REPUBLIC OF CHINA (TAIWAN)

NATIONALLY DETERMINED CONTRIBUTION

REDUCING GREENHOUSE GASES IN TAIWAN:

A 2035 EMISSIONS TARGET

Taiwan's 2035 Nationally Determined Contribution

In accordance with Decision 1/CP.20 of the United Nations Framework Convention on Climate Change (UNFCCC), Taiwan communicated its Intended Nationally Determined Contribution (INDC) in December 2015, outlining a decarbonization pathway consistent with the 2°C objective of the Paris Agreement. Pursuant to Article 4, paragraph 8 of the Paris Agreement, and with reference to Decisions 4/CMA.1, 1/CMA.3, and 1/CMA.5 adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), Taiwan has prepared a clear, transparent, and understandable Nationally Determined Contribution (NDC) for 2035 in 2025. This NDC defines key transformation milestones toward a low-carbon Taiwan. Progress toward this NDC will be disclosed through the regular publication of National Greenhouse Gas Inventory Reports (NIRs) and Biennial Transparency Reports (BTRs), thereby contributing to the global mitigation effort.

1. Equity and Ambition

In line with the principle of common but differentiated responsibilities and respective capabilities under Article 3 of the UNFCCC, Taiwan has voluntarily enhanced its mitigation ambition in pursuit of the 2050 net-zero emissions goal. In 2015, Taiwan enacted the *Greenhouse Gas Reduction and Management Act* (the GHG Act), which set out a decarbonization pathway consistent with limiting global warming to well below 2°C. Taiwan also communicated its Intended Nationally Determined Contribution (INDC), committing to reduce net greenhouse gas emissions by 50% in 2030 compared to a business-as-usual (BAU) scenario–equivalent to a 20% reduction from 2005 levels.

In 2022, with reference to Decision 1/CMA.3 of the CMA, Taiwan voluntarily updated its Nationally Determined Contribution (NDC), pledging to reduce net emissions by 23–25% by 2030 relative to the base year. In February 2023, the GHG Act was amended and renamed the *Climate Change Response Act* (the Climate Act), thereby legally enshrining the 2050 net-zero emissions target in alignment with the 1.5°C pathway under the Paris Agreement. The Climate Act establishes a robust legal framework for national climate governance and introduces five-

year Periodic Regulatory Goals.

Starting in 2024, pursuant to Article 4, paragraph 9 of the Paris Agreement and with reference to Decision 1/CMA.5, Taiwan has strengthened institutional coordination by designating the National Council for Sustainable Development (the NCSD) under the Executive Yuan and establishing the National Climate Change Committee under the Office of the President. These institutions aim to integrate whole-of-government and whole-of-society capacities, build consensus on climate policy direction, and articulate enhanced national mitigation targets: a 26–30% reduction in net emissions by 2030 and a 36–40% reduction by 2035, both relative to 2005 levels.

To support the realization of these targets, Taiwan launched the Taiwan Comprehensive Carbon Reduction Action Plan, which adopts a dual-track approach: bottom-up sectoral reviews led by line ministries to optimize mitigation strategies, and top-down coordination by the NCSD to identify twenty Carbon Reduction Flagship Action Plans. These include the acceleration of renewable energy deployment (solar and offshore wind), advancement of renewable energy technologies (geothermal and small hydropower), energy storage innovation, methane pyrolysis, development of the hydrogen (including ammonia) supply chain, carbon capture, utilization, and storage (CCUS), industry-led emission reductions, deep energy savings, carbon mitigation in state-owned enterprises, near-zero carbon buildings, electrification and decarbonization of commercial vehicles, sustainable aviation fuels, agricultural ecological resilience and carbon sinks, low-carbon sustainable agriculture, resource circularity, and net-zero sustainable living.

In parallel, six innovative mechanisms have been introduced to strengthen implementation: technological innovation, financial mobilization, carbon pricing instruments, regulatory adjustment, development of a green workforce, and community-driven climate action. Collectively, these measures underscore Taiwan's commitment to equity, ambition, and contribution to the global climate effort, in alignment with the objectives of the Paris Agreement.

2. Domestic Legal Framework and Climate Governance in Taiwan

The Climate Act establishes Taiwan's foundational climate legal framework by enshrining the 2050 net-zero emissions target, defining ministerial responsibilities, incorporating the principle

of just transition, strengthening emissions control and incentive mechanisms to promote mitigation, earmarking carbon fee revenues for designated purposes, introducing a dedicated chapter on climate change adaptation, providing for carbon footprint management and product labeling, and enhancing mechanisms for information disclosure and public participation. To strengthen climate governance, the Climate Act designates the NCSD and local climate change response steering groups as entities to coordinate and promote cross-agency and intergovernmental responses to climate change. Central competent authorities are required to regularly formulate and update the National Climate Change Action Guidelines, Periodic Regulatory Goals, Sectoral GHG Reduction Action Programs, the National Climate Change Adaptation Action Plan, and Adaptation Action Programs, while local governments are tasked with developing Municipal Implementation Programs for GHG mitigation and adaptation. This multilevel structure ensures a coherent governance mechanism and supports transparency through annual public disclosure of implementation outcomes.

To support the legal foundation for net-zero, ongoing efforts are made to review and revise relevant legislation, including energy transition laws such as the *Electricity Act, Energy Administration Act,* and *Renewable Energy Development Act*; industrial transformation laws such as the Industrial Innovation Statute, *Resource Recycling Act,* and *Waste Disposal Act*; and lifestyle and spatial planning laws such as the *Spatial Planning Act, Urban Planning Act, National Park Law, Sewerage Act, Condominium Administration Act*, and the Energy Conservation Standards on the Design and Construction of New Buildings.

3. Energy Transition and Smart Green Energy Strategy

The first energy transition was launched in 2016, driving the development of renewable sources such as wind and solar power, and increasing the share of renewables in electricity generation from 4.8% in 2016 to approximately 11.7% in 2024, steadily advancing toward a low-carbon energy structure. A second energy transition was initiated in 2024 to establish a smart and shared green energy strategy. This includes accelerating the development of diversified green energy–such as geothermal, hydrogen, biomass, and ocean energy—to maximize renewable deployment; promoting deep energy saving by enabling government agencies and state-owned

enterprises to lead industry in energy efficiency efforts, encouraging energy-efficient household appliances and smart technologies, and expanding support for disadvantaged communities; advancing technological energy storage through R&D and increasing private capacity; enhancing grid resilience through smart grid development, diversified storage dispatch, and improved renewable forecasting and demand response management; and decarbonizing electricity generation by integrating natural gas with CCUS technologies and expanding hydrogen co-firing and dedicated generation, ultimately shaping a low-carbon, secure, smart, and inclusive energy system.

4. Twin Transitions toward Digital and Green Industries

Technological innovation is driving Taiwan's twin transitions in the digital and green sectors, with strategic focus on energy transition technologies, decarbonized industry development, net-zero infrastructure, and sustainable agriculture. In energy technologies, emphasis is placed on alternative low-carbon sources such as hydrogen (including ammonia), hybrid offshore energy, and deep geothermal power to enhance energy diversity and resilience. Industrial decarbonization is supported through policy incentives including carbon pricing, tax relief, and subsidies to enable emission reductions in production processes, energy switching, and circular economy models. Integration of AIoT technologies facilitates equipment optimization and deep energy saving, while also supporting the development of green products and the transformation of production facilities into green factories. Net-zero infrastructure focuses on smart grid development and the low-carbon transformation of physical and digital foundations to support long-term emissions goals. In agriculture, nature-based carbon sinks and low-carbon farming methods are promoted, including forest, soil, and marine sequestration, as well as methane reduction in rice paddies and livestock operations, and electrification of agricultural machinery. These actions provide not only mitigation benefits but also co-benefits for biodiversity, habitat, food security, water conservation, rural and forest landscapes, and land protection. Field demonstrations and validation projects continue to refine low-carbon technologies–from R&D to deployment–including fuel switching, energy efficiency, energy storage, CCUS, resource circularity, carbon pricing tools, hydrogen/ammonia supply chains, and sustainable aviation fuel.

5. Green Finance and Carbon Pricing

Taiwan has introduced the Green and Transition Finance Action Plan to facilitate an orderly green transition across industry and society, including the publication of the second edition of the Reference Guidelines for the Recognition of Sustainable Economic Activities and the Recommendations on Carbon Reduction Transformation Plans. These efforts aim to guide capital flows toward green and sustainable industries or projects, encourage financial institutions to disclose emission reduction targets, support enterprises implementing voluntary reduction plans recognized by the Ministry of Environment, enhance the efficiency of transition financing and investment, promote the issuance of sustainability bonds, and establish a green securities certification mechanism to advance the low-carbon transition and circular economy. To support the development of emerging net-zero and sustainable industries, a Green Growth Fund of NT$10 billion is scheduled to launch in 2025, leveraging private sector capital to strengthen investment in these sectors and generate new momentum for Taiwan's green growth. In the case of the Energy Service Company (ESCO) mechanism, expansion of credit guarantees and enhancement of insurance schemes are planned to lower the risk of energy efficiency projects and increase private investment.

In terms of carbon pricing, a carbon fee system is set to begin in 2025, offering preferential rates to incentivize actual emission reductions. This will be supported by complementary mechanisms such as the issuance of voluntary reduction credits, enabling larger emitters to facilitate broader participation by smaller actors and accelerate overall decarbonization. In parallel, an emissions trading system (ETS) is under planning and pilot implementation, with the aim of progressively aligning with international practices and establishing a comprehensive carbon pricing framework for Taiwan.

6. Net-Zero Sustainable Green Living and Community-Driven Action

Green living is being promoted to build public awareness and support behavior change for sustainability. Efforts begin with education and extend to daily activities—such as food, clothing, housing, transport, education, leisure, and consumption—through initiatives such as promoting locally grown, low-carbon agricultural products, expanding circular procurement

such as leasing services, introducing a building energy efficiency labeling system, increasing the use of high-efficiency equipment, improving low-carbon transportation and green mobility infrastructure, and implementing the Net-Zero Green Living Action Guidelines to guide and embed lasting, lifestyle-based emission reducing behaviors.

At the community level, Taiwan is cultivating local net-zero ecosystems. Communities lead inclusive participation, enhance energy autonomy and resilience through diverse renewable sources, and undertake localized mitigation and carbon sink actions with ecological co-benefits. Local revitalization is supported through circular economy models and sustainable production systems. Workforce transition and community networks are strengthened, and a community-driven platform is being developed to foster long-term, low-carbon and sustainable living environments.

7. Just Transition and Green Collar Talent

The Climate Act requires that all competent authorities, in fulfilling their mandates, consult with communities affected by the transition to net-zero emissions. These consultations must respect human rights and principles of decent work. Based on the input received, each agency must revise or formulate just transition action plans to assist all impacted sectors, regions, workers, consumers, and indigenous peoples in achieving a stable and inclusive transition. In accordance with the principle of public-private collaboration, a national just transition action plan is to be developed and periodically updated, with the results made publicly available through a national report. To support implementation and enable public participation, a Just Transition Committee has been established. The Committee provides advice on the above-mentioned plans, programs, and measures.

In parallel, Taiwan has launched the Green Collar Talent Training Program. This initiative is designed to build a comprehensive training system through demand assessments, enhanced matching of supply and demand, and expanded training capacity. Special attention is given to workforce empowerment and protection in rural and remote areas, aligned with broader transition needs. In response to projected employment trends and skill demands in the green sector, an online platform has been created to provide access to relevant information and job

postings. These efforts aim to improve labor market efficiency, facilitate workforce mobility, and integrate international talent into national decarbonization policy and employment systems, thereby supporting both climate action and industrial transformation.

8. International Cooperation

Taiwan actively expands multilateral and bilateral climate cooperation through collaboration among central ministries, local governments, industries, academia, and civil society stakeholders. These efforts aim to integrate Taiwan into global and regional cooperation networks on climate change. In promoting voluntary cooperation under Article 6 of the Paris Agreement, Taiwan supports enhanced mitigation ambitions. This includes adherence to paragraphs 76(d) and 77(d) of the Annex to Decision 18/CMA.1, which respectively call for the avoidance of double counting and the promotion of sustainable development, environmental integrity, and transparency. Voluntary cooperation and the management of Internationally Transferred Mitigation Outcomes (ITMOs) are carried out in alignment with the Paris Agreement and tailored to Taiwan's national circumstances. Authorization from partner countries and corresponding adjustments are required to ensure compatibility with both domestic carbon pricing mechanisms and NDC implementation objectives.

In 2023, Taiwan established the Taiwan Carbon Solution Exchange (TCX), an international credit transaction platform. The TCX is designed in accordance with Article 6.2 of the Paris Agreement and the Paris Agreement Crediting Mechanism (PACM), and facilitates transparent transactions of Article 6.4 emissions reductions (A6.4ERs). This platform is supported by decarbonization incentive policies and promotes a public-private operational model for international collaboration. Additionally, through the Diplomatic Allies Prosperity Project, Taiwan advances cooperation on renewable energy and carbon credits with partner countries. These efforts reflect the spirit of Articles 9, 10, and 11 of the Paris Agreement, contributing jointly to carbon reduction and enhanced climate resilience.

9. Climate Change Adaptation

The Climate Act stipulates that efforts must be made to strengthen climate change adaptation capacity. Individuals, businesses, and organizations are encouraged to actively participate and

collaborate in advancing these efforts. In line with assessment reports published by the Intergovernmental Panel on Climate Change (IPCC), domestic actions integrate climate scenario analysis, climate science, and information on climate change impacts. National climate change science reports are published regularly to enhance public understanding. Climate risk assessments serve as the foundation for developing and implementing adaptation strategies and measures.

A four-year National Climate Change Adaptation Action Plan has been established. This plan includes Adaptation Action Programs in seven key areas: life-sustaining infrastructure, water resources, land use, coastal and marine environment, energy supply and industry, agriculture and biodiversity, and public health. Based on this framework, municipal governments formulate localized Climate Change Adaptation Implementation Programs, and a progress report is published annually. These efforts aim to strengthen Taiwan's adaptive capacity, enhance climate resilience, and reduce vulnerability to the impacts of climate change.

10. Human Rights, Gender Equality, and the Rights of Children and Youth

In 2009, Taiwan adopted the *Act to Implement the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights* (hereafter referred to as the "Two Covenants"), thereby granting legal effect to human rights provisions. In 2020, an independent National Human Rights Commission was established to address complaints and provide policy recommendations. Following the domestic incorporation of the Two Covenants, the National Human Rights Action Plan was launched in 2022, identifying climate change as a priority issue. Human rights protection has since been integrated into national development and policy planning, with specific attention to the needs of vulnerable groups in the context of climate change and the transition process. These measures reflect the principle under the Paris Agreement to "respect, promote, and consider human rights."

In 2011, Taiwan enacted the *Enforcement Act of the Convention on the Elimination of All Forms of Discrimination against Women*. To coordinate related policies, the Gender Equality Committee and the Department of Gender Equality were established under the Executive Yuan. These institutions promote the application of gender mainstreaming tools, strengthen gender-

disaggregated data in mitigation and adaptation policies, and ensure inclusive participation in climate decision-making across central and local levels. Through the Gender Equality Policy Guidelines, Taiwan outlines national strategies for addressing climate change mitigation and adaptation, aiming to meet the differentiated needs of all genders and to advance distributive justice and sustainable social development.

In 2014, the *Convention on the Rights of the Child Implementation Act* was passed, leading to the formation of the Child and Youth Welfare and Rights Promotion Group under the Executive Yuan. This inter-ministerial mechanism promotes inclusive civic participation of children and youth, enhances climate literacy, and develops culturally appropriate environmental education and resilience-building strategies based on the language, lifestyle, and background of young people. These efforts aim to balance climate policymaking with the principles of intergenerational justice and ethnic equity, in support of a pluralistic, equitable, inclusive, and sustainable future.

Information to facilitate clarity, transparency and understanding of nationally determined contributions, referred to in decision 1/CP.21, paragraph 28 (Decision 4/CMA.1 and Annex I)		
1. Quantifiable information on the reference point (including, as appropriate, a base year):		
(a)	Reference year(s), base year(s), reference period(s) or other starting point(s);	Base year: 2005
(b)	Quantifiable information on the reference indicators, their values in the reference year(s), base year(s), reference period(s) or other starting point(s), and, as applicable, in the target year;	The reference indicator is the net greenhouse gas (GHG) emissions in $MtCO_2e$. The net greenhouse gas (GHG) emissions in 2005 was 269.4 $MtCO_2e$.
(c)	For strategies, plans and actions referred to in Article 4, paragraph 6, of the Paris Agreement, or policies and measures as components of nationally determined contributions where paragraph 1(b) above is not applicable, Parties to provide other relevant information;	Not applicable
(d)	Target relative to the reference indicator, expressed numerically, for example in percentage or amount of reduction;	36–40% reduction from the net national GHG emissions compared to the base year.
(e)	Information on sources of data used in quantifying the reference point(s);	The emissions in the base year (fiscal year 2005) written in the above are based on the National Greenhouse Gas Inventory Report (The GHG inventory) published in May 2025.
(f)	Information on the circumstances under which the Party may update the values of the reference indicators.	Base year and target year emissions will be based on the 1990-2035 GHG Inventory published in 2037.
2. Time frames and/or periods for implementation:		
(a)	Time frame and/or period for implementation, including start and end date, consistent with any further relevant decision adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA);	From 1 January 2031 to 31 December 2035
(b)	Whether it is a single-year or multi-year target, as applicable.	Single-year target in 2035
3. Scope and coverage:		
(a)	General description of the target;	Taiwan aims to reduce its net greenhouse gas emissions by 36–40%, which is equivalent to reducing emissions to 172.4–161.6 $MtCO_2e$ in fiscal year 2035 compared to fiscal year 2005 levels.
(b)	Sectors, gases, categories, and pools covered by the nationally determined contribution, including, as applicable, consistent with Intergovernmental Panel on Climate Change (IPCC) guidelines;	Economy-wide Scope. Gases Covered: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3. Sectors Covered: Energy; Industrial processes and product use; Agriculture; Land-use, Land-use change and forestry; Waste.

		Percentage of coverage: 100%
(c)	How the Party has taken into consideration paragraph 31(c) and (d) of decision 1/CP.21;	Taiwan's scope and coverage include all sectors of anthropogenic emissions and removals.
(d)	Mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans, including description of specific projects, measures and initiatives of Parties' adaptation actions and/or economic diversification plans.	Not applicable
4. Planning processes:		
(a)	Information on the planning processes that the Party undertook to prepare its nationally determined contribution and, if available, on the Party's implementation plans, including, as appropriate:	
(a) (i)	Domestic institutional arrangements, public participation and engagement with local communities and indigenous peoples, in a gender-responsive manner;	Taiwan integrates gender equality into the core of its climate policies and institutions. Guided by the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Sustainable Development Goals (SDGs), Taiwan enacted the Enforcement Act of CEDAW and adopted the Gender Equality Policy Guidelines. Promoting gender equality in decision-making participation across the public and private sectors has been identified as a key policy priority. In line with the international review of the CEDAW national report, Taiwan has introduced measures to ensure the participation of women and disadvantaged groups in the environment, energy and technology sectors. Consistent with the UNFCCC's call for inclusive participation of local communities and indigenous peoples, Taiwan incorporates gender impact assessments into environmental decision-making, strengthens gender mainstreaming at the community level, and applies free, prior and informed consent (FPIC) under the Indigenous Peoples Basic Law to respect indigenous knowledge and governance. Through inter-ministerial collaboration and public–private partnerships, Taiwan continues to strengthen gender-responsive and culturally sensitive climate governance. Under the Climate Change Response Act, local governments establish climate change response steering groups to coordinate mitigation and adaptation actions. In accordance with the National Climate Change Action Guidelines, Sectoral GHG Reduction Action Programs, and Adaptation Action Programs, municipalities are required to develop and disclose Implementation Programs, conduct public consultations, and publish annual progress reports to ensure transparency. Further details on domestic institutional arrangements are available in Taiwan's Biennial

		Transparency Reports (BTRs).
(a) (ii)	Contextual matters, including, inter alia, as appropriate:	
(a) (ii) a	National circumstances, such as geography, climate, economy, sustainable development and poverty eradication;	Information on Taiwan's national circumstances, including its climate, population, and economy, can be found in Taiwan's Biennial Transparency Report (BTR). Taiwan is implementing the United Nations Sustainable Development Goals (SDGs) in a comprehensive and continuous manner, demonstrating its overall progress and efforts toward sustainable development across economic, social, environmental, governance and global partnership dimensions, including strategies for poverty eradication. For further information, please refer to Taiwan's Second Voluntary National Review (VNR) (2022) and the annually updated National Sustainable Development Reports.
(a) (ii) b	Best practices and experience related to the preparation of the Nationally Determined Contribution;	In accordance with paragraphs 24 and 25 of decision 1/CP.21, Taiwan updated its Intended Nationally Determined Contribution (INDC) submitted in December 2015 and enacted the *Greenhouse Gas Reduction and Management Act* as the legal foundation for aligning with the Paris Agreement's 2°C low-emission pathway. In pursuit of increased ambition consistent with Article 2 of the Paris Agreement, Taiwan promulgated the *Climate Change Response Act* in February 2023, setting a 2050 net-zero emission target consistent with the global 1.5°C pathway. Pursuant to Article 4.8 of the Agreement and decisions 4/CMA.1, 1/CMA.3, and 1/CMA.5, Taiwan further strengthened its mitigation targets and enhanced clarity, transparency, and understanding. Building on this foundation, Taiwan launched the National Project of Hope in 2024, designating Green Growth and the 2050 Net-Zero Transition as a central policy objective. To enhance climate governance, the National Climate Change Committee was established under the Office of the President in June 2024 as a national platform for coordination and dialogue, engaging representatives from government, industry, academia, and research sectors to mobilize broad participation in climate action. On 24 October 2024, the Committee announced its intention to accelerate alignment with a more ambitious NDC by reviewing the 2030 target and setting new reduction milestones for 2032 and 2035. On 30 December 2024, Taiwan updated its 2030 emission reduction target from 23–25% to 26–30% below 2005 levels, reaffirming its enhanced climate ambitions. Subsequently, on 23 January 2025, Taiwan proposed new targets of 30–34% by 2032 and 36–40% by 2035 (relative to 2005 levels), alongside the launch of the Taiwan Comprehensive Carbon Reduction Action Plan. Under this Plan, ministries and agencies are developing bottom-up sectoral reduction programs, while the National Council for Sustainable Development coordinates twenty top-down Carbon Reduction Flagship Action Plans through six innovative mechanisms to achieve national mitigation goals.

		The formulation of Taiwan's 2035 NDC involved comprehensive multi-stakeholder engagement through the twenty Carbon Reduction Flagship Action Plans, ensuring effective coordination among government, industry, academia, and research sectors. The NDC planning process also included thematic expert consultations covering economy and finance, energy, human rights, gender equality, and children's welfare, as well as stakeholder dialogues with civil society, youth, and indigenous representatives. These efforts ensured science-based transparency and inclusive participation, demonstrating Taiwan's commitment and prospective approach to long-term climate action.
(a) (ii) c	Other contextual aspirations and priorities acknowledged when joining the Paris Agreement;	Not applicable
(b)	Specific information applicable to Parties, including regional economic integration organizations and their member States, that have reached an agreement to act jointly under Article 4, paragraph 2, of the Paris Agreement, including the Parties that agreed to act jointly and the terms of the agreement, in accordance with Article 4, paragraphs 16–18, of the Paris Agreement;	Not applicable
(c)	How the Party's preparation of its nationally determined contribution has been informed by the outcomes of the global stocktake, in accordance with Article 4, paragraph 9, of the Paris Agreement;	Taiwan's NDC responds to the outcomes of the first Global Stocktake adopted at COP28 and the UAE Consensus, aligning with the global 1.5°C pathway (See section 6 for more detail on 1.5 alignment and fair share). Taiwan commits to reduce greenhouse gas emissions by 36–40% below 2005 levels by 2035 and to achieve net-zero emissions by 2050. In support of paragraph 28 of decision 1/CMA.5, corresponding actions include: • **Tripling renewable energy capacity globally and doubling the global average annual rate of energy efficiency improvements by 2030:** Renewable energy plays a pivotal role in Taiwan's Pathway to Net-Zero Emissions in 2050 (the Pathway), complemented by flagship action plans for solar, offshore wind, geothermal, and small hydropower. By 2030, installed capacity is targeted to reach 47.86 GW—representing a six-fold increase from the 2019 level of 7.80 GW—thereby exceeding the global tripling target. Between 2019 and 2023, Taiwan achieved an average annual energy-efficiency improvement rate of 5.1%, which will be further strengthened under the Deep Energy-Saving Flagship Action Plan. • **Accelerating efforts globally towards net-zero emission energy systems, utilizing zero-carbon and low-carbon fuels:** The Pathway aims to establish a net-zero energy system by mid-century through the promotion of zero-carbon and low-carbon fuels, demonstrating commitment to accelerated global decarbonization. • **Transitioning away from fossil fuels:**

		Taiwan is progressively implementing planned load reduction and decommissioning of existing coal-fired units, while intensifying efforts to replace coal with natural gas and renewable energy. Since 2020, Taiwan has ceased adding new coal-fired units. The share of coal-fired power generation without emission control will be reduced to 20% by 2030 and 9% by 2035, alongside improvements in operational efficiency and emission control to advance energy transition. • **Accelerating zero- and low-emission technologies:** Through twenty Carbon Reduction Flagship Action Plans, Taiwan will promote innovative technologies including solar, offshore wind, geothermal, small hydropower, and technological energy storage systems to strengthen grid resilience. It will also deploy Carbon Capture, Utilization and Storage (CCUS), promote methane pyrolysis for low-carbon power generation, develop hydrogen (including ammonia) supply chains, and introduce Sustainable Aviation Fuel (SAF) to accelerate deployment of zero- and low-emission technologies. • **Accelerating the substantial reduction of non-carbon-dioxide emissions:** Taiwan achieved a nearly 50% reduction in methane emissions between 2005–2019, while global methane emissions increased by 9.32% over the same period. Reduction and monitoring systems have been implemented across the agriculture, waste, and energy sectors, including livestock waste management, landfill gas recovery, and control of agricultural emissions. Taiwan will further strengthen the monitoring and management of methane and other greenhouse gases with high global warming potential, provide technical guidance and incentives to high-risk facilities, and align its actions with the Global Methane Pledge. Carbon Reduction Flagship Action Plans on Agricultural Ecological Resilience and Carbon Sinks, and Low-Carbon Sustainable Agriculture will promote agricultural net-zero strategies, while Resource Circulation and Net-Zero Sustainable Green Living foster circular economy and behavioral change. • **Accelerating the reduction of emissions from road transport:** Transport mitigation measures focus on expanding public transport, improving walking and cycling environments, promoting vehicle electrification and decarbonization, and enhancing efficiency. Transport sector Flagship Actions Plans include Electrification and Decarbonization of Commercial Vehicles and the promotion of SAF to accelerate emission reductions from the transport sector. • **Phasing out inefficient fossil fuel subsidies that do not address energy poverty or just transitions:** Through six innovative mechanisms under the Taiwan Comprehensive Carbon Reduction Action Plan, Taiwan will continuously review fossil fuel subsidies and energy pricing structures. Measures include energy-saving programs, promote high-efficiency appliances,

		and targeted electricity subsidies for low-income households, ensuring that the net-zero transition proceeds in a fair and just manner, without leaving anyone behind.
(d)	Each Party with a nationally determined contribution under Article 4 of the Paris Agreement that consists of adaptation action and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement to submit information on:	
(d) (i)	How the economic and social consequences of response measures have been considered in developing the nationally determined contribution;	Not applicable
(d) (ii)	Specific projects, measures and activities to be implemented to contribute to mitigation co-benefits, including information on adaptation plans that also yield mitigation co-benefits, which may cover, but are not limited to, key sectors, such as energy, resources, water resources, coastal resources, human settlements and urban planning, agriculture and forestry; and economic diversification actions, which may cover, but are not limited to, sectors such as manufacturing and industry, energy and mining, transport and communication, construction, tourism, real estate, agriculture and fisheries.	Not applicable
5. Assumptions and methodological approaches, including those for estimating and accounting for anthropogenic greenhouse gas emissions and, as appropriate, removals:		
(a)	Assumptions and methodological approaches used for accounting for anthropogenic greenhouse gas emissions and removals corresponding to the Party's nationally determined contribution, consistent with decision 1/CP.21, paragraph 31, and accounting guidance adopted by the CMA;	Methods of estimation are in line with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories; Global Warming Potentials used in IPCC AR5.
(b)	Assumptions and methodological approaches used for accounting for the implementation of policies and measures or strategies in the nationally determined contribution;	Not applicable
(c)	If applicable, information on how the Party will take into account existing methods and guidance under the Convention to account for anthropogenic emissions and removals, in accordance with Article 4, paragraph 14, of the Paris Agreement, as appropriate;	Under guidelines of the Paris Agreement (decision 4/CMA.1, decision 18/CMA.1), the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, 2013 IPCC Kyoto Protocol Supplement, and 2013 IPCC Wetlands Supplement are considered and applied.
(d)	IPCC methodologies and metrics used for estimating anthropogenic greenhouse gas emissions and removals;	**Methodologies:** The 2006 IPCC Guidelines for National Greenhouse Gas Inventories, 2013 IPCC Kyoto Protocol Supplement and 2013 IPCC Wetlands Supplement and 2019 Refinement to the 2006 IPCC Guidelines. **Metrics:**

		The 100-year global warming potential values from the IPCC AR5 are used.
(e)	Sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, as appropriate, including, as applicable:	
(e) (i)	Approach to addressing emissions and subsequent removals from natural disturbances on managed lands;	Methods to exclude emissions from natural disturbances are not fully applied. Currently, only forests are used.
(e) (ii)	Approach used to account for emissions and removals from harvested wood products;	
(e) (iii)	Approach used to address the effects of age-class structure in forests;	
(f)	Other assumptions and methodological approaches used for understanding the nationally determined contribution and, if applicable, estimating corresponding emissions and removals, including:	
(f) (i)	How the reference indicators, baseline(s) and/or reference level(s), including, where applicable, sector-, category- or activity-specific reference levels, are constructed, including, for example, key parameters, assumptions, definitions, methodologies, data sources and models used;	The reference indicators are the total greenhouse gas emissions in FY 2005 published in the National Greenhouse Gas Inventory Report published in May 2025. The key parameters, assumptions, definitions, methodologies, data sources, and models used to estimate emissions and removals are provided in the aforementioned the GHG inventory.
(f) (ii)	For Parties with nationally determined contributions that contain non-greenhouse-gas components, information on assumptions and methodological approaches used in relation to those components, as applicable;	Not applicable
(f) (iii)	For climate forcers included in nationally determined contributions not covered by IPCC guidelines, information on how the climate forcers are estimated;	Not applicable
(f) (iv)	Further technical information, as necessary;	Not applicable
(g)	The intention to use voluntary cooperation under Article 6 of the Paris Agreement, if applicable.	Taiwan will achieve its NDC target primarily through domestic efforts and, to a limited extent, through the use of transferred Internationally Transferred Mitigation Outcomes (ITMOs), including Other International Mitigation Purposes (OIMPs), from partner countries. With reference to Decision 18/CMA.1, Taiwan will manage international mitigation cooperation and the use of ITMOs in accordance with the relevant guidance to ensure environmental integrity and promote sustainable development. To ensure that voluntary cooperation and the transfer of mitigation outcomes under Article 6 are consistent with Taiwan's national circumstances and transparency requirements, Taiwan will seek authorization and apply corresponding adjustments in cooperation with partner countries. Such transfers will be implemented in a manner that upholds the principles of transparency and consistency with national circumstances, thereby contributing to the

		achievement of Taiwan's NDC target and supporting its domestic carbon pricing mechanisms.
6. How the Party considers that its nationally determined contribution is fair and ambitious in the light of its national circumstances:		
(a)	How the Party considers that its nationally determined contribution is fair and ambitious in the light of its national circumstances;	Taiwan has established a mitigation pathway consistent with the global goal of limiting temperature rise to 1.5°C and is committed to achieving net-zero greenhouse gas emissions by 2050. With reference to the UAE Consensus and the outcomes of the first Global Stocktake, Taiwan has proposed a 2035 NDC target of a 36–40% reduction from 2005 levels. Since peaking in 2007, Taiwan's total greenhouse gas emissions have shown a steady decline, driven by the transition of the energy system, industrial decarbonization, the expansion of renewable energy, and enhanced grid resilience. Recognizing the challenges of restructuring industries and transforming the energy sector, Taiwan places climate action, green growth and just transition at the core of national development to realise a sustainable and resilient society. In 2025, Taiwan launched the National Project of Hope, designating Green Growth and the 2050 Net-Zero Transition as a central policy objective. Five key strategies were introduced: building a smart green energy system; promoting the dual digital and green transformation of industry; fostering a net-zero sustainable lifestyle; strengthening the government's role as an enabler; and ensuring a just transition that leaves no one behind. Building on these strategies, the Taiwan Comprehensive Carbon Reduction Action Plan (the Plan) and twenty Carbon Reduction Flagship Action Plans were published to scale up mitigation efforts. The Plan integrates six innovative mechanisms—technological innovation, financial support, carbon pricing, regulatory adjustment, green-collar talent development, and community-driven action—supported by coherent financial arrangements to strengthen policy integration and implementation capacity. Recognizing its role as an integral part of the global supply chain, Taiwan reaffirms its commitment to active participation in international climate action. Building upon its technological innovation and industrial capacities, Taiwan upholds the principles of scientific integrity, social inclusion, and a just and equitable transition, thereby contributing to the 1.5°C global goal.
(b)	Fairness considerations, including reflecting on equity;	In accordance with Article 4, paragraph 8, of the Paris Agreement and decisions 4/CMA.1, 1/CMA.3 and 1/CMA.5, Taiwan proposed its 2035 NDC target, and released Taiwan's Comprehensive Carbon Reduction Action Plan in January 2025. The Plan designates a "Low-Carbon Taiwan" as the mid-term transition milestone to strengthen domestic momentum and respond to the global call to enhance ambitions. Taiwan's NDC is specific and transparent, establishing an economy-wide absolute emission reduction target that covers all greenhouse gases and sectors, consistent with Articles 4 and 13 of the Paris Agreement and relevant guidance. The NDC enhances transparency and the effectiveness of review processes, promotes comparability and equity among international efforts, and contributes to concrete and effective global greenhouse gas mitigation actions.

(c)	How the Party has addressed Article 4, paragraph 3, of the Paris Agreement;	Taiwan's NDC was formulated in consideration of the temperature goal of the Paris Agreement, the outcomes of the first Global Stocktake, and the principles of equity and common but differentiated responsibilities and respective capabilities, as defined under the Convention and in light of national circumstances. The NDC covers all greenhouse gases and sectors and includes periodic reviews under the Climate Change Response Act to achieve the legally established 2050 net-zero emissions goal. Taiwan's 2035 NDC target is to reduce net greenhouse gas emissions by 36–40% below 2005 levels, reflecting an ambitious yet realistic contribution aligned with its national circumstances and the principle of differentiated responsibilities.
(d)	How the Party has addressed Article 4, paragraph 4, of the Paris Agreement;	In 2015, Taiwan committed to a nation-wide relative target to reduce its greenhouse gas emissions by 50% below business-as-usual (BAU) levels by 2030. In the updated NDC submitted in 2022, Taiwan enhanced transparency and committed to an absolute target of reducing its net greenhouse gas emissions by 23–25% below the 2005 base year level by 2030. Taiwan's 2035 NDC commits to reducing its net greenhouse gas emissions by 26–30% below the 2005 base year level by 2030, and 36–40% by 2035.
(e)	How the Party has addressed Article 4, paragraph 6, of the Paris Agreement.	Not applicable
7. How the nationally determined contribution contributes towards achieving the objective of the Convention as set out in its Article 2:		
(a)	How the nationally determined contribution contributes towards achieving the objective of the Convention as set out in its Article 2;	Taiwan's NDC represents its contribution to the objective of Article 2 of the Convention, which is to stabilize greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system. Sections 4 and 6 detail Taiwan's mitigation ambition that will contribute to achieving Article 2 of the Convention.
(b)	How the nationally determined contribution contributes towards Article 2, paragraph 1(a) and Article 4, paragraph 1, of the Paris Agreement.	The information presented in Sections 4 and 6 demonstrates that Taiwan's NDC is consistent with the objectives of transparency and ambition and contributes towards Article 2, paragraph 1(a), and Article 4, paragraph 1, of the Paris Agreement.