Turning the 2040 Climate Target into Action

WWF POSITION PAPER ON POST-2030 EMISSIONS AND REMOVALS TARGETS • JUNE 2026

The EU recently adopted a 2040 climate target to reduce net greenhouse gas emissions by 90% compared to 1990 levels, as an intermediate milestone on the path to climate neutrality by 2050. However, this target, on its own, does not determine how the EU and its Member States will deliver the necessary emission reductions, protect and enhance the land carbon sink, or ensure a fair distribution of effort across countries and sectors.

Much of the EU's core legislation regarding emissions reductions targets requires a post-2030 legislative framework, including the EU Emissions Trading System (ETS1) framework, the Effort Sharing Regulation (ESR), and the Land Use, Land Use Change and Forestry (LULUCF) Regulation. As a result, the upcoming Commission proposals to revise these laws will define how the 2040 target will be met.

In light of the upcoming legislative revisions WWF calls for emissions targets in the post-2030 architecture to be based on the following principles:

Fundamental principles

Ensure a just and fair transition: Post-2030 legislative proposals must reflect the need for a socially balanced transition for all. Targets must be accompanied by assessment of distributional socio-economic impacts and corresponding measures put in place to protect citizens, households, workers and communities from negative impacts.

Environmental integrity must be a priority. The post-2030 climate architecture must prioritise real, measurable and verifiable emissions reductions within the EU. Climate action must be pursued in a way that safeguards biodiversity, natural carbon sinks, resource use, and prevent the weakening of mitigation incentives. Policies should avoid negative impacts on ecosystems, land use, water, and communities, while enhancing the resilience of natural systems.

Fair and binding distribution among Member States. When setting the national climate targets, EU countries should follow a binding and fair system of carbon budgets decided for each year. These budgets should gradually become stricter over time and ensure that emissions are reduced early on and steadily, so that all countries contribute fairly and stay on track to reach the 2040 target and climate neutrality.

Separate targets for 2040 at the EU level. EU climate policy should treat emission reduction, natural carbon sinks and permanent removals as distinct systems, each governed by separate and non-fungible framework with binding and fairly allocated responsibilities, strict ecological safeguards, and no use as substitutes for emissions reductions in other sectors. Concretely, this means a binding gross emission reduction target, a binding ambitious LULUCF target of at least 400MtCO_2-eq taking into account the projected deficit in 2030, and a permanent removal target.

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Alignment with the Paris Agreement. The design of post-2030 targets must be firmly aligned with the temperature goals of the Paris Agreement, meaning that short- and medium-term policies should lead to rapid emissions cuts and not delay action, create lock-ins or rely on uncertain future technologies.

Robust governance and accountability. EU climate targets must be backed by robust, enforceable compliance mechanisms that ensure timely national action, with regular monitoring, escalation for non-compliance, and penalty revenues reinvested directly into climate mitigation and carbon sink protection within the sectors they originate from.

Design and scope of national targets

1) **At national level, set a binding target for gross emission reduction**, excluding ETS1 emissions but including ETS2 emissions since ETS1 has been delivering so far but there is no certainty that ETS2's price signal will deliver the necessary emissions reductions in those sectors.
2) **Require that gross emissions reduction targets be achieved on an annual basis**, with a concave trajectory (more ambitious than linear, to minimise total cumulative emissions) from 2031 to 2040.
3) **Maintain national five-year targets accompanied by annual limits** set in a linear trajectory[1] after 2030 for the LULUCF sector.
4) **Determine effort sharing for gross emission reduction across Member States** in a way that promotes convergence towards the EU-wide climate-neutrality objective, supported by redistribution measures. This should be based primarily on historical responsibility, solidarity, the structure of the emitting sectors, and capacity to act (GDP per capita). Cost-effectiveness of climate mitigation efforts could be considered but should not be the primary criterion.

Carbon removals

5) **The LULUCF Regulation should continue in its current form or as a separate pillar in an economy-wide target** for the period 2030-2050 as a minimum to fulfil the 2040 climate target and the climate neutrality target in 2050. The LULUCF sector must not be merged with agriculture non-CO_2 emissions nor be used to offset emissions reductions in other sectors.
6) **The EU LULUCF target should be implemented through the sum of binding national targets.** The pathway from 2030 should be linear and take into account the projected deficit in 2030. National LULUCF targets should be distributed to reflect mitigation potential/hectare on managed land, biophysical conditions and ecological constraints while embedding principles of equity, solidarity, and differentiated responsibilities.
7) **The EU permanent removal target should only be set following a rigorous impact assessment of its sustainable scale-up,** including potential impacts on natural carbon

[1] Commission Implementing Regulation (EU) 2026/893 of 24 April 2026 setting out annual limit values for net greenhouse gas removals of Member States for the period 2026-2029 pursuant to Article 4(5) Regulation (EU) 2018/841

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sinks, ecosystems, resources (energy, water, biomass), and people. The impact assessment should be subject to a public consultation. Permanent removals should not be included in the EU Emission Trading System. They contribution to the overall EU climate target should be kept separate and limited to the level of residual emissions[2] at the time, to avoid the risk of emission reduction deterrence. Finally, permanent removals' methodologies under the Carbon Removals and Carbon Farming Regulation must be drastically improved to ensure environmental integrity, climate benefits, and additionality.[3]

Flexibilities

8) **The EU and national targets should strive to achieve 90% emissions reductions domestically and should not be achieved through the purchase of international credits.** Those credits should not be bought at EU level or be used for compliance with national targets set by EU legislation.

Compliance

9) Regarding both gross emissions reduction and LULUCF removals, **the Commission should be able to exercise more pressure on Member States to make sure that they reach their respective targets via enforcement mechanisms.** Regarding LULUCF specifically, there should be an annual compliance check by the Commission, rather than every five years with appropriate recommendations for non-compliance, and penalties following the five years targets are missed. Member States should undertake additional measures based on recommendations of the European Commission.
10) **Lack of compliance with the Commission recommendations should also be subject to penalty.** Revenues generated from the penalties related to the LULUCF Regulation must be used for finance activities that can enhance and protect carbon reservoirs such as activities that fall under the implementation of Regulation 2024/1991 on nature restoration. Revenues generated from the penalties related to the Effort Sharing Regulation must be used to finance activities which help decarbonise the ESR sectors.

[2] IPCC, AR5 2023, B.6.2. E.g., some emissions from agriculture, aviation, shipping, and industrial processes. What is understood and calculated as residual emissions should be regularly reviewed, at intervals of no greater than 5 years, in consultation with the European Scientific Advisory Board on Climate Change, taking into account criteria of technological availability and social necessity.
[3] WWF and other NGOs submitted a request for internal review on the CRCF Delegated Act setting methodologies for Bio-CCS and biochar carbon removal, see https://www.wwf.eu/?21072891/Environmental-NGOs-challenge-the-Commission-on-EU-carbon-removal-methodologies

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