



European Economic  
and Social Committee

**ECO/512**  
**Taxation mechanisms for reducing CO<sub>2</sub> emissions**

## **OPINION**

European Economic and Social Committee

**Taxation mechanisms for reducing CO<sub>2</sub> emissions**  
(own-initiative opinion)

Rapporteur: **Krister ANDERSSON**

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Section responsible	Section for Economic and Monetary Union and Economic and Social Cohesion
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## 1. **Conclusions and recommendations**

- 1.1 The EESC believes that there are well-founded reasons to establish uniform rules within the EU to combat global warming and based on these to embark on international discussions with other trading blocs.
- 1.2 The discussions so far have focused on regulations and environmental taxes, in particular on taxes to reduce emissions. The EESC argues that there is a need to address global warming in a global, comprehensive and symmetrical way, taking into account the level of CO<sub>2</sub> in the atmosphere.
- 1.3 The Commission has in its carbon-reduction work focused its attention on the ETS. The EESC deems that, in the future, it could be useful and necessary to also devise new taxation measures that can supplement the current ETS and national carbon taxes in order to achieve an effective and symmetrical policy framework to tackle the increasing amount of CO<sub>2</sub> emissions.
- 1.4 The EESC praises the Commission's approach, since it seems a good step in order to establish more effective carbon pricing throughout the economy. Such a tool should be coordinated with other additional instruments, including a new approach to taxation within the EU internal market in a coherent policy framework, as well as with other similar tools implemented in other jurisdictions worldwide.
- 1.5 The EESC encourages the European Commission to undertake concrete initiatives to establish similar carbon taxes in the Member States in order to harmonise the efforts towards an effective reduction of the CO<sub>2</sub> level. An ideal outcome should create uniform conditions across the EU single market with regard to the emissions/reductions to be taxed, as well as the specific methods and rates of taxation for an equal impact on the level of CO<sub>2</sub> in the atmosphere.
- 1.6 The EESC believes that even with the new taxes and additional measures being implemented, global warming is likely to continue unless already-emitted CO<sub>2</sub> can be taken out of the atmosphere.
- 1.7 The EESC encourages the development, through dedicated investments, of carbon capture and storage (CCS) and carbon capture and utilisation (CCU) technologies, both at the EU and national level, since they contribute to the objective of reducing the impact of CO<sub>2</sub> emissions and, more generally, to both the sustainable development goals promoted by the UN and the objectives of the Paris Agreement on climate change.
- 1.8 Member States should in particular adopt a comprehensive and symmetrical environmental tax policy for the effect of CO<sub>2</sub> on global warming. There is a need to introduce taxes with both positive and negative rates. The revenues raised from CO<sub>2</sub> taxes should be used to finance incentives for CO<sub>2</sub>-reduction techniques locally, regionally and nationally
- 1.9 The EESC draws attention to other policy instruments for carbon reduction. These range from new technologies to land management practices, which should be encouraged and supported both at the EU and national level. First and foremost, forests remove carbon dioxide naturally,

and trees are especially good at storing carbon removed from the atmosphere by photosynthesis. Expanding, restoring and correctly managing forests can leverage the power of photosynthesis to tackle CO<sub>2</sub>.

- 1.10 While the sale of forest products is taxed as income for the owner, it should be recognised that planting trees and the growth of forests reduces CO<sub>2</sub> in the atmosphere and should therefore, in a symmetrical tax approach to global warming, be encouraged by a negative CO<sub>2</sub> tax. This would be an important measure to achieve climate objectives.
- 1.11 The EESC would like to stress the need for efficient measures to be implemented in a socially acceptable way for all.

## 2. **General comments**

- 2.1 Global warming is a concern for everyone and governments are seeking efficient methods to limit the global increase in temperature. Several factors contribute to global warming but the emission of carbon dioxide (CO<sub>2</sub>) is of particular importance.
- 2.2 CO<sub>2</sub> is the greenhouse gas most commonly produced by human activities, contributing to 64% of man-made global warming<sup>1</sup>. The concentration of greenhouse gas in the atmosphere witnessed a substantial increase over several decades and is currently 40% higher than it was when industrialisation began.
- 2.3 Planet Earth's average surface temperature has risen 0.9 degrees Celsius since the late 19th century<sup>2</sup>. Such a change has been driven by the increasing emission into the atmosphere of carbon dioxide and other human-made emissions, which many researchers claim are liable for the overall increase in global temperature.
- 2.4 Human activities are altering the carbon cycle both by adding more CO<sub>2</sub> to the atmosphere – influencing the ability of natural sinks, like forests, to remove CO<sub>2</sub> from the atmosphere – and by impacting the ability of soils to store carbon. The main human activity generating CO<sub>2</sub> is the combustion of fossil fuels – coal, natural gas, and oil – for energy and transportation, followed by certain industrial processes and land-use practices.
- 2.5 Asia is currently the largest regional emitter in the world, accounting for 53% of global emissions, with China responsible for 10 billion tonnes (thus exceeding one quarter of the global total), while North America is the second largest emitter (18% of global emissions), closely followed by Europe with 17%<sup>3</sup>.

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<sup>1</sup> Causes of climate change, European Commission (Energy, Climate Change, Environment) - [https://ec.europa.eu/clima/change/causes\\_en](https://ec.europa.eu/clima/change/causes_en)

<sup>2</sup> Global Climate Change, NASA – <https://climate.nasa.gov/evidence/>

<sup>3</sup> Global Carbon Project, CO<sub>2</sub> emissions – <http://www.globalcarbonatlas.org/en/CO2-emissions>

- 2.6 The impact of CO<sub>2</sub> emissions on the Earth's temperature and climate change is becoming progressively relevant for public opinion and civil society, as well as for political parties both at the European and national level.
- 2.7 The European Commission, in its turn, has made the development of concrete initiatives against climate change a top priority on its political agenda, e.g. the Green Deal<sup>4</sup>, before being forced to focus on the COVID-19 emergency in the first months of 2020.
- 2.8 The Green Deal<sup>5</sup> is a cornerstone of the new European Commission's political agenda. It pursues an effective response to the ongoing environmental challenges and is a growth strategy aimed at achieving net-zero greenhouse gas emissions in the EU by 2050.
- 2.9 The Green Deal covers major sectors of the European economy, including transport, energy, agriculture, buildings, and specific industries such as steel, cement, ICT, textiles and chemicals. The Commission is working on the first "European Climate Law" and on additional, specific strategies and investments to favour green economic growth. The Just Transition Fund is important but might need further resources<sup>6</sup>.
3. **Possible policy instruments to be used for reducing CO<sub>2</sub>**<sup>7</sup>
- 3.1 Many activities can cause pollution affecting other actors in the economy. These effects may not be taken into account when decisions are made about undertaking them. Thus an activity is carried out without taking account of the externalities it creates. In other words, not considering the true social cost of the activity. It is important to include the social cost of pollution when decisions are made. This can be done by imposing a tax on the activity. The externality will then be internalised into the decision and pollution will be reduced in accordance with the costs it creates.
- 3.2 An activity may however also create a reduction in overall pollution levels, creating a positive externality. Such activities should be incentivised so that they are increased to such an extent that the benefits are fully compensated for. This can be done by imposing a subsidy or a negative tax.
- 3.3 Since the impact of CO<sub>2</sub> emissions is global in scope, the price for polluting should be the same everywhere for equivalent negative impacts. Only then will the tax be imposed in a cost-efficient manner. There is, therefore, a need for a global approach<sup>8</sup>.

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<sup>4</sup> Please see EC Communication [A European Green Deal – Striving to be the first climate-neutral continent](#).

<sup>5</sup> Please see EESC opinion [European Green Deal Investment Plan](#) (ongoing) and EESC opinion [OJ C 282, 20.8.2019, p. 51](#).

<sup>6</sup> Please see EESC opinion [Just Transition Fund and amendments to the Common Provisions Regulation](#) (not yet published in OJ)

<sup>7</sup> Please see [Emissions Gap Report](#) 2019 from UNEP regarding global efforts.

<sup>8</sup> If a truly global solution is not found, the issue of how to handle products from outside countries becomes an issue and the need for and consequences of a border tax adjustment mechanism arise.

- 3.4 It is however difficult to assess exactly how much CO<sub>2</sub> each activity creates and there is no world market where a uniform tax can be imposed on CO<sub>2</sub>-producing activities. Countries have therefore had to resort to piecemeal measures. It is important to expand measures undertaken to wider regions and to more polluting activities.
- 3.5 The EESC believes that there are well-founded reasons to establish uniform rules within the EU and based on these to embark on international discussions with other trading blocs.
- 3.6 The use of trading permits in the EU and elsewhere is a method of addressing the need to impose a uniform price per emitted tonne of CO<sub>2</sub>.
- 3.7 The discussions so far have however focused on regulations and environmental taxes, in particular on taxes to reduce emissions. The EESC argues that there is a need to address global warming in a comprehensive and symmetrical way, taking into account the existing level of CO<sub>2</sub> in the atmosphere.
- 3.8 Since reducing the level of CO<sub>2</sub> in the atmosphere combats global warming, it is equally beneficial to reduce the emissions of CO<sub>2</sub> by some amount or to remove that same amount of CO<sub>2</sub> from the atmosphere. Therefore, adding or subtracting to the level should be treated in a symmetrical way. This means that adding CO<sub>2</sub> to the atmosphere (polluting) should face an extra cost (tax) while activities that reduce the level of CO<sub>2</sub> should be given a subsidy (negative tax).
- 3.9 The focus has however so far almost exclusively been on preventing further emissions. Even with the new taxes and additional measures being implemented, global warming is likely to continue unless already-emitted CO<sub>2</sub> can be taken out of the atmosphere. The EESC therefore believes that Member States should introduce symmetrical measures.
- 3.10 The purpose of a tax on carbon emissions and a negative tax on reductions of CO<sub>2</sub> in the atmosphere is to impact behaviour and to internalise the externality of global warming. The tax/subsidy will however impact production and employment opportunities in all sectors of the economy. *A priori*, it is not obvious that the positive and the negative tax rate should be of equal magnitude<sup>9</sup>.
- 3.11 It is of the utmost importance to align the various incentives to stimulate sustainable investment, provided that the associated positive externalities are taken into account. A harmonised methodology for low-carbon-emission indices should serve as a guide for the calculation of other impacts.
- 3.12 In order to make the transition to a carbon-free economy more robust economically and more credible politically, action should be taken as soon as possible to reduce direct and indirect subsidies to the fossil fuel sector, which is responsible for large environmental costs.

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<sup>9</sup> It could be argued that the subsidy per tonne of CO<sub>2</sub> reduction should be higher than the tax rate on CO<sub>2</sub> emissions since the effect on employment from reduced production of CO<sub>2</sub>-emitting activities is likely to cause some persistent unemployment. It is furthermore probably easier to get public support for a structural change in the economy leading to the development of new technology rather than cutting back on existing production methods.

3.13 As the financial need of the European Green Deal is very large and the common EU budgetary resources quite limited, the role of the private sector is substantial. An agreement on the multiannual financial framework must take this into account. CO<sub>2</sub> taxes are however primarily there as an outcome of the need to change the behaviour of households, firms and public entities and not as a source of revenue. The EESC would like to stress the need for efficient measures to be implemented in a socially acceptable way for all.

#### 4. Emissions trading systems

4.1 A possible policy instrument to reduce CO<sub>2</sub> emissions is the European emissions trading system (ETS)<sup>10</sup>. It is based on the "cap and trade" principle. According to such a principle, a cap is set on the overall amount of certain greenhouse gases that can be emitted by installations subject to the system. The cap is reduced over time, forcing total emissions to decrease. Within the cap, companies subject to the system receive or buy emission allowances, which are tradable as needed<sup>11</sup>.

4.2 According to the Communication on *The European Green Deal* – COM(2019) 640 – in order to reduce greenhouse gas emissions, the Commission will review several relevant climate-related policy instruments by June 2021<sup>12</sup>. This will comprise the current ETS, featuring a possible extension of the system in place to new sectors, as well as additional interventions regarding: i) Member State targets to reduce emissions in sectors outside the ETS; ii) the regulation on land use, land use change and forestry.

4.3 The EESC praises the Commission approach, since it seems a good step in order to establish more effective carbon pricing throughout the economy. Such a tool should be coordinated with other additional instruments, including a new approach to taxation, within the EU internal market in a coherent policy framework, as well as with other similar tools implemented in other jurisdictions worldwide.

4.4 From an international perspective, the number of emissions trading systems around the world has increased. Besides the EU emissions trading system (EU ETS), national or sub-national systems are already operating or are under development in Canada, China, Japan, New Zealand, South Korea, Switzerland and the United States.

4.5 The EESC welcomes regional initiatives working towards a substantial reduction of CO<sub>2</sub>, as necessary steps in order to effectively cope with the climate change triggered by CO<sub>2</sub> emissions. In this respect, the EESC encourages the European Commission to continue and improve its effort in making Europe a leading region in this field.

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<sup>10</sup> Please see EESC opinion *Revision of the EU emissions trading system (ETS)*, [OJ C 71, 24.2.2016, p. 57](#).

<sup>11</sup> The ETS and the pricing of permits have triggered many debates. The number of permits and the economic business cycle tend to heavily influence the price of permits. The present economic situation, in the wake of the COVID-19 crisis, is also likely to result in renewed discussions on the ETS.

<sup>12</sup> Please see EESC opinion [European Green Deal Investment Plan](#) (not yet published in OJ)

## 5. Carbon emission taxes

- 5.1 Another possible policy instrument is carbon taxes. These reduce emissions mainly in two ways: i) increasing the cost of carbon-based fuels and electricity; ii) motivating, as a consequence, companies to switch to clean energy, such as, for example, hydro, solar, or wind energy.
- 5.2 Carbon taxes, if correctly devised, are consistent with the "polluter-pays principle", according to which the polluter should bear the cost of measures to reduce pollution in line with the extent of the damage done to society, as stated in the UN Rio Declaration (1992) and in Directive 2004/35/EC on *environmental liability with regard to the prevention and remedying of environmental damage*<sup>13</sup>.
- 5.3 The Commission has in its carbon reduction work focused its attention on the ETS. The EESC deems that, in the future, it could be useful and necessary to also devise new taxation measures that can supplement the current ETS and national carbon taxes in order to achieve an effective and symmetrical policy framework to tackle the increasing amount of CO<sub>2</sub> emissions. A coordination of the effort at the global level is of paramount importance, as duly explained by the IMF<sup>14</sup>.
- 5.4 In Europe, a number of countries have imposed energy taxes, or energy taxes based partly on carbon content. These include Sweden, Denmark, Finland, the Netherlands, Norway, Slovenia, Switzerland, and the UK<sup>15</sup>.
- 5.5 Sweden levies the highest carbon tax rate at EUR 112.08 per tonne of carbon emissions, reducing its emissions by 23% in the past 25 years. The Swedish carbon tax was instituted in 1991 at a rate corresponding to SEK 250 (EUR 23) per tonne of fossil carbon dioxide emitted, and has gradually been increased to SEK 1 190 (EUR 110) in 2020; it remains a cornerstone of Swedish climate policy<sup>16</sup>.
- 5.6 The Swedish carbon tax provided incentives to reduce energy consumption, improve energy efficiency and increase the use of renewable energy alternatives. By increasing the tax level gradually, interested parties have been given time to adapt, improving the political acceptance of tax increases over time.

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13 Please see the [Report of The United Nations Conference on Environment And Development](#) and the EC Directive on [Environmental liability with regard to the prevention and remedying of environmental damage, as well the EESC study Investment in Improving the Environment and Remediation of Environmental Damage](#).

14 IMF Fiscal Monitor, *How to Mitigate Climate Change*, 2019, according to which "different policy tools have pros and cons, but the climate crisis is urgent and existential, calling on key stakeholders to deploy all appropriate policy measures. Finance ministers can confront this crisis by undertaking carbon taxation or similar policies, making climate change mitigation more acceptable through complementary tax or expenditure measures, ensuring adequate budgeting for clean technology investment, and coordinating strategies internationally", p. IX.

15 The introduction or increase of carbon emission taxes often involve difficult trade-offs. The taxes trigger a need to reform production techniques and means of transportation. It may lead to unemployment in some sectors and the need for a transition to other types of work. For those affected, the social costs may be high. Countries have different possibilities when it comes to providing social protection and this needs to be taken into account in order to make any implementation socially acceptable.

16 Sweden's carbon tax, Government Offices of Sweden – <https://www.government.se/government-policy/taxes-and-tariffs/swedens-carbon-tax/>

- 5.7 Overall, the Swedish experience shows that it is possible to reduce emissions, even if it requires a substantial transformation of the economy. During the 1990-2017 period, GDP increased by 78%, while domestic greenhouse gas emissions decreased by 26% in the same time span, making Sweden the 8th country on the Global Competitive Index.
- 5.8 In 1990, Finland was the world's first country to introduce a carbon tax. The tax was originally based only on carbon content in connection with heat and electricity generation. It has been expanded to tax both carbon and energy and to include also transportation fuels.
- 5.9 Denmark introduced a carbon tax in 1992 which covered all consumption of fossil fuels (natural gas, crude oil and coal). In Norway, up to 55% of all emissions are covered by the carbon tax; the remaining emissions are covered by the domestic system of emissions trading<sup>17</sup>.
- 5.10 The EESC encourages the European Commission to undertake concrete initiatives to establish similar carbon taxes in Member States in order to harmonise the efforts towards an effective reduction of the CO<sub>2</sub> level. An ideal outcome should create uniform conditions across the EU single market with regard to the emissions/reductions to be taxed, as well as the specific methods and rates of taxation for an equal impact on the level of CO<sub>2</sub> in the atmosphere. Such an outcome may, however, take time, given country-specific needs.
- 5.11 The adoption of similar CO<sub>2</sub> taxes among Member States should be used to influence trading partners to take similar steps, thereby extending the efforts globally and limiting the impact on European competitiveness. A global solution is required to prevent complicated compensatory rules.
- 5.12 Moreover, if correctly designed, taxes could contribute to economic growth by generating, *inter alia*, productive investments in new technologies. This is particularly the case for developing technologies to reduce existing levels of CO<sub>2</sub> in the atmosphere.

## 6. CCS and CCU technologies

- 6.1 Yet another possible policy instrument is the use of techniques reducing existing levels of CO<sub>2</sub> in the atmosphere. Such techniques are likely to be needed in addition to the ETS and CO<sub>2</sub> taxes. A symmetrical approach is needed. Activities reducing the level of CO<sub>2</sub> already in the atmosphere are as beneficial for limiting global warming as the reduction of CO<sub>2</sub>-emitting activities.
- 6.2 The two main technologies aimed at reducing CO<sub>2</sub> levels are carbon capture and storage technology (CCS) and carbon capture and utilisation (CCU)<sup>18</sup>. Both technologies extract CO<sub>2</sub> from the atmosphere, compress the CO<sub>2</sub> and transport it to a storage location. The technologies

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<sup>17</sup> Putting a Price on Carbon with a Tax, World Bank Group - [https://www.worldbank.org/content/dam/Worldbank/document/SDN/background-note\\_carbon-tax.pdf](https://www.worldbank.org/content/dam/Worldbank/document/SDN/background-note_carbon-tax.pdf)

<sup>18</sup> The potential for CCS and CCU in Europe, European Commission [https://ec.europa.eu/info/sites/info/files/iogp\\_report\\_ccs\\_ccu.pdf](https://ec.europa.eu/info/sites/info/files/iogp_report_ccs_ccu.pdf)

have significant potential to mitigate climate change<sup>19</sup>. There are also other technologies and many more are expected to be developed in the near future.

- 6.3 The difference between CCS and CCU is in the final destination of the captured CO<sub>2</sub>. In CCS, captured CO<sub>2</sub> is transferred to a suitable site for long-term storage, while in CCU the captured CO<sub>2</sub> is turned into commercial products.
- 6.4 CCU refers to the capture and use of CO<sub>2</sub> as a feedstock in the production of minerals, chemical building blocks, synthetic fuels and building materials. It can be used to limit CO<sub>2</sub> emissions by recycling CO<sub>2</sub> into products, permanently sequestering CO<sub>2</sub> in building materials such as concrete, as well as recirculating CO<sub>2</sub> with direct air capture. It can also offer electricity storage options through the production of synthetic methane.
- 6.5 The EU has set up a regulatory framework to commercialise and subsidise this new technology, even though the cost of capture and storage is still a significant adverse factor. Currently, the capture component is the most expensive part of the process.
- 6.6 Today, the largest CCS and CCU facilities are in the United States.
- 6.7 In Europe, Norway has been using CCS and CCU techniques since 1996<sup>20</sup>. Millions of tonnes of CO<sub>2</sub> per year from natural gas production in several dedicated facilities have been captured and stored in appropriate sites, establishing the most successful European experience in utilising CCS to date. In recent years, other additional forms of CCS and CCU technology have been developed in Sweden, the Netherlands, Belgium, France, and Ireland<sup>21</sup>.
- 6.8 The EESC encourages the development, through dedicated investments, of CCS and CCU technologies both at the EU and national level, since they contribute to the objective of reducing the impact of CO<sub>2</sub> emissions and, more generally, to both the sustainable development goals promoted by the UN and the objectives of the Paris Agreement on climate change.
- 6.9 If global warming is to be reduced in an efficient and cost-effective manner, CCS and CCU technologies need to be promoted<sup>22</sup>. In particular, national budgets should play a crucial role towards an enhanced use of such technologies, promoting public investments as well as tax incentives. In this respect, the European Commission is considering revising the relevant State aid guidelines including the environmental and energy guidelines, which will be amended by 2021 to allow more flexibility to Member States.

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<sup>19</sup> Please see EESC opinion [OJ C 341, 21.11.2013, p. 82](#)

<sup>20</sup> CCS, Norwegian Petroleum - <https://www.norskpetroleum.no/en/environment-and-technology/carbon-capture-and-storage/>

<sup>21</sup> How European CO<sub>2</sub> Transport and Storage Infrastructure can enable an Innovative Industrial Transition, European Parliament - <https://zeroemissionsplatform.eu/wp-content/uploads/ZEP-Conference-Presentations.pdf>

<sup>22</sup> A Swedish governmental committee concluded in 2020 that Sweden could achieve a carbon-neutral outcome by 2045, if the revenues from CO<sub>2</sub> taxes were used to subsidise removal of CO<sub>2</sub> in the atmosphere. The positive and the negative tax rates would be of equal magnitudes. See SOU 2020:4, Swedish government public investigations.

- 6.10 Member States should in particular adopt a comprehensive and symmetrical environmental tax policy for the effect of CO<sub>2</sub> on global warming. There is a need to introduce taxes with both positive and negative rates. The revenues raised from CO<sub>2</sub> taxes could preferably be used to finance incentives for CO<sub>2</sub>-reduction techniques.
- 6.11 European funds devoted to research in the field of CCS and CCU could be financially reinforced and strategically targeted to deliver better, concrete results in terms of CO<sub>2</sub>-capturing capacity and storage alternatives.
- 6.12 The role of public procurement rules should not be underestimated<sup>23</sup>. The green objectives and specific environmental tools enshrined in Directive 2014/24/EU, Directive 2014/25/EU and Directive 2014/23/EU on public procurement and concessions should be further and better exploited by national governments and local public administrations. Thus, national investments and public expenditure, on the one side, could work in synergy with the measures envisaged by the European Green Deal, on the other side.

## 7. **Additional tools to reduce emissions**

- 7.1 Finally, the EESC draws attention to other policy instruments for carbon reduction. These range from new technologies to land management practices, that should be encouraged and supported both at the EU and national level. First and foremost, forests remove carbon dioxide naturally, and trees are especially good at storing carbon removed from the atmosphere by photosynthesis. Expanding, restoring and correctly managing forests can leverage the power of photosynthesis to tackle CO<sub>2</sub>.
- 7.2 While the sale of forest products is taxed as income for the owner, it should be recognised that planting trees and the growth of forests reduces CO<sub>2</sub> in the atmosphere and should therefore, in a symmetrical tax approach to global warming, be encouraged by a negative CO<sub>2</sub> tax. This would be an important measure to achieve climate objectives.
- 7.3 Furthermore, soils naturally store carbon. The last CAP has introduced some greening measures aimed at increasing the contribution of European agriculture to green growth in Europe. Such measures should be encouraged insofar as they are compatible with the increasing necessity of food production and the fulfilment of environmental objectives. The circular economy may also entail increased possibilities in terms of reaching environmental and climate objectives.

Brussels, 15 July 2020

Luca JAHIER

The President of the European Economic and Social Committee

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<sup>23</sup> This has been stressed in the publication *Public Procurement for a Circular Economy* by the European Commission, October 2017, [https://ec.europa.eu/environment/gpp/circular\\_procurement\\_en.htm](https://ec.europa.eu/environment/gpp/circular_procurement_en.htm). The World Bank has also stressed the role of public procurement rules in its own procurement; <https://www.worldbank.org/en/about/corporate-procurement/vendors>