

Briefing

Delivering the EU's 2030 climate and energy targets: Gaps in national contributions and policies

An analysis of 22 final national energy and climate plans



Key insights

The analysis of 22 final updated national energy and climate plans or NECPs reveals substantial gaps that put reaching the EU 2030 targets at risk.

Gaps are visible in

- Member States' contributions to the EU's renewables and energy efficiency targets;
- projected policy impacts for emissions under the Effort Sharing Regulation, natural sinks, renewables, and energy consumption; and
- Member States' efforts to phase out fossil fuel subsidies.

The EU needs to address these gaps. Member States should at a minimum propose their necessary contributions and develop a sufficient policy mix if the EU is to meet its targets. Ideally, this would come as part of an additional update to the final NECP, which could be requested by the European Commission as part of a closer follow-up. To improve the quality of NECPs, the EU should implement targeted changes to the Governance Regulation, which provides the relevant rules for national planning.

Checking for five key objectives in the NECPs

This analysis of 22 Member States' final updated National Energy and Climate Plans (NECPs) aimed to identify gaps in planning towards EU-level climate and energy targets in the five areas:

- 1) **emission reductions** covered by the ESR,
- 2) enhancing **natural sinks**,
- 3) increasing the share of **renewables**, and
- 4) reducing **energy consumption**, as well as
- 5) the **phase-out of fossil fuel subsidies**.

The NECPs were assessed for two different aspects:

- a) whether Member States' contributions to the EU climate and energy targets are sufficient (**contribution gap**)
- b) whether they include an adequate policy mix that is projected to fulfil national contributions (**policy gap**).

Contributions fall partly short on renewables and energy consumption

Member States' contributions to the Union targets as stated in the NECPs match the mandatory targets laid out for Effort Sharing and natural sinks. Although most national contributions are aligned with EU aims on renewables and energy efficiency, notable gaps remain, especially on primary energy consumption:

- Seven countries contribute less than is necessary to the EU renewables target with the largest absolute gaps found in Slovenia and France.
- Seven countries contribute less than is necessary to the EU final energy consumption target with the largest gaps in Spain and Hungary.
- Fifteen countries fall short on their contributions to the EU primary energy consumption target with the gap in the Spanish NECP higher than all others combined.

There are also positive examples:

- Luxembourg and Slovenia indicate a higher ESR target than what is required by law.
- Lithuania, Spain, Greece, Bulgaria, and Germany provide a higher contribution to the EU renewables target, and
- Bulgaria exceeds its necessary contribution to the EU primary energy consumption target.

Projections indicate that policies are insufficient to meet the necessary contributions

The projections underlying the NECPs show that national policy mixes are largely insufficient to achieve the necessary contributions – even with additional planned measures.

- Portugal is the only country projecting sufficient progress to meet its targets across all areas, except for primary energy consumption.
- Romania, Slovenia, Greece, Bulgaria, Latvia, and Lithuania come close, with projections indicating that their policies meet the necessary contributions in all but two areas

Across three areas – GHG emission reductions under the ESR, natural sinks, and renewables – only eleven of the 22 countries project a policy mix effective enough to meet their contributions:

- This results in a gap of around 2%-points towards the EU Effort Sharing target, and a gap of around 33 Mt CO₂ towards the EU natural sinks target.
- Projections for national renewable shares indicate that the EU could meet its renewables target in aggregate because countries projecting an overachievement on almost completely compensate for countries with a gap.

In energy consumption, projections show that most countries' policy mixes fall short. This is worrisome and outlines that supporting energy efficiency seems difficult given that measures are spread across all demand sectors with each requiring its own approach:

- Only Portugal, Cyprus, Slovenia, and Romania project that they will achieve their necessary contribution for final energy consumption and only Bulgaria and Romania do so for primary energy consumption.
- In sum, there remains a gap of 142 Mtoe or 17% for final energy consumption and 142 Mtoe or 17% for primary energy consumption.

The phase-out of fossil fuel subsidies is lagging.

Member States' plans show that progress is insufficient overall regarding the agreed phase out of fossil fuel subsidies. For direct subsidies, only half of the 22 Member States indicate they are on track, stating in their NECPs that either none exist or that they will be phased out by 2025. For indirect subsidies, almost none of the NECPs analysed provides a clear and comprehensive phase-out plan. The only exception is Latvia, which states its intention to phase out all remaining indirect subsidies by 2030. Seven Member States plan to phase out at least some of their indirect subsidies.



Insights for policy-making

Based on the analysis, the following insights can be drawn to address the gaps identified:

- **Closing the contribution gaps:** The shortfalls identified on renewables and energy consumption in the NECPs put the achievement of the EU's 2030 energy targets at risk. National contributions are designed to ensure that all Member States deliver their share. Countries with contribution gaps in their NECPs should update the plans with adequate figures.
- **Strengthening national policies:** Most Member States' projections do not meet the respective national targets and contributions. Where this is the case, it should be highlighted and accompanied by a description of corrective measures for improving the policy mix. Our analysis highlights a particular need for enhanced energy efficiency policies. NECPs that show policy gaps should be updated with projections that include additional or revised measures that deliver the national contributions.
- **Phasing out fossil fuel subsidies:** The EU's commitment to phase out fossil fuels cannot be achieved unless a significant set of incentives for fossil fuel use is tackled at national level. While there is some progress in phasing out direct subsidies, the analysed NECPs fail to acknowledge various indirect subsidies, which should be addressed in the same fashion. A revision of the Energy Taxation Directive would provide a common ground for all countries to remove exemptions and reduced tax rates that support and encourage the use of fossil fuels.
- **Follow-up and targeted changes to the Governance Regulation:** Closer follow-up by the European Commission on inadequate or incomplete submissions, along with a request for updates again in 2025, could help resolve the planning shortcomings. In addition, the gaps found could ultimately be addressed through targeted changes to the underlying legislation, especially the Governance Regulation, which provides the rules for NECPs, their content and the respective adoption process. A more streamlined system for tracking progress towards climate neutrality at EU-level could help provide detailed guidance to Member States on priority areas of action and could improve national planning quality and cohesion.

Analysis of 22 final updated NECPs

National climate action is crucial to achieve the EU's headline 2030 climate target of reducing net greenhouse gas (GHG) emissions by 55%. Underlying objectives include: reducing GHG emission under the Effort Sharing Regulation by 40%, removing 310 Mt CO₂eq with natural sinks, increasing the share of renewable energy to at least 42.5% (aiming for 45%), and reducing final and primary energy consumption to at least 763 Mtoe and 992.5 Mtoe, respectively. These targets are governed by key policies, each of which includes national objectives and actions to help achieve EU-wide goals:

- 1) the **Effort Sharing Regulation** (ESR), requiring Member States to reduce their GHG emissions covered by this Regulation;
- 2) the **Land Use, Land Use Change and Forestry Regulation** (LULUCF Regulation), requiring Member States to enhance their natural sinks;
- 3) the **Renewable Energy Directive** (RED), requiring Member States to increase the share of renewables in their energy mix; and
- 4) the **Energy Efficiency Directive** (EED), requiring Member States to reduce their energy consumption.

In addition, Member States are expected to (5) **phase out their fossil fuel subsidies** in line with the international commitment under the Glasgow Climate Pact and recalled in the EU's 8th Environmental Action Programme.

To arrive at an integrated policy framework which delivers on the five elements above, Member States are obliged to draw up national energy and climate plans (NECPs) in accordance with the EU Governance Regulation. The plans must include **information on targets and contributions to the EU objectives as well as projections** that outline how domestic trends will develop under the current policy mix and with additional measures until 2030 and beyond – i.e., projections with existing (WEM) and additional (WAM) measures (for more information, see Annex 1).

The final updated NECPs were due on 30 June 2024. However, as of 15 March 2025, only **22 of 27 final updated NECPs had been submitted to the EU Commission**. This means that formal compliance with the deadlines for submitting NECPs is still lacking.

Objective and scope

This analysis of Member States' final updated NECPs aimed to identify gaps in national planning towards EU-level climate and energy targets in the five areas mentioned above: **emission reductions** covered by the ESR, enhancing **natural sinks**, increasing the share of **renewables**, and reducing **energy consumption**, as well as gaps in the **phase-out of fossil fuel subsidies**.

The NECPs were assessed for two different aspects:

- a) whether Member States' contributions to the EU climate and energy targets are sufficient (**contribution gap**)
- b) whether they include an adequate policy mix that is projected to fulfil national contributions (**policy gap**).

The analysis focused on information contained in the 22 available updated final NECPs. As of 15 March 2025, submissions were missing from Belgium, Croatia, Estonia, Poland, and Slovakia. For more detail, see Annex 2 on the analytical approach and underlying assumptions.



Gaps in national contributions and policies

GHG emission reductions under the Effort Sharing Regulation

All Member States' NECPs include the respective binding national emission reduction target required under the ESR. Eleven countries project to reach their target with the planned policy mix. Their projected emission reductions can, however, not compensate for the gaps in the projections of the other eleven Member States. This results in an overall policy gap of around 89 Mt CO₂eq and means that the EU risks missing its 2030 ESR target by nearly 2%-points, assuming that the five NECPs not yet submitted include projections that meet national targets.

Are the national targets mentioned in the NECPs consistent with EU law?

All Member States mention their respective binding 2030 ESR target in their NECP, with two countries exceeding expectations: Luxembourg mentions a 55% emission reduction target that is 5%-points beyond its ESR obligation, and Slovenia mentions a 28% reduction target that is 1%-point beyond requirements.

Are policy mixes projected to achieve national targets?

Half of the Member States do not reach their binding ESR target with the planned or existing policy mix according to their projections. Italy, Denmark, Cyprus, Austria, and Finland expect a gap of between 3 and 7%-points; Sweden, Germany, the Netherlands, and France of around 10%-points. Ireland expects a gap of more than 16%-points and Malta over 50%-points. In sum, this means that emission reductions of around 130 Mt CO₂eq are not accounted for.

The **eleven other Member States project that their planned policy mix will be sufficient** to meet their 2030 target based on projections with additional or existing measures. Czechia, Portugal and Greece project an overachievement of more than around 10%-points. The other countries' overachievement ranges from 1%-point to 7%-points. The combined projected overachievement is about 42 Mt CO₂eq with the largest contribution coming from Spain with 17 Mt CO₂eq.

Nevertheless, the result in an overall gap of 89 Mt CO₂eq across the 22 Member States assessed and means that **the EU risks missing its 2030 ESR target by nearly 2%-points**, assuming that the five NECPs not yet submitted are aligned with national obligations under the ESR and include a policy mix that is projected to meet national targets.

Table 1: Information in the NECPs on ESR GHG emissions

Member State	2030 target required by the ESR (%-change)	2030 target reflected in the NECP (%-change)	Target gap (%-points)	Projected reduction w/policy mix (%-change)	Policy gap (%-points)	Note on the projection
Austria	-48.0%	-48.0%	0	-41.8%	-6	WAM
Bulgaria	-10.0%	-10.0%	0	-11.1%	+1	WAM
Cyprus	-32.0%	-32.0%	0	-26.5%	-6	WAM
Czechia	-26.0%	-26.0%	0	-35.8%	+10	WAM
Denmark	-50.0%	-50.0%	0	-44.5%	-5	WEM
Finland	-50.0%	-50.0%	0	-43.3%	-7	WEM
France	-47.5%	-47.5%	0	-36.9%	-11	WAM
Germany	-50.0%	-50.0%	0	-40.8%	-9	WAM
Greece	-22.7%	~-23%	0	-36.0%	+13	WEM
Hungary	-18.7%	-18.7%	0	-22.6%	+4	WAM
Ireland	-42.0%	-42.0%	0	-25.5%	-17	WAM
Italy	-43.7%	-43.7%	0	-40.5%	-3	WAM
Latvia	-17.0%	-17.0%	0	-20.5%	+4	WAM
Lithuania	-21.0%	-21.0%	0	-21.5%	+1	WAM
Luxembourg	-50.0%	-55.0%	+5	-56.0%	+6	WAM
Malta	-19.0%	-19.0%	0	35.0%	-54	WAM
Netherlands	-48.0%	-48.0%	0	-38.6%	-9	WAM
Portugal	-28.7%	-28.7%	0	-39.3%	+11	WAM
Romania	-12.7%	-12.7%	0	-15.2%	+3	WAM
Slovenia	-27.0%	-28.0%	+1	-28.4%	+1	WAM
Spain	-37.7%	-37.7%	0	-44.6%	+7	WAM
Sweden	-50.0%	-50.0%	0	-41.4%	-9	WEM
EU (*)	-40.0%			-38.0%	-2	
Sources	ESR	NECPs	calculated	calculated	calculated	NECPs

Sources: ECNO based on [ESR](#), [EEA](#), final [NECPs](#). Abbreviations: WEM = projection with existing measures; WAM = projections with additional measures. Notes: (*) EU includes here only the 22 countries that have submitted their NECPs. ESR emission reductions are calculated based on 2005 emissions and 2030 data in the NECPs (no consideration of stated relative reductions in the NECPs). No WAM projection available from Denmark, Finland, and Spain. Sweden does not provide data for its WAM projection. Greece provides no data for its ESR emissions so here old projections have been used as a substitute provided by the country sheet attached to the [EC's Climate Action Progress Report 2024](#).

Natural sinks

All Member States mention their binding LULUCF target in their NECP. Eleven countries project to reach the target with the suggested policy mix, with some overachieving. A surplus of removals of around 24 Mt CO₂ from these eleven countries does not, however, compensate for the gap that the eleven other Member States project with their policy mix, which is about 57 Mt CO₂ in total. This means that the EU risks missing its 2030 LULUCF target by around 33 Mt CO₂ or 13%, assuming that the five NECPs not yet submitted include projections that meet national targets.

Are the national targets mentioned in the NECPs consistent with EU law?

All Member States state their respective LULUCF targets in their NECPs. Most refer directly to country-specific values outlined in the Annex to the LULUCF-Regulation as the required change in net emissions between the baseline period (average 2016-2018) and 2030. Bulgaria, Hungary, and Italy refer to their absolute net emissions in 2030 considering the baseline data from the Regulation. This means that even if not mentioned explicitly, the stated LULUCF target can be calculated for these countries, which in all cases matches the required change in net emissions. However, it must be noted that if one accounts for updated baseline data from the 2024 GHG inventory submissions, these countries fail to align NECP ambition with their national LULUCF target (see Annex 2).

Are policy mixes projected to achieve national targets?

Eleven countries expect that their planned or existing policy mix will not be sufficient to meet their national LULUCF targets. Spain and France show the largest policy gap – both countries also have the highest targets with 5.3 and 6.7 Mt CO₂ additional removals in 2030 compared to the baseline, respectively. Both countries expect to miss their target by 14 Mt CO₂ and 13 Mt CO₂ with their policy mixes. Six of the eleven countries miss their targets by less than 2 Mt CO₂. The gap across all submitted NECPs amounts to 57 Mt CO₂.

The **eleven other countries project that they can reach their target with their policy mixes.** Portugal overachieves its target by roughly 12 Mt CO₂, followed by Austria and Denmark, each with almost 4 Mt CO₂ more than is required.

For the EU, a gap of 33 Mt CO₂ remains across the 22 Member States. This means that **the EU risks missing its 2030 LULUCF target by around 13%**, assuming that the five NECPs not yet submitted include projections that meet national targets.

Table 2: Information in the NECPs on natural sinks

Member State	2030 target required by the LULUCF-R (change in Mt CO ₂ e)	2030 target reflected in the NECP (change in Mt CO ₂ e)	Target gap (Mt CO ₂ e)	Projected change in net emissions w/policy mix (Mt CO ₂ e)	Policy gap (Mt CO ₂ e)	Note on the projections
Austria	-0.9	-0.9	0	-4.2	+3.4	WEM
Bulgaria	-1.2	-1.2	0	0.3	-1.5	WAM
Cyprus	-0.1	-0.1	0	-0.1	0	WAM
Czechia	-0.8	-0.8	0	0.3	-1.1	WAM
Denmark	-0.4	-0.4	0	-0.7	0.2	WEM
Finland	-2.9	-2.9	0	-1.7	-1.2	WEM
France	-6.7	-6.7	0	6.7	-13.4	WAM
Germany	-3.8	-3.8	0	2.9	-6.6	WAM
Greece	-1.2	-1.2	0	-3.4	2.2	WAM
Hungary	-0.9	-0.9	0	-0.8	-0.1	WAM
Ireland	-0.6	-0.6	0	0.7	-1.4	WAM
Italy	-3.2	-3.2	0	6.0	-9.2	WAM
Latvia	-0.6	-0.6	0	-0.9	0.2	WAM
Lithuania	-0.7	-0.7	0	-1.2	0.5	WAM
Luxembourg	0.0	0.0	0	-0.1	0	WAM
Malta	-0.002	-0.002	0	0.001	-0.003	WEM
Netherlands	-0.4	-0.4	0	-2.9	2.4	WAM
Portugal	-1.0	-1.0	0	-12.9	11.9	WAM
Romania	-2.4	-2.4	0	-0.4	-2.0	WAM
Slovenia	-0.2	-0.2	0	-3.6	3.4	WAM
Spain	-5.3	-5.3	0	8.7	-14.0	WAM
Sweden	-4.0	-4.0	0	2.9	-6.8	WEM
EU (*)	-37.2	-37.2	0	-4.2	-33.0	
Sources	LULUCF-R	NECPs	Calculated	NECPs	Calculated	NECPs

Sources: ECNO based on LULUCF-R, final NECPs. Abbreviations: WEM = projection with existing measures; WAM = projections with additional measures. Notes: (*) EU includes here only the 22 countries that have submitted their NECPs. Use of baseline data from 2024 which deviates from baseline data outlined in the Regulation (please see Annex 2). Target gap equals zero even where Member States outline rounded values. Bulgaria, Hungary and Italy refer to the target of absolute net emissions in 2030 considering the baseline data from the Regulation. No WAM projection available from Denmark, Finland, and Spain. Sweden does not provide WAM data.

Renewable energies

Most Member States put their renewables contribution in their NECPs, with five countries exceeding the necessary contribution and seven mentioning a contribution that is too low. Sweden does not report a figure. The policy mix is projected to be effective enough to meet the needed contribution in half of the countries. The overachievement largely compensates for the gap in the other eleven countries' projections – though a very small shortfall remains. This means that the EU could still meet its renewables target, as long as the five NECPs not yet submitted include projections that meet the national contributions.

Are national contributions in the NECPs sufficient?

Fourteen Member States communicate a contribution in line with the Renewable Energy Directive with Lithuania, Spain, Greece, Bulgaria, and Germany each contributing up to 6%-points more than necessary. **Seven countries state a contribution that is too low** with Slovenia contributing 13%-points less than necessary, followed by France (9%-points missing) and Hungary (4%-points missing). Sweden does not provide this information in its NECP. Overall, based on information provided in the NECPs, the national contributions are likely to be sufficient for **the EU to achieve its 2030 renewables target**.

Are policy mixes projected to achieve national contributions?

Eleven Member States project to achieve their contributions with their planned or existing policy mix. Ten of these countries show an overachievement with Lithuania, Denmark, and Portugal displaying the largest of 11 to 19%-points. Finland expects to exactly meet its contribution.

Eleven Member States' projections show that they will not reach their contribution with their suggested policy mix. Slovenia, Sweden, and Luxembourg lag the furthest behind at around 9%-points. Ireland and Austria have a gap close to zero while the other six countries have a gap of around 3 to 4%-points.

Overall, the expected overachievement in ten countries nearly balances gaps in the eleven other countries leaving only a marginal shortfall. This means that **the EU could still meet its renewables target**, as long as the five NECPs not yet submitted include projections that meet the national necessary contributions.

Table 3: Information in the NECPs on renewable energy

Member State	2030 contribution foreseen by the RED (%-share)	2030 contribution included in the NECP (%-share)	Contribution gap (%-points)	Projected 2030 share of renewables w/policy mix (%)	Policy gap (%-points)	Note on the projections
Austria	57%	57%	0	56.8%	-0.2	WAM
Bulgaria	33%	35%	+2.0	35.0%	+2.0	WAM
Cyprus	33%	33%	0	33.2%	+0.2	WAM
Czechia	33%	30.1%	-2.9	30.1%	-2.9	WAM
Denmark	60%	60%	0	73.8%	+13.8	WEM
Finland	62%	62%	0	62.0%	0	WEM
France	44%	35%	-9.0	41.3%	-2.7	WEM
Germany	41%	42.5%	+1.5	38.2%	-2.8	WAM
Greece	39%	43%	+4.0	43.0%	+4.0	WAM
Hungary	34%	30%	-4.0	30.0%	-4.0	WAM
Ireland	43%	43%	0	42.7%	-0.3	WAM
Italy	39%	38.7%	-0.3	39.4%	+0.4	WAM
Latvia	61%	61%	0	62.0%	+1.0	WAM
Lithuania	49%	55%	+6.0	68.4%	+19.4	WAM
Luxembourg	37%	37%	0	28.5%	-8.5	WAM
Malta	28%	24.5%	-3.5	24.5%	-3.5	WAM
Netherlands	39%	39%	0	42.0%	+3.0	WAM
Portugal	51%	51%	0	62.0%	+11.0	WAM
Romania	41%	38.3%	-2.7	38.3%	-2.7	WAM
Slovenia	46%	33%	-13.0	36.7%	-9.3	WAM
Spain	43%	48%	+5.0	47.9%	+4.9	WAM
Sweden	76%	n/a	n/a	67.0%	-9.0	WAM
EU	≥42.5% -45%	~44% (*)		~44% (*)	~ -0.5% (*)	
Sources	RED	NECPs	Calculated	NECPs	Calculated	NECPs

Sources: ECNO based on [RED](#), final [NECPs](#). Abbreviations: WEM = projection with existing measures; WAM = projections with additional measures. Notes: (*) data for the EU are only proxy figures based on projected primary and final energy consumption (please see Annex 2). France provides no contribution in its NECP but sent a separate note to the European Commission, which is considered here. Sweden provides no contribution. No WAM projection available from Denmark, Finland, and Spain. France does not provide WAM data.

Energy consumption

National contributions on energy consumption are insufficient to meet the EU target. Although most Member States include the necessary contribution to the final energy consumption target in their NECP, seven did not, resulting in an overall shortfall. For primary energy consumption, all except seven Member States presented a lower contribution than necessary. National projections with additional or existing measures highlight that the policy mix in almost all Member States is insufficient to meet the necessary energy consumption contributions despite the ‘energy efficiency first’ principle set by the EU. Only Romania can achieve both its necessary primary and final energy contributions with its planned policy mix.

Are national contributions in the NECPs sufficient?

National contributions to reducing final energy consumption are in line with the EED in 15 countries. Seven countries provide an insufficient contribution. The shortcoming is largest for Spain in absolute terms at 5 Mtoe followed by Hungary with 2 Mtoe, with the remaining five countries falling short by less than 1 Mtoe. These countries derive their contributions from their projections. No country contributes beyond what is necessary. This means that **in sum national contributions are insufficient for the EU.**

Fifteen countries fall short in their contributions to reducing primary energy consumption. The largest contribution gap comes from Spain with 16 Mtoe followed by Italy with 4 Mtoe; all other countries have a gap of less than 3 Mtoe. **Six countries state a contribution in line with the EED**, including Finland, which mentions that its contribution would be according to the EED and references an upcoming strategy that will define the contribution. Bulgaria is the only country that provides a national contribution to reducing EU primary energy consumption that exceed expectations (by 1 Mtoe). This means that **in sum national contributions are insufficient for the EU.**

Are policy mixes projected to achieve national contributions?

For final energy consumption, the policy gap is significant in all but four countries. Policy mixes in Portugal, Cyprus, Slovenia, and Romania are the only ones projected to be effective enough to meet the necessary national contributions – these countries, however, do not **overachieve their contribution**. Germany and France show the highest absolute policy gap of 31 Mtoe and 12 Mtoe, respectively, and Sweden and Denmark display the highest discrepancies relative to the necessary contribution at 33% and 24%, respectively. This means that the **EU could miss its 2030 final energy consumption target** by 86 Mtoe or 13%.

The projections with additional or existing measures for **primary energy consumption** show that **almost all presented policy mixes are insufficient to meet the necessary contributions**, except in Bulgaria and Romania. However, overachievement in these two countries is below 1 Mtoe. Germany, France, Spain, and Italy deliver a combined policy gap of 114 Mtoe, of which Germany accounts for roughly half. Luxembourg and Sweden do not provide information on the projection outcome. The Netherlands provides a large range of projected energy levels in 2030, highlighting the high uncertainty that exists around energy consumption projections. Still, the projections show that with the current existing and planned national policy mixes, **the EU is likely to miss its primary energy consumption target** by around 142 Mtoe or 17%.



Table 4: Information in the NECPs on final energy consumption

Member State	2030 contribution foreseen in the EED (Mtoe)	2030 contribution included in the NECP (Mtoe)	Contribution gap (Mtoe)	Projected 2030 FEC w/policy mix (Mtoe)	Policy gap (Mtoe)	Note on the projections
Austria	21.6	21.6	0	24.7	-3.1	WAM
Bulgaria	8.4	8.8	-0.4	8.8	-0.4	WAM
Cyprus	1.8	1.8	0	1.8	0	WAM
Czechia	20.4	20.3	0	22.6	-2.2	WAM
Denmark	13.7	13.7	0	17	-3.3	WEM
Finland	20.6	20.6	0	22.8	-2.2	WEM
France	106.9	106.9	0	118.7	-11.8	WAM
Germany	155.5	155.5	0	186.7	-31.1	WAM
Greece	14.6	15.2	-0.6	15.2	-0.6	WAM
Hungary	16.2	17.7	-1.5	17.1	-1.0	WAM
Ireland	10.5	10.5	0	12.5	-2.0	WAM
Italy	93.1	93.1	0	101.7	-8.7	WAM
Latvia	3.5	3.5	0	3.6	-0.2	WAM
Lithuania	4.3	4.4	-0.1	4.4	-0.2	WAM
Luxembourg	2.8	3.2	-0.4	3.2	-0.4	WAM
Malta	0.7	0.8	-0.1	0.8	-0.1	WAM
Netherlands	38.4	38.4	0	43.4	-5.0	WAM
Portugal	14.4	14.4	0	14.1	+0.3	WAM
Romania	22.5	22.5	0	22.5	0	WAM
Slovenia	4.3	4.3	0	4.3	0	WAM
Spain	66.3	71.7	-5.4	71.7	-5.4	WAM
Sweden	25.4	25.5	0	33.8	-8.4	WAM
EU (*)	666.7	674.3	-8.6	751.4	-85.7	
Sources	EED	NECPs	Calculated	NECPs	Calculated	NECPs

Sources: ECNO based on [EED](#), final [NECPs](#). Abbreviations: WEM = projection with existing measures; WAM = projections with additional measures. Notes: The necessary contribution is based on Article 4(5) of the EED recast and its Annex I and was published by the [EC, Table 19](#). No WAM projection available from Denmark, Finland, and Spain.

Table 5: Information in the NECPs on primary energy consumption

Member State	2030 contribution foreseen by the EED (Mtoe)	2030 contribution included in the NECP (Mtoe)	Contribution gap (Mtoe)	Projected 2030 PEC w/policy mix (Mtoe)	Policy gap (Mtoe)	Note on the projections
Austria	24.0	25.9	-1.9	31.6	-7.6	WAM
Bulgaria	14.2	13.2	+1.0	13.2	+1.0	WAM
Cyprus	1.9	2	-0.1	2.1	-0.2	WAM
Czechia	29.2	29.2	0	33.4	-4.3	WAM
Denmark	14.7	15.4	-0.7	18.2	-3.5	WEM
Finland	29.7	29.8	-0.1	30.7	-1.0	WEM
France	158.7	158.6	+0.1	192.5	-33.8	WAM
Germany	191.1	193.6	-2.6	242.5	-51.4	WAM
Greece	17.6	17.8	-0.3	17.8	-0.3	WAM
Hungary	23.4	24.1	-0.8	24.0	-0.7	WAM
Ireland	11.3	11.3	0	13.9	-2.6	WAM
Italy	111.2	115	-3.8	123.3	-12.1	WAM
Latvia	3.8	3.8	-0.1	4.0	-0.3	WAM
Lithuania	5.4	5.5	-0.1	5.6	-0.2	WAM
Luxembourg	2.8	3.3	-0.4	n/a	n/a	
Malta	0.8	1	-0.2	1.0	-0.2	WEM
Netherlands	45.3	46.2	-0.9	46.6	-1.3	WAM
Portugal	16.7	16.7	0	24.0	-7.3	WAM
Romania	28.9	28.7	+0.2	28.7	+0.2	WAM
Slovenia	5.7	6	-0.3	6.0	-0.3	WAM
Spain	82.2	98.4	-16.2	98.4	-16.3	WAM
Sweden	35.8	35.9	0	n/a	n/a	
EU (*)	854.2	881.4	27.3	957.7	142.2	
Sources	EED	NECPs	Calculated	NECPs	Calculated	NECPs

Sources: ECNO based on [EED](#), final [NECPs](#). Abbreviations: WEM = projection with existing measures; WAM = projections with additional measures. Notes: The necessary contribution is based on Article 4(5) of the EED recast and its Annex I, using the *new* EU Reference Scenario Formula results after correction factor published by the [EC, Table 13](#). No WAM projection available from Denmark, Finland, and Spain; Luxembourg and Sweden do not provide WAM nor WEM data.

Phasing out fossil fuel subsidies

Member States' plans to phase-out fossil fuel subsidies is lagging. Only half of the 22 NECPs available for assessment outline clear actions on track to phasing out direct subsidies for fossil fuels. For indirect subsidies, such as tax reliefs that directly or indirectly support fossil fuels, comprehensive plans are generally lacking. Seven countries plan to phase out at least some of their subsidies by 2030, but fourteen countries do not provide a clear phase-out plan including a date. Only one country, Latvia, plans to phase out all subsidies by 2030.

Are national contributions to phasing out direct fossil fuel subsidies sufficient?

Based on the assessment of the submitted NECPs, only half of the 22 Member States are well on track to phasing out direct subsidies to fossil fuels by 2025.

Ten countries state that they have no direct subsidies anymore. Luxembourg states that its temporary subsidies to help households in the energy price crisis expired at the end of 2024. Latvia plans to phase out all direct subsidies by 2030. Greece and Austria provide a phase-out date at least for some fossil fuel subsidies.

The status of direct fossil fuel subsidies and any plans for phasing them out is unclear in four NECPs: Malta, Romania, Spain, and Portugal.

Cyprus, Ireland, Czechia, and Lithuania state that direct fossil fuel subsidies exist, but fail to outline a clear timeline or actions for phase out, including a date. Ireland still provides support to fuel and electricity bills for households.

Are national contributions to phasing out indirect fossil fuel subsidies sufficient?

The phase-out of indirect subsidies, including tax reliefs and benefits, has not happened yet in any of the countries assessed. Latvia plans to phase out all remaining indirect subsidies by 2030 at the latest. The Latvian NECP provides a description and table on national subsidies.

Seven countries plan to phase out *some* of their indirect fossil fuel subsidies by 2030. This includes Austria, Finland, France, Germany, Lithuania, the Netherlands, and Portugal. This being said, Germany and Finland provide no date for the other listed subsidies. France and the Netherlands provide only examples of subsidies they want to phase out.

All other countries either (1) do not clearly describe existing indirect subsidies or (2) do not mention a phase-out date. For example, Denmark provides no information but refers to an ongoing process, in which an overview of the country's indirect fossil subsidies is being prepared. Ireland provides a description of national subsidies but mentions no phase-out date. Italy also provides a description and refers to an ongoing process to eliminate harmful and inefficient subsidies generally. Spain recognises the need to align subsidies with climate mitigation goals but only states that no new hydrocarbon exploitation concessions will be granted. Hungary states that the country is in line with the OECD average regarding indirect subsidies but gives no further insights for assessment nor a phase-out plan.

Table 6: Information in the NECPs on the phase-out of fossil fuel subsidies

Member State	Description in NECP	Phase-out of direct subsidies	Phase-out of indirect subsidies
Austria	Limited description; report on counterproductive measures to identify actions	Mixed but some to be phased out until 2030	Mixed but some to be phased out until 2030
Bulgaria	Limited description with focus on new options (incl. capacity mechanism)	None exist	Unclear
Cyprus	Limited description, providing some examples	Exist but no phase-out mentioned	Exist but no phase-out mentioned
Czechia	Limited description, but with table	Exist but no phase-out mentioned	Exist but no phase-out mentioned
Denmark	No description	None exist	Unclear but announced stock-take process
Finland	List of tax relieves incl. EUR-sums	None exist	Mixed but some to be phased out until 2030
France	Some info; no comprehensive list of indirect subsidies; no EUR-values	None exist	Picks specific examples which to phase-out until 2030
Germany	Comprehensive list of subsidies (w/o differentiation of ffs and other subsidies); incl. EUR-values	None exist	For some phase-out until 2030; others ongoing
Greece	Limited description, EUR value included	Exist; statement to phase-out but no date	Unclear
Hungary	Limited description of single subsidies with focus only on direct subsidies	None exist	Exist but no phase-out mentioned
Ireland	Good description of direct and indirect subsidies; with EUR-values (table only on direct subsidies)	Phase-out ongoing (some social subsidies ongoing)	Exist but no phase-out mentioned
Italy	Good description with table; EUR values included	None exist	Exist but no phase-out date mentioned; but process announced

Member State	Description in NECP	Phase-out of direct subsidies	Phase-out of indirect subsidies
Latvia	Good description with table; only total EUR value included	Phase-out by 2028	Exist, phase-out announced by 2030
Lithuania	Description of subsidies; no EUR value included	Exist but no phase-out mentioned	Mixed but some to be phased out until 2030
Luxembourg	Limited description; no table; no EUR value included	Phase-out by 2024	Unclear
Malta	Limited description, focused on clean tech subsidies	Unclear	Exist but no phase-out mentioned
Netherlands	Limited description; no table; no EUR value included	None exist	Exist; picks examples e.g., energy tax benefits will be phased out in the next few years
Portugal	Description incl. amount of subsidies and a process of phasing out presented briefly	Unclear	Mixed but some to be phased out until 2030
Romania	Limited description of only one support scheme for vulnerable households	Unclear	Unclear
Slovenia	Limited description with overall amount of subsidies mentioned	None exist	Exist but no phase-out mentioned
Spain	Limited description with table; no EUR value included	Unclear	Unclear but process announced
Sweden	Limited description; no table; no EUR value included	None exist	Unclear and no phase-out date mentioned
Sources	Based on NECPs	Based on NECPs	Based on NECPs

Source: ECNO based on the final [NECPs](#).



Annex 1. Member State’s targets, contributions, and projections for climate action

The EU has several key underlying climate and energy objectives, which are designed to ensure that the EU can reach the headline 2030 target of reducing its net GHG emissions by 55% compared to 1990. These include:

- (1) reducing the GHG emissions covered under the Effort Sharing Regulation (ESR, [Regulation 2018/482](#)) by 40% below 2005 levels;
- (2) increasing natural sinks to 310Mt CO₂e by 2030 as outlined in the Land Use, Land Use Change and Forestry Regulation (LULUCF-R, [Regulation 2018/841](#));
- (3) increasing the share of renewable energy in gross final energy consumption to at least 42.5%, aiming for 45% as outlined in the Renewable Energy Directive (RED, [Directive 2018/2001](#));
- (4) reducing final and primary energy consumption to at least 763 Mtoe and 992.5 Mtoe as outlined in the Energy Efficiency Directive (EED, [Directive 2023/1791](#)); and
- (5) phasing out fossil fuel subsidies immediately in line with its international commitment under the [Glasgow Climate Pact](#) and recalled in the EU’s [8th Environmental Action Programme](#).

EU Member States must contribute to reaching the targets and the objective to phase out fossil fuel subsidies. The form and legal nature of these contributions come in different forms (see Table 7).

Table 7: Overview on Member States climate and energy targets and contributions

Member States targets	
ESR GHG emissions	Mandatory target: ESR, Annex I
Natural sinks	Mandatory target: LULUCF Regulation, Annex IIa, Column C
Renewable energies	Contribution according to RED (Art. 3) and formula in GovReg (Annex II)
Primary energy consumption Final energy consumption	Contribution according to EED (Art. 4) and formula in EED (Annex I)
Fossil fuel subsidies	No mandatory target; recommendation from the 8th EAP

Abbreviations: ESR = Effort Sharing Regulation; GHG = greenhouse gas; LULUCF = land use, land use change and forestry; RES = Renewable Energy Sources; RED= Renewable Energy Directive; GovReg: Governance Regulation; EED: Energy Efficiency Directive

The EU laws ask Member States to present related information in their [NECPs](#) including:

- a) their targets and contributions, in the form of stating the national ESR and LULUCF targets and setting own contributions for renewables and energy consumption;
- b) projections towards 2030, which outline the impacts of the policy mix with existing and additional policies (WEM and WAM) on GHG emissions and removals, the fuel mix, and energy consumption, amongst others; and
- c) existing fossil fuel subsidies and the respective phase-out dates.

Table 8 shows which information must be in the NECP and in which section.

Table 8: Information to be included in the NECPs

Topic	Chapter in the NECP
Targets and contributions <ul style="list-style-type: none"> • ESR emissions • Natural sinks • Renewables • Energy efficiency 	Chapter 2 <ul style="list-style-type: none"> • Chapter 2.1.1 • Chapter 2.1.1 • Chapter 2.1.2 • Chapter 2.2
Projections: with existing measures (WEM) <ul style="list-style-type: none"> • ESR emissions • Natural sinks • Renewables • Energy efficiency 	Chapter 4 <ul style="list-style-type: none"> • Chapter 4.2 • Chapter 4.2 • Chapter 4.2 • Chapter 4.3
Projections: with additional measures (WAM) <ul style="list-style-type: none"> • ESR emissions • Natural sinks • Renewables • Energy efficiency 	Chapter 5.1 <ul style="list-style-type: none"> • Chapter 5.1 • Chapter 5.1 • Chapter 5.1 • Chapter 5.1
Fossil fuel subsidies	Chapter 3.1.3. iv.

Abbreviations: ESR = Effort Sharing Regulation

Many other essential laws, such as the Emissions Trading System (ETS) or specific product standards for energy using products or vehicles, establish rules and procedures across the EU that do not require separate targets by Member States.

Annex 2. Definition of gaps

- a. Calculation of the gap for ESR emissions, natural sinks, renewables, and energy consumption

The gap for national ESR and LULUCF targets, as well as for the RED and EED contributions is calculated for two different aspects. First, the (a) **gap in the national contribution to the EU target** shows if the contribution of the Member State is sufficient in the context of the country's obligation under EU law. Second, the (b) **gap in the policy mix to achieve the necessary contribution** shows if the Member State has an adequate policy mix in existence or planned to reach their targets/contributions as laid out in EU law according to their projections:

- a) a **contribution gap** is calculated as follows:

$$g_c = C_{necp} - C_{req}$$

with g_c = contribution gap; C_{req} = target or necessary contribution according to EU law; C_{necp} = reported target or contribution in NECP, and

- b) a **policy gap** is calculated as follows:

$$g_p = P_{necp} - C_{req}$$

with g_p = policy gap; C_{req} = target or necessary contribution according to EU law; P = reported outcome of projections in the NECP for additional measures (WAM). If no WAM projection is available or data is not displayed in the NECP, the projections with existing measures (WEM) are considered.

Where there are differences in the WAM projections, such as 'average growth' vs. 'low growth' (e.g., reported by France) or 'with imported green hydrogen' or 'with imported fossil-based hydrogen' (e.g., reported by Germany), the one that provides the more optimistic results is used.

- b. Definition of the contribution gap for the phase-out of fossil fuel subsidies

The assessment uses information from the NECPs only, which means it relies on the available data in the NECPs and does not consider whether the information on fossil fuel subsidies is comprehensive and correct.

The information is assessed separately for direct subsidies (e.g., direct public funds going to fossil fuels) and indirect subsidies (e.g., tax benefits and relieves going directly or indirectly to fossil fuels). It is then used to classify the phase-out of fossil fuel subsidies into the following four categories (see Table 3).

Table 9: Categories for classifying the fossil fuel phase-out plans of Member States

Category	Description
Done	Already phased out and/or planned until 2025
Until 2030	Phase out planned later than 2025 but until 2030
Incomplete	Phase out planned for some subsidies until 2030 but not for all
Not mentioned	Phase out not planned or not mentioned for any of the given subsidies, or no specific subsidies mentioned at all.

Source: own classification.

c. Additional clarifications for natural sinks and renewables

Natural sinks: Annex IIa of the LULUCF Regulation provides the average GHG inventory data for the years 2016, 2017, and 2018 submitted in 2020 (column B) and the national targets of the Member States (column C) referred to in Article 4(3), which are given as the change in net emissions between the baseline period and 2030. In addition, the table shows Member States' net emissions in 2030 (column D) based on the baseline data and the national targets, which results in the EU target for 2030 (of 310 Mt CO₂) (also shown in column D).

Some Member States have significantly updated their LULUCF emissions data for the baseline years 2016–2018, leading to changes in reported emissions levels when comparing the 2024 submission with the 2020 submission considered in the Regulation (column B). As the Regulation (Article 4(3)) requires Member States to use baseline data submitted in 2032 for showing compliance, and the projections are also built on most recent GHG data, incorporating these updates ensures a more accurate representation of LULUCF emissions and removals. Table 8 shows the baseline data submitted in 2020 and 2024, the national LULUCF targets and the resulting 2030 net emissions.

Renewables: The Renewable Energy Directive (RED) asks for national contributions in the form of the share of renewables in gross final energy consumption. As a result, most Member States outline only the renewables share in their NECP. This is sufficient to analyse the national contribution and policy gap. It, however, means that it is difficult to outline the gaps for the EU overall. To provide an estimate whether the EU is on track to meet its target, approximate calculation was done based on the primary and final energy consumption from the NECPs instead of gross final energy consumption.

Table 10: LULUCF net emission data for the baseline period and net emission levels for the 2030 target based on 2020 and 2024 submissions

	Average net emissions 2016–2018 (Mt CO ₂)		LULUCF target (change in Mt CO ₂)	Net emissions in 2030 (Mt CO ₂)	
	2020 submission	2024 submission		2020 submission	2024 submission
Austria	-4.8	-1.5	-0.9	-5.7	-2.3
Belgium	-1.0	-0.6	-0.3	-1.4	-0.9
Bulgaria	-8.6	-9.8	-1.2	-9.7	-11.0
Croatia	-4.9	-5.4	-0.6	-5.5	-6.0
Cyprus	-0.29	-0.27	-0.06	-0.35	-0.33
Czechia	-0.4	-4.1	-0.8	-1.2	-4.9
Denmark	5.8	1.4	-0.4	5.3	0.9
Estonia	-2.1	2.4	-0.4	-2.5	1.9
Finland	-14.9	-4.7	-2.9	-17.8	-7.6
France	-27.4	-24.7	-6.7	-34.0	-31.4
Germany	-27.1	-5.1	-3.8	-30.8	-8.8
Greece	-3.2	-4.2	-1.2	-4.4	-5.4
Hungary	-4.8	-4.9	-0.9	-5.7	-5.8
Ireland	4.4	4.2	-0.6	3.7	3.6
Italy	-32.6	-34.4	-3.2	-35.8	-37.6
Latvia	0.0	-1.6	-0.6	-0.6	-2.2
Lithuania	-4.0	-6.5	-0.7	-4.6	-7.1
Luxembourg	-0.38	-0.36	-0.03	-0.40	-0.39
Malta	0.004	0.002	-0.002	0.002	0.000
Netherlands	5.0	5.4	-0.4	4.5	4.9
Poland	-34.8	-41.1	-3.3	-38.1	-44.4
Portugal	-0.4	6.3	-1.0	-1.4	5.4
Romania	-23.3	-48.7	-2.4	-25.7	-51.0
Slovakia	-6.3	-4.9	-0.5	-6.8	-5.4
Slovenia	0.1	0.7	-0.2	-0.1	0.5
Spain	-38.3	-47.2	-5.3	-43.6	-52.5
Sweden	-43.4	-44.9	-4.0	-47.3	-48.8
EU27	-267.7	-274.4	-42.3	-310.0	-316.7

Source: LULUCF Regulation, Annex IIa; own calculations based on 2024 GHG inventory data (EEA).



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