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**The Convention on Biological Diversity and environmental fiscal measures**

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## The Convention on Biological Diversity and environmental fiscal measures

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In light of the benefits of environmental fiscal reforms, there seems to be considerable scope for their wider application and more effective use. However, further progress is often held back by various obstacles, ranging from stakeholder resistance and a lack of political will to limited technical and financial capacities. Recent analytical work on possible ways and means to overcome such obstacles highlights the usefulness of linking environmental fiscal reforms to broader policy processes, noting in particular the role of international policy commitments (see contribution by Withana 2015).

The present contribution summarizes and analyses the commitments of the international community on fiscal reforms that aim to improve biodiversity management and policy. These commitments are taken under the Convention on Biological Diversity, one of the three “Rio Conventions” adopted at the United Nations Conference on Sustainable Development in 1992. As of today, this global treaty has been ratified by 193 State Parties and one regional organization, the European Union. Based on the Convention’s legal provisions on incentive measures and on financial resources (Articles 11 and 20), these commitments are captured in the so-called Aichi Biodiversity Targets of the Strategic Plan for Biodiversity 2011-2020, which provides the overarching framework on biodiversity for the entire United Nations system and all other partners engaged in biodiversity management and policy development. The Conference of the Parties, the supreme governing body of the Convention, initiated a policy process to ‘translate’ these global targets into national policy planning and implementation, and adopted specific guidance on the opportunities presented by environmental fiscal reforms, including innovative taxation models and fiscal incentives, as well as the elimination, phase out or reform of incentives, including subsidies, which are harmful to biodiversity. The Global Environment Facility (GEF), the financial mechanism of the Convention, provides a window for funding pertinent activities in developing countries through programme 10 of the current (GEF-6) biodiversity strategy.

In conclusion, the contribution argues that the commitments adopted, and the associated policy and funding framework set out under the Convention provide important elements of the institutional, legal and policy enabling environment that is needed for more effective environmental fiscal reforms.