



**Topic: Input to the climate finance work programme, including on Article 9, paragraph 1, in the context of Article 9 of the Paris Agreement**

14<sup>th</sup> April 2026

Dear UNFCCC climate finance team,

Thanks for starting [a consultation on climate finance](#). Here are the answers to the 3 questions, from TAPP Coalition, a UNFCCC observer organisation with partner organisations (companies and NGO's, youth groups, scientists etc.) across the globe in agri-food systems.

[Here](#) you can find our submission to the UNFCCC online portal

[Here](#) you can find a COP30 Belem Declaration we drafted that is endorsed by 28 countries.

Attached is a proposal for a new **COP31 Declaration to transition away from high emitting foods (coalition of the willing countries)** with a proposal for mobilising climate finance.

[Here](#) is our first publication on climate finance and agri food GHG emission pricing (OECD).

We proved in western European countries a majority of consumers is willing to pay meat taxes of 1 euro per kg meat (or more). Some studies indicated the same for China.

We hope in this way we can support the new climate finance work of the UNFCCC.

Kind regards

Jerome Remmers

Director TAPP Coalition

(UNFCCC observer NGO representing 80 organisations and companies across the world in agri-food sectors)

**(a) What are your overall expectations for the climate finance work programme? What concrete outputs and outcomes should the climate finance work programme deliver?**

True Animal Protein Price Coalition (TAPP Coalition) welcomes the opportunity to provide input to the climate finance work programme. This submission focuses on the role of GHG-based taxation in agri-food systems, particularly in high-income countries, as an innovative and scalable source of climate finance to support mitigation and adaptation in developing countries.

**Table: revenues from meat taxes in world regions available for climate finance**

Country/region	Annual per capita meat consumption (beef, veal, pork, chicken) 2021	Inhabitants per country/region in million in 2021	Annual revenue from meat tax 1 dollar/euro per kg in billion USD/year or Euro/year	Available for Loss and Damage / climate finance in billion USD or Euro/year
USA	100,8	341	34,3 billion	34,3 billion
China	41,8	1387	57,9 billion	57,9 billion
EU-27	69,3	514	35,6 billion	35,6 billion
Brazil	78,3	207	16,2 billion	16,2 billion
Russia	61,8	141	8,7 billion	8,7 billion
OECD	69	1291	89 billion	89 billion
<b>OECD + China</b>			<b>146,9 billion</b>	<b>146,9 billion</b>
OECD + China + Brazil + Russia			171,8 billion	171,8 billion

**a) Overall expectations, outputs, and outcomes**

**Overall expectations**

The climate finance work programme should:

- Deliver **practical pathways to scale up predictable, public climate finance**
- Clarize how **Article 9(1) obligations** can be met through **innovative and additional sources**
- Move beyond discussion toward **implementation-ready solutions**
- A bank account where e.g. fossil fuel, retail and food and other companies and rich individuals (in high and middle income countries) voluntary can donate for climate finance NCQG goals and a global call to act
- Budget for NGO's to push companies and rich persons to pay.

A key expectation is that the programme **broadens the finance toolbox**, including **sector-specific fiscal instruments** such as GHG-based taxation in agri-food systems.

We also hope the **UN Tax Convention** can serve as a vehicle to raise additional, debt-free resources for climate finance at no cost to ordinary taxpayers e.g. through a **surtax on the global-level profits of polluting industries** (including fast food companies, feed , fertilizer and pesticide companies, retail- and food companies), and through unitary taxation.

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### Concrete outputs

#### 1. A technical report on innovative sources of climate finance

- Including **consumption-based carbon pricing mechanisms** (e.g. meat and dairy taxation, Agri ETS/CBAM or GHG emission taxes for (large) retail , catering, restaurant and fastfood companies)

#### 2. Guidance on earmarking domestic revenues

- Best practices for allocating **environmental tax revenues to international climate finance**

#### 3. Standardized accounting approaches

- How to count such revenues toward Article 9 commitments
- Ensuring **additionality and transparency**

#### 4. Compilation of mitigation-linked finance instruments

- Highlighting high-impact sectors such as agriculture and food systems
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### Concrete outcomes

- Increased **predictability of finance flows** (less reliance on annual budgets)
- Recognition of **new and additional finance sources** (e.g. food system taxes)
- Contributions to the **post-2025 climate finance goal (NCQG)**
- Strengthened **trust between developed and developing countries**
- **Coalition of the willing countries** ready for food system taxes & climate finance

2. Relevance to Article 9 of the Paris Agreement

Article 9, paragraph 1, of the Paris Agreement establishes that developed country Parties shall provide financial resources to assist developing country Parties. Delivering on this commitment requires identifying predictable, adequate, and sustainable sources of public finance.

TAPP Coalition highlights that consumption-based GHG pricing in the agri-food sector—notably through taxes on emissions-intensive products such as meat and dairy—can serve as a complementary and innovative source of public climate finance, consistent with the objectives of Article 9.

3. Policy proposal: GHG-based taxation on meat and dairy (or Agri ETS / GHG emission taxes for retail or food sectors).

TAPP Coalition proposes that developed countries implement GHG-weighted excise taxes on animal-based products, or GHG emission taxes for retail companies, reflecting their lifecycle emissions (including methane and nitrous oxide).

Key design features include:

- Differentiation based on emissions intensity (e.g. higher rates for beef and lamb)
- Gradual implementation to allow consumer and producer adjustment
- Alignment with national climate targets and food policies

4. Earmarking revenues for international climate finance

A defined share of revenues (e.g. 25–50%) should be earmarked for international climate finance, contributing to obligations under Article 9.

These funds could be channeled through established mechanisms such as the Green Climate Fund or other multilateral climate funds, with a focus on:

- Climate-resilient agriculture
- Methane emission reductions
- Support for smallholder farmers
- Nature-based solutions and ecosystem restoration

Such earmarking would enhance predictability, transparency, and accountability of financial flows.

5. Alignment with the polluter pays principle

This approach operationalizes the polluter pays principle by linking high-emission consumption patterns in developed countries to financial support for climate action in developing countries.

It also addresses the growing recognition that a significant share of global agricultural emissions is driven by consumption in high-income countries, strengthening the ethical and economic rationale for such measures.

## 6. Co-benefits and systemic impact

In addition to generating climate finance, GHG-based food taxation delivers multiple co-benefits:

- Reduction of greenhouse gas emissions, particularly methane
- Improved public health outcomes through dietary shifts
- Reduced pressure on land and biodiversity

This makes it a high-impact, cross-sectoral policy instrument.

## 7. Equity and just transition considerations

TAPP Coalition emphasizes the importance of ensuring a just transition, including:

- Using part of revenues domestically to compensate low-income households
- Supporting farmers in transitioning to sustainable and low-emission practices
- Prioritizing vulnerable countries and communities in the allocation of international finance

## 8. Measurement, reporting and verification (MRV)

To ensure integrity and comparability, the work programme should support the development of methodologies to:

- Measure/report meat/dairy consumption per capita per country annually in the same standardised way, and their GHG emission contribution (incl scope 3 emissions)
- Assess lifecycle GHG emissions of food products
- Track revenues generated and allocated to climate finance
- Integrate such flows into existing transparency frameworks under Article 9

## 9. Recommendations to the work programme

TAPP Coalition recommends that the climate finance work programme:

1. Recognize sector-specific GHG taxation, including in agri-food systems, as a viable source of climate finance
2. Explore best practices for earmarking domestic environmental tax revenues for international climate finance

3. Include case studies and pilot initiatives in high-income countries
4. Consider how such mechanisms can contribute to post-2025 climate finance goals

## **10. Revenues €15–75 billion annually**

Quantitative analysis indicates that GHG-based taxation of meat and dairy in high-income countries could generate substantial revenues. In the European Union alone, such measures could raise approximately €20–40 billion annually, while across OECD countries revenues could reach €50–150 billion per year. If 25–50 per cent of these revenues were earmarked for international climate finance, this would yield €15–75 billion annually, representing a significant contribution toward current and future climate finance goals under Article 9 of the Paris Agreement.

## **11. Conclusion**

GHG-based taxation of meat and dairy in high-income countries represents a practical, equitable, and scalable mechanism to mobilize climate finance. It directly links emissions-intensive consumption with support for mitigation and adaptation in developing countries, thereby advancing the objectives of Article 9 of the Paris Agreement.

TAPP Coalition stands ready to support further technical work and dialogue under this work programme.

**(b) What are the thematic pillars of the climate finance work programme and the related subtopics that we should address within each pillar?**

### **Pillar 1: Sources of climate finance**

#### **Focus: Scaling up public and mobilized finance**

#### **Subtopics:**

- Innovative sources (e.g. carbon pricing, including agri-food taxation)
- Sector-specific approaches (agriculture, transport, energy)
- Revenue potential and predictability

- Alignment with the polluter pays principle

**Meat and dairy /GHG emission in agri food taxation is a high-potential, underutilized source of climate finance**

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## **Pillar 2: Quality, access, and allocation**

**Focus: Effectiveness and equity of finance**

### **Subtopics:**

- Balance between mitigation and adaptation
- Access for least developed countries and smallholders
- Just transition considerations
- Food system transformation and climate resilience

**Direct revenues toward climate-resilient agriculture and methane reduction**

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## **Pillar 3: Transparency, tracking, and MRV**

**Focus: Credibility of finance flows**

### **Subtopics:**

- Accounting methodologies for public finance
- Tracking earmarked revenues
- Lifecycle emissions accounting (relevant for food taxation)
- Integration into Article 9 reporting frameworks

**Develop MRV standards for GHG-based food taxes**

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## **Pillar 4: Enabling environments and policy coherence**

**Focus: Implementation conditions**

### **Subtopics:**

- Domestic policy frameworks (tax systems, subsidies reform)
- Political feasibility and public acceptance
- International cooperation and coordination

- Links to trade and consumption patterns

**(c) How should the climate finance work programme be organized to ensure that the format is inclusive, balanced, and technically robust, while addressing climate finance comprehensively and delivering outcomes that are actionable and meaningful?**

**Showcase feasible policy design in high-income countries**

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### **(c) Organization of the work programme**

#### **1. Inclusive and balanced participation**

- Ensure representation from:
    - Developing countries (especially LDCs)
    - smallholder perspectives
    - Civil society and coalitions like TAPP Coalition
  - Include ministries beyond environment (finance, agriculture)
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#### **2. Structured, pillar-based workstreams**

- Dedicated technical tracks per pillar
  - Cross-cutting sessions (e.g. food systems across all pillars)
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#### **3. Evidence-based and technically robust**

- Commission independent technical papers
  - Use:
    - Real-world case studies (e.g. OECD fiscal policies)
    - Quantitative modelling (revenue potential, distributional impacts)
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#### **4. Iterative and outcome-oriented format**

- Sequence:
    1. Scoping phase (mapping options)
    2. Technical deep dives (e.g. agri-food taxation)
    3. Synthesis phase (policy guidance)
  - Deliver:
    - Interim outputs (annual)
    - Final policy recommendations and guidance
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## **5. Actionable outputs**

**To avoid purely academic outcomes, the programme should produce:**

- A bank account where retail and food companies and others (in high and middle income countries) voluntary can donate for climate finance NCQG goals and a global call to act
  - Budget for NGO's to push companies and rich persons to pay.
  - Policy toolkits (e.g. how to design and earmark GHG taxes)
  - Template reporting frameworks
  - Pilot initiatives or coalitions of willing countries
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## **6. Link to decision-making processes**

- Ensure outputs feed into:
    - NCQG negotiations
    - Global Stocktake follow-up
    - National policy processes
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## **Bottom line**

**The work programme should move from abstract discussions of “mobilizing finance” toward identifying concrete, scalable revenue mechanisms—such as GHG-based taxation in food systems—that can deliver predictable, equitable, and transparent climate finance in line with Article 9 of the Paris Agreement.**

**In an attachment we describe a way how this could be done in relation to COP31.**

## **Attachment background**

### **1. Focus on Article 9(1)**

**Article 9(1) states that developed countries shall provide financial resources to assist developing countries with mitigation and adaptation.**

**The work programme examines:**

- What counts as “climate finance”
- How much finance is being provided
- Whether it is new and additional
- The balance between adaptation vs mitigation funding

### **2. Context of Article 9 as a whole**

**Beyond paragraph 1, Article 9 includes:**

- Transparency and reporting of financial flows
- Mobilization of private finance
- Guidance to financial mechanisms like the Green Climate Fund

**So the programme also looks at:**

- How finance is tracked and reported
- How public and private funding interact
- Accountability and comparability across countries

### **3. Broader goals**

- Improve clarity, consistency, and comparability in climate finance data
- Support trust between developed and developing countries
- Inform future global climate finance targets (e.g., post-\$100 billion goal)