

This year's COP28 convenes at a pivotal moment in time. As UN Secretary-General Guterres declared at the Climate Action Summit in New York last September, "mankind has opened the gates to hell", witnessing the dire consequences of climate change: crops washed away by floods, virulent diseases rearing their heads due to rising temperatures and a mass exodus of people escaping historic forest fires. Urgent and just climate action is needed. Especially for communities in the Global South that are hit hardest by the climate crisis while contributing the least, including women and girls in all their diversity, Indigenous Peoples, local communities, youth and other marginalized groups.

We are a coalition of internationally operating Dutch NGOs and in this paper we present our recommendations, from a viewpoint on climate justice, to contribute to the Dutch position ahead of the EU COP28 position conclusions on 16-17 October, as well as the subsequent negotiations in Dubai starting in November. This year is a crucial time for the Netherlands to strengthen its climate leadership amid growing calls for ambitious climate policies. As the climate emergency continues to expand and unfold, it is imperative for the Netherlands to seize the opportunity and show global leadership, even in times of a caretaker government. Even more so in the context of the recently announced national budget cuts in international development cooperation. In the following sections we outline our priorities, covering the following topics:

1. Overarching: agenda disagreements, conflict of interest and inclusivity, gender equality
2. Address Loss and Damage with the operationalization of an inclusive Loss and Damage Fund
3. Define a time-bound phase-out of all fossil fuels in a framework that ensures a just transition
4. Scale up climate finance and define parameters for a New and Collective Quantified Goal
5. Advancing the Global Goal on Adaptation with the finalization of a concrete framework
6. Catalyze ambitious and just climate action through the Global Stocktake
7. Re-evaluate carbon markets and strengthen environmental integrity (Article 6)

We call upon the Netherlands to commit to these priorities in order to shape its leadership on climate justice. Together, we can steer towards a more resilient and sustainable future for all.



## 1. Overarching: agenda disagreements, conflict of interest and inclusivity, gender equality

The SB58 meetings in June this year experienced a prolonged disagreement over the agenda, dominating negotiations and hindering progress towards COP28. The main cause of division and loss of confidence: the fact that developed countries have not delivered on the pledged \$100 billion in climate finance for developing countries. This is eroding trust among developing and developed countries, with the former becoming more and more hesitant to negotiate further commitments. **To rebuild trust and avoid further delays in crucial decisions, it is essential for developed countries to meet the \$100 billion pledge and to set new needs-based and science-based finance goals.**

Climate action will be inadequate if the interests of the fossil fuel industry get in the way. In February, we [expressed our deep concerns](#) about conflicts of interest undermining the UNFCCC process following the announcement of Dr. Sultan Al Jaber as the COP28 President-Designate. We urge The Netherlands to support a revision of the “Guidelines for the participation of representatives of non-governmental organizations at meetings of the bodies of the UNFCCC”. To be effective and fit for purpose, this revision should **introduce a clear UNFCCC accounting framework to guide engagement with representatives of non-governmental organizations.**<sup>1</sup>

CSOs continue to raise concerns about the shrinking civic space for environmental and human rights defenders around the world witnessed at COP27 in Egypt, and now again in the UAE.<sup>2</sup> Climate justice and human rights are deeply interconnected – there cannot be one without the other. CSOs from the Global South face significant challenges accessing UNFCCC conferences, due to the accreditation process, the host country visa application process, and the substantial financial burdens associated with attending.<sup>3</sup> The UNFCCC Secretariat, COP Presidency, and all Parties need to take responsibility for **enabling and promoting free participation of observers and protection of fundamental rights of all participants.** A revision of the accreditation process is essential to facilitate equitable access.

Recognizing its dedication to a feminist foreign policy and focus on gender equality, we call upon the Netherlands to **prioritize and underscore gender equality throughout the COP28 negotiations**, and include women-led, feminist and women's rights organizations as key stakeholders in the process. Efforts to integrate gender equality in all climate action should be enhanced. This includes a scale-up of investments and finance for gender-just climate solutions led by grassroots and feminist organizations. They are at the frontline of climate impacts and the forefront of climate solutions.

## 2. Address Loss and Damage with the operationalization of an inclusive Loss and Damage Fund

The climate crisis disproportionately affects those least responsible for it. The biggest impact is felt by the most vulnerable people, particularly women and girls in all their diversity, Indigenous Peoples, local communities, youth and other marginalized groups. The COP27 decision to establish a Loss and Damage fund and to enhance funding arrangements was a welcome step to address this inequality, and led to the establishment of a Transitional Committee (TC). Despite the active engagement of TC members, including from the Netherlands, significant divisions persist only weeks ahead of COP28. Addressing these critical disagreements and taking concrete decisions at the TC's 4th meeting is crucial for COP28 to endorse ambitious TC recommendations.

➤ **We call upon the Netherlands to take a constructive role in reaching agreements on operationalizing the Loss and Damage Fund and funding arrangements at COP28.** The fund should be the centerpiece

---

<sup>1</sup> This includes 1) defining what constitutes a ‘conflict of interest’ (COI); 2) setting protocols that comprise the Accountability Framework; 3) Establishing COI accountability mechanisms to enforce and monitor the Accountability Framework.

<sup>2</sup> [“Over 200+ Organizations Call on Governments to Address UAE Human Rights Abuses Ahead of COP28”](#)

<sup>3</sup> [“Creating a more equitable COP: The barriers facing civil society and Global South presence”](#)

of new and existing funding arrangements, and must be **flexible, scalable, and provide funding based on changing loss and damage needs**. Through different funding windows, the fund should support a wide range of activities including immediate relief in the aftermath of climate disasters, as well as longer-term rehabilitation and reconstruction efforts, and response to slow-onset events. We ask the Netherlands to support **the creation of a Loss and Damage Finance Gap Report for a reliable annual assessment of financing needs and available finance**, similar to the [Adaptation Gap Report](#) or [Emissions Gap Report](#).

- To develop an inclusive fund that works for those who need it, **we urge the Netherlands to continue to promote meaningful participation of civil society and affected populations in the establishment and operationalization of the fund**, ensuring that programmes are locally-led or strive towards strengthening local voices. To ensure this, designating the fund under UNFCCC and ensuring its accountability to COP and CMA is crucial. Moreover, **the fund should allow direct access for communities**, including women-led organizations, women's rights organizations, Indigenous Peoples and other marginalized groups. To allow for technical support to vulnerable countries and communities, the Netherlands should **support the operationalization of the Santiago Network at COP28**, following the principles set out at COP27.
- While the fund should be able to receive funding from various sources and **all countries are encouraged to contribute, it is crucial for developed countries, in line with their historical responsibility, to take the lead in providing contributions**.
- To demonstrate its commitment to responding to climate impacts, **the Netherlands should provide new, additional, and predictable finance, prioritizing grants and non-debt creating financial instruments**, to not only avert and minimize, but also address Loss and Damage. Relatedly, the Netherlands should be ready to make pledges to the new Loss and Damage Fund by or at COP28, drawing on new and innovative sources of finance.

### 3. Define a time-bound phase-out of all fossil fuels in a framework that ensures a just transition

To limit global warming to 1.5°C, it's essential to completely phase out all fossil fuels. Therefore, we urge the Dutch government to not compromise on the "unabated vs. all fossil fuels" debate and explicitly endorse **a time-bound phase-out of all fossil fuels, including oil and gas, in a framework that ensures a just transition**. This would bolster the Netherlands' position within the High Ambition Coalition. The success of COP28 hinges on the EU and its Member States supporting this approach to ensure the incorporation of a complete phase-out of all fossil fuels in the final decision text.

- We call upon the Netherlands to **support and strengthen international cooperation for the phase-out of all fossil fuels**, by joining the call for a [Fossil Fuel Non-Proliferation Treaty](#) and other initiatives including the [Beyond Oil and Gas Alliance \(BOGA\)](#). If this is not an option for the Netherlands, we kindly request a justification.
- In addition to a global phase-out of all fossil fuels, the Netherlands should push for a **global renewables target to rapidly increase the deployment of renewable power to reach at least 1.5 Terawatt of additional renewable power annually by 2030 and beyond**.<sup>4</sup> The Netherlands and EU Member States can show leadership through ambitious national and EU-wide binding targets and policies. Furthermore, The Netherlands should push for a just and equitable **100% renewable energy system globally by 2050 latest**, together with the largest polluters (historically and current). For the Netherlands, this means a 100% renewable energy system by 2040.
- The **current global energy demand cannot be replaced by renewables overnight**. To end our dependence on all fossil fuels as soon as possible, measures to **drastically reduce energy consumption** must be prioritized. The Netherlands should support a global target for substantial improvements in

<sup>4</sup> [1.5 TW](#) enables keeping the use of bioenergy and carbon sequestration as low as possible. These are not equitable solutions for a just energy transition on their own.

energy conservation and saving, by both reducing energy intensity and reducing wasteful energy demand in an equitable manner. This requires **strong and binding energy efficiency legislation in all countries** in the coming years. Safe, clean, reliable and affordable access to energy services for all should be ensured first, while **tackling energy overconsumption by industries** and households with the highest usage (and most often the highest incomes). This should result in a reduction in total energy demand by at least 25% in 2050, compared to today.

- We urge the Netherlands to advocate for **an energy transition that involves and safeguards women and girls in all their diversity, Indigenous Peoples, local communities, youth and other marginalized groups, and ecosystem functioning**. Large-scale renewable energy projects should not dispossess people of land and deplete or harm natural resources on which they depend. To ensure this, it's crucial to establish **explicit objectives concerning local natural resources, their status, and their significance for communities and ecosystems when engaging in (e.g.) critical material mining for the global energy transition**. These objectives should, at a minimum, incorporate the principles of Do-No-Harm and Free Prior and Informed Consent.
- The energy transition offers the opportunity to establish inclusive employment in the renewable energy industry. **The meaningful participation and representation of women and girls in all their diversity, Indigenous Peoples, local communities, youth and other marginalized groups must be fostered in all levels of business operations**, from decision-making to implementation.

#### 4. Scale up climate finance and define parameters for a New and Collective Quantified Goal

Delivering on and scaling up finance is indispensable to achieving climate objectives. The collective failure of developed countries to fulfill their climate finance commitments has exacerbated inequalities, with a devastating impact on communities in the Global South. The Netherlands and the EU can play a key role in shaping the post-2025 climate finance target, to effectively support action across mitigation, adaptation and loss and damage. Including an increased proportion made directly available to and accessible by women and girls in all their diversity, Indigenous Peoples, local communities, youth and other marginalized groups.

- While the process on a new post-2025 New Collective Quantified Goal (NCQG) on climate finance is scheduled to be concluded at COP29, **COP28 should agree key parameters and a timeline for negotiations in 2024** to be able to make an impactful decision at COP29.
- We call upon the Netherlands and the EU to play a constructive role in the negotiations of the new goal, **by supporting a quantum that is needs- and science-based, with annual targets for 2026-2030 and sub-targets for mitigation, adaptation, and loss and damage, a core of public finance contribution - truly new and additional to ODA, and only grants components or grant equivalent value counting towards the (sub)goals**. The new goal should encourage all Parties to contribute (Paris Agreement Art. 9.2), and should be linked to the obligation of developed country Parties to deliver on the financial goal (UNFCCC Art. 4 and Paris Agreement Art. 9.1).
- **Inclusion and accessibility** are paramount in climate finance. We urge the Netherlands to champion incorporating the need for gender-transformative and child-sensitive climate finance in the NCQG. Moreover, climate finance has to be accessible for local (women- and Indigenous Peoples-led) organizations and communities. The Netherlands should lead in establishing alternative **financial pathways that facilitate fund allocation at the grassroots level**. To achieve this, it is vital that women and girls in all their diversity, Indigenous Peoples, local communities, youth, smallholder farmers, urban poor and other marginalized groups are included in decision-making processes.
- We urge the Netherlands to take a leading role in promoting separate and coherent discussions within the UNFCCC negotiations, **avoiding confusion between Article 2.1c and the NCQG**. Developed countries should avoid mixing up discussions on climate finance, including the NCQG (Art. 9), with discussions on aligning financial flows with the goals of the Paris Agreement (Art. 2.1c). The latter refers

to all trade and investment flows, of which financial support is only a small portion.<sup>5</sup> We support the efforts to put this on the UNFCCC agenda, but understand developing countries' hesitance as this is often proposed in ways that blur discussions on climate finance.

- Additionally, **the Netherlands should promote new or innovative sources of finance**, both within existing mechanisms, taxes and levies and by identifying new sources, provided that new sources are fair, predictable, based on the 'polluter pays' principle and avoid inequalities within countries. The EU and its Member States can make a start with fossil fuel taxation, aviation and maritime taxation and levies, and EU financial transaction tax and wealth taxes, from which a share of revenues is dedicated to new and additional climate finance. Moreover, a phase-out of fossil fuel subsidies would enable funding for sustainable development, including climate finance.

## 5. Advancing the Global Goal on Adaptation with the finalization of a concrete framework

At COP27, Parties agreed to develop a framework guiding the Global Goal on Adaptation to be finalized and adopted by COP28. Meeting this deadline is of utmost importance as today's rapidly changing climate and its impacts demand urgent action. **Clear methodologies, indicators, metrics and data sources are essential to support the assessment of the overall adaptation process**, while keeping in mind that these must be flexible as they may need to be adjusted over time.

- At its core, the GGA Framework needs to prioritize **Nature-based Solutions (NbS)** for climate adaptation. Efforts to address the biodiversity and climate crises often occur in silos, despite their undeniable interconnectedness. Solutions that tackle both crises simultaneously prove to be necessary and highly effective. It is vital to include NbS in the GGA Framework, prioritizing the protection and restoration of **natural ecosystems, leveraging their climate adaptive benefits for both society and the environment**.<sup>6</sup> To fully integrate NbS in climate adaptation planning and implementation, it is vital that it is included in National Adaptation Plans (NAPs) and climate finance discussions. The Netherlands has announced a 110 million investment in NbS research. To translate research into practice, it is essential for both policy and finance to focus on NbS, aligning with the [IUCN Global Standard](#) and integrating it into the GGA framework.
- An issue left unaddressed during SB58 concerning GGA is the establishment of adaptive quantitative and qualitative targets and indicators for future climate change impacts.
  - A) **Define indicators based on existing systems.** While agreed targets and indicators are crucial for global consensus, the GGA does not need a distinct list of targets and indicators. Metrics can be cross-cutting several other issues in relation to climate action. Given that **90%** of all climate disasters are water related, integrating existing assessments of water, which intersect with ecosystems, public health, sanitation, and food security, is essential when developing adaptation measures and monitoring their progress. In this way, the GGA framework can seamlessly align with the Global Stocktake Review.
  - B) Targets should be formulated through a **bottom-up approach**, considering national and local contextual circumstances. Consequently, the GGA framework should be based on National Adaptation Plans and [Locally Led Adaptation Principles](#).
- The GGA should **react to land-use change, biodiversity, and water issues** (as mentioned in 4.2.a.) that play a significant role in the climate crisis. It should include incentives to motivate countries to **reduce their land and water footprint** when applicable, according to state of the art scientific reference points.<sup>7</sup>
- The Netherlands should advocate for **the European Union to follow their lead and officially endorse the principles for locally-led adaptation**. This will improve access to adaptation finance, especially for

<sup>5</sup> It also includes investing in, buying, and taxing or subsidizing fossil fuels, and financial flows that promote or undermine adaptation efforts.

<sup>6</sup> [3 out of 5 EU missions](#) promote this: Adaptation to Climate Change; Restore our Oceans and Waters; and A Soil Deal for Europe, and [the EU Nature Restoration Law](#) underscores the EU ambition.

<sup>7</sup> I.e. UNFCCC sources, Kunming-Montreal Global Biodiversity Framework.

those in a vulnerable position, including women and girls in all their diversity, Indigenous Peoples, local communities and marginalized groups.

- The Netherlands, as part of the Adaptation Champions Group, should continue to play an active role in working with other developed countries to **establish a final roadmap at COP28 to meet the COP26 commitment to at least double adaptation finance by 2025 compared to 2019 levels.**

## 6. Catalyze ambitious and just climate action through the Global Stocktake

Noting the critical function of the Global Stocktake in the architecture of the Paris Agreement, its outcomes this year must result in more ambitious climate action plans. Parties must agree on strong and clear outcomes from the 2023 global inventory and reflect them in relevant decisions at COP28.

- The GST work should be based on science and guided by the **principle of equity and the principle of CBDR-RC**. It should review climate action from a human rights perspective, including child rights, gender and intergenerational justice;
- The GST “provides an opportunity for countries to assess the gender responsiveness of their climate policies and actions, and to **identify ways to enhance gender equality**”.<sup>8</sup> The GST “can promote gender-just climate actions, including improving gender-disaggregated data and mainstreaming gender into climate policy and action, supporting women's leadership and participation in climate decision-making and ensuring that climate finance and technology transfer are gender-responsive”.<sup>9</sup>
- Responses that take into account, and are aligned with the twin crises of **climate change and biodiversity loss**, and address the **role of agriculture** as the dominant driver of nature loss and degradation, should be supported under GST.

## 7. Re-evaluate carbon markets and strengthen environmental integrity (Article 6)

In their current form, carbon markets, offsets schemes, and carbon removals cannot offer the absolute solutions needed to combat the climate crisis. Instead, these schemes further enable a system allowing big polluters and rich countries to profit off of the crisis.

- **Increase transparency** in 6.2 markets. The lack thereof is deeply concerning and hurts environmental integrity, opening the risk of double counting among other abuses.
- **Emissions avoidance projects with a high risk of inflating baselines (including many REDD+ projects) cannot be included in 6.2**, as it does nothing to compensate for ongoing emissions.
- **Removals from geoengineering based solutions should not be included as eligible for trading as offset credits under the 6.4 mechanism**, considering the concerns about lack of permanence, supporting speculative and harmful technologies, human rights abuses, and doing harm to the environment through these potential credits.
- The utmost caution should be taken, ideally not allowing removals at all, but at a minimum **following all other international agreements and protocols, including obtaining Free Prior and Informed Consent from Indigenous peoples and local communities**, with strong proactive human rights protections, and avoiding locking in ongoing emissions and carbon intensive technologies.
- **An independent grievance mechanism for 6.4 is essential**. Moreover, the Netherlands should **support the "contribution approach" as an effective alternative to offsetting**, especially for private sector actors who wish to contribute to mitigation efforts. This does not allow for emissions to be claimed as offset or neutralized. Instead, in addition to decarbonizing their own activities, they contribute funds by, for example, pricing their remaining emissions at the level of the social cost of carbon, and investing them in activities that meet climate, biodiversity and social goals.

<sup>8</sup> [May Submission on the Paris Agreement's first Global Stocktake - Women and Gender Constituency](#)

<sup>9</sup> [September Submission on the Paris Agreement's first Global Stocktake - Women and Gender Constituency](#)