



Paris, 9 October 2025

POLITICAL OPINION
**on the Proposal for a Regulation of the European Parliament and of
the Council amending Regulation (EU) 2021/1119 establishing the
framework for achieving climate neutrality – COM(2025) 524 final**

- (1) The Senate European Affairs Committee,
- (2) Having regard to Article 192 of the Treaty on the Functioning of the European Union,
- (3) Having regard to the Paris Agreement adopted on 12 December 2015 and ratified on 5 October 2016,
- (4) Having regard to Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision (EU) No 529/2013,
- (5) Having regard to Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013,
- (6) Having regard to Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action,

- (7) Having regard to Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999, known as the European Climate Law,
- (8) Having regard to Regulation (EU) 2023/851 of the European Parliament and of the Council of 19 April 2023 amending Regulation (EU) 2019/631 as regards strengthening the CO₂ emission performance standards for new passenger cars and new light commercial vehicles in line with the Union's increased climate ambition,
- (9) Having regard to Regulation (EU) 2023/955 of the European Parliament and of the Council of 10 May 23 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060,
- (10) Having regard to Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism,
- (11) Having regard to Directive (EU) 2023/959 of 10 May 2023 of the European Parliament and of the Council amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system,
- (12) Having regard to Directive (EU) 2023/1791 of the European Parliament and of the Council of 13 September 2023 on energy efficiency and amending Regulation (EU) 2023/955 (recast),
- (13) Having regard to Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023 amending Directive (EU) 2018/2001, Regulation (EU) 2018/1999 and Directive 98/70/EC as regards the promotion of energy from renewable sources, and repealing Council Directive (EU) 2015/652,
- (14) Having regard to Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (recast),
- (15) Having regard to the proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2021/1119 establishing the framework for achieving climate neutrality, COM(2025) 524 final,

- (16) Having regard to the "Long-term low greenhouse gas emission development strategy" of the European Union and its Member States, notified on 6 March 2020 by the European Council to the United Nations Framework Convention on Climate Change (UNFCCC),
- (17) Having regard to the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions entitled "The European Green Deal", COM(2019) 640 final,
- (18) Having regard to the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions entitled "Fit for 55: delivering the EU's 2030 Climate Target on the way to climate neutrality", COM(2021) 550 final,
- (19) Having regard to the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions entitled "Securing our future – Europe's 2040 climate target and path to climate neutrality by 2050 building a sustainable, just and prosperous society", COM(2024) 63 final,
- (20) Having regard to the Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions entitled "A strong European industry for a sustainable Europe", COM(2024) 163 final,
- (21) Having regard to the Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions entitled "A Competitiveness Compass for the EU", COM(2025) 30 final,
- (22) Having regard to the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions entitled "EU-wide assessment of the final updated national energy and climate plans – Delivering the Union's 2030 energy and climate objectives", COM(2025) 274 final,
- (23) Having regard to the report from the Commission to the European Parliament and the Council entitled "EU Climate Action Progress Report 2024", COM(2024) 498 final,

- (24) Having regard to the report by Mario Draghi of 9 September 2024 on the future of European competitiveness and a competitiveness strategy for Europe,
- (25) Having regard to Law No 2019-1147 of 8 November 2019 on energy and climate, and in particular Article 1 thereof,
- (26) Having regard to Law No. 2021-1104 of 22 August 2021 on combating climate change and strengthening resilience to its effects, and in particular Article 1 thereof,
- (27) Having regard to Senate European Resolution No. 88 (2019-2020) of 22 May 2020 on compliance with the principle of subsidiarity in the Proposal for a Regulation of the European Parliament and of the Council establishing the framework for achieving climate neutrality and amending Regulation (EU) 2018/1999 (European Climate Law), COM(2020) 80 final,
- (28) Having regard to the European Senate Resolution delivering reasoned opinion No. 31 (2021-2022) of 8 November 2021 on the compliance with the principle of subsidiarity of the Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2018/841 as regards the scope, simplifying the compliance rules, setting out the targets of the Member States for 2030 and committing to the collective achievement of climate neutrality by 2035 in the land use, forestry and agriculture sector, and Regulation (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review,
- (29) Having regard to European Senate Resolution No. 47 (2021-2022) of 7 December 2021 on the inclusion of nuclear energy in the climate component of the European sustainable investment taxonomy,
- (30) Having regard to European Senate Resolution No. 124 (2021-2022) of 5 April 2022 on the "Fit for 55" package,
- (31) Having regard to Senate Information Report No. 575 (2021-2022) on the reform of the European carbon market as part of the "Fit for 55" package – 15 March 2022 – by Mr Guillaume CHEVROLLIER and Ms Denise SAINT-PÉ, on behalf of the Committee for Regional Planning and Sustainable Development,

- (32) Having regard to Senate report No. 584 (2021-2022) on the "Energy" section of the "Fit for 55" package entitled "Faced with energy dependence, how can we decarbonise the economy?" – 24 March 2022 – by Mr Daniel GREMILLET and Ms Dominique ESTROSI SASSONE, on behalf of the Economic Affairs Committee,
- (33) Having regard to the report of the High Council for Climate entitled "European climate action to achieve carbon neutrality by 2050", published on 7 May 2024,
- (34) Whereas the European Commission proposes to include in Regulation (EU) 2021/1119, known as the "European Climate Law", a legally binding target of a reduction of net greenhouse gas emissions by 90% compared to 1990 levels by 2040, in accordance with Article 4 of that Regulation, which requires an intermediate target to be set for that date, while accompanying it with elements to facilitate its achievement; and this amendment to the "European Climate Law" will form the basis for post-2030 legislation;
- (35) Whereas the European Union has set itself targets for reducing greenhouse gas emissions and achieving climate neutrality by 2050 at Union level as a whole, as part of the European Green Deal, in line with the objectives of the Paris Climate Agreement;
- (36) Whereas the fight against climate change is a global challenge and the European Union, which accounts for less than 6% of global greenhouse gas emissions, cannot meet this challenge alone;
- (37) Whereas there has been an increase in the frequency and intensity of extreme climatic and meteorological events caused by global warming, such as the heatwaves and fires that hit Europe this summer;
- (38) Whereas the European Union and its Member States have already made significant efforts to reduce greenhouse gas emissions compared to 1990 levels; France has also made significant efforts to reduce its emissions, in particular through largely decarbonised electricity production, and its per capita level is below the European average;
- (39) Whereas preserving and strengthening the competitiveness of European industry must be a priority for the European Union, while offering the necessary prospects for adapting it to the challenges of decarbonisation;

- (40) Whereas the energy and climate transition is bringing about major changes in the European economy, and represents an opportunity for development and growth that is essential to strengthening the European Union's competitiveness in the global economy;
- (41) Whereas achieving the objective that has been set requires massive investment, coherent strategic planning and social acceptance of the measures that are implemented;
- (42) Whereas the Treaties recognise that Member States are free to choose the technology best suited to their local needs and specificities;
- (43) *Regarding the target of a 90% reduction in net greenhouse gas emissions by 2040*
- (44) Reiterates its support for the objective of achieving carbon neutrality by 2050, as provided for in Regulation (EU) 2021/1119, known as the "European Climate Law";
- (45) Recalls the need for France to comply with these commitments, enshrined in Article 1¹ of Law No. 2019-1147 of 8 November 2019 on energy and climate and, on the initiative of the Senate, in Article 1 of Law No. 2021-1104 of 22 August 2021 on combating climate change and strengthening resilience to its effects;
- (46) Recalls the importance of setting a greenhouse gas emission reduction target for 2040, in line with the European Union's international commitments, and on the basis of which the European Union's nationally determined contribution for 2035 can be developed;
- (47) Welcomes the progress made by the European Union in reducing greenhouse gas emissions in recent years, putting it on track to achieve its 2030 target;
- (48) Stresses that achieving carbon neutrality by 2050 nevertheless requires the European Union and its Member States to continue their efforts to reduce greenhouse gas emissions;
- (49) Takes note of the European Commission's proposal to include an intermediate target of a 90% reduction in net greenhouse gas emissions by 2040 in Regulation (EU) 2021/1119, known as the "European Climate Law";

- (50) Recalls that the principle of revising Regulation (EU) 2021/1119 to introduce an intermediate target for 2040 is in line with the conclusions of its European Resolution No. 88 (2019-2020) of 22 May 2020;
- (51) Questions the European Union's ability to achieve the ambition proposed by the European Commission by this deadline;
- (52) Regrets the absence of quantified indications of gross emissions reductions in the proposal for a regulation and deplores the fact that the methodology adopted by the European Commission to define the target of a 90% reduction in net emissions has not yet allowed for a sufficiently informed debate on the economic, political and territorial implications of the new framework being envisaged, which will then require the revision of several legal acts in the "Fit for 55" package;
- (53) Points out that the absorption capacity of natural sinks, particularly forests, has declined significantly over the last ten years due to global warming and that the target proposed by the European Commission is therefore based on an overestimation of the contribution of natural sinks; is concerned that this overestimation will lead to significant and costly additional efforts being required in other sectors; considers it necessary to take into account the uncertainties inherent in the land use, land use change and forestry sector; recalls that biodiversity conservation policy must ensure full consistency with European climate objectives;
- (54) Stresses that the target set for 2040 must make it possible to define an ambitious, clear and stable legislative framework in order to provide the necessary visibility for policymakers and all economic actors, in particular European companies already engaged in the climate transition;
- (55) Affirms that, in accordance with the principles of subsidiarity and proportionality, Member States must have sufficient leeway to achieve the targets set and carbon neutrality, taking their energy mix and national circumstances into account;
- (56) Recalls that achieving carbon neutrality by 2050 must be accompanied by measures to promote the competitiveness of European industries, the strategic autonomy of the Union, and the energy security of citizens;
- (57) Calls for a rigorous assessment of the economic, social and industrial impacts of the proposed target, particularly on strategic sectors such as agriculture, automotive, construction, energy and energy-intensive industries;

- (58) Calls on the Government to ensure, during the negotiations, that the sharing of efforts between Member States respects the principle of fairness and takes account of the efforts already made by France as part of its national decarbonisation trajectory;
- (59) *Regarding the flexibilities proposed by the European Commission in how to achieve the 2040 target*
- (60) Notes the difficulty in understanding the European Commission's proposal, which essentially sets out principles for achieving the target, while leaving it to subsequent legislative acts to define the modalities for implementing the flexibility measures envisaged;
- (61) Argues that the flexibilities introduced by the proposed regulation must not lead to circumvention strategies that would prevent the Union as a whole from achieving its climate objectives; calls on the Government, in the context of the negotiations, to exercise vigilance with regard to the scope of application of the flexibilities proposed by the European Commission;
- (62) Supports the proposed flexibility of taking into account the use of international carbon credits in order to achieve the 2040 target, in accordance with Article 6 of the Paris Agreement;
- (63) Stresses, however, that the integrity of projects falling within the scope of the international carbon credits that are taken into account must be ensured by strict criteria and standards, guaranteeing their environmental quality and their contribution to the fight against climate change;
- (64) Notes that these international carbon credits are not intended for use in the European Union's emissions trading system, as such use could undermine sectoral decarbonisation efforts;
- (65) Approves the principle of limiting the use of these international carbon credits so as not to compromise the European Union's efforts to reduce greenhouse gas emissions, as was observed under the Kyoto Protocol; does not, however, at this stage, endorse the 3% cap proposed by the European Commission, in the absence of sufficient evidence;
- (66) Calls on the European Commission to provide the necessary clarifications in order to specify the methods for implementing and accounting for international carbon credits in achieving the 2040 target;

- (67) Expresses reservations about the European Commission's proposal to allow greater flexibility between sectors in order to promote the achievement of the targets, in the absence of indicative information on the conditions for its implementation;
- (68) *Regarding the enabling conditions necessary to achieve the 2040 target*
- (69) Stresses that the enabling framework proposed by the European Commission must contribute to protecting and strengthening European competitiveness and sovereignty;
- (70) Welcomes the introduction of the principle of technological neutrality in Regulation (EU) 2021/1119, known as the "European Climate Law";
- (71) Calls for the reference to nuclear energy among the solutions for decarbonising the energy system to be maintained during the negotiations;
- (72) Recalls that the carbon border adjustment mechanism, as adopted, remains insufficiently developed in view of the risks of carbon leakage that could lead to the relocation of economic activities outside the European Union; reaffirms the need to reconsider the products covered by the mechanism that are exposed to a risk of carbon leakage when the regulation is reviewed in 2026; calls for a review of the mechanism, which is due to enter into force on 1 January 2026, as soon as possible;
- (73) Welcomes the European Commission's willingness to take greater account of cost-effectiveness in the implementation of certain measures that will need to be reviewed;
- (74) Calls for a reassessment of the respective efforts of Member States by strengthening the cost-effectiveness approach and reconsidering the methodology for calculating the efforts to be shared between Member States in order to achieve the 2040 target, as part of the revision of the Effort Sharing Regulation;
- (75) Calls for the efforts made by the most advanced countries in reducing their greenhouse gas emissions to be taken into account;

- (76) Stresses the increased need for public and private funding, which is essential to achieve the European Union's climate objectives by 2040, in the current economic and budgetary context; considers it relevant in this regard to envisage the creation of a "European decarbonisation and electrification bank" with the task of helping European industrial companies to move away from fossil fuels and financing the investments necessary for their energy transition, based on the French mechanism of subsidies per tonne of CO₂ actually avoided, following calls for tenders;
- (77) Recalls the urgent need to end the European Union's dependence on fossil fuels in order to align with the goal of limiting global warming to 1.5°C, as highlighted by the European Scientific Advisory Board on Climate Change; calls for the establishment of a clear timetable for the phasing out of fossil fuel subsidies;
- (78) Supports, in addition to the measures proposed by the European Commission, the introduction of a carbon footprint reduction target, with a view to reducing imported emissions, promoting low-carbon production within the Union, and ensuring the effective decarbonisation of the European economy;
- (79) Calls on the Government to defend a balanced position in European negotiations, based on respect for the principle of subsidiarity, the preservation of French competitiveness, and the cohesion of its territories.