

BRIEFING

Commissioners' confirmation hearings
October–November 2024



Commitments made by

WOPKE HOEKSTRA

Commissioner for
Climate, Net Zero and Clean Growth

As part of the Confirmation hearings process, Commissioner-designate Wopke Hoekstra responded in writing to questions posed by Parliament and appeared before the Committees ENVI, ITRE and ECON Committees on 7 November 2024 to answer further questions from MEPs belonging to the those committees as well as from the Chairs of the EMPL, TRAN and FISC invited (sub-)committees.



A photo of Wopke Hoekstra during the confirmation hearing

The Commissioner-designate made a number of commitments in his [written](#) and [oral](#) responses. These are highlighted in this document, which has been produced to support Parliament's scrutiny of the Commission over the course of the 2024–2029 term, including through the Committees' annual structured dialogue with the Commission. These commitments refer to his portfolio, as described in the [mission letter](#) sent to him by Ursula von der Leyen, President of the European Commission.

The mission letter also specifies that the Commissioner-designate will work under the guidance of Executive Vice-President for a Clean, Just and Competitive Transition. The Directorate General for Climate Action and the Directorate General for Taxation and Customs will support him in his work.



A note on sources:

The commitments listed in this document are drawn from both the Commissioner-designate's written answers and his oral statements during the confirmation hearing.

Commitments made in writing are summarised or quoted in normal text.

Commitments made orally, during the hearing, are summarised or quoted *in italics*. When the Commissioner-designate spoke in a language other than English, the commitments highlighted in this briefing are based on the simultaneous interpretation or – in exceptional cases – the official translation of the verbatim report.

The responses to Parliament's written questions, the webstream and the verbatim report of the public hearing are available on the [website devoted to the confirmation process](#).

European Green Deal

Climate action

1. *'We need to strengthen climate action, and I am firmly committed to staying the course. [...] I will [...] table a targeted legislative proposal to enshrine a net 90% emission reduction target for 2040 in the European Climate Law. I will also bring forward proposals for the post-2030 climate policy framework to enable a predictable, fair and cost-efficient transition beyond 2030.'*
2. *'The Commission's policy decisions on the role of the different sectors [...] will remain informed by in-depth analysis grounded on a scientific approach [...].'*
3. *'On fossil fuel subsidies, a key measure that could reduce these in a coherent manner is agreeing on the review of the Energy Taxation Directive. [...] I will [...] tirelessly work with the Member States, since the competence to phase out these subsidies lies with national governments.'*
4. *'I have delivered on my commitment [...] to create an inventory at the EU level, and I will continue working on this together with the Commissioner for Energy and Housing. [...] [W]e are introducing other policies that will put a price on the negative effects of fossil fuels, notably the new EU [Emissions Trading System] ETS for the buildings, road transport and additional sectors (ETS2), accompanied by the new Social Climate Fund to support those vulnerable to energy and transport poverty.'*
5. *'If the concern is that removing fossil fuel subsidies may unduly impact lower income households, I do agree that this needs to be addressed, for instance through Member States' social policies.'*
6. *'[T]he review of the ETS Directive and of the Decision on the Market Stability Reserve is due in 2026. In particular, it will consider whether to include waste management in the EU ETS from 2028, and whether, how and when to integrate removals and incentivise the use of captured carbon in products, such as renewable fuels.'*
7. *'The 2026 review will determine ETS coverage of international flights from January 2027, and the feasibility of widening coverage in maritime transport. The review will be accompanied by an evaluation (i.e. an evidence-based, backward-looking assessment) of the ETS Directive and the Market Stability Reserve (MSR) Decision. We will also examine if adjustments are needed to the EU ETS towards the 2040 target.'*
8. *'We will assess the best set of policies to provide incentives for both emissions reductions and carbon removals in the 2040 policy framework. [...] I will make sure [the latter] policy is in place at the end of my mandate, while supporting, together with public and private partners, the early-stage development of what should become over time a single European market for carbon removals.'*

Climate diplomacy

9. 'My priorities for COP29 [...] are: (i) achieving an ambitious and achievable outcome on the New Collective Quantified Goal on climate finance; (ii) concluding the negotiations on guidance to operationalise Article 6 of the Paris Agreement on international carbon markets; (iii) reconfirming the global commitment towards the implementation of the UAE consensus and laying the ground for the next round of Nationally Determined Contributions; (iv) ramping up adaptation action to the effects of climate change; and (v) calling on all Parties to submit the first Biennial Transparency Reports by the end of this year.'

10. 'As regards the follow up on COP28, I will encourage our international partners, in particular major emitters, to come forward with ambitious Nationally Determined Contributions in 2025 that build on the global stocktake outcomes on energy transition. I will tailor our political, technical and financial support to encourage developing countries' clean energy transition and ambitious industrial decarbonisation.'

11. *'I will contribute to setting our global climate and energy vision ahead of COP30 to raise ambitions globally.'*

12. *'Promoting carbon pricing and carbon markets globally is at the heart of our diplomatic efforts. Rolling out our Carbon Border Adjustment Mechanism will also enhance this effort, and this will prevent carbon leakage for our industries and encourage others to start pricing carbon.'*

13. 'We will continue to assist partners, including financially, in exploring the feasibility of concrete solutions, adapted to their specific conditions. Finally, we are also actively leveraging our neighbourhood policy, our trade policy and our international partnerships in a way that supports the green transition. In parallel, we need to continue supporting countries and communities that are particularly vulnerable to climate change and are contributing little to global emissions today'.

Just transition

14. 'Our just transition framework needs to be fit for the next stages of the climate transition from here to 2030 and then 2040 and beyond. The first priority will be ensuring the use of the resources from NextGenerationEU and the current budget.'

15. 'I welcome the President's commitment to foresee a significant increase in funding for just transition. [...] I will make sure such an increase will target vulnerable workers, companies and citizens and the territories facing the toughest transition challenges.'

16. 'We will make sure the Social Climate Fund delivers increased funding in advance of the launch of the new emissions trading system for buildings, road transport and additional sectors (ETS2).' [...] As regards the use of Member States' ETS2 revenues, we will monitor that they be fully used on climate action and social measures as mandated by the revised ETS Directive.'

17. 'I will strengthen the way just transition issues are dealt with when revising the Governance Regulation.'

18. 'I will work closely with the Executive Vice-President for Clean, Just and Competitive Transition and the Executive Vice-President for People, Skills and Preparedness in order to maximise the use of existing instruments, such as the National Energy and Climate Plans [NECPs] to that effect [fair transition].' 'I intend to work closely with Member States in the implementation of their NECPs, including through engaging with industry and social partners and organising discussions on how to remove important obstacles to the transition.'

19. 'I will work closely with my colleagues in the College to ensure a just transition for all and to create the right conditions for companies to reach our common goals, including through facilitating monitoring and implementation on the ground and with an analysis on possible gaps and achieving a joint, proactive way forward.'

Climate adaptation

20. *'We will need to improve the climate resilience of our societies and of our economies. Therefore, I will drive forward a European Climate Adaptation Plan [...], and build on the Climate Risk Assessment. [...] it also makes total economic sense to ensure that our assets and investments are actually climate change-proof.'*

21. 'I envisage a European Climate Adaptation Plan that supports Member States and ensures that climate risks are fully embedded in all EU policies: from agriculture and critical infrastructure to the economy, with particular attention to vulnerable groups. The exact scope of the Plan will be developed closely together with stakeholders. [...] I see a clear need for stronger alignment of approaches between the EU and Member States.'

22. 'Working with other Commissioners, I will look at the potential for EU level tools that can help decision-makers to bring information about climate risks into their democratic processes, to design just resilience and socially fair climate adaptation policies.'

23. *'[M]y focus will be on impact. And if legislation is needed for that, I'll make sure we push that.' [...] 'There's a lot more that we have to do in making sure we enforce, and we put on the table where the risk management would be.'*

24. 'This would include agreed baselines for assessing climate hazards and for determining the level of acceptable risk in policy and investment decisions. For any proposal I will keep in mind the implications for administrative burden.'

25. 'I will assess the need for future legislation on climate resilience and preparedness, [...] I will carefully consider how to ensure that legislation in policy areas which are particularly exposed to climate risks is fit-for-purpose. I want, as a minimum, all EU-financed assets to be designed for the future, among others through climate proofing approaches and the do-no-significant-harm principle.'

26. *'[W]e should link to the next MFF, [...] that we need to mainstream the adaptation money (..) make sure that whatever we spend through the MFF is absolutely fully adaptation-proof.'*

Clean Industrial Deal

27. *'In the first 100 days [...] I will develop [...] and work [...] on a Clean Industrial Deal, which will strengthen the EU industry's competitiveness and speed up Europe's industrial decarbonisation. [...] The Clean Industrial Deal will need to address these areas with a coherent set of policy initiatives [...] including the Action Plan on Affordable Energy, the Industrial Decarbonisation Accelerator Act, the European Competitiveness Fund, the Chemical Industry Package, or the upcoming Industrial Action Plan for the automotive sector.'*

28. *'I will contribute to the adoption of an Industrial Decarbonisation Accelerator Act, by ensuring that the Innovation Fund serves highly innovative clean technologies.'*

29. *'I will [...] work with other Commissioners on the Clean Industrial Deal in view of unlocking investment, creating lead markets for clean tech and putting in place conditions for companies to grow and compete.'*

30. *'It will develop policy options and support mechanisms for industrial carbon removals, including if and how to account for them under the EU ETS.'*

31. *'The pricing incentive from the EU ETS, combined with effective protection against the risk of carbon leakage through the Carbon Border Adjustment Mechanism (CBAM), are our primary tools to decarbonise industries in the EU, by putting a price on carbon and levelling the playing field within the EU.'*

32. *'I will closely monitor the CBAM's full and timely implementation during the transitional period and beyond. I will work [...] to prepare the delegated and implementing acts, as required by the CBAM Regulation. [...] I will ensure that the Commission continues to listen to stakeholders, including businesses and national administrations, but also third-country partners, as we want the implementing measures to be as effective and efficient as possible.'*

33. *'We will present a review report [...] by the end of next year. The report will include an assessment of possible extensions of the CBAM to more goods, of the potential extension of coverage of indirect emissions to all sectors covered, of the CBAM's governance, and of the international impact of the regulation on developing countries and especially Least Developed Countries.'*

34. *'[A]chieving climate neutrality [...] requires major investments in deep decarbonisation technologies, and our current policies are not always sufficient to ensure these investments are bankable. [...] We will work towards a set of initiatives which aim to support decarbonisation of hard to abate sectors [...].'*

35. 'Enhancing availability of and access to affordable clean energy [...] requires a timely strengthening of the grid and the successful handling of renewables intermittency.'

36. '[A]s regards CO₂ capture, transport and storage (CCS), carbon capture and use (CCU) and the single market for CO₂, I will work towards a speedy implementation of the Net-Zero Industry Act as well as the actions identified in the Industrial Carbon Management Strategy.'

37. 'By mid-2026, the Commission will assess several elements relevant for sustainable industrial carbon management. It will develop policy options and support mechanisms for industrial carbon removals, including if and how to account for them under the EU ETS. It will look at how to account carbon capture and use, development of new products, as well as how to deal with the accounting of CO₂ stored in neighbouring third countries.'

Green steel

38. *'Let's make sure that green steel has a bright future in Europe. We will need much more of it. We will need much more steel – much more green steel – going forward, and the worst thing we can do is create another dependency on China or on others in this domain. [...] We're at the point where we need to make sure [green steel] gets financially attractive. The Innovation Fund [...] really helps here.'*

39. *'We have [CBAM's] review in, I think, 2027. Let's front-load that. Let's make sure we do that in 2025, just to make sure that these companies, particularly in the steel industry [...] can actually thrive.'*

Level playing field

40. *'We have an unlevel playing field. Europe needs to have more of a level playing field in the battery industry, in the car industry, in the wind industry, in the solar industry, basically all across the board.'*

41. *'[On European industry] We cannot ask – and we cannot continue to ask – more from our own companies that are then facing unfair competition and seeing that their marketplace is being flooded, particularly by cheap products from China. [...] I will be adamant [...] to make sure that that level playing field is there.'* 'To ensure a level playing field for the EU industry, the Commission will also use trade defence instruments where justified, as it has done with the anti-subsidy measures on electric cars imported from China.'

42. *'[On the aviation and maritime sectors] We need to be ferocious about creating a level playing field. [...] we will have another report about how the maritime sector is doing by the end of this year, [...] just to see whether there are any distortions that we did not anticipate.'*

Sustainability of products and services

43. '[...] the Sustainable Products Ecodesign framework allows to step up the important work of standard setting for energy consuming products, thus preventing that products that cause excessive energy bills can be sold. Many existing requirements need updating, as available technologies are constantly improving – a work that I will fully support. With provisions on repairability, but also on overall functionality, and on avoidance of hazardous emissions, we will protect consumers from undue costs, and will further push unsustainable and harmful products from the market.'

44. 'We will also work with Member States to improve market surveillance and enforcement of the ecodesign and energy-labelling requirements, and to prevent fraud.'

45. 'In view of the upcoming implementation of the Green Claims Directive currently subject to codecision, we will work for proposing clear rules against climate-greenwashing, while enabling companies and consumers to identify climate-friendly products. For construction products and key industrial products, we will provide reliable climate footprint information, thus enabling the creation of lead markets for the European industry.'

46. 'I will closely cooperate with other Commissioners, starting with the Commissioner for Energy and Housing, to foster affordable and sustainable housing as well as cheaper and clean energy. The Social Climate Fund has a key role to play in that regard.'

Sustainable transport

47. 'The green transition should be implemented in a manner that does not jeopardise and improves connectivity and affordable access to sustainable transport options for all EU citizens. I will work closely with the Commissioner for Sustainable Transport and Tourism to deliver on the different aspects.'

48. 'I will work with the Commissioner for Sustainable Transport and Tourism to address the current shortage of workers in the sector and respond to the challenges linked to re-skilling and upskilling of the workforce across transport modes.'

49. 'I will support the adoption of a comprehensive Sustainable Transport Investment Pact early on in the mandate, outlining a strategic approach to scale-up and prioritise investments in transport decarbonisation solutions – in particular for hard-to-abate sectors such as aviation and maritime and ensure access to cheap, sustainable and secure energy supplies.'

50. 'I will support the Commissioner for Sustainable Transport and Tourism in developing the maritime industrial strategy and will contribute to his work to achieve a comprehensive set of measures at the International Maritime Organisation (IMO) to decarbonise shipping by 2050.'

51. *'In terms of aviation and ICAO [International Civil Aviation Organisation], the jury is out as to whether they will deliver on their climate measures. [...] If they aren't – and this Parliament and the previous Commission have been very clear – then international aviation will be part of the ETS and then we will need to make sure, and that is an absolute condition, I think, for all of us, that this is not going to be just at the expense of European airlines; it should be for airlines from all over the world.'*

52. *'The [Energy Taxation Directive] revision proposal seeks to remove the mandatory exemption applicable to aviation and maritime fuel. [...] It would give an advantage to sustainable aviation fuels and sustainable and advanced fuels for ships over fossil fuels and help to boost investment in the production and supply of sustainable transport fuels in Europe. [...] Action at international level is crucial.'*

Automotive industry

53. *'I think the first pillar [...] that the car industry needs is clearly predictability. [...] The second thing: [...] level playing field. The third element that we need to do is making sure that we provide the infrastructure. [...] Car companies [...] need from us [...] investments in the grids and loading infrastructure.'*

54. *'I would suggest [to] embark on a dialogue with the car industry to basically articulate [...] how we can stick to the [2035 climate neutrality target for cars], how we can bring predictability, how we make sure that there is a level playing field, and at the same time how these companies can actually thrive and the workers there can thrive in a reality that will change, but that still has a lot of potential.'*

55. *'The Commission will [...] work on [the] targeted amendment [for e-fuels] as part of the review foreseen in 2026. This work will also consider the need for e-fuels in other sectors, where no other technological alternatives exist, such as aviation and maritime transport, taking into account their projected scarcity, their energy intensive production process, and their projected costs.'*

56. *'[Social leasing schemes]. Yes, let me commit to it. [...] Let me also make the caveat [...] that, of course, I will need to discuss this with all of you, with the College. [...] I am convinced that regardless of the exact scope, the exact nature and the exact elements, this could indeed be one of the things we should put forward.'*

57. *'Biofuels – [...] we need more of it, particularly in many of the other domains, but I don't think we can now revisit the commitments we made [...] on how we advance with the car industry.'*

Simplification

58. *'Simplification [...] will [...] be a key part of my priorities. [...] I want to enhance the work done internationally, both at the OECD and at the UN level.'*

59. *'Why not make sure that there is much more of a clear line in the whole decluttering, in the whole effort of simplification, also making sure we do that with new legislation to come.'*

60. *'In the end, the only test for success [in the reduction of regulatory burden for business] is whether companies are actually saying, "This made it easier".'*

Skills and jobs

61. *'We do not have the speed of permitting that we need, but we also simply do not yet have the people. So we need to have much more focus on skills. And I commit to you to make sure I fix this [...].'*

62. *'While working on just transition, I will implement the principle that the President set out in her Political Guidelines that "people and their jobs must always remain at the heart of our social market economy even as our industries and economies change shape".'*

63. *'I will engage with social partners to discuss how to overcome important obstacles to the transition and ensure the creation of high-quality jobs. In particular, I will contribute to the work on the Quality Jobs Roadmap, which will be developed together with social partners.'*

64. *'Where relevant, I will also support my colleagues in ensuring that the existing EU rights in the area of information and consultation of workers are applied and enforced to contribute to a social and fair transition. In addition, the Commission will continue to provide financial support to social partners' projects to ensure these rights apply on the ground to accompany changes resulting from the transition.'*

Taxation

Simplification, competitiveness, fairness

65. *'I acknowledge that [...] I will work towards EU tax initiatives to help Europe's competitiveness, its prosperity and – extremely important – its social fairness.'*

66. Regarding the question on major tax obstacles in the internal market, especially for SMEs, Hoekstra replied *inter alia*: *'So what I would actually want to suggest is that we take a review of the landscape, bring that also to Parliament, ideally already in in the year after next, so in 2026, to see where the opportunities are.'*

67. *'Simplification, [...] will also be a key part of my priorities.'* He suggested that simplification and harmonisation initiatives be pushed forward: *'For tax authorities, because their life becomes easier; for finance ministers, because it gets them more money; and don't forget, for all our companies, large and small – large companies particularly targeted by HOT [Head Office Taxation System], larger companies by BEFIT [The Business in Europe: Framework for Income Taxation], but also by ViDA [VAT in the Digital Age] and by many of the things we still have in store – it would be a huge leap forward. Maybe we need to make some adjustments.'*

68. *'[On taxation] Decluttering is of the essence. That doesn't mean lowering the bar, [...], it doesn't mean doing less. But it does mean simplifying. I will come up with a holistic effort towards 2026. And I do feel that Pillar 1, [the Directive on ensuring a global minimum level of taxation for multinational groups in the Union -] Pillar 2, but also files like [the Directive on Faster and Safer Tax Relief of Excess Withholding Taxes] FASTER and BEFIT, could actually be a huge step in this direction and I would like to explore with you and with all Members of Parliament how we further advance this already in the next year, but certainly once this larger review is there.'*

69. On Article 116 [national provisions distorting the conditions of competition in the internal market], Hoekstra stated the he would use it as Commissioner responsible for taxation to push in four dimensions, namely: climate action, competitiveness a just transition and the international dimension. He would do it together with Member States.

70. *'Last but not least, I want to enhance the work done internationally, both at the OECD and at the UN level. [...] and we need to engage with the global south and developing countries and push the implementation of the OECD Pillar 2 framework and to continue the work on the negotiations on Pillar 1. This is critical to clamp down on aggressive tax planning by large groups of companies. I will remain fully committed to a multilateral approach to digital taxation.'*

71. *'[On international negotiations for fair digital taxes] I'm also of the school [...] that we do need to have something for [digital] companies. It cannot be that we're not going to tax these companies because we cannot come to a global agreement. But the preference is to do it globally. If that is not possible, then I will have to convene with the European finance ministers and find the second-best solution, and I will.'*

Addressing Tax Gaps, Evasion and Avoidance

72. *'Importantly, I also want to help close the tax gaps. We have had quite some success so far in closing the VAT gap. We can and should do more in this domain and show the similar ambition in all other areas, because this can be highly profitable for both the taxpayers and the companies in the European Union. Implementing and enforcing the EU direct tax legislation is therefore key.'*

73. *'I also want to continue the fight against tax fraud, tax evasion and tax avoidance. We can help Member States to fix this, and we should.'*

Taxing the Financial Sector

74. *'Going forward, it is equally important to ensure that tax rules applicable to the financial sector contribute to developing the EU Savings and Investment Union and enhance the competitiveness of the EU. Realising the difficulties start-ups and scale-ups backed by venture capital or other forms of growth capital face in accessing funding sources within the EU, I am committed to exploring different options to incentivise investors to invest in innovative companies or activities taking into account global best practices.'*

75. *'I will make sure that the reflection on the appropriate rules for the taxation of the financial sector cover all aspects mentioned above, including VAT and whether national rules on sectoral taxes applied across EU Member States hinder cross-border operations and hamper digitalisation, competitiveness, and innovation in the Single Market. This is why an in-depth study has been launched to explore the matter. As this may imply changes to taxes that are currently entirely regulated at national level, it will require a broad reflection, involving Member States and the financial industry.'*

Consultation of Stakeholders and Assessment of Potential Options

76. *'Any new initiative or proposal will require thorough consultation, engagement with all stakeholders and an assessment of the various potential options. If confirmed as Commissioner, I will also engage with other Commissioners and Executive Vice-Presidents involved, as well as with the Parliament, Council and stakeholders.'*

Environmental taxation

77. *'To complement efforts to decarbonise the industry, there is also scope to better leverage tax policy tools to tackle biodiversity loss and environmental degradation. [...] I can commit to a more decisive push for market-based measures in tackling environmental issues more comprehensively.'*

78. *'I firmly believe in "greening taxation". I am deeply convinced that taxation can support the objectives of a clean transition, and I hope to close – with your help – the negotiations on the Energy Taxation Directive. I would also like to explore other ways to help the transition, for instance by further greening our VAT system, because taxation actually can be a key pricing instrument for driving climate goals and strengthening our European unity.'*

79. *'I will reflect on the recommendations of the Draghi Report, including solutions based on cooperation between Member States to strengthen the internal market and to ensure that taxes, charges and levies do not have a negative effect on energy prices and on the competitiveness of EU industry, while supporting clean transition objectives.'*

80. *'I would also like to explore other ways to help the transition, for instance by further greening our VAT system, because taxation actually can be a key pricing instrument for driving climate goals and strengthening our European unity.'*

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