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ACE FEEDBACK ON THE ROADMAP TO THE CLIMATE TARGET PLAN

ACE supports increasing the EU climate ambition to reach climate neutrality by 2050. To achieve this goal, it is crucial to address the climate impact of materials and to link climate, circular economy and the bioeconomy. energy efficiency and renewable energy are fundamental to reach this objective, climate neutrality will only be possible by cutting the emissions associated with the production, use and disposal of materials. According to the Ellen McArthur Foundation - materials, products and food account for around 45% of the global emission.

The substitution of high carbon materials with low carbon materials, such as sustainably-sourced renewables that store carbon dioxide while replacing carbon intensive fossil-based resources, is an important and effective element to reach climate neutrality. Both the EU Bioeconomy Strategy and the EU 2050 long-term Strategy echo this finding by acknowledging that sustainable renewable raw materials are key to achieve climate neutrality. In the words of the long-term vision, "sustainable biomass has an important role to play in a net-zero greenhouse gas emissions economy". A recent report stresses that the substitution of carbon intensive fossil-based materials with low carbon materials produced from Swedish forest lead to a saving of around 42MtCO2, which represents more than the total CO2 emissions of a country like Denmark.

The 2030 Climate Target Plan should, therefore, include:

- A review of the existing EU pieces of legislation on materials and products to assess how they can
 be revised to promote the use of low carbon materials, including through incentives for the use
 of products made from responsibly sourced renewable materials that contribute to climate
 neutrality, preserve biodiversity and have positive social impacts.
- A review of EU climate legislation to recognise the potential of material substitution in achieving climate neutrality. As a way to encourage the substitution of high carbon materials with low carbon materials, both GHG accounting rules and National Climate and Energy Plans (NCEPs) should take into full account the climate benefits of material substitution.

