

Corporate Sustainability



A Christmas tree overview of **legislation and regulations, strategies, guidelines, etc.** for the whole world, for Europe, and for the Netherlands.

Sustainability on a global level

Sustainability at European level

Development goals for Dutch companies and industry

Referential Overview

Page

Sustainability on a global level

3

1. United Nations - <https://www.un.org/en> 3
2. High Level Political Forum - <https://hlpf.un.org> 3
3. Major Groups - <https://hlpf.un.org/mgos> 3
4. Business and Industry - <https://hlpf.un.org/mgos/business-and-industry> 3
5. UN Charter - <https://www.un.org/en/about-us/un-charter> 3
6. Development Agenda's - <https://research.un.org/en/docs/dev> 3
7. Paris Agenda - <https://unfccc.int/process-and-meetings/the-paris-agreement> 3
8. SDG's - <https://sdgs.un.org/goals> 3
9. UN Global Compact - <https://unglobalcompact.org> 3
12. UNFCCC tech - <https://unfccc.int/ttclear/support/national-designated-entity.html> 4
13. IPCC - <https://www.ipcc.ch/report/ar6/sy> 4
14. UN Statistics - <https://unstats.un.org/sdgs> 5

Sustainability at European level

5

15. EU - https://european-union.europa.eu/index_nl 5
16. European Consensus on Development - <https://international-partnerships...> 5
17. EU Global Gateway - <https://commission.europa.eu/strategy-and-policy/...> 5
18. Team Europa - <https://international-partnerships.ec.europa.eu/policies/...> 5
19. <https://international-partnerships.ec.europa.eu/policies/team...> 5
20. New law on aviation - <https://ec.europa.eu/commission/presscorner/...> 6
21. ETS - <https://climate.ec.europa.eu/eu-action/eu-emissions-trading-system...> 6
22. EU Climate Law - <https://climate.ec.europa.eu/eu-action/european-green-deal/...> 6
23. EU Tender - <https://ted.europa.eu/TED/main/HomePage.do> 7
24. Opentender platform - <https://opentender.eu/start> 7
25. CTM - <https://eu.eu-supply.com/ctm/supplier/publictenders> 7
26. Council of Europe - <https://www.coe.int/en/web/portal/calls-for-tender> 7
27. EU CSRD - <https://finance.ec.europa.eu/capital-markets...> 7

Development goals for Dutch companies and industry

8

28. Government directs - <https://www.rijksoverheid.nl/onderwerpen/ontwikkelings...> 8
29. SDG Monitor CBS - <https://longreads.cbs.nl/monitor-brede-welvaart...> 8
30. SDG companies attention - <https://www.cbs.nl/nl-nl/nieuws/2022/41/...> 8
31. SDG spending companies - <https://www.cbs.nl/nl-nl/nieuws/2022/44/...> 8
32. MVO - <https://www.rijksoverheid.nl/onderwerpen/duurzame-economie/...> 9
33. SDG Netherlands - <https://www.sdg Nederland.nl/de-17-sdgs> 9
34. Subjects - <https://www.rijksoverheid.nl/onderwerpen/duurzame-economie/...> 10
35. Climate policy - <https://www.rijksoverheid.nl/onderwerpen/klimaat...> 10
36. Change Climate law - <https://www.tweedekamer.nl/kamerstukken/...> 10
37. Climate law - <https://wetten.overheid.nl/BWBR0042394/2022-03-02> 10
38. Emission Authority - <https://www.emissieautoriteit.nl> 11
39. CHer - <https://cher.emissieautoriteit.nl/login.html> 11
40. DPR - <https://www.emissieautoriteit.nl/onderwerpen/dispensatierechten/...> 11
41. Environmental Law - <https://www.rijksoverheid.nl/onderwerpen/omgevingswet> 11
42. Laws of environmental Conservation - <https://wetten.overheid.nl/BWBR0003245/...> 11
43. Legislative renewal - <https://www.rijksoverheid.nl/onderwerpen/omgevingswet/...> 12
44. Consumers buy more sustainably - <https://www.duurzaam-ondernemen.nl/...> 12

Corporate Sustainability

A Christmas tree overview of **legislation and regulations, strategies, guidelines, etc.**
for the whole world, for Europe, and for the Netherlands.

Sustainability on a global level

The UN¹ is *the* worldwide (country) organization (193 countries) with a high political forum² which also includes the representation of major social groups³, including the business community⁴. Its principles are set out in the UN Charter⁵. It wants to ensure peace, prosperity and sustainability, among other things. It makes development agreements over successive periods⁶, with a moral but often not generally binding character - that would slow down development progress. The UN Paris Agenda 2015-2030⁷ currently applies, with 17 sustainable development goals - SDGs⁸. It is legally binding on the participating countries. Europe and the Netherlands have committed themselves to take part. The goals:



She founded the UN Global Compact⁹ for guidance and reporting of companies. A network of currently more than 22,000 companies and almost 100,000 reports. She provides frameworks and guidelines based on the development agenda under the motto: "Making Global Goals Local Business". Intermediate layers of governance are also steering. That's how guidance is

1. United Nations - <https://www.un.org/en>

2. High Level Political Forum - <https://hlpf.un.org>

3. Major Groups - <https://hlpf.un.org/mgos>

4. Business and Industry - <https://hlpf.un.org/mgos/business-and-industry>

5. UN Charter - <https://www.un.org/en/about-us/un-charter>

6. Development Agenda's - <https://research.un.org/en/docs/dev>

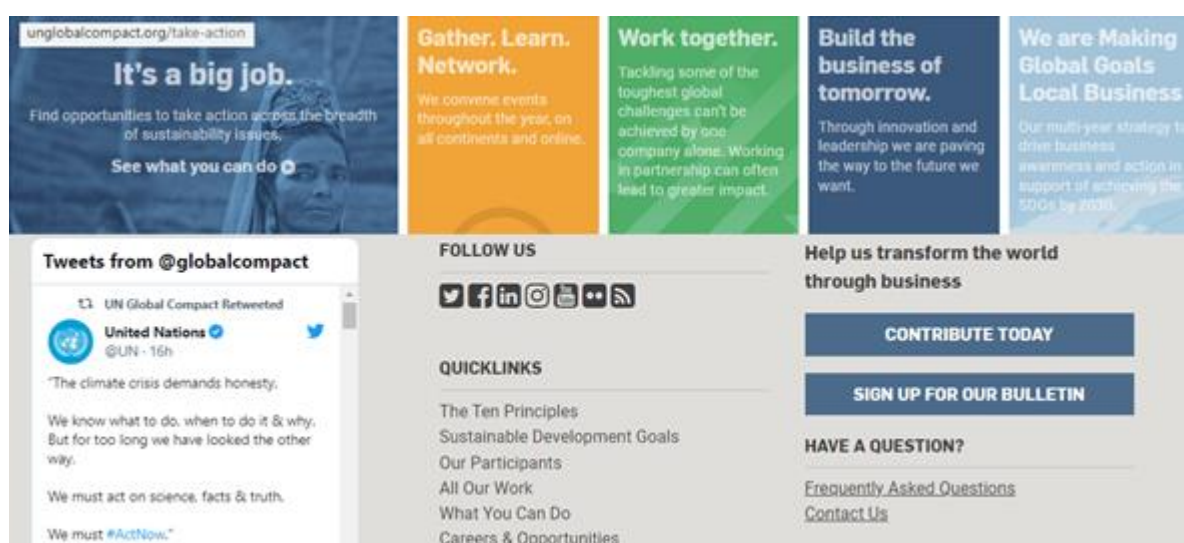
7. Paris Agenda - <https://unfccc.int/process-and-meetings/the-paris-agreement>

8. SDG's - <https://sdgs.un.org/goals>

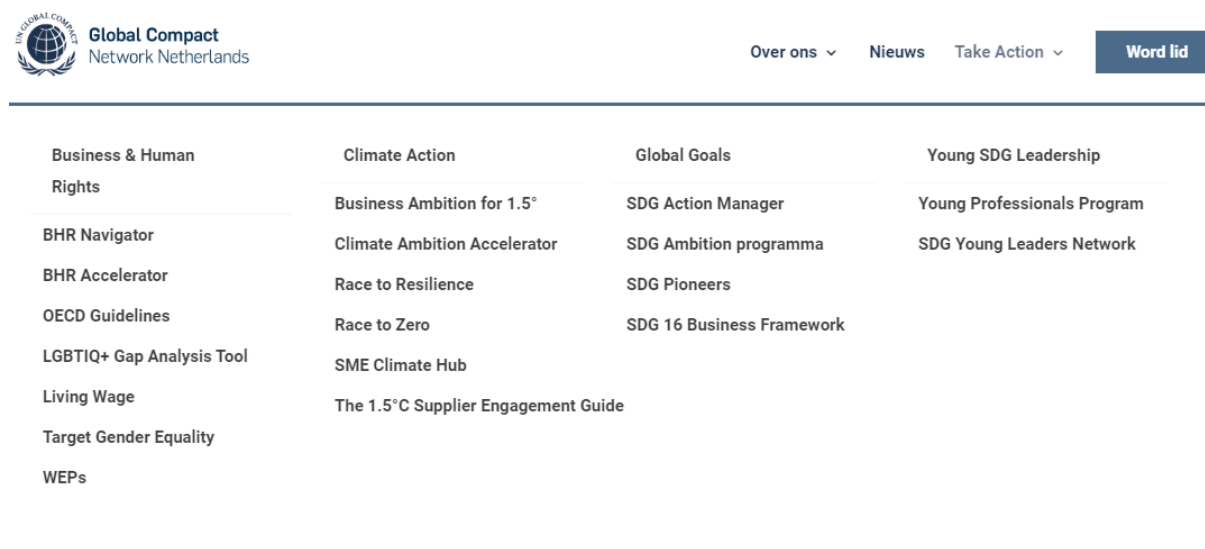
9. UN Global Compact - <https://unglobalcompact.org>



also organized at country level¹⁰. The Netherlands also has its own GC organisation¹¹. Both have substantive contributions. Global:



Netherlands:



10. UNGC Europe, NL - <https://unglobalcompact.org/engage-locally/europe/netherlands>

11. GCNL - <https://gcnl.nl>

Many additional UN departments provide support. The UNFCCC¹², IPCC¹³ and UN SDG¹⁴ Statistics are of great importance to companies. The first provides, among other things, technical information and qualification of CO2 savings. The second measures and reports the climate impact. The third keeps track of the development per objective. In addition, there are thousands of organizations and companies that offer their SDG-supporting services and products in sub-areas.

Sustainability at European level

The European Union¹⁵ has set up a Global Gateway to integrate the SDGs¹⁶: The Global Gateway stands for sustainable and reliable connections that serve the people and the planet. This addresses the most pressing global challenges: fighting climate change,



improving health systems, strengthening the competitiveness and security of global supply chains¹⁷. It has a budget of 300 billion euros and is carried out by Team Europe¹⁸. with more than 150 initiatives¹⁹.



Climate change and environmental degradation are an existential threat to Europe and the world. To overcome these challenges, the European Green Deal will transform the EU into a modern, resource-efficient and competitive economy, ensuring:

- no net emissions of greenhouse gases by 2050
- economic growth decoupled from resource use
- no person and no place left behind

The European Green Deal is also our lifeline out of the COVID-19 pandemic. **One third of the €1.8 trillion** investments from the NextGenerationEU Recovery Plan, and the EU's seven-year budget will finance the European Green Deal.

12. UNFCCC tech - <https://unfccc.int/ttclear/support/national-designated-entity.html>

13. IPCC - <https://www.ipcc.ch/report/ar6/sy>

14. UN Statistics - <https://unstats.un.org/sdgs>

15. EU - https://european-union.europa.eu/index_en

16. European Consensus on Development - https://international-partnerships.ec.europa.eu/policies/european-development-policy/european-consensus-development_en

17. EU Global Gateway - https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/stronger-europe-world/global-gateway_nl

18. Team Europa - https://commission.europa.eu/strategy-and-pol/european-green-deal_en

19. https://international-partnerships.ec.europa.eu/policies/team-europe-initiatives_en#overview-of-team-europe-initiatives

Transforming our economy and societies

- Turning the EU into the first climate neutral continent by 2050. To get there, they pledged to reduce emissions by at least 55% by 2030, compared to 1990 levels.

Making transport sustainable for all

55%	50%	0
reduction of emissions from cars by 2030	reduction of emissions from vans by 2030	emissions from new cars by 2035

Leading the third industrial revolution

- These new proposals will have an impact across entire value chains, in sectors such as energy and transport, and construction and renovation.

Cleaning our energy system

- The Commission proposes to increase the binding target of renewable sources in the EU's energy mix to 40%.

Renovating buildings for greener lifestyles

- The new EUR 72.2 billion over 7 years Social Climate Fund will support EU citizens most affected or at risk of energy or mobility poverty.

Working with nature to protect our planet and health

- Restoring nature & biodiversity to thrive again: forests, soils, wetlands and peatlands. This will increase absorption of CO₂ and resilient to climate change.

Boosting global climate action

- The EU will share these proposals and ideas with its international partners.

European Green Deal: new law agreed to cut aviation emissions by promoting sustainable aviation fuels

20

Emissions Trading and Carbon Border Adjustment Mechanism

The EU has had the emissions trading system (ETS)²¹ since 2005: companies are only allowed to emit CO₂ for which they have rights. Polluting companies have to buy extra allowances: sustainable production therefore pays off. Anyone who emits more than the allowances for will be fined. In the Netherlands, about 400 companies fall under the ETS system. The EU ETS is the largest emissions trading scheme in the world, with around 10,000 European companies collectively responsible for 45% of the EU's CO₂ emissions.

In addition, companies leave for countries outside the EU because they do not have to pay for emissions there. To prevent this 'leakage', the EU devised a way to link the rest of the world to the emissions trading system: The Carbon Border Adjustment Mechanism (CBAM). A difficult term for a CO₂ tax at the European border, for the import of climate-polluting products from countries outside Europe.

This should lead to fair competition. The CBAM will come into force in about three years, while the phasing out of free CO₂ rights for European companies will take ten years. Since mid-2021, the European Climate Law²² has come into force, which sets a binding target

20. New law on aviation - https://ec.europa.eu/commission/presscorner/detail/en/IP_23_2389

21. ETS - https://climate.ec.europa.eu/eu-action/eu-emissions-trading-system-eu-ets_en

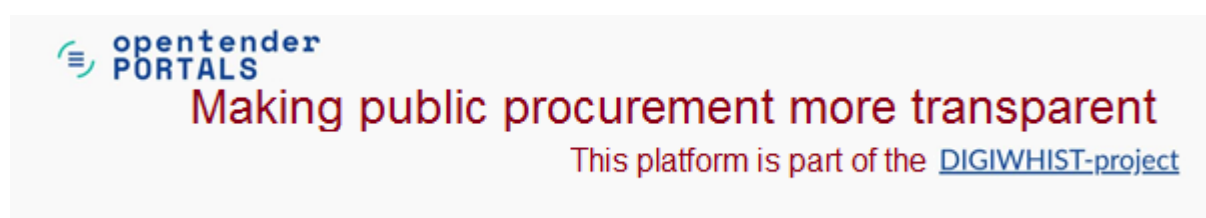
22. EU Climate Law - https://climate.ec.europa.eu/eu-action/european-green-deal/european-climate-law_nl

claims a net reduction of greenhouse gas emissions (emissions after removals) of at least 55 percent by 2030 compared to 1990. To meet this new, more ambitious target, the European Commission presented its "Fit for 55" package of new rules in July 2021 and legislative proposals, including a renewal of the EU ETS. The EU Council and the Commission reached an agreement in December 2022 to reform the existing ETS and introduce a second system for transport and heating fuels.

European tender

TED (Tenders Electronic Daily) is the online version of the Supplement to the Official Journal of the EU, which publishes European public procurement.

TED publishes about 676,000 public procurement notices per year, of which 258,000 are tenders for a total amount of 670 billion euros. In principle, these are activities that comply with and provide for the Agenda 2015-2030. It offers opportunities for future-oriented employment²³.



With the Opentender platform, tender data from 33 jurisdictions can be searched and analyzed (28 EU Member States, Norway, the EU institutions, Iceland, Switzerland, Georgia)²⁴. The CTM Search Engine makes it possible to select new tenders and qualifications²⁵. Both the tenders published on the platform and those published outside it are published on the Council of Europe website²⁶. The road to sustainable work is open to every company and every industry.

Corporate Sustainability Reporting Directive

CSRD is part of the Green Deal and aims to encourage companies to become more sustainable and prepare them for the new economy. A wider group of large companies, as well as listed SMEs, will now have to report on sustainability – about 50,000 companies in total. It takes effect for the 2024 financial year for companies with more than € 40 million in turnover, € 20 million in total assets and/or 250 FTE. Small and medium-sized enterprises are exempt from the CSRD until fiscal year 2026, although they do have to deal with requirements from their chain partners who are subject to CSRD²⁷.

So much for the influence of the European Union.

23. EU Tender - <https://ted.europa.eu/TED/main/HomePage.do>

24. Opentender platform - <https://opentender.eu/start>

25. CTM - <https://eu.eu-supply.com/ctm/supplier/publictenders>

26. Council of Europe - <https://www.coe.int/en/web/portal/calls-for-tender>

27. EU CSRD - https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

Development goals for Dutch companies and industry

In the Netherlands, the implementation of the relevant UN and EU obligations falls under the responsibility of the Government in terms of organization and adjustment:

An end to extreme poverty, inequality, injustice and climate change. That is the core of the Sustainable Development Goals (SDGs)²⁸.

Various Ministries are involved in its implementation. Statistics Netherlands keeps track of the objectives and progress²⁹.



It also measures the involvement of companies³⁰ and expenditure on sustainability³¹.

28. Government directs -

<https://www.rijksoverheid.nl/onderwerpen/ontwikkelingssamenwerking/internationale-afspraken-ontwikkelingssamenwerking/global-goals-werelddoelen-voor-duurzame-ontwikkeling>

29. SDG Monitor CBS - <https://longreads.cbs.nl/monitor-brede-welvaart-en-sdgs-2022/duurzame-ontwikkelingsdoelen-sdgs-in-de-nederlandse-context>

30. SDG companies attention - <https://www.cbs.nl/nl-nl/nieuws/2022/41/8-op-de-10-bedrijven-bezig-met-verduurzamen>

31. SDG spending companies - <https://www.cbs.nl/nl-nl/nieuws/2022/44/bedrijven-geven-steeds-meer-uit-aan-milieu-investeringen>

The national government encourages corporate social responsibility

The national government helps companies that need help with corporate social responsibility (CSR). This means that they take into account the effects of their business operations on people, the environment and society.

More and more companies are recognizing the necessity and benefits of CSR. They take into account the effects of their business operations on people, the environment and society. For example, by saving energy, separating waste or employing disabled people.

The national government encourages CSR in the following ways:

- The Transparency Benchmark. Every year, the national government has 500 companies' reports on their CSR activities examined;
- Stimulates the development of sustainable products by purchasing sustainably;
- Founded MVO Nederland. This is the national knowledge and network organization in the field of CSR;
- Also stimulates companies that do business abroad in order to do so in a socially responsible manner. The national government has implemented IMVO-promoting measures for this purpose³².

SDG Netherlands, Ondernemersplein, Business scan, Business plan

Er zijn tal van ondersteunende partijen. Vanuit de UN noemde we al Global Compact. Hier past het nog enkele andere te belichten. Zo vormt SDG Nederland een goede start.

 menu  **SDG Nederland** de 17 doelen doe mee

home > de 17 sdg's

vraag & antwoord

Waar komen de SDG's vandaan?	▼
Wat is er anders aan deze doelen?	▼
Hoe worden de doelen gefinancierd?	▼
Hebben de doelen betrekking op mij?	▼
Wat gebeurt er al in Nederland?	▼
Wie hebben we nodig om de SDG's te behalen?	▼

32. MVO - <https://www.rijksoverheid.nl/onderwerpen/duurzame-economie/maatschappelijk-verantwoord-ondernemen>

33. SDG Netherlands - <https://www.sdgnerland.nl/de-17-sdgs>

The Chamber of Commerce offers a start page for sustainable business on its business square.

- | | |
|---|---|
| ↓ Wat is duurzaam ondernemen? | ↓ Gebruik de Regeling Groenprojecten |
| ↓ Bepaal wat u duurzaam wilt doen in uw bedrijf | ↓ Check hoe ver u bent met uw bedrijfsvoering |
| ↓ Kies voor duurzame energie | ↓ Sluit aan bij netwerken |
| ↓ Financiële regelingen voor duurzame investeringen | |

Adjust legislation

For example, for the Ministry of Economic Affairs and Climate³⁴. Her topic overview includes these points:

Procurement, Circular Economy, Corporate Governance, Sustainable Economy, International Corporate Social Responsibility, Climate Change, Rural Areas, Air Quality, National Growth Fund, Entrepreneurship and Innovation, and Doing Business with the Central Government.

Climate law

The Dutch climate goals are laid down in the Dutch Climate Act. In addition to the policy objectives, the Climate Act also describes the framework for the climate objectives. Three policy instruments have been included: the five-yearly Climate Plan, the biennial Progress Report and the annual Climate Memorandum. This Climate Memorandum describes the government's accountability for climate policy and progress in the past year. Provisional estimates of the Netherlands Environmental Assessment Agency on the progress of climate policy are used for this purpose³⁵.

On February 8, 2023, a bill was passed that The Dutch Climate Act must be amended to comply with European legislation. The Dutch Climate Act set the target to reduce greenhouse gas emissions by 49% by 2030 (Art. 2.1). The European climate law makes this a 55% reduction. It is also stipulated that the Netherlands must be climate neutral by 2050 (Art. 2.2). For that year, a 95% reduction in emissions was still assumed^{36 and 37}.

34. Subjects - <https://www.rijksoverheid.nl/onderwerpen/duurzame-economie/maatschappelijk-verantwoord-ondernemen>

35. Climate policy - <https://www.rijksoverheid.nl/onderwerpen/klimaatverandering/klimaatbeleid>

36. Change Climate law - https://www.tweedekamer.nl/kamerstukken/plenaire_verslagen/kamer_in_het_kort/wijziging-van-de-klimaatwet-afgerond-1

37. Climate law - <https://wetten.overheid.nl/BWBR0042394/2022-03-02>

Emissions Authority

The Netherlands Emissions Authority (NEa) is the independent national authority for the implementation and supervision of market instruments that contribute to a climate-neutral society. It has been agreed in the Climate Agreement that the industry will reduce annual CO₂ emissions in 2030 by 14.3 Mton CO₂ (= 49%, will be adjusted to 55% = 16.1 Mton CO₂).

The CO₂ levy took effect on 1 January 2021 to ensure that this target is achieved. The Dutch Emissions Authority has the task of implementing the CO₂ levy, collecting the levy and ensuring compliance.

The CO₂ tax register (ChER) is the online system with accounts for the installations that fall under the CO₂ tax industry. Each installation to which the CO₂ levy applies will have one account in ChER. The account holder of the account in ChER is the operator of the installation³⁸. The Login works with eHerkenning levels 3 and 4³⁹.

Trade dispensation rights

Installations subject to the CO₂ levy have an account in the CO₂ levy register (ChER). Dispensation rights (DPRs) can be transferred from this account to other installations. From the point of view of business confidentiality, the NEa cannot publish an overview of the surplus and shortage of DPRs per installation⁴⁰. The total number of landfilled DPRs and the industrial emissions per installation are published. The following parties involved in DPRs have reported to the NEa: ACT Commodities, OLYX, STX Commodities, OTC FLOW, KWA.

Environmental Law: entry into force on 1 January 2024

The Environment and Planning Law bundles and modernizes the laws for the living environment in order to align with development promises. This concerns the laws and regulations on construction, the environment, water, spatial planning and nature. The Environment and Planning Law⁴¹ stands for a good balance between collecting and protecting the living environment. It replaces, among other things, the Environmental Management Law⁴², Wet Noise Pollution, the Water Law, the Soil Protection Law and the Fertilizers Law.

From
26 Laws
60 General Administrative Orders
75 Ministerial Regulations

To
1 Law
4 General Administrative Orders
1 Ministerial Regulations

38. Emission Authority - <https://www.emissieautoriteit.nl>

39. ChER - <https://cher.emissieautoriteit.nl/login.html>

40. DPR - <https://www.emissieautoriteit.nl/onderwerpen/dispensatierechten/handel-in-dispensatierechten>

41. Environmental Law - <https://www.rijksoverheid.nl/onderwerpen/omgevingswet>

42. Laws of environmental Conservation - <https://wetten.overheid.nl/BWBR0003245/2023-04-19>

The new law provides for a consistent approach to the living environment, room for local customization and better and faster choices. In addition, participation is done jointly by saving citizens and entrepreneurs as much as possible in the development of the living environment⁴³.

1 New Environment Desk

The Environment Counter is a website. Here, initiators – such as contractors, entrepreneurs, authorities and local residents – quickly see what is allowed in the living environment. And they can, for example, apply for a permit. The Environment Desk will replace the existing websites:

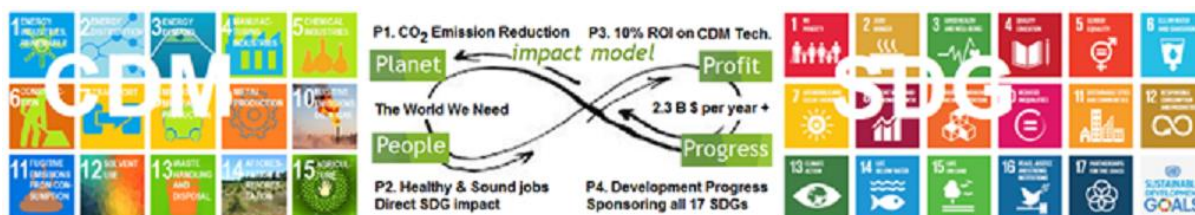
The Online Environment Desk (OLO);
Activities Decree Internet Module (AIM);
Ruimtelijkeplannen.nl.

Responsible:

Ministry of Economic Affairs and Climate
Ministry of the Interior and Kingdom Relations
Ministry of Justice and Security
Ministry of Education, Culture and Science
Department of Defense

General development

The developments of the Climate Act and the Environment Act largely stem from their UN Agenda. This also applies to the other fifteen SDGs. New laws or additional legislative amendments will be adopted on all of these goals. The consumer is already picking up on the new developments and buying more sustainably⁴⁴.



About this publication, May 18, 2023, 12 pages

Compiled by WSF Emile by reproduction from the sources mentioned in the footnotes.

Additional publications can be found at <https://worldsustainabilityfund.nl>. Thanks to all.

43. Legislative renewal - <https://www.rijksoverheid.nl/onderwerpen/omgevingswet/vernieuwing-omgevingsrecht>

44. Consumers buy more sustainably - <https://www.duurzaam-ondernemen.nl/wereldwijde-studie-duurzaamheid-wordt-steeds-belangrijker-bij-de-aankoopbeslissingen-van-consumenten>