

## **Phase 3 Greenhouse Gas Periodic Regulatory Goals**

### **I. Legal Basis**

Taiwan's Greenhouse Gas Periodic Regulatory Goals (below, "Periodic Regulatory Goals") are established pursuant to Article 10 of the *Climate Change Response Act*, as amended and promulgated on February 15, 2023, and Article 5 of the *Enforcement Rules of the Climate Change Response Act*, as amended and promulgated on December 29, 2023.

### **II. Scope of the Periodic Regulatory Goals**

The national greenhouse gas (GHG) emission targets are expressed in terms of net emissions, which are calculated by subtracting carbon sink volumes from the total GHG emissions. In accordance with Article 3 of the *Climate Change Response Act*, the total GHG emissions include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>), and any other substances publicly announced by the central competent authority. In the future, progress toward meeting the Periodic Regulatory Goals will be assessed based on the statistical results of the National Greenhouse Gas Inventory.

To achieve the national long-term GHG reduction goal, the Periodic Regulatory Goals are established in stages and implemented on a 5-year basis in accordance with Article 10 of the *Climate Change Response Act*. These goals include national periodic regulatory goals; sectoral periodic regulatory goals for the energy, manufacturing, residential and commercial, transportation, agriculture, and environment sectors, and periodic regulatory goals for electricity emission factors. Phase 2 of the Periodic Regulatory Goals is effective from 2021 to 2025, and Phase 3 of the Periodic Regulatory Goals will be implemented from 2026 to 2030.

### **III. Process of Developing the Periodic Regulatory Goals**

#### **1. Taiwan's Carbon Reduction Pathway**

Taiwan declared its 2050 net-zero emissions target in 2021. The government announced the *2050 Net-zero Emissions Pathway and Strategy Overview* on March 30, 2022, and subsequently, on December 28, 2022, released the *Twelve Key Strategic Action Plans*, thereby completing the planning for Taiwan's net-zero transition pathway. On February 15, 2023, the 2050 net-zero emissions target was incorporated into the *Climate Change Response Act*.

To align with international standards, and pursuant to Article 4.8 of the *Paris Agreement* as well as Decision 4/CMA.1 and Decision 1/CMA.3 of the Conference of