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**Internationale Klimaatcoalitie** 

# **Priorities for climate justice at COP30**

RECOMMENDATIONS TO THE DUTCH GOVERNMENT





































### About the Internationale Klimaatcoalitie

The Internationale Klimaatcoalitie is an informal collaboration of civil society organizations in the Netherlands. Together, we strive for climate justice through fair and ambitious Dutch climate policy, as well as strong commitments by the Dutch government in international climate negotiations, such as in the context of the UN Framework Convention on Climate Change (UNFCCC) and the Paris Agreement.

### Contact information

For more information, please contact Barbara Rosen Jacobson (bjacobson@mercycorps.org) or Hilde Stroot (hilde.stroot@oxfamnovib.nl).

This position paper has been endorsed by: ActionAid Nederland, Both Ends, CARE Nederland, Civil Society Platform for Peacebuilding and Statebuilding, Cordaid, Greenpeace Nederland, Hivos, IUCN, Jonge Klimaatbeweging, Mercy Corps, Milieudefensie, Mondiaal FNV, Oxfam Novib, Simavi, Tropenbos International, WO=MEN, WECF, and WWF.

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## Introduction

COP30 in Belém comes at a moment of both crisis and opportunity. Global emissions remain dangerously high, adaptation action lags far behind, and climate finance falls short of meeting growing needs. The world is off track to limit warming to 1.5°C, and the impacts are severe: the first half of 2025 was the second warmest on record<sup>1</sup>, leading to a tripling of heatwave deaths in Europe<sup>2</sup> and millions of people in eastern and southern Africa facing extreme hunger after historic droughts.<sup>3</sup> These impacts are not felt equally; they deepen inequalities and threaten the lives and livelihoods of those who have contributed least to the crisis and who are bearing the heaviest burden.

COP30 offers a critical chance for a course-correction. The recent Advisory Opinion of the International Court of Justice (ICJ)<sup>4</sup> stresses that new and updated Nationally Determined Contributions (NDCs) must close the emissions gap and chart a path consistent with 1.5°C. This also requires phasing out fossil fuels and subsidies, holding private actors accountable, and raising EU and national ambition in line with science and fair shares. Progress on mitigation must go hand in hand with advancing a just transition; ensuring that climate action protects human and labour rights, reduces inequalities, and supports workers and communities through transparent and inclusive processes.

Equally important, COP30 should strengthen resilience and equity. The operationalization of the Global Goal on Adaptation (GGA) is urgently needed, along with robust National Adaptation Plans (NAPs), supported by a new adaptation finance commitment to support vulnerable countries and communities. Developed countries need to scale up public, non-debt-inducing climate finance, honor Loss and Damage commitments, and mobilize new resources through fair taxation and the polluter-pays principle. Gender equality cannot remain an afterthought: a new and ambitious Gender Action Plan (GAP) should be adopted, and gender justice integrated across all negotiation tracks to ensure climate action is both effective and inclusive.

Success at COP30 depends on weaving these threads into a coherent vision of climate justice: one that protects people and ecosystems, redistributes resources and power, and recognizes the leadership of those on the frontlines of the climate crisis. The Netherlands has both a responsibility and an opportunity to act, by standing firmly for ambition, equity, and accountability, and to help shape outcomes that deliver for those most vulnerable to climate impacts.

As the 'Internationale Klimaatcoalitie' - an informal network of Dutch civil society organizations - we present this position paper to inform and guide the Dutch government ahead of COP30 in Belém, Brazil, in November 2025. In the sections that follow, we outline our recommendations for the Netherlands and the European Union to ensure their positions contribute to an ambitious and equitable outcome.

<sup>&</sup>lt;sup>1</sup> Carbon Brief (2025) State of the climate: 2025 on track to be second or third warmest year on record.

<sup>&</sup>lt;sup>2</sup> Grantham Institute (2025) Climate change tripled heat-related deaths in early summer European heatwave.

<sup>&</sup>lt;sup>3</sup> The Guardian (2025) <u>Droughts worldwide pushing tens of millions towards starvation, says report.</u>

<sup>&</sup>lt;sup>4</sup> International Court of Justice (2025) Obligations of states in respect of climate change.

## Justice and inclusion in climate action

Before addressing the outcomes needed at COP30, it is important to focus on how the negotiations themselves are conducted. The climate crisis does not affect everyone equally, yet those most impacted are often excluded from the spaces where decisions are made. COP30 must actively amplify their voices and ensure they have real influence in shaping policies. Decisions need to be rooted in justice and inclusion, while limiting the participation of industries and actors whose interests directly conflict with climate action.

Women, youth, children, LGBTQIA+ communities, people with disabilities, Indigenous Peoples, and other structurally excluded groups face disproportionate harm from climate impacts, despite contributing the least to global emissions. At the same time, feminist and women-led organizations, trade unions, youth groups, and Indigenous movements are already developing innovative and effective climate solutions<sup>5</sup>, which too often remain under-resourced and overlooked in climate policy. Social inclusion, and an intersectional approach to gender justice, should therefore be integrated across COP30 negotiations to ensure the outcome reflects the diverse and overlapping realities of those most affected.

However, inclusion can only be meaningful if these groups can actively participate in the process. Too often, they are denied access to resources and decision-making power, even though their knowledge and expertise are indispensable. The same holds true for young people, whose innovation and leadership are essential in every aspect of climate action, yet whose representation in international negotiations remains limited. In this regard, we welcome the fifth official letter from the COP presidency, addressed to 'all those historically marginalized, displaced, or unheard', affirming that 'COP30 should be the turning point in which you are recognized as both essential actors and rights-holders in the global climate response'.<sup>6</sup>

With COPs becoming increasingly difficult and expensive to attend, and with civic space under pressure, the risk of excluding marginalized voices is growing. The Netherlands should continue to champion meaningful and safe civil society participation, while promoting human rights across all negotiation tracks.

Meanwhile, the presence and influence of fossil fuel lobbyists in the UNFCCC process continues to undermine progress. At COP29, fossil fuel lobbyists received 1773 badges, which is more than the delegates from the 10 most climate vulnerable nations combined (1033).<sup>7</sup> For too long, those who profit from the fossil-fueled system have delayed, weakened, or blocked the action needed to stop global heating. While the UNFCCC Secretariat has now introduced stronger disclosure requirements, further steps are needed. The Netherlands should proactively and publicly call for an Accountability Framework within UNFCCC to protect climate talks from the undue influence of fossil fuel interests, clearly define "conflicts of interest", and strengthen disclosure requirements so that all participants declare such conflicts of interest before attending.

<sup>&</sup>lt;sup>5</sup> Concrete examples are available in <u>this joint publication</u> by ActionAid Nederland, Both Ends, CARE Nederland, Milieudefensie, Simavi, Women Engage for a Common Future, and WO=MEN Dutch Gender Platform (2024).

<sup>&</sup>lt;sup>6</sup> COP30 Brasil (2025) Fifth letter from the Presidency.

<sup>&</sup>lt;sup>7</sup> Global Witness (2024) Fossil fuel lobbyists eclipse delegations from most climate-vulnerable nations at COP29.

## Accelerating mitigation to stay below 1.5°C

COP30 must deliver a decisive response to the climate crisis. Current science shows the world is off track to meet the 1.5°C goal, and the recent ICJ Advisory Opinion confirms that states are legally obliged to reduce emissions, regulate polluting industries, and protect people from harm. For the Netherlands and the EU, this means adopting ambitious new targets, setting clear fossil fuel phase-out dates, and ensuring robust accountability for both state and non-state actors. In global negotiations, we call on them to champion outcomes that raise global ambition and ensure compliance with legal and scientific obligations to keep global warming below 1.5°C.

### The responsibility to close the ambition gap

Global emissions remain dangerously high. Without stronger ambition in the new NDCs, the world is on track for a catastrophic temperature rise of 2.6-3.1°C.<sup>8</sup> While science shows that limiting warming to 1.5°C is still possible, it requires urgent and substantial climate action.

The ICJ Advisory Opinion, requested by the United Nations General Assembly, reinforces this urgency. It affirms that a clean, healthy, and sustainable environment is a human right, and that states have a legal obligation to phase out fossil fuels and subsidies while preventing significant environmental harm. The Advisory Opinion also stresses that states must regulate the private sector, which significantly contributes to global warming, and ensure its alignment with 1.5°C pathways. The ICJ further emphasizes that inaction may not only worsen the crisis, but can also result in legal liability and financial compensation for the harm caused to vulnerable countries and communities.

### Stepping up ambition in the EU and the Netherlands

The ruling adds new legal weight to closing the ambition gap. Current plans remain woefully inadequate to limit global warming to 1.5°C. This includes the Dutch 2030 Climate target, which is inadequate to meet the Dutch fair share. Furthermore, current measures and policies are falling dramatically short to meet the 2030 target. Developed countries, including the Netherlands, need to urgently step up their climate plans and targets by taking the following steps:

- 1. **Deliver an ambitious EU NDC** by September 2025, including a 2035 net reduction target of 94% and binding fossil fuel phase-out dates (coal by 2030, gas by 2035, and oil by 2040). The Netherlands should also call for the adoption of a 2040 net-zero target in line with the latest climate science, without watering it down with carbon credits or other flexible mechanisms.
- 2. **Strengthen national climate policies to reduce greenhouse gas emissions** in line with 1.5°C and the Netherlands' historic responsibility. Instead of weakening implementation, such as suspending the national CO<sub>2</sub> levy, the Netherlands should adopt additional measures to ensure the targets are met.

<sup>&</sup>lt;sup>8</sup> UNEP (2024) Emissions Gap Report 2024.

<sup>9</sup> WWF (2024) Open letter: fossil fuel phase out date needed in EU 2040 target.

- 3. Present a phase-out plan with binding timelines for fossil fuel production and consumption<sup>10</sup>, ensuring no new coal, gas, and oil projects are developed and with strong social protection negotiated with trade unions.
- 4. **End fossil fuel subsidies**, in line with the Coalition on Phasing Out Fossil Fuel Incentives Including Subsidies (COFFIS), with the ICJ ruling, and with the EU's own commitments.
- 5. **Embed mandatory emission reductions for companies** in both the Dutch national climate plan and the EU NDC, in line with the 1.5°C goal of the Paris Agreement.<sup>11</sup>
- 6. **Fast-track a just transition** to 100% renewable energy and energy efficiency improvements, ensuring protection for workers and vulnerable households from energy poverty.

### **Driving ambition in climate negotiations**

At COP30, the Netherlands, as part of the EU, should contribute to a strong response to the ambition gap between NDCs and the 1.5°C objective. This includes:

- 1. **Supporting a formal COP decision** that urges rich and historic polluters to accelerate mitigation and enhance means of implementation for vulnerable countries.
- 2. Sending strong political signals from the highest level of government and leveraging groups such as the High Ambition Coalition to show that the Netherlands and the EU remain committed to the 1.5°C objective and ready to implement the outcomes of the Global Stocktake (GST), including phasing out fossil fuels and fast-tracking a just transition to 100% renewable energy and energy efficiency improvements.
- 3. **Inviting the COP30 presidency to host a high-level Ministerial Roundtable**, bringing together governments, experts, affected communities, and other stakeholders to assess gaps in NDC ambition and GST implementation.
- 4. **Supporting an outcome of the Mitigation Work Programme** that reflects the Global Dialogue on Forests and Land Use, including steps to halt deforestation by 2030, in line with the GST.
- 5. **Calling for a timebound action plan on article 2.1c** that requests all parties to redirect finance away from fossil fuels and towards renewable energy, in line with the ICJ Advisory Opinion.
- 6. **Support a decision on the scope of the UAE Dialogue** to cover all aspects of the implementation of the GST outcome, including the transition away from fossil fuels and the provision of finance.
- 7. Acknowledging the responsibilities of non-state actors to align with 1.5°C pathways, as highlighted by the ICJ. This should be elevated as an essential tool for implementing the GST outcome, accelerating global climate ambition and strengthening public confidence that all actors are held accountable and contribute meaningfully.

<sup>&</sup>lt;sup>10</sup> Coal by 2030, gas by 2035, and oil by 2040.

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<sup>&</sup>lt;sup>11</sup> This means a reduction of direct and indirect CO2 emissions (scope 1, 2 and 3) by at least 48% by 2030, 65% by 2035, 80% by 2040 and 99% by 2050, compared to 2019.

## Advancing a just and inclusive transition

The necessary worldwide transition to a low-carbon economy can only succeed if it is fair, inclusive, and globally coordinated. Many countries lack the policies and fiscal space to absorb or compensate for labor market disruptions, safeguard government revenue, and implement the economic diversification and social protections needed to transition away from polluting industries. Achieving the pace and ambition required by the Paris Agreement demands strengthened multilateral cooperation and solidarity. A just transition is essential for sustaining public trust, protecting human, women's, and labor rights, and ensuring that climate action benefits all. This requires action at every level – local, national, and global – with international cooperation at its core. The Just Transition Work Programme (JTWP) is central to shaping shared rules that place people, not emissions, at the heart of climate policy.

The informal note adopted in Bonn in June this year<sup>12</sup> provides an excellent starting point for negotiations and includes many of the elements that are essential to a global just transition. Some aspects, however, need strengthening to enable concrete action and commitment, and these are listed below.

### **Establishing a Belém Action Mechanism**

Current national and global efforts on just transition remain fragmented, ad hoc, and often lack transparency and accountability. This may result in weak or counterproductive commitments and hinders meaningful implementation. There is no common understanding of what constitutes a "just" transition, and experiences and lessons from governments, labor unions, communities, Indigenous Peoples and other stakeholders are not systematically shared. The lack of inclusion and coherence limits countries' ability to develop effective and equitable just transition plans.

The JTWP should therefore evolve into a **Belém Action Mechanism (BAM)** to accelerate, consolidate, and achieve a holistic just transition across the economy, within and between countries, through international cooperation, and based on the principles of equity and CBDR-RC. The mechanism should focus on coordination and knowledge generation, including:

- Identifying solutions to overcome barriers to just transition, while preventing the duplication of efforts.
- Establishing common indicators and metrics for what constitutes a just transition.
- Enabling and coordinating technical, financial, and capacity-building support for low-income countries to design context-specific plans and ensure the benefits of climate action are shared fairly.
- Coordinating funding to support communities, workers, and sectors facing decarbonization.
- Tracking progress and fostering accountability and transparency for just transition commitments.
- Ensuring formal representation and meaningful participation from observers' constituencies and other relevant stakeholders in all relevant policy processes.
- Facilitating knowledge sharing across governments, labor unions, women-led organizations, youth-led organizations, Indigenous Peoples, and other relevant stakeholders.

<sup>&</sup>lt;sup>12</sup> UNFCCC (2025) Informal note on the UAE just transition work programme.

### A just transition that is rights-based, resourced, and legally binding

Beyond the establishment of the BAM, the JTWP needs strengthening in five key areas:

- 1. Centering rights, gender equality, and the care economy: the transition to a low-carbon economy must be inclusive in both process and outcome. It can only be "just" if it actively addresses existing inequalities, prioritizes the needs of marginalized groups, and integrates the voices of workers, women, youth, Indigenous Peoples, and communities in all decision-making processes. The informal note includes essential language on human rights, labor rights and inclusive participation. We call on the Netherlands and the EU to ensure COP30 retains this language on just transition principles, safeguarding the rights of these groups, including references to the care economy.
- 2. Financing the just transition: climate finance is needed to support transition policies, including consultation mechanisms, social protection, skills development and economic diversification. As the informal note recognizes, scaling up new and additional grant-based, highly concessional finance and non-debt instruments is critical to support a just and equitable transition in developing countries. At COP30, the JTWP should confirm the eligibility of climate finance for just transition policies and acknowledge that all climate finance should adhere to just transition principles.
- 3. **Endorsing principles on transition minerals:** fair and responsible transition mineral value chains should be part of the JTWP, referencing the principles and recommendations of the UN Secretary-General's Panel on Critical Energy Transition Minerals. We call upon the Netherlands to endorse the outcomes of the report and support the establishment of the multi-stakeholder High-Level Expert Advisory Group to advance the implementation of these recommendations.<sup>13</sup>
- 4. **Embedding just transition principles in national climate plans:** While the informal note encourages Parties to consider just transition pathways in national climate plans and strategies, including NDCs, NAPs and Long-Term Low Emission Development Strategies, stronger language is needed to guarantee that just transition becomes a substantial pillar of each country's national climate plans.
- 5. Accelerating just energy transition pathways: building on the fourth JTWP dialogue, COP30 should enable a just energy transition, promoting renewable energy access for all, while agreeing on differentiated fossil fuel phase-out timelines. Countries highly dependent on fossil fuels with limited capacity and limited historical responsibility should be allowed longer transition periods, while wealthy countries with high historical responsibility must end all fossil fuel as soon as possible and scale up support for phase-out elsewhere. As the deployment of renewable energy remains highly unequal, with Africa accounting for only 2% of global green energy investments, <sup>14</sup> COP30 outcomes should help unlock barriers for renewables and ensure (non-debt inducing) finance reaches countries with the greatest needs. For the Netherlands this includes restoring the Dutch commitment to provide 100 million people with access to renewable energy by 2030.

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<sup>&</sup>lt;sup>13</sup> UN Secretary-General's Panel on Critical Energy Transition Minerals (2024) Resourcing the energy transition.

<sup>&</sup>lt;sup>14</sup> IEA (2024) World Energy Investment 2024.

# Strengthening adaptation planning and implementation

Adaptation is not an afterthought; it is a lifeline and urgent need. As climate impacts intensify, communities worldwide face increased risks due to rising sea levels, crippling droughts, devastating floods, and deadly heatwaves. These are not distant threats, but lived realities that are eroding livelihoods, undermining food and water security, and deepening inequality. Yet, adaptation efforts remain underfunded, fragmented, and too often disconnected from the realities faced by those in the frontline of the climate crisis, particularly marginalized communities and workers in precarious conditions. COP30 must mark a turning point. Governments must raise ambition by agreeing to a new commitment on adaptation finance, operationalizing the GGA, and accelerating progress on NAPs.

### **Operationalizing the Global Goal on Adaptation**

COP30 provides a historic opportunity to give adaptation the political weight, visibility, and urgency it needs. It took a decade to finalize the GGA and it now carries the promise of transforming fragmented adaptation action into coordinated, measurable action. To realize this promise, the GGA indicators, expected to be finalised at COP30 under the UAE-Belém process, must be fit for purpose. Indicators should be locally applicable, gender-responsive, and inclusive of local, Indigenous and traditional knowledge systems. They should mainstream critical dimensions, such as water, sanitation, and hygiene; marine and coastal ecosystems; and adaptation impacts on workers and their livelihoods, aligned with a just transition. Critically, indicators must embed adequate means of implementation, including the delivery of public climate finance, to ensure support for adaptation action.

### **Accelerating National Adaptation Plans**

NAPs are indispensable for translating global commitments into national and local action. They allow countries to identify risks, articulate priorities, and design costed strategies rooted in local realities. As such, NAPs are key to achieving the targets under the UAE Framework for Climate Resilience. However, many countries are struggling to prepare, submit, and implement their NAPs, largely due to insufficient technical capacity and financial support.

This challenge takes on added urgency in light of the recent ICJ Advisory Opinion, which underscores that states have a legal obligation to prevent climate harm through adaptation measures and cooperation including finance, technology and capacity-building. At COP30, the negotiations on the NAP assessment must reach a decision that addresses the barriers countries face in preparing and implementing their plans. COP30 decisions should also enable countries to access the resources they need to urgently develop, resource, and implement their NAPs which are due to be updated this year as per the GST cycle.

NAPs should not stand in isolation, but be systematically linked with NDCs and National Biodiversity Strategies and Action Plans to ensure coherence across national planning processes. Coherence across these processes

will help to minimise risks, support the efficient use of resources, and avoid duplication of work. A harmonized review cycle, aligned with the five-year updates of NDCs, would enable countries to strengthen communication of needs, streamline reporting, and reinforce the integration of biodiversity and climate priorities. In the context of water, the Baku Water for Climate Action Initiative could serve as a first step toward systematically integrating water into both mitigation and adaptation strategies, including through NDCs and NAPs.

Such coherence is also urgently needed within the UNFCCC process itself, where adaptation negotiations remain fragmented across various tracks. The Baku Adaptation Roadmap has the potential to provide a unifying framework that weaves the tracks together into a streamlined, coordinated process from 2026 onwards. To get there, COP30 must establish clear modalities in Belém, laying the foundation for more predictable and effective adaptation governance.

### Securing a new commitment on adaptation finance

Adaptation action is significantly under-resourced. Developing countries already face adaptation costs exceeding USD 300 billion annually, a figure projected to further increase with global warming<sup>15</sup>. Yet, in 2022, international public climate finance for adaptation amounted to just USD 28 billion.<sup>16</sup> These needs are particularly dire in fragile and conflict-affected states: the ten most fragile countries received less than 1% of total adaptation finance in 2022.<sup>17</sup>

The 2021 Glasgow pledge to double adaptation finance by 2025, relative to 2019 levels, was a welcome step forward, but it expires this year. While the New Collective Quantified Goal (NCQG), adopted at COP29, acknowledges the urgent need to dramatically scale up adaptation finance and calls for a balance with mitigation, it fails to provide an effective roadmap for the delivery of adaptation finance. As such, a dedicated commitment to adaptation finance should be embedded in the COP30 outcome to help bridge the finance gap, provide predictability, and rebuild trust between developed and developing countries. As a longstanding champion on adaptation, we therefore call on the Netherlands to support a new and ambitious adaptation finance commitment.

Public, grant-based, and non-debt-inducing finance must form the backbone of adaptation finance. The idea that private finance could fill the gap has proven unrealistic: to date, it covers just 3% of adaptation needs in developing countries. While private finance for adaptation could be scaled up in certain sectors and economies, 85% of adaptation needs in developing countries - and more than 95% of needs in Least Developed Countries (LDCs) - are still expected to be financed by the public sector. In addition, private finance is often inequitable. Investments driven by short-term returns often exclude women, youth, smallholder farmers, Indigenous Peoples, and other marginalized groups. The Netherlands should therefore advocate for public adaptation finance, guided by principles of justice, inclusion, and long-term resilience.

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<sup>&</sup>lt;sup>15</sup> UNEP (2024) Adaptation Gap Report.

<sup>&</sup>lt;sup>16</sup> UNEP (2024)

<sup>&</sup>lt;sup>17</sup> As per an analysis of OECD (2023) Climate Finance Provided and Mobilised by Developed Countries in 2013-2022.

<sup>&</sup>lt;sup>18</sup> Zurich Climate Resilience Alliance (2025) <u>Adaptation finance and the private sector: opportunities and challenges for developing countries.</u>

<sup>&</sup>lt;sup>19</sup> Zurich Climate Resilience Alliance (2025).

## Unlocking finance for climate action

Climate finance is the backbone of global climate action. Adequate, predictable, and accessible financial support is essential to achieve progress on mitigation, just transition, and adaptation, and to address the Loss and Damage resulting from climate change. It is also a matter of justice: as the ICJ has confirmed, states have a duty to cooperate, which includes providing financial, technological, and capacity support to vulnerable nations. At COP30, governments should commit to scaling up public, grant-based finance, reforming financial flows to align with 1.5°C, fulfilling Loss and Damage commitments, and unlocking new sources of funding. Only then can the goals of the Paris Agreement be achieved in a fair and effective way.

### The need for public, grant-based climate finance

For climate finance to truly serve those most affected, it must be predominantly public, grant-based, and non-debt inducing. Many climate-vulnerable countries, particularly Small Island Developing States (SIDS) and LDCs, are already burdened with unsustainable debt levels. Loans, particularly non-concessional ones, only exacerbate this, forcing countries to pay twice: first for repairing the climate damage they did little to cause, and then for debt servicing that limits their ability to invest in resilience.

Private finance can sometimes play a complementary role, but it cannot replace public finance. Its limits are most evident in adaptation (see the previous chapter). Moreover, profit-driven investments carry significant risks and often bypass smallholder farmers, Indigenous Peoples, workers, women, youth, and other marginalized groups, undermining the inclusive, gender-just, and Indigenous-led climate action we need. Given the limited potential of private finance, the risks it carries, and the responsibility of the Netherlands to provide climate finance under CBDR-RC, the Dutch government should prioritize public, grant-based climate finance.

This is also the case for forest finance. As a signatory to the Glasgow Leaders' Declaration on Forests and Land Use, the Netherlands should restore its commitment to double its financial contribution in three tropical rainforest regions and further scale up dedicated finance for Indigenous Peoples and local communities, including women-led groups to protect and restore forests, while advocating for financial sector regulation on destructive industries and deforestation-free supply chains in the EU.

At COP30, developed countries must set clear commitments to scale up public finance to at least USD 300 billion annually by 2035 - as mandated by the NCQG last year - which is still only a fraction of what is needed. The Netherlands should advocate for a robust NCQG follow-up process that allows for sufficient space for a discussion on the provision of finance ('Article 9.1'), ensures transparency, and prevents double counting.

#### Carbon credits cannot be counted as climate finance

Some Parties are starting to include carbon market contributions as part of their climate finance commitments. However, this raises serious concerns about equity and shifts the mitigation burden to those least responsible for climate change. It also risks turning climate finance into a 'pay-to-pollute' model, undermining the CBDR-RC principle that climate finance is based on. Furthermore, using carbon credits can undermine mitigation and

reinforce a business-as-usual mindset, sidestepping the systemic change needed to reduce carbon emissions at the source. A 2024 survey of peer-reviewed analyses found that fewer than 16% of the credits issued accurately represent quantified greenhouse gas mitigation impacts<sup>20</sup> and an evaluation from Carbon Market Watch<sup>21</sup> confirms that Article 6 rules are too weak to ensure high-quality credits or increased ambition.

### Aligning financial flows to 1.5°C

The ICJ Advisory Opinion underscores that climate finance must be provided at a level and in a manner compatible with the 1.5°C temperature goal. Article 9 obligations cannot be interpreted in isolation, but must align with Article 2 of the Paris Agreement (paragraph 265). This means financial contributions must be scaled according to developed countries' capacities and the urgent needs of developing nations, ensuring resources are sufficient to achieve the collective temperature goal.

The ICJ opinion provides new urgency to negotiations under Article 2.1c of the Paris Agreement, which will conclude at COP30 and offer an important opportunity to address systemic imbalances in international financial flows, including through tax justice and debt justice, and the reform of International Financial Institutions. A critical step in this process is the rapid phase-out of fossil fuel subsidies. As confirmed by the ICJ Advisory Opinion, continued support for fossil fuels is incompatible with states' obligations to prevent climate harm. The Netherlands has made a step forward by launching the COFFIS initiative and must now lead by example by eliminating fossil fuel subsidies at home and advocating internationally for others to follow suit.

### **Fulfilling Loss and Damage commitments**

For climate-vulnerable countries, particularly SIDS and LDCs, the costs of climate disasters are devastating. As confirmed by the ICJ ruling, historic polluters carry not just a moral, but a legal responsibility to compensate those affected by climate impacts, including through compensation. The ICJ ruling adds renewed urgency for the provision of new and additional, structural, and predictable contributions to the Fund for Responding to Loss and Damage. The Netherlands should recognize this obligation for compensation and commit to long-term support for the fund.

### Expanding fiscal space with new sources of finance

To meet growing climate finance needs, governments need to mobilize new and additional sources of public finance, grounded in equity and the polluter pays principle. This includes the redirection of fossil fuel subsidies, as well as fair and progressive taxation measures, such as wealth taxes or climate damages taxes on fossil fuel extraction, to unlock the trillions required for climate action. As the co-chair of the Coalition of Finance Ministers for Climate Action, the Netherlands is uniquely positioned to champion this agenda internationally and explore new mechanisms to increase fiscal space for climate action. Only through bold financial reforms, rooted in justice and equity, can the climate action that is needed for the fulfillment of the goals of the Paris Agreement be financed.

<sup>&</sup>lt;sup>20</sup> Probst BS, Toetzke M, Kontoleon A, et. al. (2024) <u>Systematic assessment of the achieved emission reductions of carbon crediting projects</u>

<sup>&</sup>lt;sup>21</sup> Carbon Market Watch (2025) By the book: How effective are Article 6 carbon market rules?

### **Towards an ambitious Gender Action Plan**

Gender equality is a cornerstone of climate justice. Women and girls in all their diversity are disproportionally affected by the climate crisis, often facing heightened vulnerabilities due to existing inequalities, discrimination, and limited access to resources.<sup>22</sup> At the same time, they are at the forefront of climate solutions,<sup>23</sup> driving community-based adaptation, resilience building and advocacy efforts. Yet their leadership and expertise remain under-recognized and underfunded. At COP30 in Belém, Parties must adopt an ambitious new Gender Action Plan (GAP) that advances gender equality to the heart of climate action.

The success of the GAP will depend on coherent, intersectional and impact-oriented implementation. With this in mind, we highlight four key priorities for the Netherlands and the EU:

- 1. Champion inclusivity and ensure inclusive language. The informal note on the GAP<sup>24</sup>, which was agreed in June at the Bonn negotiations, contains crucial elements that should be preserved and strengthened to ensure that the GAP caters to lived realities, such as references to unpaid care work, sexual and reproductive health and rights, gender-based violence, and the important work of Women Human Rights Defenders. In addition, the GAP should give special attention to the labor dimension of the gendered climate impacts, including provisions to support the care sector, formalizing informal work, and advancing universal social protection as a tool to reduce gender-related precariousness and inequalities. In line with their stated priorities and commitments<sup>25</sup>, we expect the EU, and the Dutch government in particular, to champion these priorities to secure their inclusion in the final text.
- 2. Promote coherence across processes. The GAP should ensure consistency not only across negotiation streams, but also across other thematic areas and UN processes. Maintaining references that strengthen coordination with bodies such as the Convention on Biological Diversity, the Convention to Combat Desertification, and the IPCC is important in this context.
- **3. Measure and report impact.** The GAP should include SMART targets<sup>26</sup>, including gender, age, and disability-disaggregated data, as well as concrete indicators and defined timeframes. This will enable robust monitoring of progress and should align with existing processes and resources at national and subnational levels.

<sup>&</sup>lt;sup>22</sup> See for example: IPCC (2022), Climate Change 2022. <u>Mitigation of Climate Change</u>; UNFCCC (8th March 2023), <u>Five Reasons Why Climate Action Needs Women</u>.

<sup>&</sup>lt;sup>23</sup> ActionAid Nederland, Both Ends, CARE Nederland, Milieudefensie, Simavi, Women Engage for a Common Future, and WO=MEN Dutch Gender Platform (2024) <u>Fair, sustainable and effective</u>.

<sup>&</sup>lt;sup>24</sup> UNFCCC (2025) Informal note by the co-facilitators on gender and climate change.

<sup>&</sup>lt;sup>25</sup> EU(2025) <u>Submission by Poland and the European Commission on behalf of the European Union and its Member States on the Gender Action Plan.</u>

<sup>&</sup>lt;sup>26</sup> Targets that are specific, measurable, achievable, relevant, and time-bound.

**4. Mobilize core funding.** The success of the implementation of the GAP will depend on adequate and available financial resources. This includes core funding for its implementation, resources for women-led and feminist organizations in the Global South, and sufficient funding for the UNFCCC Gender Team. The GAP should also explore inclusive and effective ways<sup>27</sup> to guarantee sustained resources for gender-transformative climate action.

These priorities are in line with the recommendations from the Women and Gender Constituency<sup>28</sup> (WGC) for the development of an impactful GAP. The WGC submission outlines 11 key elements with suggestions for concrete activities within the existing priority areas of the GAP<sup>29</sup>.

Gender equality and women's rights are prerequisites for effective climate action. At COP30, the EU, and the Netherlands in particular, should make a strong, visible and proactive commitment to championing gender equality and women's rights across all negotiation tracks. Without such dedication, gender issues are at risk of becoming compartmentalized and confined to the GAP or reduced to a bargaining chip, undermining the pursuit of just and effective climate policies.

<sup>&</sup>lt;sup>27</sup> See Fair, sustainable and effective chapter II.

<sup>&</sup>lt;sup>28</sup> Women & Gender Constituency (2025) <u>Submission from the Women and Gender Constituency on the format and scope of the in-session technical workshop to be held at SB62 (June 2025) to facilitate the design of gender action plan activities.</u>

<sup>&</sup>lt;sup>29</sup> These priorities can be found on the <u>website</u> of the Gender Action Plan.