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This is an English translation of a letter sent to the Parliament of the Netherlands.

Dear President of the House of Representatives,

For many years, the Netherlands has been among the most productive and prosperous countries in the world. This is something we can be proud of. At the same time, this prosperity has a downside: our consumption pattern is accompanied by high emissions that are harmful to the climate. These emissions are caused by both economic activity in the Netherlands and through foreign supply chains of raw materials and imported products.

The good news is that our climate policy, despite the fact that we still have a long way to go, is demonstrably working: the total greenhouse gas footprint of Dutch consumption decreased by 19 percent between 2010 and 2021, while the total size of our economy grew by 18 percent over the same period.[1,2] In doing so, the Netherlands is making an important contribution to combating global climate change without this coming at the expense of our prosperity. This contribution to international climate action is due to our national CO2 reduction, which is guided by our national climate targets. A point of attention here is that the portion of this consumption footprint that is caused by our foreign supply chains of raw materials and products remained virtually unchanged during that period. Consequently, we now have more of these so-called 'value chain emissions' abroad than domestic emissions.

We can do better. Firstly, an approach aimed at reducing value chain emissions can reduce the risk of carbon leakage — meaning the relocation of production and therefore CO2 emissions abroad. Currently, the primary focus is on national emission reduction, which means that relocating production abroad can, on paper, be incorrectly interpreted as climate action. This is disadvantageous for Dutch and European industries if it does not result in actual improvements for the planet. If correct and consistent calculations of the complete greenhouse gas footprint of products and policy measures are applied throughout Europe, this can contribute

[1] Broeikasgasvoetafdrukken Nederland, 2010 - 2021 | Compendium voor de Leefomgeving
[2] Gross domestic product, adjusted for inflation. Nationale rekeningen: revisie tijdreeksen 1995-2021 | CBS

to preventing carbon leakage and establishing a level playing field for European industries.

Focusing on value chain emissions can also provide a significant boost to the transition towards a circular economy, thereby enhancing the security of raw material supply and the strategic autonomy of the Netherlands. Accurately measuring and reducing value chain emissions goes hand in hand with making our production and consumption more sustainable, allowing us to better steer policy towards importing fewer unsustainable materials and products from abroad. For example, if the climate costs caused in the production chain of fossil plastics or fast fashion clothing are better incorporated into calculations and decision-making, this could reveal lower costs and greater sustainability potential for local and circular production, recycling, and reuse, among other things.

Finally, there is still a lot of low-hanging fruit among the sustainability opportunities in foreign supply chains, in contrast to those within the Netherlands – and for the climate, it does not matter where emission reductions take place.

The government's ambition to substantially reduce our international climate footprint was already part of the 2022 International Climate Strategy (*Internationale Klimaatstrategie*). In line with this ambition, the government announced in the Climate Plan (*Klimaatplan*) 2025-2035 that it would commission an exploratory study into an EU footprint target: a target aimed at reducing emissions across the entire supply chain, including the foreign production of goods consumed in the EU. For the purpose of this study, CE Delft conducted research into the potential added value of such a target, which led to several policy recommendations for the Dutch government.[3,4] In this letter, I inform you of the policy agenda established partly on the basis of these recommendations, as well as the Dutch government's efforts in the short and longer term.

Results of the study

The study revealed that, despite the potential benefits it could bring, it is currently not desirable to actively pursue the introduction of a binding EU footprint target. The main reason for this relates to the methodological shortcomings of a binding target: sustainability progress is difficult to observe from year to year in the EU's greenhouse gas footprint, and the available data are also still limited.

The Dutch government follows the advice from CE Delft not to proceed with a binding target at this time and is opting for a phased approach. This will still allow the Netherlands to take steps in the short term and thereby contribute to value chain emission reduction in the medium term. To this end, a Policy Agenda for Product Value Chain Emission Reduction has been developed, on the basis of which the government's approach is outlined below. Some of these measures, such as better integrating carbon leakage into climate policy, can have a positive effect on more circular product chains in the short term — even without setting a

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[3] EU Greenhouse Gas Footprint Target: Exploring Effectiveness and Implementation - CE Delft - EN
[4] Verzamelbrief circulaire economie september 2025 | Kamerstuk | Rijksoverheid.nl

(binding) target. Other measures I wish to take are needed first to enable further steps in our value chain approach in the longer term.

The policy agenda primarily consists of EU efforts, which the Netherlands, together with like-minded member states, will actively advocate for in Brussels in the coming period. The government will start working on this immediately. The corresponding national efforts will be further elaborated in the near future.

European efforts
The EU efforts include improving data, measurement methods, and reporting at the European level. This relates to the footprints of countries, but also to the so-called Scope 3 emissions of companies: emissions that are not caused by their own factories or vehicles (Scope 1) or purchased energy (Scope 2), but in the rest of their value chain (Scope 3). In this regard, the focus will be primarily on purchased services and (raw) materials (Scope 3.1). These Scope 3.1 emissions are often caused outside of Europe, as the (raw) materials originate from there.

The EU efforts also include advocating for the inclusion of so-called 'Guiding Principles' in EU climate legislation: an assessment framework for new policy under which certain principles are evaluated. For instance, carbon leakage (the relocation of emissions abroad due to production relocation) should be prevented as much as possible. Preferably, new policy should even lead to emission reductions in foreign value chains. Based on prior impact assessments, these principles must be better integrated into political decision-making on new policies. It is also proposed to introduce non-binding targets for the EU footprint so that this is tracked indicatively, without leading to obligations for governments or extra regulatory burdens for businesses.

Finally, the government will advocate for supporting EU companies that include Scope 3 emissions in climate reports and transition plans. For example, small and medium-sized enterprises (SMEs) can be supported when they are required, as suppliers or buyers, to provide emissions data to much larger companies that must disclose their Scope 3 emissions data under the EU Corporate Sustainability Reporting Directive (CSRD). Another possibility is to give preference in public tenders to companies that actively work on reducing their Scope 3 emissions.

These efforts will be incorporated as much as possible into the Dutch input during discussions on the EU's post-2030 climate architecture. In addition to these EU efforts, similar value chain emission policies could be pursued at a more international level in other parts of the world. Such international policy agreements increase the global impact of measures and contribute to a level playing field. There are various United Nations (UN) forums, such as the UN Framework Convention on Climate Change (UNFCCC), within which the inclusion of such agreements would be possible. The Netherlands will therefore call attention to this in the run-up to the next UN climate summit: COP31 in Antalya.

Support for the Dutch business sector
In line with the motto 'practice what you preach', the government will also take initial steps over the longer term, building on the aforementioned EU efforts.

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These actions will not lead to additional regulatory burdens for businesses or obligations for governments. By also reducing the risk of carbon leakage — and thus production loss — in the Netherlands, we can provide an advantage to Dutch businesses compared to foreign producers. This can stimulate sustainability efforts, as producers with mainly foreign value chains (such as those in the plastics and textile sectors) still mostly rely on fossil raw materials. Dutch businesses have expressed a need for government support regarding value chain emissions during the drafting of the policy agenda and previously in an independent study among frontrunners across various sectors.[5]

To this end, the government will further develop the aforementioned 'Guiding Principles' for Dutch climate policy, as well as non-binding indicative targets for the consumption and production footprint. Both actions aim to ensure that carbon leakage to other EU member states and third countries is avoided where possible, and that our global footprint is better monitored and, where possible, reduced.

Additionally, I will explore options to further develop a national approach to value chain emissions, in accordance with the recommendations in the policy agenda. I expect to inform Parliament further on this in the course of 2027.

In conclusion
The various actions under the policy agenda will be further developed in the coming months. With this, we are slowly but surely taking steps towards circular and climate-neutral supply chains — no longer just on Dutch territory, but now also in the rest of the world.

Stientje van Veldhoven–van der Meer
Minister of Climate and Green Growth

[5] To develop the policy agenda, companies that perform Scope 3 calculations were consulted, as was the Dutch Sustainable Growth Coalition (DSGC). Please refer to 'Annex III' of the policy agenda for a full list of the parties consulted. For the earlier exploratory work among companies, please see: Eindrapport participatief traject belanghebbenden ketenemissies | Rijksoverheid.nl.