

Conference 15 January 2026 Paris

Wonderful pulses: Developing the sector

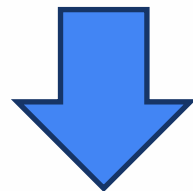
The role of EU policies, including climate policies for agrifood



Jeroom Remmers
Director TAPP Coalition

About TAPP Coalition

- Represents 80 partners, 3,000 companies, 1.6 mln. Europeans in 10 EU countries.
- Advocates for fair food pricing, including external environmental costs (e.g., CO₂).
- Leads the debate on VAT reform, meat taxation, and Ag-ETS.



Making sustainable, healthy food the cheapest option:

**Reducing prices and taxes for healthy, sustainable food
Increasing prices, taxes and farm income for meat and dairy.**



*True prices
for meat and dairy*

TAPP Coalition in the Netherlands

Policy Advocacy for a Dutch Plant Based Action Plan & Fund 63 mln euro/yr
Similar to Danish Action Plan & Fund (50% organic plant foods). **What about France?**

900 mln euro/yr for reducing consumer prices plant based food (subsidies/credit cards)

Partners: NGO's



Expected partners:

Supermarkets

Organic Farmers & others



TAPP Coalition in the EU Parliament (2021)

Majority 84% of EU MEPs for Amendment 27 Farm to Fork Strategy “on zero percent VAT on vegetables & fruit and a higher VAT rate on unhealthy food and food that has a high environmental footprint”. (54% majority French MEPs)

Les eurodéputés lancent le débat sur une TVA renforcée pour la viande et supprimée pour les fruits et légumes

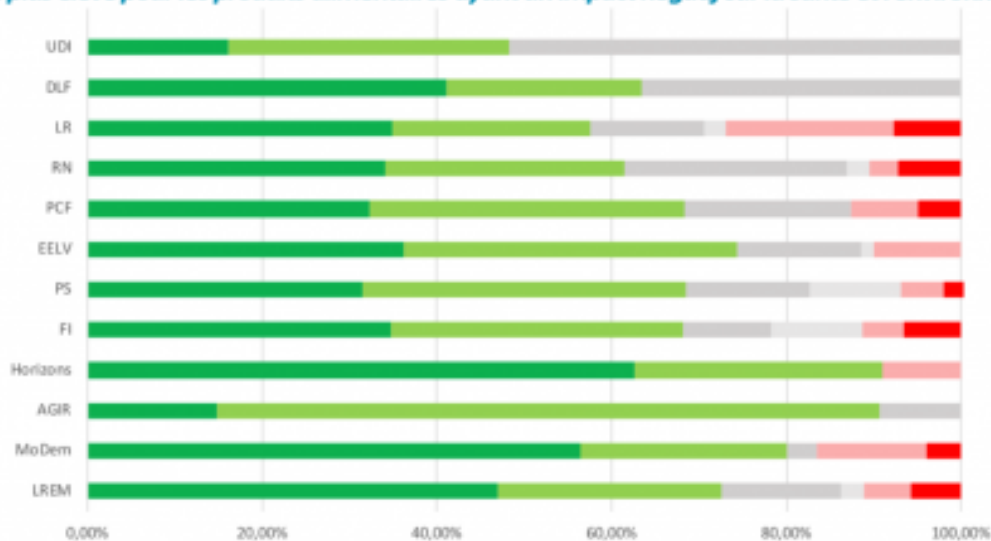
The logo for the French newspaper Le Monde, featuring the text "Le Monde" in a white, stylized gothic font on a black rectangular background.

TAPP Coalition in the French Parliament (2023)

Presenting new report Pay as you eat Dairy, Eggs and Meat

Ipsos survey: **65% French consumers support VAT reform food: 0% and 20%**

Un taux de TVA de 0 % pour les produits alimentaires bénéfiques pour la santé publique ou l'environnement, et le taux de TVA le plus élevé pour les produits alimentaires ayant un impact négatif sur la santé et l'environnement



■ Strongly agree ■ Agree ■ Neither agree nor disagree ■ Don't know ■ Disagree ■ Strongly disagree

VAT reform on food France (Oxford University)

Environmental, health and cost impacts

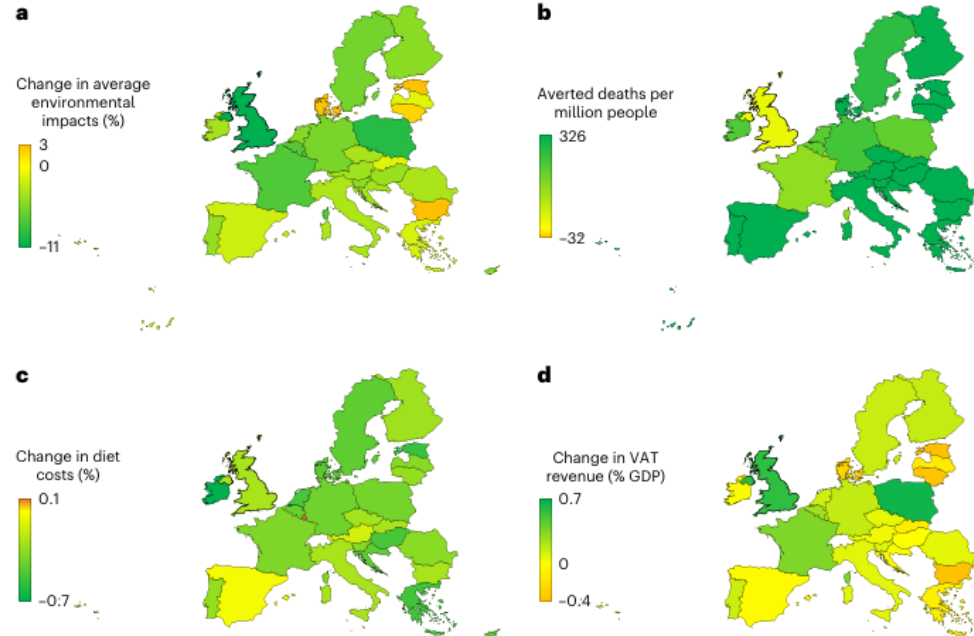
Vegetables & Fruits: 5,6% VAT to 0%
Meat & Dairy: 5,5% VAT to 20%

Recommended by FAO
(FAO SOFA report 2024)

Worldbank: Recipe for a liveble Planet

Article | [Open access](#) | Published: 09 January 2025

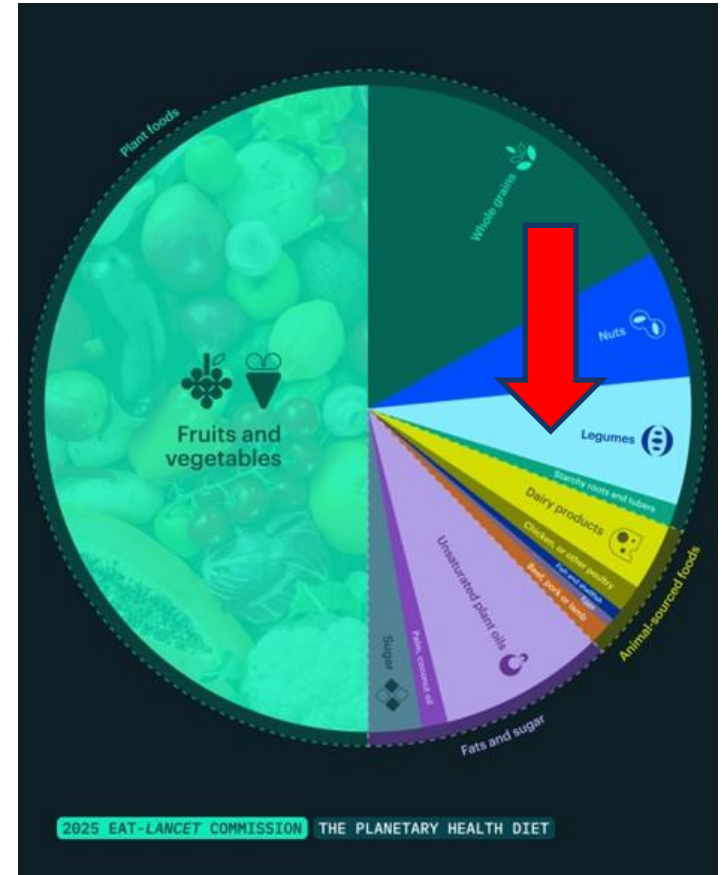
A reform of value-added taxes on foods can have health, environmental and economic benefits in Europe



EAT Planetary Health Diet 2025



- Recommendation **75 gram legumes per day**,
- = **525 gram per week**
- Average French citizen eats ~30–35 gram legumes per week
(factor 16 under consumed)



French legumes & vegetables: very low true price gap

New **True Costs of Food Data Base** (>200 foods in 81 countries) by **TMG Think Tank**

External environmental costs per kg food product (in euro per kg; damage costs)

- Green peas (France):
- **Other pulses (France):**
- Broccoli/Cauliflower (France):
- Beans dry (France):
- **Lentils dry (France):**
- Soya beans (France):

0,07 euro/kg

0,11 euro/kg

0,14 euro/kg

0,19 euro/kg

0,25 euro/kg

0,41 euro/kg

- **Pig meat (France):**

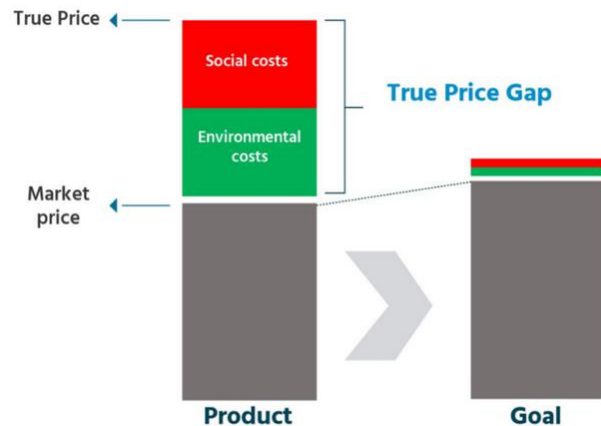
2,27 euro/kg

(factor 10-20)

- **Bovine meat (France):**

11,7 euro/kg

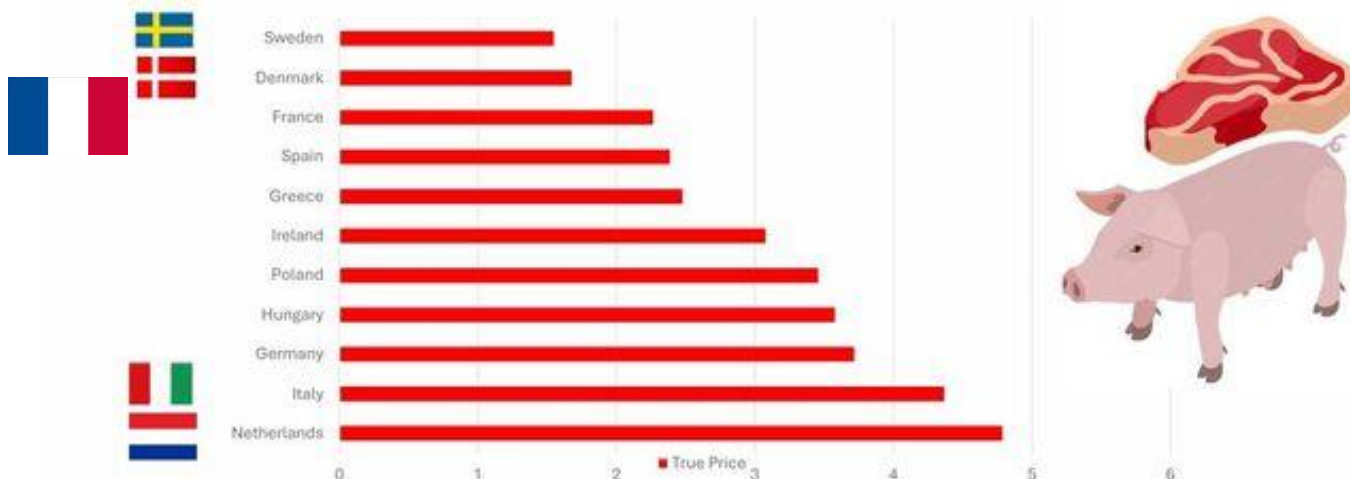
(factor 50-100)



French pig meat: low true price gap

Environmental damage costs per kg pork in different EU-countries
(potential environmental tax levels per kg on top of retail price ca. 7 euro/kg)

True Price per kg pork EU top-11 (external environmental costs)



Costs of GHG Emissions, Eutrophication, Water Consumption, Eco and Human toxicity (e.g. by pesticides), and Human Health Damage (by ammonia as particulate matter) caused by the production of 1 kg pork on-farm.

Source: TMG Think Tank True Costs of Food Database 2026 (made with EU-subsidy); Graphic: TAPP Coalition

Relevant European Policies for French legumes

- Reform of CAP agriculture subsidies after 2028 **(2026-2027 decision making)**
- EU Protein Strategy & Reduced Import Dependency **(2026-2027)**
- EU Climate policies for agrifood sectors for 2040 goals **(Q1 - Q4 2026)**
- EU Agriculture & Food Vision; legislative follow-ups eg school scheme **(2026/27)**
- EU Safe Hearts Plan - healthy diets **(16-12-2025)**
- EU Public Procurement Act (including food/catering) **(2026)**

Reform of CAP agriculture subsidies after 2028

- Stimulating production (and consumption) of legumes will reduce GHG emissions.
- CAP subsidies to farmers can be reduced for animal protein production and **increased subsidies** for **plant-based protein** production (grains, legumes, vegetables).
- **20% decrease** expected of CAP subsidies post 2027 ; more flexibility local/national conditions
- Post-2027 CAP proposal aims to strengthen **environmental performance and sustainability** in EU agriculture. **Legumes** — with **clear ecological benefits** — more likely to be supported.
- Legumes **fix atmospheric nitrogen**, reducing reliance on synthetic nitrogen fertilizers
- Contribute to **soil health, crop diversification, and resilience** against pests through rotation.
- Aligns with CAP's environmental objectives for **2028–2034**, e.g. climate action

EU Protein Strategy

- **Boost Domestic Protein Crop Production**
- notably **grain legumes, pulses, peas and soya grown within the EU**
- By 2026 or 2027, the EU Protein Strategy is likely to be a **multifaceted policy package** aiming to:
 - ✓ Increase EU-grown protein crops
 - ✓ Support alternative protein innovations (e.g., fermentation tech)
 - ✓ Tie into climate, sustainability and food security policies
 - ✓ Encourage shifts in diets and food system practices
 - ✓ Use CAP and R&D funding to build markets and supply chains

EU Commits to Protein Diversification Strategy, But MEPs Push for More Action



EU Climate policies for agrifood sectors

Climate footprint legumes (1-2 kg CO₂ e/kg) - meat (10-30 kg CO₂e /kg)

- Food & retail companies scope 3 GHG emissions: less meat/dairy, more legumes
- EU Directive for hybrid processed meats ? (partly with plant-based proteins)
- Sustainable food labels (eg Eco Score, Planet Score) ?
- 0% VAT rate for legumes (and other vegetables/fruit) ?
- AGRI ETS (Emission Trading Scheme) for slaughterhouses and dairy factories
- CBAM Import tax on meat/dairy ?
- part of ETS revenues to subsidize farmers for producing more legumes



- Agriculture lacks a GHG-emission pricing mechanism, unlike other sectors (ETS1 and ETS2). **ETS3 (AGRI-ETS) will generate revenues for farmers**



AGRI-FOOD ETS - FUTURE CLIMATE ACTION? BENEFITS, RISKS & ALTERNATIVES

17th February, 2025

Ag-ETS System Proposal

- Focus on slaughterhouses and dairy factories.
- Gradual implementation:
 - Start in 2030 with a cap of 245 Mt CO₂ eq emissions.
 - Reduce emissions by 4.4% annually, achieving 44% reduction by 2040 and 82% by 2050.
- Exclude organic meat/dairy to encourage these farming methods
- Auctioning & introducing CBAM-import taxes on meat/dairy will generate revenue/income for farmers to reduce GHG-emissions.
- CBAM taxes can protect European livestock farmers against unfair EU imports of meat/dairy with low prices, from USA, S-America etc.

How can we implement an Agri-ETS? (ETS-3)

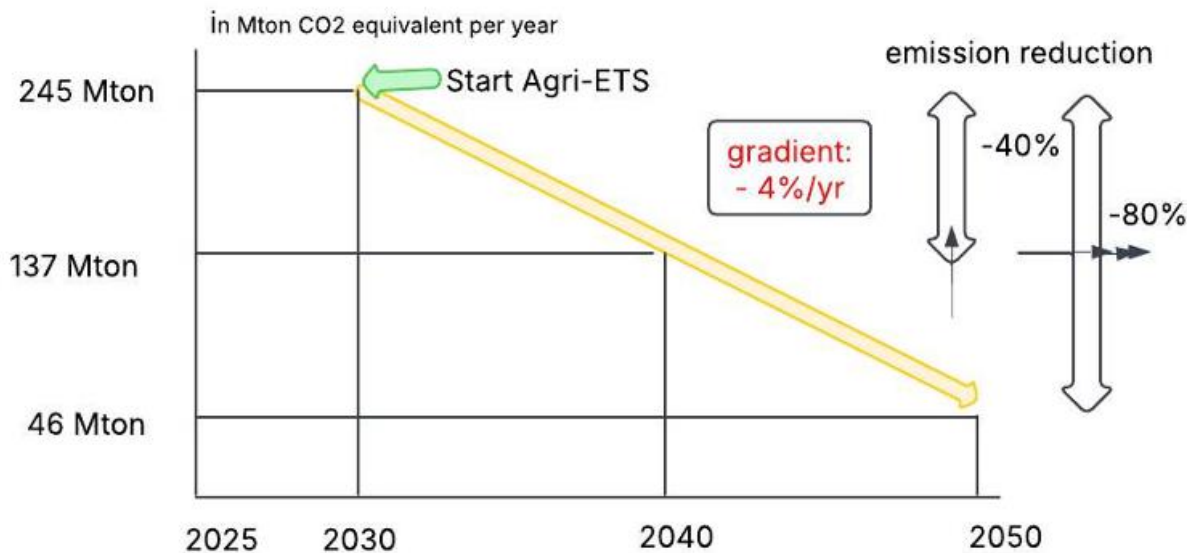
ETS-2
transport &
buildings:

Emission cap
reduction in
2025-2027,
through
annual linear
reduction
factor of
5.1%



*True prices
for meat and dairy*

Declining EU Agri-ETS emission cap dairy factories/slaughterhouses



How?

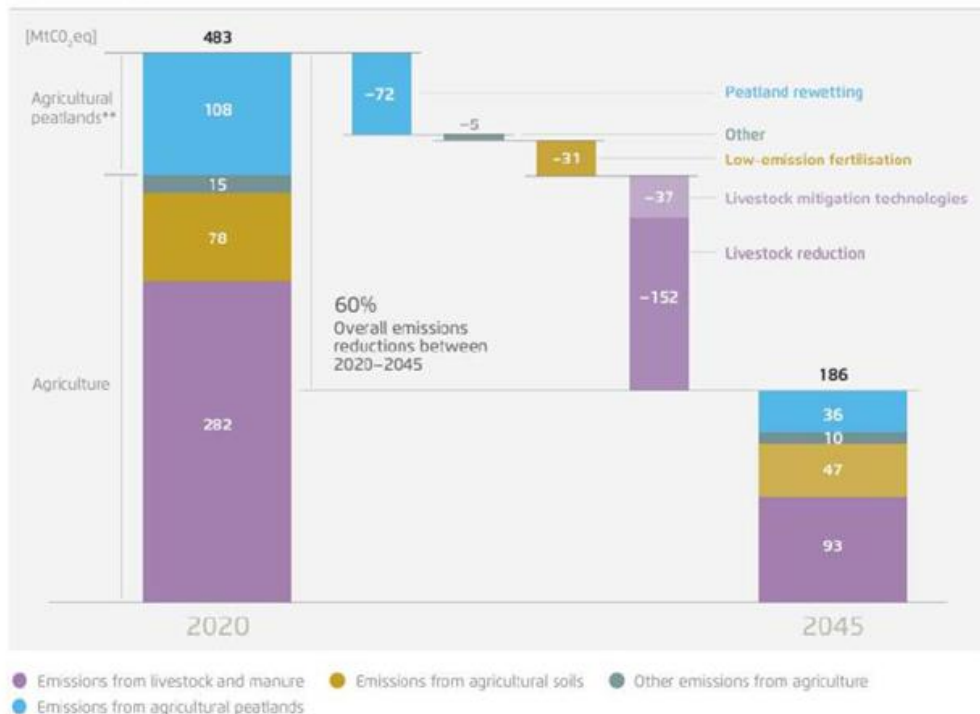
- Livestock mitigation technologies
- Animal feed additives
- Bio-energy from manure
- Methane oxidation (e.g. soil filter)
- Agroforestry or no/low tillage (carbon farming)
- (re) Forestation
- Bio-char
- Livestock reduction
- Switching to other livestock
- Organic dairy & beef
- Plant based meat & dairy
- And more...



True prices
for meat and dairy

Reduction of greenhouse gas emissions from EU agriculture and agricultural peatlands between 2020 and 2045*

→ Fig. 5



Agora Agriculture based on CAPRI results. * N₂O emissions from manure application under "livestock and manure", N₂O emissions from organic soils under "agricultural peatlands"; ** estimate for emissions from agricultural peatlands with CAPRI data on organic soils and emission factors from IPCC, see Annex Chapter 7.

Why do we need an Agri-ETS? ETS works !

Carbon pricing instruments around the world, 2024

Map shows jurisdictions that have implemented Direct Carbon Pricing Instruments - Compliance Instruments (Emissions Trading Systems (ETS) and Carbon taxes) and/or domestic carbon crediting mechanisms, subject to any filters applied. The year can be adjusted using the slider below the map.

Download



It combines competitiveness and climate goals



Increased prices meat/dairy will boost demand for legumes

Instrument Type: ■ Emissions Trading System, ■ Carbon Tax, ■ Crediting Mechanism

TAPPC
TRUE ANIMAL PROTEIN PRICE COALITION

Transitions
for meat and dairy

Key messages

- **Policies needed to increase consumption of legumes**

- French & EU wide Plant-Based Action Plans & Funds (like Denmark)
- EU Public Procurement Act / School Scheme
- Reduced VAT rates legumes / vegetables
- Health Food Credit Cards / Vouchers
- Subsidies & Marketing / Promotion
- Pricing policies

- **Policies needed to increase production of legumes**

- Increase CAP subsidies per hectare
- EU Climate Policy AgriFood Sector 2040 (eg new income for farmers from ETS-3 revenues, CRCF)
- EU Protein Strategy



Thank You for Your Attention

Jeroom Remmers, Director, TAPP Coalition

Email: info@tappcoalitie.nl

Website: <https://tappcoalition.eu/>

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Our partners in 2025



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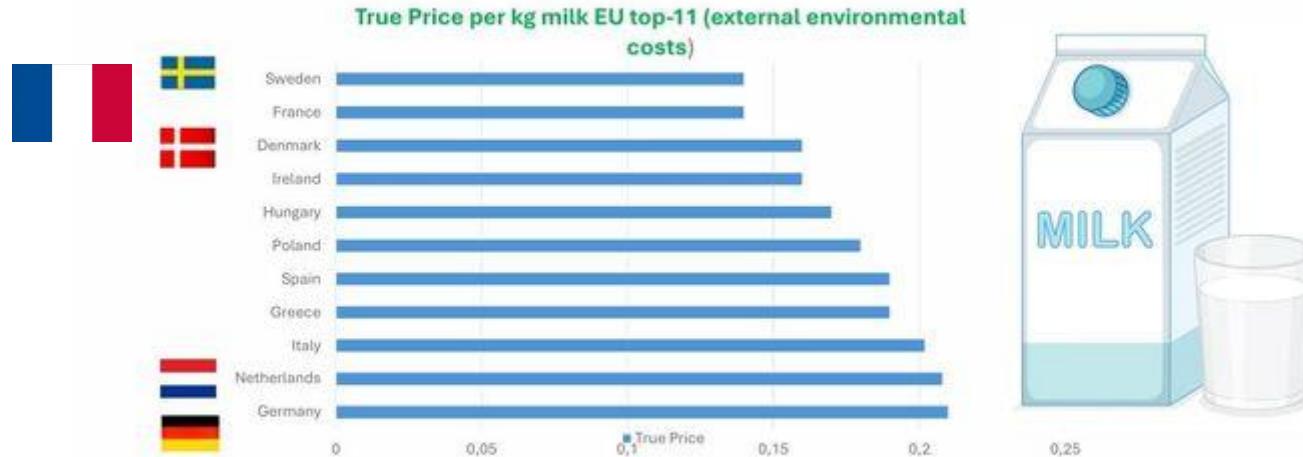
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French milk: low true price gap

Environmental damage costs per kg milk in different EU-countries
(potential environmental tax levels per kg on top of retail price)



Costs of GHG Emissions, Eutrophication, Water Consumption, Eco and Human toxicity (e.g. by pesticides), and Human Health Damage (by ammonia as particulate matter) caused by the production of 1 kg milk on-farm. 1 kg cheese (Gouda cheese) equals ca. 10 kg milk.

Source: TMG Think Tank True Costs of Food Database 2026 (made with EU subsidy); Graphic: TAPP Coalition