

行政院所屬各機關因公出國人員出國報告書
(出國類別：開會)

參加世界貿易組織 (WTO) 舉辦之
貿易與環境議題相關會議報告

服務機關：行政院經貿談判辦公室

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摘要

本次赴瑞士日內瓦與歐盟及其主要貿易夥伴就碳邊境調整機制(CBAM)進行討論，並出席世界貿易組織(WTO)召開之貿易與環境委員會(CTE)例會及相關專題討論，旨在瞭解各國對 CBAM 關切事項，及當前於多邊組織中，環境相關議題之討論重點。

潔淨能源轉型已成當前趨勢，如何協助擁有豐富再生能源之開發中國家或低度開發國家進行能源轉型成重點，或可透過多邊組織的交流與討論，來達成共識，為全球減碳盡一份力。

有關 CBAM，我方於本次行程中已向主要貿易夥伴說明我國廠商在執行 CBAM 時可能遭遇之問題與憂慮，亦瞭解到各國對 CBAM 之關切與我國雷同，均期盼歐盟可於 2025 年審視過渡期執行狀況後適時修正。

世界貿易組織（WTO）舉辦之貿易與環境議題相關會議

行政院經貿談判辦公室

112 年 11 月 21 日

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壹、研討會情形

一、11月13日上午「貿易針對氣候變遷與適應作出能源轉型努力之貢獻」專題討論：

- (一) 為使成員瞭解貿易在氣候變遷中扮演的角色與可發揮的作用，貿易與環境委員會(CTE)於本次例會前，首次召開非正式專題會議，討論主題為「貿易針對氣候變遷與適應作出能源轉型努力之貢獻 (Trade Contributions To Energy Transition Efforts Concerning Climate Adaptation And Mitigation)」
- (二) 專題會議邀請國際組織專家(如國際能源總署)、學者及業者，說明其研究成果、開發中國家及新興市場發展能源轉型之潛力、機會與挑戰，以及對WTO的建議等。
(議程如附件1)
- (三) 國際能源總署技術創新部負責人 Araceli Fernandez Pales 主要分享能源產業當前趨勢及各國能源政策為清潔能源供應鏈帶來的機會與風險，另強調能源、環境、技術與貿易相互關聯，需有整體政策協調。重點如次：
 1. 為因應氣候變遷，全球潔淨能源技術的需求不斷增加，預計至2030年潔淨能源之市場規模可達6,500億美元。這也使得各國開始透過各種政策吸引潔淨能源投資，如：
 - (1) 2022年美國的降低通膨法案即吸引了大量的電池、光電、氫氣生產等的投資；
 - (2) 歐洲近期的產業淨零法案呼籲促進潔淨能源投資；

(3) 印度的生產連結獎勵計畫(PLI)；

(4) 中國的再生能源目標等，

以達地球升溫上限保持在 1.5 度的最終目標。這是當前全球對太陽光電、電池製造及氫氣生產等潔淨能源技術正加速投資的原因，倘未來持續朝這趨勢發展，預計 2050 年應可達成淨零排放目標。

2. 根據目前已知的潔淨能源項目及需求，中國在潔淨能源轉型趨勢中具有利地位(如倘目前潔淨能源項目可全部執行，未來中國市場份額將達 2/3)。另以電動車之電池為例，中國在全球電動車電池供應中具主導地位，且在歐洲銷售的電動車中，有三分之一的電池係來自中國，當然日韓也是重要生產國。
3. 能源轉型將改變供應鏈型態，亦將改變生產材料之應用：如過去氫氣多由石化燃料(如天然氣)生產，如今越來越多的氫氣係由電力/再生電力生產；未來鋼鐵亦將不再由煤炭或天然氣生產，而係用氫氣生產。儘管如此將增加製造成本，但透過應用新材料(再生能源)來減少碳足跡也將成為業者的一項競爭優勢。當越來越多國家業者效仿以保競爭力，或有更多可節能減碳的新材料或新技術出現後，生產成本自然將隨之降低。
4. 能源、環境、技術與貿易之間相互關聯，需結合各種政策，以由上(政府政策)往下的方式推動能源轉型。且未來應透過國際合作，來建立穩定且透明的機制，以實現淨零排放路徑圖，瞭解新材料的排放狀況，並為新材料/新技術的貿易建立標準(含定義及排放測量原

則)。

5. 在能源轉型過程中，供應鏈的安全、韌性與永續至關重要，此與產業策略息息相關。爰各國應瞭解其自身供應鏈的優勢與弱勢，以與具互補性的策略夥伴合作，確保能源安全轉型。

(四) 拉丁美洲與加勒比海經濟委員會華盛頓特區辦事處主任(前哥斯大黎加外貿部長)Andres Valenciano Yamuni、挪威再生能源公司 Satec 政府關係主管(前挪威外交部官員) Enja Sæthren 及非洲氣候創投公司(Africa Climate Ventures)執行長 James Irungu Mwangi 分別說明拉美及非洲地區在潔淨能源轉型的潛力與挑戰，及對世界貿易組織(WTO)之建議。重點如次：

1. 拉丁美洲與非洲在能源轉型、緩解氣候變遷中均可發揮重要作用，因該等地區均擁有許多重要資源與礦產，具進行潔淨能源轉型之潛力，如同非洲創投的 Mwangi 所言，再生能源很難移動，哪裡有潔淨能源，就應去哪裡進行再生能源轉型(to use the energy where the energy is)。

(1) 拉美地區含有豐富的石墨、鎳、錳等礦產，也有生物多樣性(擁有全球 50%以上的原始森林，擁有全球三分之一的淡水)，且其 60%的電力來自再生能源，係全球平均水準的兩倍。

(2) 世界上 25%的鋁土礦來自幾內亞；非洲擁有進行潔淨能源轉型之潛力，全球最好的再生能源有 40%位於非洲，亦擁有許多氫氣資源。

惟不論是拉美或非洲均面臨缺乏外商投資與資金之困境，如：

- (1) 受氣候變遷衝擊嚴重的拉美地區(如受氣候變遷最嚴重的 50 個國家中，有 13 個國家位於拉美地區)，雖具能源轉型潛力，但也存在高債務及融資困難之窘境，需新資源與資本的投入。
- (2) 儘管非洲再生能源豐富，但其再生能源項目之投資卻不到 2%，也因此使得本應具價格優勢的非洲能源，因無人投資(供給小於需求)而相對高昂。

據此，講者提出解決方案：

- (1) Yamuni 建議：拉美與全球其他開發中國家均須推出具野心的產業發展政策，建立公私協調機制，改善投資環境，為企業創造積極商業環境，如此不僅可擺脫低成長陷阱，亦能推動綠色轉型。
- (2) Sæthren 建議：應縮小各國潔淨能源轉型發展之差距，且需要政府、WTO 及私部門等的通力合作；改善這些新興市場/開發中國家的投資環境，降低其能源投資風險，以利吸引外資。

2. Yamuni 並針對 WTO 提出建議，認為

- (1) WTO 應努力降低關稅及非關稅貿易障礙，尤其是對環境商品與服務及循環商品的貿易障礙；
- (2) 探究貿易自由化、貿易便捷化及循環經濟的關聯；循環經濟是綠色成長的潛在驅動力，但目前循環經濟之商品占全球貿易的比重不到 3%。透過提高材

料與貨品的可及性、建立循環供應商登記機制、及對這些貨品制定國際商定的定義以及放寬廢棄物的進口範圍等，將可為拉美地區重要行業(如農林漁牧業)節省原料、水等能源成本。

(3) 制定環境商品、服務與技術的定義與標準，以促進環境商品與服務業的貿易，及促進循環經濟發展，尤其拉美擁有豐富的再生能源，且許多國家均對綠色議程許下承諾，透過環境商品與服務市場的開放，將有助改善拉美國家的市場進入，及促進達成聯合國的永續發展目標。

(4) WTO 應與其他國際組織合作，加強對開發中國家之貿易支援力度，支持開發中國家貿易相關的能力建構，並改善區域國家供應鏈的限制。

3. 針對歐盟的碳邊境稅(CBAM)議題，講者們認同 CBAM 對開發中國家及中小企業將有重大衝擊，甚至可能擴大性別差距，尤其未來若 CBAM 規範的商品擴大的話，但往好的方面想，也可為拉美及非洲地區帶來契機。例如：

(1) Yamuni 認為，CBAM 也可能為拉美地區帶來機會，例如：對重視減碳及為因應 CBAM 的企業來說，反而可能成為拉美地區吸引外商投資的動力，同時拉美國家政府也將需要有促進綠色就業及支援中小企業之政策，為個人及企業提供朝綠色產業轉型的機會。爰建議 WTO 應與成員合作，使 CBAM 符合 WTO 規範。

(2) Mwangi 表示，面對 CBAM 的問題，建議可以從如何促進真正的國際公平正義，加速碳中和的角度出發，而非從如何防止 CBAM 對開發中國家的損害，如何改變能源生產結構來因應等之角度看問題。

(3) 講者認為，成員需有更多 CBAM 對各國生產之碳含量及國際收支平衡等影響之研究資料。例如：拉美國家需要更多數據來瞭解 CBAM 的減碳效益、及將如何影響其產業的生產與供應鏈變化，包含對中小企業的影響。另 Yamuni 建議，WTO 應探討 CBAM 收益之用途，畢竟 CBAM 主要收益將來自開發中國家(因碳排放量多)。其認為或可建立一基金，將 CBAM 收益用來支援南半球的脫碳工作，及降低拉美地區的投資風險，以吸引外商投資。

(五) 中國宏觀經濟研究院能源研究所再生能源發展研究中心副研究員 An Qi 則分享中國能源轉型之進展及貢獻。另對 WTO 可發揮的作用提供建議。摘要如次：

1. 中國再生能源發展進展：在氣候變遷及近期國際石化燃料價格高漲等因素影響下，碳中和成為全球的新焦點及共識。中國也不例外，強調風電、太陽能發電為新能源建設代表，並加速建構清潔低碳及安全高效率的能源體系。目前，中國的再生能源裝置容量達到了 1,300 GW，且新增裝置容量的需求約 80% 來自再生能源。
2. 中國對能源價格降低之貢獻：能源轉型使全球對潔淨

能源技術的需求增加，爰對開發中國家來說，降低潔淨能源技術的成本尤為重要。而作為製造大國的中国，在再生能源的發展中，已對全球新能源成本的降低做出貢獻。例如：中國太陽能光電模板與風電的安裝成本於過去 13 年已分別降低 80%及 40%，進而使全球清潔能源成本亦隨之降低，例如：過去 12 年，全球風電成本降低了近 70%，太陽能光電降低了 19%。

3. 如何進行環境、經濟和社會政策的協調，以及應如何融合各國不同的發展階段係當前挑戰，畢竟各國氣候政策措施的發展階段、減碳責任與能力等均不相同。以碳價機制為例，並非所有開發中國家都有碳定價機制，即使有，各國設定之價格亦有很大差距(7~100 美元以上)。爰建議 WTO 可：
 - (1) 進行原則性的討論，畢竟許多貿易與環境措施均係新措施。透過深入的討論來形成共識，以建設性的方式支持再生能源，同時嘗試改革傳統部門。
 - (2) 促進潔淨能源技術的自由流動，以促進共同成長，特別應以滾動式檢討方式，定期更新環境商品與服務的開放。
 - (3) 提供能力建構，讓 WTO 會員發表意見並加強知識交流，因貿易與能源轉型有望成為全球共同成長的關鍵。

二、11月15日上午歐盟 CBAM 說明會

(一) 歐盟說明會主要由稅務暨關務總署(DG TAXUD)政策官員 Alina MANRIQUE DE LARA 簡報(投影片如附件 2)。摘要重點如下：

1. 目標：CBAM 是歐盟綠色政策之一環，旨在避免(1)碳洩露以確保歐盟氣候政策的執行效率、(2)補充及加強碳排放交易市場(ETS)之不足、及(3)為全球減碳盡力，並達歐盟 2050 年淨零目標。
2. 作法：在歐盟之國際政策與對國際的承諾(含 WTO)下，對具高碳排放量(高碳洩露風險)之產品課徵進口碳稅(主要是針對業者，而非國家)。
3. 進程：
 - (1) 2023 年 10 月至 2025 年 12 月為試行階段(過渡期)。此期間主要在讓各國業者有充分時間準備及因應 CBAM。
 - (2) 2025 年檢視 CBAM 執行情形，讓歐盟對碳洩漏風險的產業及產品、對低度開發國家之影響、以及國際氣候變遷之討論等進行全面評估，以視情況分階段納管。2025 年也將釋出更明確之執行細則，包含如何對第三國進行碳稅抵免以及第三國查驗機構之認可等事宜。
 - (3) 2026 年正式實施。
4. 涉及之產業：水泥、肥料、電力、鋼鐵及其製品、鋁及其製品、氫；於第二階段，產品範圍將有限度地擴大，

可能包括煉油及化學品(refineries and chemicals)。

5. 不適用 CBAM 之情況：(1)產品總價值低於 150 歐元或用於軍事用途者，及(2)參與歐盟 ETS 的國家(冰島、列支敦士登、挪威、瑞士)與歐盟國家海外領地(布辛根、黑爾戈蘭島、利維尼奧、休達、梅利利亞)。
6. 計算方式：
 - (1) 進口商所需購買之 CBAM 憑證數量乘上歐盟 ETS 價格，再扣除第三國可抵免之額度，即為最終進口商所需支付之 CBAM 憑證價格。
 - (2) 於計算進口商所需購買之 CBAM 憑證數量¹時，會將歐盟企業可拿到之免費排放配額扣除。
7. 未來 ETS 中歐盟企業可拿到之免費排放配額將逐年削減：如 2026 年削減 2.5%；2027 年 5%；2028 年 10%；2029 年 22.5%；2030 年 48.5%等，並至 2034 年全面取消免費配額制度。
8. 與國際連結及合作：歐盟認為減碳是全球趨勢，歐盟與開發中國家亦有各種能源合作計畫，例如：非洲與歐盟之綠色能源倡議(Africa-Europe green energy initiative)、歐盟與拉美地區之全球門戶計畫(EU-LAC global gateway investment agenda)、與印尼及南非的公正能源轉型夥伴關係(Just Energy Transition Partnership)、與歐盟南邊鄰近國家之經濟與投資計畫等。

¹ 進口商所需購買之 CBAM 憑證數量 = (實際碳排放量 - 歐盟企業可得之免費配額) × 進口量。一張 CBAM 憑證為一噸碳排放量。

9. 歐盟執委會稅務暨關務總署之官網有詳細之法案、指引、訓練及問題集等資訊，可供參考。歐盟將透過過渡期間之試行，研擬最佳碳排放計算方式，亦將持續與國際夥伴對話，並歡迎各國出口商提問或給予意見。

(二) 問答環節：

1. 第三國之碳費如何抵免(尤其各國物價、生產成本、減碳成本等均有不同，歐盟如何進行抵免)及第三國業者商業機密會否遭到洩露(尤其聽聞 ETS 系統曾被駭)等係各國關切之兩大重點。
2. 另韓國詢問歐盟 CBAM 討論管道及 CBAM 可否由出口商直接向歐盟主管機關申報，如同 ETS 係業者直接向歐盟主管機關申報一般；菲律賓詢問 ETS 中歐盟是否對自身企業提供補貼；巴拉圭關切未來 CBAM 管制產品範圍可能擴大及 CBAM 收益用途；中國關切歐盟 ETS 於 2026 年 CBAM 正式實施後，歐盟業者仍可獲免費配額、業者申報之年份(前一年或當年度)、預設值之使用、以及 ETS 係透過金融機構操作，價格已膨脹等問題。

(三) 歐盟回應：

1. 第三國碳費抵免：尚待研究，爰歐盟將於過渡期蒐集資料，以研擬解決各國不同碳價如何抵免事宜，預期將於 2025 年公布更多細節。
2. 商業機密洩露：歐盟主管機關有保密義務²，業者之營

² 詳見 CBAM 法案第 13 條專業保密與資訊揭露。

業機密不會公開。另從未聽聞 ETS 系統被駭消息，且歐盟有專門之 IT 部門處理資安，資料應不至被駭。

3. 由出口商直接申報事：歐盟表示其僅規範歐盟進口商，無法規範他國廠商，故無法有此選項。
 4. 歐盟業者之免費配額：ETS 免費配額制度將逐步取消，至 2034 年歐盟業者與他國業者一樣沒有免費額度。
 5. CBAM 收益：由於 CBAM 是歐盟的一項計畫(project)，其收入無法用於特定途徑，75%將直接納入歐盟預算。
 6. 討論機制：歐盟在雙邊或多邊場域(如 WTO、OECD、氣候俱樂部等)均提供討論管道，將盡可能地與夥伴國進行國際討論與合作。
 7. 補貼：不確定 ETS 中有無對企業進行補貼之情況(此次前來進行簡報之歐盟官員 Alina MANRIQUE DE LARA 並非 ETS 專家)。
 8. 預設值之使用：預設值係以專家利用全球幾年下來的平均碳含量數值為計算基準，並非僅用一年資料計算。詳細說明可參考歐盟執委會的 JRC (Joint Research Centre) 報告。
- (四) 中方另盼歐盟針對其於 CTE 提案(針對 CBAM 衍生之問題提出討論方向，詳附件 3)進行回應，遭歐盟拒絕，認為此研討會並非討論其提案之場域。

貳、11月13日下午及11月14日貿易與環境委員會(CTE)例會情形：

CTE 例會討論若干會員提案，惟討論之各項提案，多屬舊案：

- 一、非洲集團及印度有關討論技術移轉等協助開發中國家建構氣候韌性之主張，不受美國等已開發國家支持，認為超出 CTE 討論範圍，且主張藉由法規改革保護智財權，才有助於引入技術，美國並明確表示「共同但有區別的責任」是其他公約原則，但非 WTO 原則。
- 二、巴拉圭所提利用自動電郵通知等技術改善 CTE 運作，減少小代表團的負擔，獲得許多會員支持，巴國在其他委員會亦有類似提案。
- 三、中國介紹碳邊境調整措施提案，其表示並非針對 CBAM，發言國家(包括歐盟)多表示正研究中，有待下次會議討論。
- 四、有關 MC13 成果報告，多數意見認為可仿照 MC12，以一段文字敘述 CTE 討論成果，會員均認為 11 月 13 日上午首次舉辦的主題式研討會很有助益，主席表示未來將繼續舉行。

參、雙邊會談情形

本次出訪行程，我方主要於 11 月 14 日及 11 月 15 日與印度、日本、歐盟、韓國及土耳其等五國進行雙邊會談，並於會談時說明我方對 CBAM 在歧視性待遇、成本、商業機密、認證機構、及雙邊溝通管道等五大面向之關切。

肆、觀察與建議：

- 一、 歐盟對各會員的反應均不甚積極，少有正面回應，即使部分國家透過雙邊管道與歐方接觸，該等國家似亦不滿意，此或與 CBAM 制度仍在過渡期有關，歐盟或盼實施一段時間後，於 2025 年進行檢討時再行調整。
- 二、 關於各國關切的企業敏感資訊或營業秘密洩漏問題，歐方似不甚理解，或因堅持只規範歐盟進口商，刻意忽略此問題，我方或可將相關關切以書面方式向歐方闡明。

附件 1、「貿易針對氣候變遷與適應作出能源轉型努力之貢獻」
專題討論議程



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To:	Delegates to the Committee on Trade and Environment (CTE)	Ref.:	ICN/CTE/7/Rev.1
From:	H.E. Mr José VALENCIA (Ecuador), Chairperson of the CTE	Date:	10/11/2023

WTO COMMITTEE ON TRADE AND ENVIRONMENT (CTE)

**THEMATIC SESSION
TRADE CONTRIBUTIONS TO ENERGY TRANSITION EFFORTS CONCERNING CLIMATE
ADAPTATION AND MITIGATION**

13 NOVEMBER 2023, 10:00 - 13:00 (CET)

ROOM CR, WTO, GENEVA, SWITZERLAND AND ZOOM

Communication from the Chairperson

Please be reminded that the first thematic session of the CTE on the topic of "Trade contributions to energy transition efforts concerning climate adaptation and mitigation" will take place on Monday, 13 November, from 10.00 to 13.00 CET in a hybrid format (Room CR, WTO and via Zoom). The session will be live streamed via YouTube to enable the attendance of stakeholders.

The programme for the session is attached to this communication as well as the guiding questions to help guide the discussion. As the programme shows, several panel members will join the session in person, allowing Members to engage with the panelists directly.

I would like to take this opportunity to encourage delegations to participate and interact with the speakers and among Members. I would also kindly suggest that Members consider offering ideas on how discussions on energy transition can feed into the future work of the CTE.

WTO OMC

2

WTO COMMITTEE ON TRADE AND ENVIRONMENT

THEMATIC SESSION TRADE CONTRIBUTIONS TO ENERGY TRANSITION EFFORTS CONCERNING CLIMATE ADAPTATION AND MITIGATION

13 NOVEMBER 2023, 10:00 – 13:00 (CET)

ROOM CR, WTO, GENEVA, SWITZERLAND AND ZOOM

Tentative programme

1. Introductory remarks by the moderator

- **Ms Anna Vitie**, Deputy Permanent Representative of Finland

2. Panel discussion on trade contributions to energy transition

- **Ms Araceli Fernandez Pales**, Head of Technology Innovation Unit, International Energy Agency (in-person)
- **Mr Andres Valenciano Yamuni**, Director for the Washington DC office, Economic Commission for Latin America and the Caribbean (ECLAC) (in-person)
- **Ms An Qi**, Associate Research Professor, Renewable Energy Development Research Center, Energy Research Institute, Chinese Academy of Macroeconomic Research (in-person)
- **Ms Enja Sæthren**, Head of Government Relations and Support Mechanisms, Scatec (remotely)
- **Mr James Irungu Mwangi**, CEO, Africa Climate Ventures (in-person)

3. Q&A and discussion by Members

- Members are invited to react to the presentations and respond to the guiding questions.

4. Closing remarks by the moderator

- **Ms Anna Vitie**, Deputy Permanent Representative of Finland

Guiding questions for the discussion

- How can trade and trade-related policy tools contribute to a just, climate resilient, low-carbon energy transition? Which goods, services and technologies can support efforts to increase the proportion of renewable sources in national energy mixes?
- What trade-related measures have Members taken? What kind of approaches have worked? What are the specific opportunities and challenges faced by developing countries?
- What is the WTO's role in promoting these tools and providing an institutional framework?
- From a business perspective, what are the main trade-related opportunities and challenges? What could governments do to support the transition?

附件 2、歐盟 CBAM 說明會簡報

European Commission | 5

What are the sectors in scope?

□ In the **first phase**:


CEMENT


IRON & STEEL


ALUMINIUM


FERTILISER


ELECTRICITY


HYDROGEN

□ **Selected on the basis of 3 criteria:**

- ✓ High risk of carbon leakage (high carbon emissions; high level of trade)
- ✓ Covering more than >45% of CO₂ emissions of ETS sectors
- ✓ Practical feasibility

□ **Exclusions** (under 150€ / countries linked with the EU ETS)

□ In a **second stage**, CBAM may be extended to a limited list of ETS sectors at risk of carbon leakage (such as refineries and chemicals), provided that such an extension is justified based on selected criteria.

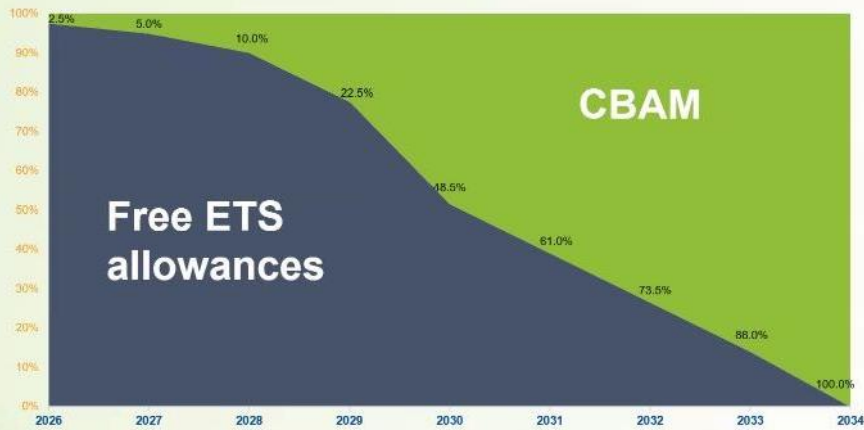
European Commission

Calculation of the adjustment

Number of certificates			Price of certificates		Obligation and adjustment	
Actual embedded emissions	- Emissions covered by free allocation]	× Amount of goods	×	EU ETS price	
					=	CBAM Obligation
					-	Carbon price effectively paid abroad
					=	Adjustment

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Phasing-out of free allocation = Phasing-in of CBAM



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Guidance and support by the Commission



CBAM and international cooperation

CBAM is open to **decarbonisation efforts** in third countries and favours international coordination:

- **Actual emissions methodology** – CBAM is based on carbon content of the imported goods.
- Companies are subject to CBAM only on individual merits and taking into account:
 - Actual carbon content of the imported goods;
 - Level of free allocations of EU ETS allowances in the EU;
 - Carbon price effectively paid in country of production.
- **Deduction of the carbon price** paid in country of production from the adjustment on imported goods.
- Countries applying **EU ETS** or linked to it are excluded.
- Special rules on **electricity** for countries whose electricity market is “coupled” with the EU internal market for electricity.
- Participation of third countries in the Informal Expert Group on CBAM, where observers participate in the design of the CBAM and a public consultation on the implementing act defining the rules for reporting during the transitional period.

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CBAM and international cooperation

- Transitional period learning phase for all
- Openness and transparency through Public Consultations; Impact Assessments; Stakeholder Engagement (e.g. consultations, meetings, and expert groups); Expert Groups and Committees; Publication of Draft Regulations, allowing the public to review and provide feedback.
- Flexibilities embedded in the CBAM regulation to facilitate smooth implementation
 - long transitional period for predictability: no financial adjustment during interim phase; monitoring and reporting obligations only; gradual phase in in definitive period.
- **The EU will continue pursuing its open dialogue with international partners, we have just launched the call for applications of members to the Informal Expert Group on CBAM.** Third country experts are welcome to send us a notification of interest to become observers



International support to worldwide decarbonisation



The EU's **Global Gateway**, representing **up to up to €300 billion in investments until 2027**, supports this green transformation, on the way to achieving the Sustainable Development Goals and commitments of the Paris Agreement on climate change. It promotes green technology exchanges and reinforces energy security.



- The [Africa-Europe Green Energy Initiative](#): Completion of feasibility study on the 'GREGY' project – an electricity interconnection cable linking **Egypt** to Greece; call for proposals hydrogen power plant in **Morocco**; launch of tender process for construction of a National Control Centre for Energy Infrastructure in **Mozambique**; EIB signature for the construction of a solar power plant in **Namibia**.

#EUGreenDeal



International support to worldwide decarbonisation

- **Electricity Corridor in Western Balkans**: Development of the Trans-Balkan Electricity Corridor for the creation of a regional power network connecting the electricity transmission systems of Bosnia and Herzegovina, Montenegro, and Serbia with those of Croatia, Hungary, Romania and Italy.
- **Euroclima**: The [EU-LAC Global Gateway Investment Agenda](#) will identify fair green and digital investment opportunities in **LAC**, which will benefit from the open environment generated by trade and investment agreements, helping achieve the [Sustainable Development Goals](#). The Investment Agenda will mobilise investments in, amongst other things, **renewable energy and green hydrogen, critical raw materials, decarbonisation and sustainable finance**.
- **Just Energy Transition Partnership (JETP) with Indonesia and S. Africa**  
- **Economic and Investment Plan for the Southern Neighbourhood with Algeria, Tunisia, Egypt, Morocco and Jordan**
- Research study by the EU Mission in **Thailand** on how to identify support needs
 - MRV gaps in the context of CBAM, technical assistance needs, stakeholders

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Where to find further information on CBAM?

Visit the **CBAM webpage regularly – our one-stop shop**

https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en

- Link to the CBAM Transitional Registry
- 2 guidance documents
- Communication template between importers and operators
- Registration to dedicated webinars
- Links to recordings of webinars through the [Customs and Tax EU Learning portal](#)
- Link to our E-learning materials through the [Customs and Tax EU Learning portal](#)
- Q&A and factsheet

附件 3、中國提案



WT/CTE/W/258, G/C/W/839
G/MA/W/184, G/TBT/W/777

10 November 2023

(23-7597)

Page: 1/3

Committee on Trade and Environment
Council for Trade in Goods
Committee on Market Access
Committee on Technical Barriers to Trade

Original: English

POLICY ISSUES FOR DEDICATED MULTILATERAL DISCUSSIONS ON BORDER CARBON ADJUSTMENT

COMMUNICATION FROM CHINA

The following communication, dated 10 November 2023, is being circulated at the request of the delegation of China.

In exploring trade policy responses to climate change, one type of policy focuses on carbon emissions associated with traded goods, making use of metrics of environmental policy instruments, such as carbon emissions, carbon intensity or carbon footprint. It seeks to apply trade policy tools, such as tariffs or border adjustments, to account for such emissions. Some measures of such hybrid nature are being rolled out in a unilateral manner, despite a lack of sufficient evidence, discussion or consensus on certain fundamental issues. These measures have triggered considerable controversy and have been subject to trade concerns and discussions in the WTO Council for Trade in Goods, Committee on Market Access, Committee on Technical Barriers to Trade and Committee on Trade and Environment, from different perspectives.

Building on China's two previous proposals¹, this communication focuses on one specific policy instrument, i.e. the border carbon adjustment (BCA), and proposes the following topics for dedicated multilateral discussions, to be held under the respective committees, as mandated, or under the multilateral deliberative mechanism on environmental sustainability, as proposed by several members.

The proposed discussions are intended to strengthen the linkages between the multilateral trading system and sustainable development, so as to seek *"both to protect and preserve the environment and to enhance the means of doing so in a manner consistent with their (Members') respective needs and concerns at different levels of economic development"*², and ensure that *"there should not be, nor need be, any policy contradiction between upholding and safeguarding an open, non-discriminatory and equitable multilateral trading system on the one hand, and acting for the protection of the environment, and the promotion of sustainable development on the other"*.³

1 THE BASIC OPERATING MECHANISM

1.1. Carbon Leakage – What is carbon leakage in the context of environmental policy? If there is gap in explicit carbon price between members, does it necessarily mean that there is a gap in the

¹ WT/CTE/W/251, A PROPOSAL FOR DEDICATED MULTILATERAL DISCUSSIONS ON THE TRADE ASPECTS AND IMPLICATIONS OF CERTAIN ENVIRONMENTAL MEASURES. Communication from China; JOB/TE/81, FURTHER ELABORATION ON DEDICATED MULTILATERAL DISCUSSIONS ON THE TRADE ASPECTS AND IMPLICATIONS OF CERTAIN ENVIRONMENTAL MEASURES. ENVIRONMENTAL MEASURES, Communication from China.

² Para. 1 of the preamble to the Marrakesh Agreement Establishing the World Trade Organization.

³ Para 4. of the preamble to the 1994 Marrakesh Ministerial Decision on Trade and Environment.

overall stringency of their respective carbon emission control policies? Can carbon leakage be used as a basis to justify the BCA?⁴

1.2. Attribution – How to objectively estimate the changes in the total amount and regional composition of global carbon emissions caused by the relocation of industries or import substitution? How to distinguish them from the changes in global carbon emissions caused by structural factors such as changes in the stage of economic development, the transition of the energy structure and the differences in factor endowments?

1.3. Extra-territorial implementation – When a Member imposes BCA on imports, is it regulating domestic carbon emissions or extra-territorial carbon emissions?

2 POLICY DESIGN

2.1. Applicable Scenarios for BCA – Which types of domestic policy measures related to carbon emission controls are suitable to be adjusted at the border? Which types are better suited to international coordination through multilateral approaches rather than a unilateral BCA? Are emission control measures on production facilities suitable for border adjustment?

2.2. WTO Conformity of BCA – When implementing BCA, how to ensure that the basic WTO principles of MFN treatment and national treatment? Where there are differences in the policy designs between domestic carbon emission control measures and their corresponding BCA, how to ensure that the policy burden imposed by the BCA on imported products does not exceed that imposed by domestic measures on the like domestic products, so as to avoid distorting market competition?

2.3. Default values – Default values for carbon emissions of imported goods seem to be a critical element in the policy design of BCA. Regarding setting the default values for extra-territorial carbon emissions, how to ensure the reliability of and minimize the time-lag in the database through effective cooperation with the members having appropriate jurisdiction, so as not to constitute arbitrary or disguised trade restrictions? What would be the basis to use the average emission intensity of the X% worst performing domestic enterprises plus certain markup as benchmark default values for emissions associated with imported goods?

2.4. Carbon price under BCA – Is it reasonable to benchmark BCA against the carbon price in emission trading market, when such carbon market has the attribute of a financial market and the resulted carbon price embeds a financial premium?

3 TRADE IMPACTS

3.1. Unilateral BCA – In what ways and what areas will unilateral BCA impact other members' international trade and macro-economy? How can the impacts of BCA on members' trade be measured in an objective manner?

3.2. Carbon Club – If a so-called Carbon Club, one that agrees to impose punitive tariffs on non-club members on grounds of differences in carbon intensity or carbon price, were formed to coordinate the implementation of BCA, what would be the impact on international trade?

4 ENVIRONMENTAL EFFECTS

4.1. Nationally Determined Contributions (NDCs) – What role will BCA play in a Member's achievement of its NDC under the Paris Agreement? In terms of extra-territorial carbon emissions, would targeted financial and technical assistance be better suited for reducing carbon intensity of imported goods?

4.2. Use of revenues from BCA – How should the revenues from BCA be used to better achieve the environmental goal of global carbon emissions reduction? For example, should it be used to

⁴ A thought provoking paper on this subject is NORDSTRÖM, Håkan, "Does the risk of carbon leakage justify the CBAM?"(2023/ 08), <https://cadmus.eui.eu/handle/1814/75367>.

compensate developing members whose trade are affected by BCA, in order to enhance their capacity to reduce carbon emissions?

5 INCLUSIVENESS

5.1. Effective policy dialogues – In designing and implementing BCA, how to make better use of multilateral platforms, such as the WTO, to promote effective policy dialogues with other members, on top of enhanced transparency? How should important factors identified in the course of the policy dialogues be taken into account in policy adjustments?

5.2. Diversity and flexibility – When designing and implementing BCA, how should a Member fully acknowledge and take in account the diverse range of mitigation efforts of other members, including but not limited to carbon pricing, effective carbon taxes, and other mechanisms that impose a price on carbon emissions?

5.3. Data reporting and mutual recognition – As members have notable differences in the energy and industry structure, production processes, carbon accounting methods, reporting cycles and so on, how can the differences in data reporting be accommodated in an inclusive manner when implementing BCA, so as to avoid additional and unnecessary costs to international trade? How can the mutual recognition of carbon emission data be realized in a scientific and reasonable manner?

5.4. The Principle of Common but Differential Responsibilities (CBDR) – How can it be reflected in the design and implementation of BCA?

5.5. Disproportionate impacts by BCA on developing countries and SMEs – How can the undesirable and disproportionate impacts of BCA be avoided for developing members that lack the infrastructure of carbon accounting, as well as for SMEs that have challenges in bearing the costs associated with data submission and third party verification?

6 OTHER ARRANGEMENTS

6.1. Protection of submitted data – BCA requires enterprises to submit carbon emissions and facility-specific data, some of which might be business sensitive or business confidential. If not duly protected, there is high risk of leaks, misuse or other type of data security issue. How to set the reasonable boundary for the data required? How to ensure the security of submitted data through institutional guardrails?

6.2. China welcomes contribution from other members with respect to additional policy issues regarding BCA as well as answers and solutions to these policy issues. We welcome written submissions by members and propose that the Secretariat circulate a compilation of members' written submissions with a view to informing further multilateral discussions. We believe that multilateral, structured and engaged discussions on such policy issues would be conducive to collectively strengthening the multilateral trading system and enhancing the complementarity of trade policy and environmental sustainability.
