

# ELIMINATING FOSSIL FUEL SUBSIDIES: CONSISTENCY IN CANADA'S CLIMATE POLICY AND IN HONOURING OUR COMMITMENTS

*Brief to the House of Commons Standing Committee on Environment and  
Sustainable Development for Its Study on Fossil Fuel Subsidies*

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## **FOSSIL FUEL DIVESTMENT AND CANADA'S COMMITMENTS**

Canada's most recent commitments to reducing GHG emissions are ambitious: requiring cuts of 40%–45% below 2005 levels by 2030 and carbon neutrality by 2050. These targets are particularly ambitious given Canada's failure to meet every reduction target it has set over more than 30 years—a period in which GHG emissions have instead continued to grow significantly.

At the international level, Canada has made many commitments to fight climate change: in the 1992 **United Nations Framework Convention on Climate Change (UNFCCC)**, the 2010 **Copenhagen Accord**, the 2015 **Paris Agreement** and, most recently, the 2021 **Glasgow Climate Pact**. Similarly, on the domestic front Canada also has policies aimed at reducing GHG emissions: **Canada's Clean Growth and Climate Change Framework** of 2016, the 2020 **Healthy Environment and Economy Plan** and the 2022 **Emission Reduction Plan for 2030**, to name a few. The government has even made specific commitments to divest from fossil fuels on the global stage. They include the following:

- Its membership in the Powering Past Coal Alliance (which it co-founded in 2017);
- A joint undertaking with Argentina, made at the G20 in 2018, to provide an inventory of fossil fuel subsidies for international peer review;
- A commitment made at the G7 in 2021 to eliminate any new direct government support for international carbon-intensive fossil fuels as soon as possible;
- Its signing of the Statement on International Public Support for the Clean Energy Transition at COP-26 in 2021;
- Its participation in the Global Methane Pledge in 2021; and
- A commitment at the 2009 G20 Summit to phase out “inefficient” fossil fuel subsidies in the medium term, and then more specifically by 2025 at the 2016 North American Leaders Summit, which was adjusted to 2023 in 2021.

All of these instruments have a single purpose: the implementation of measures that will cut GHG emissions and thereby limit global warming and its consequences. To honour its many commitments, the government recently took measures to reduce domestic fossil fuel consumption, such as the adoption of a federal carbon pricing system and the allocation of over \$100 billion in clean growth investments since 2015.<sup>1</sup>

**However, to truly live up to its domestic and international climate commitments and to achieve its target of cutting emissions by 40%–45% below 2005 levels by 2030 and attaining carbon neutrality by 2050, Canada must immediately divest from the fossil fuel sector—there is, in fact, no other way for Canada to achieve these goals and assume its fair share of the burden of fighting climate change.**

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<sup>1</sup> Natural Resources Canada, “Canada announces commitment to end new direct public support for the international unabated fossil fuel sector by the end of 2022.” News release, November 4, 2021. <https://www.canada.ca/en/natural-resources-canada/news/2021/11/canada-announces-commitment-to-end-new-direct-public-support-for-the-international-unabated-fossil-fuel-sector-by-the-end-of-2022.html>.

## **ISSUES OF CONSISTENCY IN CANADA'S CLIMATE POLICY**

According to the most recent estimates, subsidies to fossil fuels in Canada totalled **at least \$8.6 billion** in 2021, taking the form of direct subsidies and government funding through Export Development Canada.<sup>2</sup> In other words, in just one year the government allocated this vast amount to making it cheaper to produce and transport the fossil fuels that are destroying our ecosystems and affecting the health of our population.

Fossil fuel subsidies simultaneously create three major hurdles to dealing with climate change: They (1) promote the production of GHGs, (2) siphon off financing that could go to low-carbon energy and (3) hobble the energy transition.

For over 30 years, Canada has been setting GHG reduction targets and making commitments to Canadians and the governments of other countries to take action on the climate crisis. And yet, between 1990 and 2018, Canada's GHG emissions **increased by about 21%**.<sup>3</sup> To this day, approximately half of domestic GHGs come from the oil and gas production and transportation sectors.<sup>4</sup>

**To be consistent with its climate policy and achieve its stated goals, the government must stop ignoring the main impediment to its climate action: its heavy reliance on fossil fuels.**<sup>5</sup> To remedy this as quickly as possible, the government must, at a minimum, stop subsidizing the fossil fuel industries that are still responsible for a large share of the country's GHG emissions.

Moreover, ending fossil fuel subsidies is consistent with Canada's commitments. Under article 2 of the Paris Agreement, to which Canada is a party, and the Pan-Canadian Framework on Clean Growth and Climate Change, Canada must adopt measures to limit global warming "to well below 2°C above pre-industrial levels, and ... pursue efforts to limit the increase to 1.5°C" (art. 2.1.a) and "mak[e] finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development" (art. 2.1.c).<sup>6</sup> Since Canada's current climate policies and actions are on track for a **4°C warming trajectory, fossil fuel divestment would reduce the country's emissions, bringing it more in line with the Paris Agreement targets and ensuring more sustainable finances.**<sup>7</sup>

To comply with Canada's commitment to eliminate international support for the fossil fuel sector by the end of 2022 and consistent with its federal carbon pricing system, **the**

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<sup>2</sup> Julia Levin, "BUYER BEWARE: Fossil Fuels Subsidies and Carbon Capture Fairy Tales in Canada" (Environmental Defence, 2022), <https://environmentaldefence.ca/wp-content/uploads/2022/03/Buyer-Beware-FFS-in-2021-March-2022.pdf>.

<sup>3</sup> Note that, according to the latest data, GHG emissions in Canada increased by 13.1% between 1990 and 2020. However, owing to the impact of COVID-19 on economic activity, data from 2018 was used since it was considered more representative. See: Environment and Climate Change Canada, "Greenhouse Gas Emissions: Canadian Environmental Sustainability Indicators," 2022, 29.

<sup>4</sup> Environment and Climate Change Canada, "Greenhouse gas emissions." Search, 2022. <https://www.canada.ca/en/environment-climate-change/services/environmental-indicators/greenhouse-gas-emissions.html>.

<sup>5</sup> In 2019, Canada was the fourth-largest oil producer in the world. See: Canada's Upstream Oil and Gas Industry, "Types of Energy in Canada | Canada's Energy Resources | CAPP," CAPP | A Unified Voice for Canada's Upstream Oil and Gas Industry (blog), 2022, <https://www.capp.ca/energy/canadas-energy-mix/>.

<sup>6</sup> Paris Agreement, Off. Doc. UNFCCC, 21st sess, Doc NU FCCC/CP/2015/10/Add.1.

<sup>7</sup> Climate Action Tracker, "Canada," <https://climateactiontracker.org/countries/canada/>.

**government should stop subsidizing the fossil fuel sector without delay.** Indeed, Canada signed the *Statement on International Public Support for the Clean Energy Transition* to “prioritise our support fully towards the clean energy transition [and] end new direct public support for the international unabated fossil fuel energy sector,” with the goal of fostering a “transition to a prosperous net-zero emissions economy.”<sup>8</sup> **By the same logic, the government should adopt an equivalent policy domestically.** With respect to the federal carbon pricing system, it makes no sense that Canada simultaneously subsidizes the most polluting industries while implementing a framework to tax their operations, thus undermining this key green fiscal measure to curb GHG emissions and impeding the country from achieving its climate goals.

Canada committed to phasing out “inefficient” fossil fuel subsidies at the G20 in 2009, at the North American Leaders Summit in 2016 and, most recently, in the 2021 Glasgow Climate Pact (art. 20). A decade has elapsed since the government first committed to the promise of a *phase-out*. Yet a Bloomberg study found that, between 2015 and 2019—after the COP-21 climate negotiations—Canada **increased its fossil fuel subsidies by 40%**.<sup>9</sup> Furthermore, according to a study by Oil Change International and Friends of the Earth US, between 2018 and 2020, Canada provided more public funding to fossil fuels than any other G20 country, and **14.5 times more than to renewables**.<sup>10</sup> To honour its international commitments, the government should therefore act as soon as possible to eliminate fossil fuel subsidies.

### **CANADA’S DUTY AT HOME AND ABROAD**

The federal government has a duty and responsibility to combat climate change both at home and abroad. The required measures will have spinoffs that not only improve Canadians’ quality of life, but also help us do our “fair share,” according to our common but differentiated responsibilities. Divestment from the oil and gas sector is an essential step toward accelerating the transition to a low-carbon society.

➤ *Improving Canadians’ quality of life*

Climate change is no longer just an issue for future generations—it is already being widely felt in Canada, particularly by the most vulnerable. Indeed, we already know from the most recent data that Canadians’ lives and health are being compromised by air pollution from burning fossil fuels and by global warming:

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<sup>8</sup> Canada, “Canada commits to ending all new direct public support for the international fossil fuel power generation sector by the end of 2022.”

<sup>9</sup> BloombergNEF, “Climate Policy Factbook: Three Priority Areas for Climate Action,” 2021, [https://assets.bbhub.io/professional/sites/24/BNEF-Climate-Policy-Factbook\\_FINAL.pdf](https://assets.bbhub.io/professional/sites/24/BNEF-Climate-Policy-Factbook_FINAL.pdf).

<sup>10</sup> Tucker, Bronwen, Kate DeAngelis, and Laurie van der Burg, “Past Last Call: G20 Public Finance Institutions Are Still Bankrolling Fossil Fuels” (Oil Change International & Friends of the Earth US, 2021), <https://priceofoil.org/content/uploads/2021/10/Past-Last-Call-G20-Public-Finance-Report.pdf>.

- in 2016, 15,300 premature deaths were attributed to air pollution;<sup>11</sup> and
- in 2019, air pollution was the 11th leading risk factor for premature death and disability in Canada and the leading environmental risk.<sup>12</sup>

Ending subsidies to the fossil fuel sector would therefore enable the government to not only reduce GHG emissions, but also provide other benefits to Canadians, such as the following:

- Access to a healthier and safer environment (reducing the contamination of soil, water and air, the loss of biodiversity, and energy insecurity, which is a source of tension between countries);
- Improved social welfare (fewer health problems related to air pollution and less eco-anxiety, improved intergenerational equity and the possibility of reallocating subsidies from polluting industries to social programs); and
- A more equitable distribution of taxpayers' money (because the costs incurred by the fossil fuel industry are no longer shifted onto society as a whole and workers in these sectors are ensured a more just transition).

In fact, a majority of Canadians support the government's goal of fossil fuel divestment, as 62% wanted Canada to create a plan to end taxpayer subsidies to the oil and gas industry by 2021.<sup>13</sup>

➤ *Doing our fair share*

Under the principle that countries have common but differentiated responsibilities and respective capabilities, as established by the international climate regime, Canada has a duty to adopt measures to do its **fair share** in the global GHG abatement effort. **Fossil fuel divestment is one way for Canada to contribute its fair share.**

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<sup>11</sup> Canada and Health Canada, *Health Impacts of Air Pollution in Canada: Estimates of premature deaths and nonfatal outcomes: 2021 Report*. [https://epe.lac-bac.gc.ca/100/201/301/weekly\\_acquisitions\\_list-ef/2021/21-21/publications.gc.ca/collections/collection\\_2021/sc-hc/H144-51-2021-eng.pdf](https://epe.lac-bac.gc.ca/100/201/301/weekly_acquisitions_list-ef/2021/21-21/publications.gc.ca/collections/collection_2021/sc-hc/H144-51-2021-eng.pdf).

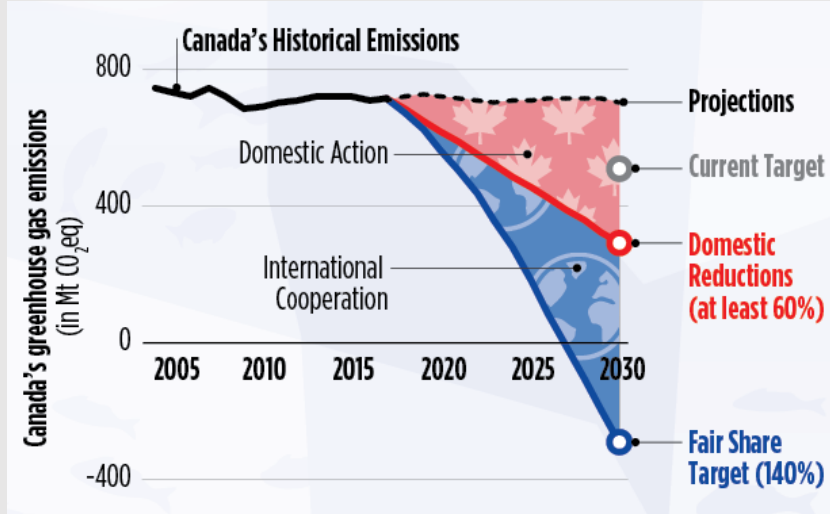
<sup>12</sup> Christopher J L Murray et al., "Global Burden of 87 Risk Factors in 204 Countries and Territories, 1990–2019: A Systematic Analysis for the Global Burden of Disease Study 2019," *The Lancet* 396, no. 10258 (October 2020): 1223–49, [https://doi.org/10.1016/S0140-6736\(20\)30752-2](https://doi.org/10.1016/S0140-6736(20)30752-2).

<sup>13</sup> No More Delays, "Press Release — October 14, 2021," No More Delays, October 14, 2021, <https://www.nomoredelays.ca/post/press-release-october-14-2021>.

### Box 1—Canada’s fair share according to CAN-RAC and the Climate Equity Reference Project

The Climate Equity Reference Project has calculated that Canada’s fair share of GHG emission abatement should be **140% below 2005 levels by 2030**—a much deeper cut than the government’s 40%–45% target for the same period.<sup>14</sup> Recognizing this significant gap, Climate Action Network Canada (CAN-RAC) nevertheless believes that Canada should set a target of 60% below 2005 levels by 2030 and support global carbon offset credits in developing countries in an amount equivalent to the other 80% of Canada’s fair-share abatement.

*Graph of Canada’s Fair Share of GHG Reductions in the Fight Against Climate Change<sup>15</sup>*



Although Canada is not in a position to reduce its emissions by its fair share (see Box 1), the government still needs to do more to combat climate change. After all, climate change is largely caused by industrialized countries (like Canada) that have been burning fossil fuels since the 19th century. Owing to its historical responsibility for global warming, the government must act as soon as possible to reduce GHG emissions, and one quick and effective solution is to stop subsidizing polluting industries.

<sup>14</sup> These data are taken from a study conducted by the Climate Equity Reference Project and published in a Climate Action Network study. See Christian Holz, “Deriving a Canadian Greenhouse Gas Reduction Target in Line with the Paris Agreement’s 1.5°C Goal and the Findings of the IPCC Special Report on 1.5°C” (Climate Action Network, 2019), <https://climateactionnetwork.ca/wp-content/uploads/2019/12/CAN-Rac-Fair-Share-%E2%80%94-Methodology-Backgrounder.pdf>.

<sup>15</sup> Climate Action Network, “Canada’s Climate Fair Share,” 2019, [https://climateactionnetwork.ca/wp-content/uploads/2019/12/19-149-FairShare-Infographic\\_FINAL.png](https://climateactionnetwork.ca/wp-content/uploads/2019/12/19-149-FairShare-Infographic_FINAL.png).

## **RECOMMENDATIONS TO THE FEDERAL GOVERNMENT TO END FOSSIL FUEL SUBSIDIES IN A WAY THAT IS FAIR, TRANSPARENT AND CONSISTENT WITH ITS COMMITMENTS**

Given that the latest report of the Intergovernmental Panel on Climate Change (IPCC) concludes that we are precariously close to losing our window of opportunity to meet the Paris Agreement's global warming limitation objectives, Canada must immediately begin making major transformations to drastically reduce its GHG emissions. To do so, Canada must first follow the IPCC recommendations and substantially reduce fossil fuel consumption and production, as well as divest from fossil fuels.<sup>16</sup> To this end, we recommend the following actions to the federal government:

1. **Implement an immediate and expedited cancellation of all subsidy types, all direct or indirect financial contributions and all economic benefits for the production, sale and use of fossil fuels.** This includes tax reductions, tax credits, royalty relief, government loans, subsidies, resources sold by the government below the market price and exemptions from carbon pricing.
2. **No subsidies to fossil fuels should be considered efficient.**<sup>17</sup> This approach is in line with global best practices, such as in the United Kingdom. Moreover, a 2019 audit of the Department of Finance Canada found that it could not define the criteria for determining what constitutes an "inefficient" fossil fuel tax subsidy.<sup>18</sup>
3. Provide **economic support for access to energy only in places where there is no viable alternative** in the short run (such as remote Indigenous communities) **as well as support for a just transition for workers** in the fossil fuel industries, as recommended by the International Institute for Sustainable Development.<sup>19</sup>
4. **Subsidize only renewable and low-carbon energy** as a sustainable and safe solution to climate challenges. As over 400 academics argue in a letter sent to the government in January 2022, subsidizing the development of carbon capture and sequestration technologies is not a viable solution.<sup>20</sup> The same is true for transitional fuels. To meet its GHG reduction targets and avoid the worst impacts of global warming, the government must initiate a real and rapid transformation of Canada's energy sector, not just tinker at the margins.

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<sup>16</sup> Intergovernmental Panel on Climate Change, "Climate Change 2022, Mitigation of Climate Change: Summary for Policymakers," 2022, [https://report.ipcc.ch/ar6wg3/pdf/IPCC\\_AR6\\_WGIII\\_SummaryForPolicymakers.pdf](https://report.ipcc.ch/ar6wg3/pdf/IPCC_AR6_WGIII_SummaryForPolicymakers.pdf).

<sup>17</sup> Climate Change Committee, "COP26: Key Outcomes and next Steps for the UK," 2021, <file:///C:/Users/utilisateur/Downloads/COP26-Key-outcomes-and-next-steps-for-the-UK-Final.pdf>.

<sup>18</sup> Government of Canada, Office of the Auditor General of Canada, "Report 3—Tax Subsidies for Fossil Fuels—Department of Finance Canada," April 2, 2019. [https://www.oag-bvg.gc.ca/internet/English/parl\\_cesd\\_201904\\_03\\_e\\_43309.html](https://www.oag-bvg.gc.ca/internet/English/parl_cesd_201904_03_e_43309.html).

<sup>19</sup> Vanessa Corkal, Julia Levin, and Philip Gass, "Canada's Federal Fossil Fuel Subsidies in 2020." International Institute for Sustainable Development. <https://www.iisd.org/system/files/publications/canada-fossil-fuel-subsidies-2020-en.pdf>.

<sup>20</sup> York University, "Letter from Scientists, Academics, and Energy System Modellers: Prevent Proposed CCUS Investment Tax Credit from Becoming a Fossil Fuel Subsidy," 2022. [https://cehoicka.lab.yorku.ca/files/2022/01/Letter-from-Academics-re-CCUS-tax-investment-credit\\_January-2022-4.pdf?x98920.pdf?x98920](https://cehoicka.lab.yorku.ca/files/2022/01/Letter-from-Academics-re-CCUS-tax-investment-credit_January-2022-4.pdf?x98920.pdf?x98920).



5. **Increase transparency and publicly disclose information on budget allocations and program spending in the fossil fuel sector.**<sup>21</sup> This will enable Canada to comply with article 13 of the Paris Agreement and keep to the agreement it made with Argentina at the G20 in 2018.
  
6. **Stop subsidizing fossil fuel-intensive activities** such as urban sprawl, highway expansion and industrial agriculture. These investments should be reallocated to sustainable, low-carbon and social welfare-enhancing activities and infrastructure. The post-COVID-19 recovery represents an unprecedented opportunity for the government to reorient its subsidy policies.

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<sup>21</sup> Corkal, Levin, and Gass.

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