Raad van State

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Summary Consideration of the 2026 Climate and Energy Memorandum by the Advisory Division

Climate task of the Advisory Division
In fulfilment of its task in the Climate Act, the Advisory Division of the Council of State is issuing a reflection on the draft 2026 Climate and Energy Memorandum. It does so partly in the light of figures presented by the PBL Netherlands Environmental Assessment Agency in its annual Climate and Energy Outlook ('CEO').

2030 climate target: acceleration and concrete measures are needed now
According to the Climate and Energy Outlook (CEO), it is very unlikely that the national climate target for 2030 (55% emissions reduction compared to 1990) will be met. Moreover, the likelihood of meeting the national emissions reduction target for 2030 has not increased over the past year. Although the government notes that the process needs to be accelerated, it will not take a decision on this until the pre-Spring Memorandum consultations in 2027. The Division recommends clearly setting out in the Climate and Energy Memorandum which specific measures the government intends to take to accelerate progress towards achieving the 2030 targets.

Climate targets for 2040 and 2050: a massive reduction in emissions is needed
The CEO also contains projections for 2040. The Netherlands is still a long way off meeting the contribution it is required to make towards the 2040 target set out in the European Climate Law (a 90% reduction in emissions by 2040 compared with 1990 levels). According to the CEO forecasts, the reduction in national greenhouse gas emissions by 2040 is expected to be between 61% and 72% compared with 1990 levels. These forecasts show that a very significant reduction still needs to be achieved in the relatively short period up to 2040. On top of that, we must also take steps towards becoming climate-neutral by 2050.

Transition paths still provide little insight into whether climate targets will be met
It is a positive development that the government is starting to outline final objectives, transition paths and indicators in the draft Climate and Energy Memorandum. In doing so, the government aims to set a course towards achieving climate neutrality by 2050. However, the details of the transition paths do not provide sufficient insight into the proposed policy and the measures that will actually be taken to achieve the targets. As a result, the transition paths only offer limited scope for action to all those involved. The Division recommends setting out a clear vision of specific long-term policy as soon as possible, up to at least 2040 (and, if possible, 2050).

A transformation-oriented climate policy is needed to achieve climate neutrality
Given the significant reductions that are still required to achieve climate neutrality by 2050, it is not enough to simply continue with current climate policy when shaping the

course towards that goal. Partly in view of the scarcity of space, people, materials and resources, simply optimising existing practices and systems is not enough. We need transformation-oriented climate and energy policies in various areas, such as technology, institutions and behaviour. The climate challenge calls for a reorganisation of production and consumption across all sectors of the society and the economy, and a rethinking of how we use resources and energy.

Recommendations for a forward-looking climate policy
The Division makes the following recommendations regarding the formulation of this climate policy and the further elaboration of the transition paths:

(a) Define a long-term and consistent policy with a clear course of action, a coherent narrative and the right enabling conditions. To this end, set out the necessary steps and choices in the transition paths for each sector, with a specific focus on the year 2040. Provide a clear explanation of the consequences of each step and why they are justified.

(b) Clearly set out the interconnections and opportunities for synergy between sectors and challenges in the transition paths by means of a socio-economic, spatially oriented structural analysis and indicate which steps are specifically aimed at capitalising on these opportunities for synergy and the positive or negative consequences that certain choices have for one another.

(c) Take 'broad prosperity' as the starting point when making integrated decisions aimed at developing transformation-oriented policy and consistently demonstrate how the principles of climate justice are being applied in the decision-making process.

(d) Provide information on how climate innovation policy will be implemented in practice and what innovative activities will be encouraged and facilitated in this context with a view to achieving the 2050 targets.

(e) Explain how cooperation between central government and local authorities will be organised in the development of the intended decentralised and area-based approach, and what implications this will have for the associated performance of duties and allocation of resources.

(f) Set out the specific measures that will be taken to encourage and facilitate behavioural change and explicitly state what this requires of all the various stakeholders (citizens, government, the business community, civil society organisations).

A complex and urgent challenge, which also presents opportunities
The Division recognises that achieving climate neutrality is a complex challenge. If climate change is not tackled now, the costs and consequences for society will mount up, and there is a risk that the burden will be passed on to future generations. Geopolitical developments also show that the energy transition needs to be addressed as a matter of urgency. There are significant opportunities here. The sooner climate-resilient measures are put in place, the more energy independent and strategically and socially resilient we can become, and the better our country can ultimately be passed on to future generations. An inviting prospect.