

INTERNATIONAL

# Considerations for a Transitioning Away from Fossil Fuels Roadmap

## Discussion Paper and Submission to the COP30 Presidency

April 9, 2026

The COP30 Presidency Roadmap on Transitioning Away from Fossil Fuels should: (i) identify key international cooperative initiatives in the Global Climate Action Agenda that can support the development of the Roadmap and its implementation beyond COP31; (ii) use the Just Transition Work Programme's key messages agreed at COP30 to identify differentiated options for implementation; and (iii) map systemic barriers and solutions supporting the transition, building on existing global climate action work. By so doing, the Roadmap will: (i) enable enhanced international cooperation on just energy transitions; and (ii) inform the second global stocktake on the progress made toward achieving relevant first global stocktake outcomes.

The Transitioning Away from Fossil Fuel (*TAFF*) Roadmap the Brazilian Presidency announced at COP30 (the *Roadmap*) will be delivered by the 31<sup>st</sup> Conference of the Parties (*COP31*). According to the COP30 Presidency's call for contributions,<sup>1</sup> the Roadmap would "translate" the first global stocktake (*GST1*) target to transition away from fossil fuels<sup>2</sup> into "differentiated options that countries, subnational entities, and economic sectors can adapt according to their circumstances" to implement this transition. This submission recommends that the Roadmap should:

- identify key international cooperative initiatives (*ICIs*) in the Global Climate Action Agenda (*GCAA*) that can support the development of the Roadmap and its implementation beyond COP31
  - ICIs in the GCAA working on the GST1 outcome that references TAFF are the most relevant to engage, followed by ICIs advancing complementary solutions to TAFF, particularly those working on transitioning energy, industry and transport
- use the Just Transition Work Programme (*JTWP*)'s key messages, agreed at COP30, to help frame differentiated options for implementing the Roadmap
  - These messages should facilitate the identification of processes, policies and institutional arrangements that are inclusive, public-private, multi-sectoral and multilevel, and respect varied social, political, economic, and geographical circumstances.
- map critical barriers and solutions to unlock systemic transformation supporting TAFF, building on existing work in the GCAA.

The effective engagement of the GCAA, consideration of JTWP messages, and mapping of systemic barriers and solutions would also: (i) foster enhanced international cooperation (*EIC*) on GST1 outcomes relevant to just energy transitions and a TAFF;<sup>3</sup> and (ii) inform the second global stocktake (*GST2*) on the progress made toward achieving these relevant GST1 outcomes.

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### Questions for consideration

- How can ICIs support the development of a Roadmap that builds on well-defined, non-duplicative and synergistic efforts under the new GCAA structure and reflects ongoing discussions in the broader climate action ecosystem?
- How can the GCAA support the Roadmap as a milestone in a multi-year implementation process that informs GST2?
- Can key messages from the JTWP help the Roadmap frame and select appropriate options for implementation?
- How can the Roadmap take a systemic approach to accelerate just energy transitions?

## A. A Roadmap to Support a Shift to Implementation in the Paris Agreement

1. At COP28, the GST decision called upon Parties to contribute to, in a nationally determined manner, “[t]ransitioning away from fossil fuels in energy systems, in a just, orderly, and equitable manner, accelerating action in this critical decade, so as to achieve net zero by 2050 in keeping with the science.” A TAFF Roadmap can help deliver on this target.
2. However, there will be no TAFF without progress on other GST1 outcomes, including: tripling renewable energy capacity and doubling energy efficiency by 2030; accelerating carbon dioxide removal approaches—both technological and nature-based.
3. Nor can a TAFF occur without progress on climate finance, including reaching the new collective quantified goal of providing and mobilizing at least U.S. \$300 billion annually, and its larger target to scale all finance for climate action to at least U.S. \$1.3 trillion, for developing country Parties by 2035. Efforts to raise finance for just transition initiatives should also be supported in line with the operationalization of Article 2.1(c) of the Paris Agreement and the alignment of all financial flows—public and private, international and domestic—with the Paris Agreement’s long-term goals.
4. As such, TAFF should be implemented in the context of a broader effort to address just energy transitions. C2ES has published a series of papers with recommendations to take forward GST1’s targets and signals; the paper “Enhancing Action & International Cooperation for the Transition Away from Fossil Fuels:”<sup>4</sup> (i) notes that the achievement of no one signal or target alone will result in the deep, rapid, and sustained reductions in greenhouse gas emissions in line with 1.5 degree C pathways; and (ii) identifies the main barriers and solutions to TAFF, including references to the work of the Climate High-Level Champions (*CHLC*).<sup>5</sup> The Roadmap should therefore: (i) leverage the expertise of ICIs and work of the GCAA; (ii) incorporate the messages and inform work carried out under the JTWP; and (iii) use a systems approach to address barriers and accelerate solutions to TAFF.



5. While the Paris Agreement is now fully operational, progress toward achieving its long-term goals is incremental and not at the pace and scale needed. Achievement of the targets and signals of GST1 will help close these gaps. To foster transformative levels of climate action, Party and NPS leaders should:
  - follow up on the signals and targets of GST1
  - focus on enhanced international cooperation (*EIC*) for implementation, including advancing the leadership of ICLs to address systemic barriers and advance specific solutions on each of the GST targets and signals (see the Annex)
  - prepare for a robust and effective GST2, which will start at COP31 in 2026.

## **B. The Role of the Action Agenda to Support Coherent, Multi-year Implementation**

6. Parties' climate action is a key lever of Paris-aligned implementation. Parties and NPS have cooperated through the Mitigation Work Programme (*MWP*)'s investment-focused events.<sup>6</sup> Such collaboration could be further fostered by initiatives launched by the COP30 Presidency, in particular the Global Implementation Accelerator (*GIA*) and Belém Mission to 1.5.<sup>7</sup> Parties can also enhance international cooperation by working with ICLs in the GCAA, generally comprising both Parties and NPS.
7. This paper focuses on the GCAA as a primary vehicle for voluntary cooperation to implement the TAFF because:
  - provides a clear framework and vision through to 2030<sup>8</sup> (it's important to note in the context of mitigation efforts, the MWP mandate is up for renewal and the GIA and Belém Mission to 1.5 ostensibly conclude at COP31)
  - it clearly links with agreed GST1 outcomes and can inform GST2
  - of linkages to other relevant initiatives and workstreams (for example, the GIA).<sup>9</sup>
8. The Roadmap could usefully build on the GCAA to accelerate implementation in a way that transcends confrontational negotiations and supports the "two-tier" multilateralism set out by the COP30 President in his twelfth letter.<sup>10</sup> ICLs in the GCAA are well positioned to support "frontrunner" cooperation efforts and become "coalitions of the willing" to make progress through to 2030.
9. Resilient and inclusive ICLs can also sustain unified and synergistic ecosystem efforts over time—which are necessary for just energy transitions. The COP30 Presidency and CHLC adopted a structure at COP30 and a five-year plan that can enable this sustained cooperation.<sup>11</sup> Under the new GCAA structure, 30 activation groups (*AGs*) organized under six broader thematic axes are set to work on achieving GST1 outcomes through to 2030. Moreover, AGs are intended to inform GST2 through ICL-led "plans to accelerate solutions" (*PAS*) with a 2028 end-date, coinciding with the culmination of GST2. The five-year plan also echoes just transition principles, recognizing the importance of equitable and inclusive participation, regional balance and the leadership of traditionally underrepresented groups, and invites ICLs in the broader ecosystem to join the efforts.<sup>12</sup>
10. The COP30 Presidency TAFF Roadmap should use the GCAA as a vehicle to collect inputs from key ICLs working on just energy transitions and have these ICLs follow up on implementation through their work in the GCAA. In particular, the First Conference on Transitioning Away from Fossil Fuels, cohosted by Colombia and the Netherlands in Santa Marta, Colombia, on April 23-28, 2026, should rely on the leadership of these key ICLs to connect its deliverables to the COP30 TAFF Roadmap.<sup>13</sup>
11. ICLs participating in the GCAA through the fourth AG ("AG4 - Transitioning Away from Fossil Fuels") are most relevant to engage in the Roadmap process, particularly those that have submitted a PAS. These ICLs include:

- **Powering Past Coal Alliance**, which hosts the “Plan to accelerate coal transitions solutions,” focusing on institutional and governance arrangements<sup>14</sup>
  - **Equitable Framework and Finance for Extractive-based Countries in Transition (EFFECT)**, which is led by Organization for Economic Co-operation and Development (*OECD*) and hosts the “Plan to accelerate collaborative exporter-importer governance for shared prosperity post-fossil fuels” (focusing on both supply and demand aspects of the transition)<sup>15</sup>
  - **Coalition on Phasing Out Fossil Fuel Incentives Including Subsidies (COFFIS)**, which hosts the “Plan to accelerate the phase-out of fossil fuel incentives including subsidies through transparency, common methods, national phase-out plans, and removal of international barriers” (focused on sectoral and product level frameworks)<sup>16</sup>
  - **Clean Energy Transition Partnership (CETP)**, which hosts the “Plan to Accelerate a high-level, global dialogue on economic enablers and aligning financial flows to accelerate the transition away from fossil fuels” (focused on demand-side measures)<sup>17</sup>
  - **Fossil Fuel Non-Proliferation Treaty Initiative**, which hosts the “Plan to coordinate efforts to end expansion of fossil fuels” (focusing on supply-side measures)<sup>18</sup>
  - **Beyond Oil and Gas Alliance (BOGA)**<sup>19</sup>
  - **Global Coalition for Energy Planning (GCEP)**, led by the International Renewables Energy Agency (*IRENA*) and the Brazilian G20 Presidency<sup>20</sup>
  - **Global Commission on People-Centred Clean Energy Transitions**, led by the International Energy Agency (*IEA*).<sup>21</sup>
12. Many other ICIs in AGs under the first Axis, “Axis I – Transitioning Energy, Industry and Transport,” (which includes AG4) are advancing complementary solutions to TAFF and should be engaged in the Roadmap process as well. For example, Mission Efficiency, PAS host for doubling energy efficiency, commits to fuel-agnostic energy efficiency actions including the electrification of energy end-uses.<sup>22</sup>
13. The COP30 TAFF Roadmap should also mobilize regional leadership, encouraging regional and local ICIs to join the GCAA.<sup>23</sup> The CHLC and UNFCCC secretariat could be invited to “recruit” regional stakeholders to join the GCAA at Climate Weeks.<sup>24</sup>

## C. Just Transition-informed GCAA Efforts Supporting a TAFF

14. The JTWP decision at COP30 set out a non-exhaustive list of 22 key messages derived from Parties’ exchanges on opportunities, best practice, actionable solutions, challenges and barriers during its global dialogues.<sup>25</sup> Parties and NPS were invited to consider the key messages in designing, implementing and supporting just transition pathways in line with national circumstances, priorities and capabilities, as applicable.<sup>31</sup> These messages complement and help operationalize the JTWP elements agreed at COP28.<sup>26</sup>
15. The Roadmap should integrate key messages from the JTWP to guide Parties and NPS in selecting among differentiated options for implementing TAFF. The messages will help actors understand what it means to transition away from fossil fuels in an orderly, equitable or just manner in the context of economic, social, and geopolitical realities. To facilitate their consideration by ICIs working on TAFF, the Roadmap could streamline the 22 key messages into broader core themes. For example, core themes could include:
- **equity, inclusion, nationally determined and whole-of-economy approaches.** This includes common but differentiated responsibilities and respective capabilities and comprehensive participation of stakeholders across groups and sectors, focusing on the most impacted by the transition.<sup>27</sup>
  - **skills, education, and social protection.** This includes the development of the workforce across formal and informal sectors, unemployed and future.<sup>28</sup>

- **right-based approaches.** This includes individual and collective rights, including the right to a clean, healthy environment and the free, prior and informed consent of Indigenous Peoples.<sup>29</sup>
- **adaptation and ecosystems.** This includes locally-led participatory approaches, the role of nature-based solutions and ecosystem integrity.<sup>30</sup>
- **clean energy access and low-carbon development.** This includes scaled up renewables and clean cooking, resilient infrastructure, low-carbon technologies, and energy efficiency.<sup>31</sup>
- **enhanced international cooperation to scale up means of implementation.** This includes innovation and technology transfer, finance and institutional capacity, and improving fiscal space.<sup>32</sup>

16. The JTWP's just transition mechanism (*JTM*), which Parties at COP30 agreed to develop,<sup>33</sup> could also consider the TAFF Roadmap as input for future activities. The JTM is meant to synergize with relevant work across the UNFCCC and potentially beyond. The GCAA can contribute to the JTM's purpose, namely to: (i) enhance international cooperation, technical assistance, capacity-building and knowledge sharing; and (ii) enable equitable, inclusive just transitions.<sup>34</sup>

## **D. A Systemic Approach to Accelerating a Just Energy Transition**

17. When addressing just energy transitions, Parties and NPS should consider barriers and solutions to energy systems' transformation. A market-based approach is a systemic approach that influences the choices/behavior of producers and consumers on the supply and demand sides of the market. It should consider macro and microeconomic policies/incentives, frameworks across sectors or specific products in energy supply chains, and institutional and governance arrangements. (See the Annex for more detail.)
18. On the supply side, obstacles to a just energy transition include limited fiscal space, high capital costs, long permitting processes for clean technology deployment, and poor social protection.
19. On the demand-side, there is limited availability of cost-competitive low-carbon fuels, including due to ongoing fossil fuel subsidies. Public engagement is low, including on low-cost energy efficiency improvements that can break entrenched energy consumption patterns. There are both insufficient sustainability standards for low-carbon products, and monitoring and reporting against these standards. Institutional weaknesses, such as limited capacity for planning just transitions and underinvestment in workforce upskilling, also slow progress.
20. However, there is an array of solutions to address these barriers. On the supply side, for example, Parties and NPS could work together to retire fossil fuel infrastructure through debt cancellation, and stop granting investor protections that lock in fossil fuel projects.
21. Sectoral and product-level measures are key to accelerate a just energy transition. For example, financial disclosures could require oil and gas companies to increase transparency on emissions and transition strategies. Carbon pricing with carbon revenue redistribution can address emissions while protecting vulnerable populations from higher energy costs. Enabling the use of carbon credits or environmental certificates can further incentivize decarbonization. Managed phaseouts of fossil fuel assets should include safeguards such as guarantees for environmental remediation and community compensation.
22. At the institutional level, integrating just transition strategies into national climate and development instruments ensures coordinated planning and roll-out of policy reform. Supporting community ownership of clean technology and facilitating workforce reskilling helps share the benefits of the transition more broadly. Enhancing international cooperation on climate and trade can prevent emissions leakage while enabling equitable, large-scale progress toward just energy transitions in both developed and developing countries.

## E. Annex: Systemic Barriers and Solutions to a Just Energy Transition

### Barriers

23. Many obstacles exist to accelerating the transition away from fossil fuels, including:<sup>35</sup>

#### Supply-side

- a lack of **fiscal space** to incentivize clean energy solutions through industrial policies, and increasing **cost of capital** to acquire and build clean technologies and infrastructure, especially in developing countries<sup>36</sup>
- dependence on **revenues from oil and gas** and/or political entanglement with the fossil fuel industry, leading to, for example, continued fossil fuel licensing
- long lead times to obtain **permits** and to build renewable energy grids.

#### Demand-side

- ongoing **fossil fuel subsidies** that can generate cheaper rates for fossil fuel use in transportation and electricity generation, providing reduced incentives for investments in renewable energy
- lack of **popular support** when the stakes in the transition are not sufficiently discussed with impacted communities, including co-benefits of a clean energy transition, such as cleaner air, better-quality housing, and improved health and productivity<sup>37</sup>
- lagging **engagement of end-use sectors** for reduced fossil fuel consumption via energy efficiency improvements and demand management
- insufficient **circular economy** approaches such as extended producer responsibility measures for resource recovery, waste recycling and safe disposal<sup>38</sup>
- **behavioral inertia** in energy consumption patterns.

#### Sectoral and Product-level Frameworks

- insufficient supply and demand of **cost-competitive low-carbon fuels** that can provide alternatives to fossil feedstocks for emissions intensive sectors where electrification is limited, like heavy industry and aviation, such as those that are hydrogen-derived (e.g. green hydrogen) or renewable waste-based (e.g. sustainable aviation fuels)<sup>39</sup>
- insufficient **monitoring, reporting and verification** and life-cycle accounting frameworks and standards for low-emission products of hard-to abate sectors (e.g. cement, steel), including alternative fuels<sup>40</sup>
- lack of comprehensive environmental and social **safeguards** and sustainability requirements in the mineral and fossil resource extractive sectors.<sup>41</sup>

#### Institutional and Governance Arrangements

- insufficient **institutional capacity** for socio-economic impact analysis of possible just transition pathways, coherent cross-sectoral just energy transition planning, and policy enforcement
- insufficient public and private investment in workforce **upskilling and reskilling**
- insufficient **holistic international cooperation**, including through equitable climate and trade measures (for example, trade agreements can include clauses on product standards, emissions intensity and social and environmental safeguards).<sup>42</sup>

### Solutions

24. Several solutions exist to accelerating the transition away from fossil fuels. Parties and NPS could, for example:<sup>43</sup>



## Supply-side

- cancel **debt** related to fossil fuel projects to enable the early retirement of fossil fuel infrastructure and encourage renewable energy projects
- neutralize current and stop granting new **investor-state dispute settlement** clauses in any contract with fossil fuel investors.<sup>44</sup>

## Demand-side

- request disclosure of **net-zero commitments** by power generators and hard-to abate industries to encourage electrification and fuel switching,<sup>45</sup> with the aims of: (i) joining broad coalitions with ambitious targets; (ii) informing mid-and long-term transition strategy targets to diversify and/or to ultimately shut down oil and gas production
- **phase out inefficient fossil fuel subsidies** which distort markets and artificially increase competitiveness of fossil fuels when compared to renewable energy sources<sup>46</sup>
- commit to **stop building new unabated coal-fired** power generation plants
- launch **public procurement tenders for clean energy projects** and related infrastructure to stimulate the market value of clean energy technologies and services, enhancing the transparency of this data (since offers are publicly disclosed).

## Sectoral and Product-level Frameworks

- encourage or require oil and gas companies to **increase transparency** in their transition strategies, by measuring, monitoring, publicly reporting, and independently verifying their greenhouse gas emissions, including methane,<sup>47</sup> and their performance and progress in reducing emissions from their operations
- **cap emissions** from high-emitting sectors, such as the electricity and transport sectors, and/or develop with carbon pricing mechanisms (e.g., emissions trading systems and/or carbon taxes, carbon credit offsets) that can provide flexibility to regulated subjects, as well as revenues for governments
- implement **redistribution mechanisms** to help most vulnerable segments of the population meet potentially higher energy cost burdens, e.g. pooling carbon pricing revenues and savings from the elimination of inefficient fossil fuel subsidies to allocate these resources to green investments
- support different **cases for use of carbon credits** or environmental certificates to be used by corporates and sovereign buyers toward compliance or achievement of voluntary climate goals<sup>48</sup>
- lay out procedures for **managed fossil fuel asset phaseout/closure**, including guarantees for environmental reparation and indigenous peoples and local communities' compensation<sup>49</sup>

## Institutional and Governance Arrangements

- **integrate just transition strategies** within short- and long-term climate plans, such as nationally determined contributions; long-term low-emission development strategies; and national adaptation plans
- ensure a well-managed **transition of skills** and expertise into new jobs in the emerging clean energy sectors, including opportunities for community ownership of clean energy technologies
- carry out comprehensive research on and **consultations** with the economic sectors and populations likely to be affected by fossil fuel subsidy reform, including existing levels of subsidy support and the distributional impacts of withdrawing it
- boost **institutional capacity** for building multi-sectoral just energy transition pathways through EIC
- avoid GHG emission **leakage** and foster integrity through climate and trade agreements.

## F. C2ES Resources

- Reflections on Key Mitigation Ambition Outcomes from COP30  
<https://www.c2es.org/wp-content/uploads/2026/03/COP30-Mitigation-Ambition-Reflections.pdf>
- Issues and Options for the Just Transition Mechanism  
[https://www.c2es.org/wp-content/uploads/2026/03/Just-Transition-Mechanism\\_Issues-and-Options\\_v2.pdf](https://www.c2es.org/wp-content/uploads/2026/03/Just-Transition-Mechanism_Issues-and-Options_v2.pdf)
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<https://www.c2es.org/wp-content/uploads/2025/09/C2ES-Vision-for-the-Action-Agenda.pdf>
- Enhancing Action & International Cooperation for the Transition Away from Fossil Fuels  
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- <sup>8</sup> *Global Climate Action Agenda 2026–2030: A five-year vision for accelerating implementation* (Bonn, Germany: UNFCCC (November 9, 2025), [https://unfccc.int/sites/default/files/resource/GCAA\\_2026-30.pdf](https://unfccc.int/sites/default/files/resource/GCAA_2026-30.pdf).
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- <sup>34</sup> *Issues and Options for the Just Transition Mechanism* (Washington, DC: C2ES, March 23, 2026), [https://www.c2es.org/wp-content/uploads/2026/03/Just-Transition-Mechanism-Issues-and-Options\\_v2.pdf](https://www.c2es.org/wp-content/uploads/2026/03/Just-Transition-Mechanism-Issues-and-Options_v2.pdf).
- <sup>35</sup> *Enhancing Action & International Cooperation for the Transition Away from Fossil Fuels* (Arlington, VA: C2ES, October 16, 2024).
- <sup>36</sup> Caren Grown and Kendall Trelegan, “3 paradigm shifts and 4 practical reform ideas for debt and public finance for sustainable development”, Brookings, February 3, 2026, <https://www.brookings.edu/articles/paradigm-shifts-reform-ideas-debt-public-finance/>; *Reducing the Cost of Capital: Strategies to unlock clean energy investment in emerging and developing economies* (Paris, France: International Energy Agency [hereinafter IEA], February 8, 2024), <https://iea.blob.core.windows.net/assets/227da10f-c527-406d-b94f-dbaa38ae9abb/ReducingtheCostofCapital.pdf>.
- <sup>37</sup> However, there is evidence that the overall balance is overwhelmingly positive in terms of achieving SDGs and climate action. See *Synergy Solutions for Climate and SDG Action: Bridging the Ambition Gap for the Future We Want, Report on Strengthening the Evidence Base* (New York, NY: United Nations, 2024), <https://sdgs.un.org/sites/default/files/2024-07/UN%20Synergy%20Solutions%20for%20Climate%20and%20SDG%20Action-3.pdf>. See also, Måns Nilsson et al., *Seeking Synergy Solutions Policies that Support Both Climate and SDG Action* (New York, NY: United Nations, Expert Group on Climate and SDG Synergy, June 2024), <https://sdgs.un.org/sites/default/files/2024-06/Thematic%20Report%20on%20Climate%20and%20SDGs%20Action-060824.pdf>.
- <sup>38</sup> *The Circularity Gap Report 2025* (Circle Economy, 2025), 61, [https://pdf.circularity-gap.world/?report=CGR\\_Global\\_2025\\_Report\\_0c90048033&page=1](https://pdf.circularity-gap.world/?report=CGR_Global_2025_Report_0c90048033&page=1).
- <sup>39</sup> *Sustainable Aviation Fuel: Policy Recommendations to Enable a Low-Carbon Fuel Mix* (Arlington, VA: C2ES, December, 2024), <https://www.c2es.org/wp-content/uploads/2024/12/Sustainable-Aviation-Fuel-policy-recommendations-to-enable-a-low-carbon-fuel-mix.pdf>.
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<sup>43</sup> *Enhancing Action & International Cooperation for the Transition Away from Fossil Fuels* (Arlington, VA: C2ES, October 16, 2024), <https://www.c2es.org/wp-content/uploads/2024/10/Transition-Away-from-Fossil-Fuels-discussion.pdf>.

<sup>44</sup> Oliver Hailes, “Fossil fuel abolition in international law and arbitration,” *Journal of Environmental Law* (January 14, 2026), <https://doi.org/10.1093/jel/eqaf039>.

<sup>45</sup> “Key Findings: Net Zero Company Benchmark,” *Climate Action 100+*, accessed March 18, 2026, <https://www.climateaction100.org/net-zero-company-benchmark/findings/>.

<sup>46</sup> Henok Asmelash, “Energy Subsidy Reform: The Fossil Elephant in the COP Room,” *University of Birmingham*, accessed March 19, 2026, <https://www.birmingham.ac.uk/research/climate/climate-publications/energy-transitions/energy-subsidy-reform-the-fossil-elephant-in-the-cop-room?>

<sup>47</sup> UNFCCC, *Outcome of the first global stocktake*, Decision 1/CMA.5, ¶ 28(f).

<sup>48</sup> *Enhancing International Cooperation for Carbon Dioxide Removal Approaches* (Washington, DC: C2ES, May 29, 2025), <https://www.c2es.org/wp-content/uploads/2025/05/C2ES-Carbon-Dioxide-Removals-Discussion-Paper.pdf>; *The Role of Environmental Attribute Certificates for Corporate Climate Strategies* (Berlin, Germany: New Climate Institute, October 2024), [https://newclimate.org/sites/default/files/2024-10/NewClimate\\_RoleOfEACs\\_Oct24\\_1.pdf](https://newclimate.org/sites/default/files/2024-10/NewClimate_RoleOfEACs_Oct24_1.pdf).

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