

Christiane Trüe | Vera de Hesselde | Lydia Scholz [eds.]

Green Deal II – on track for 2030 and 2050?

Political, Economic and Legal Issues



Nomos

Christiane Trüe | Vera de Hesselle | Lydia Scholz [eds.]

Green Deal II – on track for 2030 and 2050?

Political, Economic and Legal Issues



Nomos

The Deutsche Nationalbibliothek lists this publication in the Deutsche Nationalbibliografie; detailed bibliographic data are available on the Internet at <http://dnb.d-nb.de>

1st Edition 2026

© The Authors

Published by
Nomos Verlagsgesellschaft mbH & Co. KG
Waldseestraße 3–5 | 76530 Baden-Baden
www.nomos.de

Production of the printed version:
Nomos Verlagsgesellschaft mbH & Co. KG
Waldseestraße 3–5 | 76530 Baden-Baden

ISBN 978-3-7560-3115-3 (Print)

ISBN 978-3-7489-5456-9 (ePDF)

DOI <https://doi.org/10.5771/9783748954569>



Onlineversion
Inlibra



This work is licensed under a Creative Commons Attribution 4.0 International License.

Introduction

The European Green Deal appears to have lost some of its impetus: with a new European Parliament and a new Commission, even if the previous Commission's president is also its current president, Ursula von der Leyen, political priorities have changed. Rather than 'greening' EU policies across the board in order to 'become the first climate-neutral continent by 2050', as Commission President von der Leyen put it in December 2019, competitiveness, resilience and less bureaucracy now seem to have become the topics of the day, even used as arguments to reverse achievements of the Green Deal. However, mitigating climate change as much as still possible, and adapting to the unavoidable, have lost none of their importance. To the contrary, they are even more important, as confirmed by various constitutional courts; in particular, failure to act now risks imposing a disproportionate and unlawful burden upon the young generation. In addition, greater resilience against the uncertainties of our time is not only economic, in terms of access to cheap energy and other resources, but depends a lot on suitable environmental conditions, the availability of workforce, and good and stable international relations. Challenges to our resilience will be the greater the more climate change takes effect.

The stocktake offered by this Volume after the end of the Green Deal strategy period is thus very timely in order to establish where we stand in the light of the Green Deal legislative program, and whether we can really afford to shift the focus to other priorities. The contributions are mostly based on papers given at the conference 'Green Deal II – on track for 2030 and 2050?' held in Bremen in 2024, which have been developed into full academic articles, and added to by further relevant contributions.

Chapter 1 addresses the deficits and dynamics of the Green Deal. The first contribution, by Shazia Wülbers, begins with exactly the crucial and sensitive points, in querying the extent and the effectiveness of measures taken under the Green Deal. She shows that in various respects the EU might and must be doing more, and that a holistic approach would ensure much more effectiveness over the fragmented approach addressing individual policy areas. This should include improving citizen participation for democratic legitimacy, and involving the rest of the world in the further development of addressing climate change.

The second chapter deals with taxation as a means of promoting the aims of the Green Deal. The first contribution here, by Célia Maria Silva Carvalho and Vera de Hesselle, is a comparative piece on consumer tax law, exploring

the differences and similarities between the Brazilian and German approaches to ecological transformation. It examines to what extent the Brazilian approach can provide valuable insights for Germany, particularly with regard to the changed perception of the financing and steering function of tax law and the need for an interdisciplinary approach to promote sustainable behaviour. The second contribution, by Marco Antonio Veríssimo Teixeira, explores the theory used to justify extra-fiscal taxation, as well as the details of the newly introduced excise tax in Brazil, which is a selective tax on specific goods harmful to health or the environment. This may serve as a proof of Brazil's commitment to promoting health and environmental protection, including mitigating climate change, to other regions of the world, namely the European Union, and offer a model for the EU, or its Member States, for using taxation as a means to influence behaviour.

Chapter 3, on players of the Green Deal, namely private enterprises and policy makers, offers two contributions. The first, by Ralf Schlemminger, explores sustainability management and reporting in the EU, and thus focusses on the framework for the private sector, for which sustainability management is increasingly developing into a "licence to operate". This contribution looks at the globally established standards for sustainability management, the increasing transparency of corporate sustainability practices and, in particular, the Corporate Sustainability Reporting Directive (CSRD) in the EU. It is argued that such reporting, as well as the structures of sustainability management and controlling the value-setting within companies, must be developed further.

The second contribution in this chapter, by Beate Zimpelmann, looks at the sub-state level's role in transposing the Green Deal, explicating the Bremen model based on the Bremen Parliamentary Commission of Enquiry into climate issues (Bremen Climate Enquete Commission) and the transposition of its conclusions into practice. She elaborates where, due to EU and federal competences and responsibility, Bremen does not have much room for manoeuvre, and where the local level could use its powers. As for Bremen, she sets out the relevant priorities according to the Climate Enquete Commission's findings, but remains sceptical as to whether Bremen is moving swiftly and effectively enough to meet its targets, namely climate neutrality by 2028.

The fourth chapter is devoted to resources, or more specifically to their protection under the Green Deal. This is exemplified by Rainer Lisowski's contribution to this Volume, on the political options and impediments to implementation of the Green Deal, looking at 'Biodiversity and the question of political power'. Considering biodiversity protection against the background

of political theory he analyses which political forces work in which way at municipal level regarding biodiversity, showing that EU regulation may not always be effective at municipal level, and seeking stakeholder co-operation may be more efficient than mere law enforcement.

Chapter 5 continues the focus on implementation issues, looking in particular at smart specialisation, green growth and the workforce. The first contribution in this chapter, co-authored by Sergejs Stacenko and Tatjana Muravska, looks at the EU Cultural and Creative Industries ecosystem as a catalyst for sustainable development, driving green growth and innovation, in particular in Latvia. They regard the EU Industrial Strategy as a vital engine for innovation, economic competitiveness and societal advancement, generating employment opportunities and creating value. They elaborate that the Cultural and Creative Industries (CCIs) have a unique role in promoting green growth and sustainable competitiveness, thereby enhancing their contribution to economic development and addressing pressing environmental challenges. The article emphasises the importance of ensuring synergy between the CCIs ecosystem and competitiveness of the EU. The authors conclude that the EU policy framework for the CCIs ecosystem development should be integrated into Member States' national programmes with a focus on promoting green growth and sustainable practices.

The second contribution in this chapter, by Girts Jirgensons and Tatjana Muravska, adds another facet of Green Deal implementation, namely the effects of the Green Deal in healthcare. On this count, the Green Deal encourages medical practitioners to adopt sustainable practices that result in a healthier environment, leading to better overall public health. In particular, health risks related to pollution and climate change must be managed. At the same time, EU law provides for free movement of persons, including medical doctors and personnel. Considering both aspects, the article specifically considers EU labour mobility and the outflow of medical practitioners from Latvia in the context of sustainable healthcare.

The third contribution in this chapter, by Radu-Ioan Popa, continues the theme of mobility, by analysing the impact of climate change on the workforce and migration and particularly addressing the vulnerabilities of the in-groups and outgroups in a climate change context. Given that climate change is set to continue for years to come, and what can be done is mitigating and adapting to it rather than preventing it for the foreseeable future, the importance of this topic cannot be underestimated. Whilst historically greenhouse gas emissions have occurred non-negligently, without knowledge of the consequences on the climate, this is no longer the case for the last several decades. Will societies in countries which remain habitable be prepared to

help, and, more particularly, be prepared to face responsibilities? The article considers the decisive parameters which will be relevant to policy-making in this area.

The final Chapter 6 considers hydrogen, an issue lying between Green Deal implementation and competitiveness, thus coming back to the question raised in the beginning, namely whether climate neutrality or competitiveness should be prioritized. This contribution, by Nils Schuckenberg, explores the market ramp-up of renewable hydrogen in the area of conflict between climate protection and competition, offering a competition law assessment of the promotion through auction procedures of the European Hydrogen Bank.

The hope of the contributors and editors of this volume is, as with the first volume, to thereby stimulate further discussion, with the aim of achieving the Green Deal targets in an economically and legally effective manner, uniting competitiveness and resilience with climate neutrality.

Vera de Hesselte

Lydia Scholz

Christiane Trüe

Inhaltsverzeichnis

<i>Chapter 1 Deficits and Dynamics of the Green Deal</i>	11
<i>Dr. Shazia Wülbers, Hochschule Bremen</i>	
What European Green Deal does not do	13
<i>Chapter 2 Taxation</i>	23
<i>Prof. Dr. Célia Maria Silva Carvalho, President of the State Finance Managers Group, Brasilia; Prof. Dr. Vera de Hesselle, Hochschule Bremen/GRACE, Lissabon</i>	
The New Excise Tax in Brazil – an Example for Germany?	25
<i>Dr. Marco Teixeira Judge of the Tax Court (TIT) of the São Paulo State Finance Department</i>	
Tax Reform in Brazil: Taxation on Activities Harmful to the Environment	59
<i>Chapter 3 Players of the Green Deal: Private Enterprises and Policy Makers</i>	81
<i>Prof. Dr. Ralf Schlemminger, Hochschule Bremen</i>	
Nachhaltigkeitsmanagement und -reporting in der EU	83
<i>Prof. Dr. Beate Zimpelmann, Hochschule Bremen</i>	
The Green Deal in multi-level policy: the example of the Bremen Climate Enquiry Commission and the implementation of its findings	123
<i>Chapter 4 Resources</i>	135
<i>Prof. Dr. Rainer Lisowski, Hochschule Bremen</i>	
Biodiversity and the question of political power	137

Chapter 5 Smart Specialisation, Green Growth and the Workforce 153

Sergejs Stacenko, Prof. Dr. Tatjana Muravska, Riga Stradins University

Driving Green Growth and Innovation: EU Cultural and Creative Industries Ecosystem as a Catalyst for Sustainable Development 155

Girts Jirgensons, Prof. Dr. Tatjana Muravska, Riga Stradins University

The Green Deal in Healthcare: EU Labour Mobility and the Outflow of Medical Practitioners from Latvia 171

Radu-Ioan Popa, Lucian Blaga University, Sibiu

Workforce and migration – vulnerabilities in a climate change context 189

Chapter 6 Green Deal Implementation and Competitiveness: Hydrogen 203

Nils Schuckenberg, Hochschule Bremen

Der Markthochlauf von erneuerbarem Wasserstoff im Spannungsfeld zwischen Klimaschutz und Wettbewerb: Eine wettbewerbsrechtliche Bewertung der Förderung infolge von Auktionsverfahren der Europäischen Wasserstoffbank 205