än formell öronmärkning är en möjlighet (se bilaga 2). I det svenska sammanhanget förefaller sådan mjuk öronmärkning vara det mest framkomliga alternativet. Detta kan jämföras med biståndets

³ Clean Development Mechanism, en av två så kallade flexibla mekanismer under Kyotoprotokollet.

”öronmärkning” om 1 procent av BNI. Där handlar det om en långsiktig politisk överenskommelse som skapat förutsättningar för förutsägbarhet i finansieringen.

VÅRT FÖRSLAG

Sverige bör använda möjligheten att använda intäkterna från den kommande auktioneringen (gradvis stigande upp till 50 procent 2020) till att finansiera stöd till klimatanpassning i utvecklingsländerna genom stöd till framför allt Anpassningsfonden och FN:s Gröna klimatfond. Åtgärderna ska vara erkända i UNFCCC och ingå i NAPAs eller NAMAs⁴. Pengarna ska inte användas för att köpa utsläppsrätter genom CDM eller JI⁵ som sedan används för att uppfylla Sveriges internationella utsläppsåtaganden. Medlen bör avsättas genom en politisk överenskommelse snarare än genom formell öronmärkning.

Riksdagen bör i samband med riksdagsbehandlingen av propositionen begära att regeringen skyndsamt, och allra senast i höstbudgeten, anger hur den avser att

- uppfylla EU-direktivets krav på redovisning av hur auktioneringsintäkterna används,
- finansiera Sveriges framtida klimatstöd, samt
- bidra till den internationella debatten om klimatfinansiering.

Med vänliga hälsningar

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⁴ National Adaptation Programmes of Action och Nationally Appropriate Mitigation Actions, dvs nationella handlingsplaner för utsläppsbegränsningar och anpassningsåtgärder.

⁵ Joint Implementation, en av två så kallade flexibla mekanismer under Kyotoprotokollet.

Bilaga 1. Utdrag ur EU-direktivet om auktionering

**DIRECTIVE 2009/29/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 23 April 2009
amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading
scheme of the Community**

L 140/72 EN Official Journal of the European Union 5.6.2009

Article 10

Auctioning of allowances

1.

From 2013 onwards, Member States shall auction all allowances which are not allocated free of charge in accordance with Article 10a and 10c. By 31 December 2010, the Commission shall determine and publish the estimated amount of allowances to be auctioned.

2.

The total quantity of allowances to be auctioned by each Member State shall be composed as follows:

(a) 88 % of the total quantity of allowances to be auctioned being distributed amongst Member States in shares that are identical to the share of verified emissions under the Community scheme for 2005 or the average of the period from 2005 to 2007, whichever one is the highest, of the Member State concerned;

(b) 10 % of the total quantity of allowances to be auctioned being distributed amongst certain Member States for the purpose of solidarity and growth within the Community, thereby increasing the amount of allowances that those Member States auction under point (a) by the percentages specified in Annex IIa; and

(c) 2 % of the total quantity of allowances to be auctioned being distributed amongst Member States the greenhouse gas emissions of which were, in 2005, at least 20 % below their emissions in the base year applicable to them under the Kyoto Protocol. The distribution of this percentage amongst the Member States concerned is set out in Annex IIb.

For the purposes of point (a), in respect of Member States which did not participate in the Community scheme in 2005, their share shall be calculated using their verified emissions under the Community scheme in 2007.

If necessary, the percentages referred to in points (b) and (c) shall be adapted in a proportional manner to ensure that the distribution is 10 % and 2 % respectively.

3.

Member States shall determine the use of revenues generated from the auctioning of allowances. At least 50 % of the revenues generated from the auctioning of allowances referred to in paragraph 2, including all revenues from the auctioning referred to in paragraph 2, points (b) and (c), or the equivalent in financial value of these revenues, should be used for one or more of the following:

(a) to reduce greenhouse gas emissions, including by contributing to the Global Energy Efficiency and Renewable Energy Fund and to the Adaptation Fund as made operational by the Poznan Conference on Climate Change (COP 14 and COP/MOP 4), to adapt to the impacts of climate change and to fund research and development as well as demonstration projects for reducing emissions and for adaptation

to climate change, including participation in initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;

(b) to develop renewable energies to meet the commitment of the Community to using 20 % renewable energies by 2020, as well as to develop other technologies contributing to the transition to a safe and sustainable low-carbon economy and to help meet the commitment of the Community to increase energy efficiency by 20 % by 2020;

(c) measures to avoid deforestation and increase afforestation and reforestation in developing countries that have ratified the international agreement on climate change, to transfer technologies and to facilitate adaptation to the adverse effects of climate change in these countries;

(d) forestry sequestration in the Community;

(e) the environmentally safe capture and geological storage of CO₂, in particular from solid fossil fuel power stations and a range of industrial sectors and subsectors, including in third countries;

(f) to encourage a shift to low-emission and public forms of transport;

(g) to finance research and development in energy efficiency and clean technologies in the sectors covered by this Directive;

(h) measures intended to increase energy efficiency and insulation or to provide financial support in order to address social aspects in lower and middle income households;

(i) to cover administrative expenses of the management of the Community scheme.

Member States shall be deemed to have fulfilled the provisions of this paragraph if they have in place and implement fiscal or financial support policies, including in particular in developing countries, or domestic regulatory policies, which leverage financial support, established for the purposes set out in the first subparagraph and which have a value equivalent to at least 50 % of the revenues generated from the auctioning of allowances referred to in paragraph 2, including all revenues from the auctioning referred to in paragraph 2, points (b) and (c).

Member States shall inform the Commission as to the use of revenues and the actions taken pursuant to this paragraph in their reports submitted under Decision No 280/2004/EC.

4.

By 30 June 2010, the Commission shall adopt a regulation on timing, administration and other aspects of auctioning to ensure that it is conducted in an open, transparent, harmonised and non-discriminatory manner. To this end, the process should be predictable, in particular as regards the timing and sequencing of auctions and the estimated volumes of allowances to be made available.

COMMISSION STAFF WORKING DOCUMENT
Scaling up international climate finance after 2012**EXECUTIVE SUMMARY**

The ECOFIN of December 2010 invited the Commission to prepare a detailed analysis setting out the key elements needed to deliver scaled-up climate finance to developing countries after 2012. In Cancún in December 2010 developed countries committed to a **goal of mobilizing jointly USD 100 billion per year by 2020** to address the needs of developing countries in the context of meaningful mitigation action and transparency on implementation. This Staff Working Document provides an assessment, from an EU policy perspective, of the potential sources for scaling up climate finance, with a more detailed analysis in the Annex, and elaborates on the key elements of a governance framework for implementing such finance on the basis of the report by the UN Secretary-General's High-level Advisory Group on Climate Change Financing (AGF). This assessment broadly confirms the AGF report's overall conclusion that it will be "**challenging but feasible**" to meet the goal of mobilising USD 100 billion per year by 2020, assuming that the **EU's share could be about one third** of this amount. A mix of **public finance, carbon market finance and private finance** – and some of these sources leveraged by **development banks** - will be required to deliver this amount of funding.

Several of the **public sources** related to carbon pricing assessed in the AGF report are already in place in the EU or will be increasingly used in the next years, even if severe fiscal constraints in most Member States imply that there will be competing uses for their revenues. The largest source of innovative finance in the EU is the **auction revenues** under the EU Emission Trading System (ETS) which could potentially deliver revenues of more than EUR 20 billion per year by 2020, of which Member States should use at least half to tackle climate change in the EU and third countries. Furthermore, several Member States have already introduced **carbon taxes** or are planning to do so, even if these are usually a general source of budget revenue.

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2.1. Public sources

Referring to specific public sources in order to use their revenues for specific public expenditures, such as climate change policies, implies the application of some form of earmarking (or hypothecation) of such revenues. As a general principle, revenues from specific taxes should not be earmarked to specific public expenditure but used to finance general government spending. Governments usually follow this principle and use earmarking only in special cases, and in some countries earmarking is even forbidden by the budget law since it can lead to budgetary inflexibility by restricting the decision-making powers of the current and future governments. Moreover, the revenue generated from a particular source or sources may be greater than - or less than - the desired or appropriate level of spending on climate change. Nor can earmarking ensure that revenues from a new source are additional spending, as the new revenues may simply replace spending previously financed from other public revenues. In the absence of any explicit earmarking it can also be argued that new revenue sources contribute to creating the fiscal space which allows a government to increase

expenditure on specific items. Strong earmarking would also be complicated by the fact that different sectoral policies are looking at similar sources of financing. The EU Development Ministers concluded in June 2010 that the EU should consider innovative sources of financing for development “with significant revenue generation potential”. The UN Convention on Biodiversity also includes financial commitments from developed countries for which new sources of finance are being considered, even if there is a significant potential for synergies between biodiversity and climate actions.

However, under specific circumstances earmarking, in particular from innovative financing instruments, can provide more stable and more predictable finance and a higher political visibility. Specifying the public good for which revenues will be used may increase the acceptance by taxpayers for innovative finance instruments. Examples of earmarking can be found in many countries, in particular for taxes and other market-based instruments in the area of environment. In many cases, earmarking only reflects a political commitment (soft or weak earmarking).

Governments that are unwilling to introduce new taxes or to increase the overall tax burden in their countries will prefer direct budget contributions to scale up public sources for international climate action. Such contributions would need to be financed by increasing the revenues from existing sources, reducing public expenditure for other purposes, or incurring more public debt. Considering that governments are currently already exploring all these options in their efforts towards restoring fiscal sustainability, this is an equally ambitious approach as introducing new sources and should also be taken into account as a relevant option. However, given the need for fiscal consolidation, spending on new areas may be extremely difficult without using new sources of revenue, or at least additional revenues from existing sources.

Several of the public sources related to carbon pricing assessed in the AGF report are already in place in the EU or will be increasingly used in the next years, notably those related to the EU Emission Trading System (ETS). The EU's ambitious objectives for reducing greenhouse gas emissions provide it with an explicit carbon price which provides a new source of public revenues. The largest source is the auction revenues under the EU ETS. ETS auctions of allowances for greenhouse gas emission sources in energy and industry could deliver revenues of more than EUR 20 billion per year by 2020. According to the ETS Directive, Member States should spend at least half of these amounts on activities related to climate change, energy and low-emission transport, including in developing countries. Emissions from aviation will be included in the EU ETS from 2012. The revenues from the 15% of the allowances to be auctioned, which Member States should use to tackle climate change in the EU and third countries, could be around EUR 600 million per year.⁵ Furthermore, according to recital 3 of the 2009 amendment of the ETS Directive, the Commission should make a proposal to include international maritime emissions in the EU reduction commitment with effect from 2013 if no international agreement including these emissions has been reached by the end of 2011. Such a proposal should minimise any negative impact on the Community's competitiveness while taking into account the potential environmental benefits. Furthermore, several Member States have already introduced carbon taxes or are planning to do so, even if these are usually a general source of budget revenue.

Other sources discussed in the AGF report would require enhanced global cooperation. Notably, the proposal to sell or auction a share of Assigned Amount Units (AAUs) is unlikely to be a relevant source of revenues. It would require addressing the issue of surplus AAUs

from the first commitment period. In addition, this source of finance is uncertain and the US and emerging market economies would not contribute. Putting a price on greenhouse gas emissions from international maritime and aviation transport could also provide sizeable revenues, but making full use of the global revenue-raising potential of these sources will depend on international agreement in the relevant organisations (UNFCCC, ICAO and IMO). In view of major risks of relocation, a broad-based tax on financial transactions would be most effective under a global agreement, at least among the main financial centres, which has so far proved impossible to achieve. The Commission is therefore assessing the impact of different options of financial sector taxation. The cumulative effects of all measures directed at the financial sector – both taxation and regulation - must also be taken into account. For the revenues from these sources, as for others, it would still remain to be decided whether they would be used for international climate financing.

5. Assuming a carbon price of EUR 20 per tonne of CO₂.

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ANNEX: DETAILED ANALYSIS OF POTENTIAL SOURCES OF REVENUE FOR CLIMATE FINANCE

1.1.2 Revenues from domestic emissions trading schemes

The AGF considered that developed countries which would not participate in AAU auctions could make an important contribution by auctioning allowances under their own emissions trading schemes (ETS), and committing to making an agreed percentage of auction revenues available to finance climate action in developing countries. This would require that developed countries would accept, as part of the UN agreement, (1) an absolute ceiling on their emissions, (2) conditions on the policy instruments they would use to meet their target, and (3) to earmark a specified share of the resulting revenues.

Overall, domestic emission trading schemes may have a significant potential as a new source of public revenue to fund climate action – a source with a higher environmental integrity and a more sustainable revenue stream than AAU auctions. The EU ETS directive²², for example, suggests that from 2013 Member States should allocate amounts equivalent to at least 50% of revenues from allowance auctions to activities related to climate change. The December 2008 European Council also noted that, in the context of an international agreement on climate change, part of this amount would finance action on climate change in developing countries. If an ambitious international agreement is reached, revenues from ETS auctions are likely to be more than EUR 20 billion per year by 2020, assuming a carbon price of EUR 30 per tonne of CO₂. Using a part of these revenues for action in developing countries would contribute towards the EU's long-term financing commitments.

The AGF did not fully consider the potential role of domestic ETS or carbon taxes as a source of scaled-up financial flows for climate change action in developing countries. As experience in some EU Member States shows, these instruments can be used in parallel to tackle climate change, with the ETS covering larger sources of greenhouse gas emissions, and carbon taxation levied on smaller sources. Based on the staff working paper accompanying the Commission's roadmap for a low-carbon economy by 2050, it is possible to make some estimate of the potential for raising revenue by putting a price on developed country greenhouse gas emissions from energy and industry.