

2022

UNECE Environmental Performance Reviews

Greening the economy
and financing environmental
protection



UNECE



EPR team of experts in the country review mini mission for the 2nd EPR of Morocco



27th Session of the Committee on Environmental Policy peer reviewing and adopting the Recommendations of the 2nd EPR of Morocco



32nd Meeting of the Expert Group on EPRs expert reviewing the Recommendations of the 2nd EPR of Morocco

UNECE Environmental Performance Reviews

With the overall objective of achieving a high level of environmental protection in the United Nations Economic Commission for Europe (UNECE) region, key objectives of the UNECE Environmental Performance Review (EPR) Programme are to:

- Assist countries in improving their management of the environment and associated environmental performance by making concrete recommendations for better policy design and implementation
- Help in integrating environmental policies into sector-specific economic policies, such as agricultural, energy, transport, industrial and health policies
- Promote greater accountability to the public
- Contribute to the achievement and monitoring of the relevant Sustainable Development Goals (SDGs)
- Promote the exchange of information among countries on policies and experiences
- Strengthen cooperation with the international community
- Promote coherence of environmental and sustainable development policies at the national level and across the region
- Assist countries in the implementation of EPR recommendations

Over the past 25 years, EPRs have resulted in:

- Improved policy and legal frameworks and better integration of environmental concerns into sectoral policies
- Stronger institutions for environmental management and protection
- Enhanced environmental monitoring and information systems
- Improved financial resources for environmental protection and greening the economy
- Strengthened public participation
- Increased international cooperation

Since 2017, the EPR Programme has assisted reviewed countries in the implementation of the recommendations of their reviews through peer-learning workshops aimed at sharing good practices. In the period 2018–2021, the Programme implemented a United Nations Development Account project under which five countries of South-Eastern Europe and the Republic of Moldova prepared policy packages to put into practice some of their third-cycle review recommendations related to SDGs and to enhance resilience to pandemics.

The third cycle of reviews

Two EPR cycles have already taken place. The third cycle of reviews commenced in 2012 and will conclude in October 2022. The key topics for the third cycle are:

- Environmental governance and financing in a green economy context
- Countries' cooperation with the international community
- Environmental mainstreaming in priority sectors

An additional thematic angle on SDGs has been added to all reviews conducted since 2017.

Why this calendar?

This calendar covers the findings on selected topics supporting the achievement of SDG targets related to greening the economy and financing environmental protection from third-cycle reviews – Turkmenistan (2012), the Republic of Moldova (2013), Montenegro (2014), Serbia (2014), Georgia (2015), Belarus (2015), Tajikistan (2016), Bulgaria (2016), Albania (2017), Bosnia and Herzegovina (2017), Kazakhstan (2019), North Macedonia (2019), Uzbekistan (2019) and Romania (2020) – and the reviews of Morocco (2021) and Mongolia (2017) – and additional updated information provided by countries.

By disseminating the results of the reviews in the form of a calendar for the upcoming year, UNECE aims to draw attention to the findings of the reviews and encourage the implementation of the review recommendations in 2022 and beyond.

For a comprehensive picture of the findings and recommendations of individual reviews, the full texts of the EPR publications should be consulted.

Printed copies of EPR publications may be obtained from the United Nations Department of Public Information (<https://shop.un.org/>). The reviews are also available online (www.unece.org/env/epr/).

Acknowledgements

UNECE is grateful to all countries that have hosted EPRs for their trust, hard work and close cooperation with the international expert teams in the process of preparing the reviews.

UNECE would also like to express its deep appreciation to the Governments of Austria, Bulgaria, Finland, Germany, the Netherlands, Norway, Portugal, Sweden and Switzerland and to the European Union for their support in providing funds for the reviews covered in this calendar.

Sincere thanks go to the Governments of the following countries and to the following organizations that provided experts to the international expert teams that prepared the reviews featured in this calendar: Finland, France, Germany, Hungary, Italy, Luxembourg, Netherlands, Portugal, Sweden, Switzerland, the United Nations Economic Commission for Africa, the United Nations Environment Programme (UNEP), the Joint Environment Unit of UNEP and the Office for the Coordination of Humanitarian Affairs, the World Health Organization, the European Investment Bank, the European Environment Agency and the Organisation for Economic Co-operation and Development.

UNECE also takes this opportunity to express its warm appreciation to Belarus, Bulgaria, Estonia, Finland, Georgia, Germany, Hungary, Italy, Kazakhstan, Montenegro, the Netherlands, the Republic of Moldova, Romania, Sweden, Switzerland and Uzbekistan for having provided their experts to the UNECE Expert Group on EPRs, which undertook expert assessment of the reviews covered in this calendar.

Last, but not least, deep appreciation is due to the United Nations country teams in the reviewed countries for the great support they have provided to international expert teams on the ground.

This calendar was prepared with support from Ms. Apolline Louvert, UNECE intern.

Decoupling economic activity from climate change

SDG 13

Climate change is intricately linked to socioeconomic development and the associated economic growth through the considerable increase in greenhouse gas (GHG) emissions due to increasing energy needs and resource exploitation.

For most of the countries covered by the UNECE EPR Programme, the following sectors emit the most GHGs: energy; housing; transport; industry; agriculture; land use, land-use change and forestry (LULUCF); and waste. In terms of the type of emitted gas, carbon dioxide (CO₂) is mostly emitted by the energy, industry and LULUCF sectors, methane (CH₄) by the agriculture and waste sectors, and nitrous oxide (N₂O) by the waste and energy sectors.

In Albania, the third GHG inventory, covering the period 2000–2009, revealed that the energy sector was the greatest contributor to carbon dioxide equivalent (CO₂-eq) emissions, followed by industrial processes, agriculture and LULUCF. In Bosnia and Herzegovina, between 2002 and 2013, the energy sector produced the highest level of CO₂ emissions (51–60%), followed by the agriculture sector (11–16%), the transport sector (9–13%), the industrial sector (3–10%) and the waste sector (4–6%).

In several countries, housing also contributes significantly to GHG emissions. In Kazakhstan, the urbanization rate increased by 0.94% annually in the period 2015–2020, leading to an increase in the sector's emissions. In fact, in the period 2013–2015, housing stock expansion resulted in a 2.7-fold increase in GHG emissions; that is to say, an increase of 11.65 million tons of CO₂-eq.

In Bulgaria, the residential sector is also a significant contributor to GHG emissions. However, emissions from this sector have largely decreased in the last few years due to a transition from liquid fuels to electricity for heating and an increase in the use of biomass.

Despite a steady increase in emissions rates in most countries, a progressive decoupling of CO₂ emissions from economic development can be observed in some countries. In Kazakhstan, for example, CO₂ emissions per \$1,000 of gross domestic product (GDP) produced decreased in the period 2003–2015 and almost halved, decreasing from 1.34 tons in 2000 to 0.73 tons in 2015.

The interlinkage between climate change and socioeconomic development is bidirectional. In addition to its serious impact on the environment and people, climate change is one of the biggest threats to economic stability. In fact, most of the sectors contributing to countries' economic growth will be affected by climate change. Several studies, including a 2010 United Nations Development Programme study entitled "The Economic Impacts of Climate Change in Montenegro", highlight that the following sectors will be affected in Montenegro: energy, notably through reduced hydropower production; industry, through increased occurrence of extreme weather events and the associated negative impact on mining sites; agriculture and forestry, through changes in temperature, precipitation and the frequency of extreme events such as droughts, floods and forest fires; transport, through negative impacts associated with extreme events and rising temperature on road infrastructure; and tourism due to the vulnerability of national cultural heritage to extreme weather events.

Montenegro

Komovi Mountain

01 / January 2022

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

Greening the tax and tariff system

SDG 12

Environmental taxes make it possible to address the failure of markets to incorporate environmental impacts of activities, products and services by including them in prices. Such taxes are increasingly perceived as efficient instruments in environmental policy, offering advantages such as increased environmental effectiveness, economic efficiency, increased revenue and transparency.

The expansion of environmental tax revenue as a share of total tax revenues is progressively growing, especially due to increasing energy prices, and underpins the role that environmental taxes play as instruments in environmental policy. In Romania, revenues from environmental taxes stood at around 20 billion lei in 2018, amounting to more than 2% of GDP.

Environmental taxes are used by most countries covered by the UNECE EPR Programme and address a wide range of issues. The most frequently implemented taxes are: pollution charges, including air, water and soil pollution; taxes and excise duties on transport, including gasoline and diesel fuel taxes, excise duties on imported passenger vehicles, vehicle registration taxes, road user tax and tolls; charges or fees for the use of mineral and natural resources; property taxes; and land fees and charges for utility services, including fees for municipal waste management, electricity tariffs, water supply and sanitation. Some countries still need to set up specific environmental taxes or charges. For example, while Morocco implements a tax on plastic products, the proceeds of which are allocated to the National Environmental Protection and Sustainable Development Fund, the country is yet to establish taxes on air pollution, waste generation and discharges into seawater. In the energy sector, Morocco levies excise duties on most energy products, except for fossil fuels destined for electricity production.

In addition, other taxes, specific to countries' economies, are also levied. In Albania, Belarus, Bosnia and Herzegovina, the Republic of Moldova and Serbia, taxes are levied on the production and/or import of plastic containers.

Progress in the use and impact of environmental taxes is not measured, meaning that there is no way to ensure that such taxes are efficient. Environmental taxes must have an incentive impact, thereby reducing consumption of environmentally harmful products and services. In 2017, Georgia began reforming excise duties levied on imports of motor vehicles to discourage the purchase of older and, therefore, often more polluting vehicles.

For taxes to provide the right incentives, measures to prevent the erosion of rates by cumulative inflation, such as a regular adjustment of the tax rate by the annual percentage changes in the consumer price index, must be implemented. In Uzbekistan, since the beginning of 2019, pollution taxes have been indexed to the official monthly minimum wage.

Progress in environmental taxation is not regularly evaluated. Current data are insufficient to ensure an analysis of the effectiveness and efficiency of such taxation. Moreover, for greater efficiency, it is vital that tax rates be commensurate with environmental damages and therefore be credible and predictable. Furthermore, taxation should not be too complex in administrative terms, in order not to weaken the effectiveness of the system.

Georgia

Wind power generation, Gori region



02 / February 2022

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	1	2	3	4	5	6

Green public procurement

SDG target 12.7

Public authorities can use their purchasing power to choose environmentally responsible goods and services, thereby contributing to sustainable consumption and production. Green public procurement is a key tool for which the leading criterion for selection of contractors for services or purchasing of products with public funds is the application of the waste prevention principle.

Reliable and transparent procurement systems are central to public service delivery, as they can be harnessed as a policy lever to pursue economic, social and environmental goals while ensuring value for money and efficiency of spending, especially if the full life cycle costs of a contract are considered. Furthermore, green public procurement can be a major driver for innovation, as it provides industry with incentives to develop environmentally friendly products and services.

In 2012, Belarus approved the System of Measures to Strengthen the Technological Potential of the National Economy to Ensure its Functioning on Environmental (Green) Principles, a guideline document engaging various governmental institutions in the implementation of green economy measures and covering the development of green public procurement methods.

In some cases, the use of environmental criteria is not mandatory, but regulations specify that they can be used to determine which product or service should be purchased. The 2014 Law on Public Procurement of Bosnia and Herzegovina specifies that the responsibility lies with contracting authorities to decide which technical specifications, determined in the form of performance or functional requirements and that may include environmental features and features regarding energy efficiency, should be used. Moroccan procurement

Morocco

Clean public transport in Casablanca



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