THE INFLUENCE OF POLLUTANT EMITTERS ON ENVIRONMENTAL LEGISLATION

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Abstract

In the creation of legislation, the top of the iceberg, what we see, is the finished legislation. But what goes on under the sea level can sometimes be unclear. The area of environmental legislation has captured the attention of many, amongst others, pollutant emitters. This thesis investigates how pollutant emitters argue for changes in environmental legislation at the European level. The investigation is done by looking into the perspectives and arguments of specific industry groups and comparing them to the final decisions by the Commission on three different environmental legislation proposals. The industry groups of interest are business associations representing corporations or industries concerned with climate-forcing assets. The project has focused on three strategies for explaining pollutant emitters' argumentation: direct influence, discourse, and depoliticizing. Gaining insight into the strategies is done by organizing the data into moral, economic, and scientific perspectives by the associations and the Commission in the proposals for legislation. The research finds that the Commission considers economic and scientific perspectives raised by the associations greater than moral concerns. Additionally, the thesis identifies the importance of ways of arguing, and how they affect the decision-making of the Commission. Positive perspectives receive more attention. While there are some indications for the direct influence and depoliticizing, discourse-based strategies are most prominent as pollutant emitters attempt to justify their behavior and influence the European Commission's policymaking process.

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Introduction

On the top of the to-do list of politicians today is managing climate change. While we know the climate has been changing more drastically since the industrial revolution and thus understand industrial development to be a significant cause of this dangerous evolution, it is still being determined how to manage it without compromising some essential elements of our society. Managing climate change will need to involve the actors who are primary contributors to greenhouse gas (GHG) emissions in the atmosphere that causes the changing climate and significantly affect how we do things today.

These actors are here defined as organizations managing climate-forcing assets. This idea is also expressed in the work by Colgan, Green, & Hale (2021), who distinguish between climate-forcing and climate-vulnerable assets. Examples of climate-forcing assets given are oilfields and beef farms. Thus, climate-forcing assets can be defined as assets that significantly impact climate change because of increased emissions into the atmosphere.

While it is easy to identify which types of assets are climate-forcing, e.g., gas, cement, steel, fuels, and more, it is also clear that these resources are fundamental for how we live in the world today. It is, therefore, impossible to ban the production of these without significant disruptions in the functioning of society. For that reason, it is up to the politicians to come up with ways to address the problem of climate change without creating prominent disturbances in society, enabling a continuation of the current living standards.

The European Union has set the goal to be climate neutral by 2050. While they have committed to the requirements set by the international initiative of the Paris Agreement, they have also launched their ambitions in the form of the European Green Deal. The European Green Deal comprises several legislative acts that aim to achieve climate neutrality by 2050 in the region.

The different legislative acts included in the European Green Deal will significantly affect different societal aspects, especially carbon-intensive industries. Becoming climate neutral has significant effects on organizations managing carbon-forcing assets. Legislative acts designed to reduce emissions can harm businesses or require them to adopt a new way of operating. These inconveniences can have significant costs for these organizations, and it is in their interest to try to minimize the cost the legislative act will have on them.

A way to minimize this is through lobbying in the decision-making process. Influencing the decision-makers to alter the legislation in their favor could create tremendous advantages for the organizations. A way to do this is through consultations. A consultation period is initiated after

the development of the roadmap. The consultation allows different stakeholders (organizations, associations, citizens, NGOs, public authorities, academic/research initiations) to give their input and views on the legislative act and how it affects them. These points can then be considered for the final proposal for legislation from the Commission to the Council and the Parliament.

In this respect, which organizations or types of arguments influence the decision-making of the Commission is not explored extensively. This research project thus aims to answer the following research question:

How do pollutant emitters argue for changes in the environmental legislation from the European Commission?

In answering this question, the goal is to gain insight into which types of argumentations by actors concerned with climate-forcing assets have the most influence on environmental regulation proposed by the Commission. This will be based on an analysis of public consultations, which provide an insightful view into the policy-making process, the opinion of actors derived from that, and their attempts to construct arguments for influence. While there are other ways to influence than through public consultations (Campos & Giovannoni, 2007), they give us a good understanding of how different actors argue for outcomes and how it might affect the policy-making process (Binderkrantz, Christiansen, & Pedersen, 2014).

The research focuses on three public policy consultations concerned with the EU's transition to climate neutrality. All of these are a part of the European Green Deal and are either proposals for new legislation or revision of existing legislation to ensure the continued alignment with the climate objectives of the EU. These public policy consultations are analyzed in two ways, through a coding scheme and an in-depth analysis based on the points in the coding scheme. The results of these two types of analysis will then be discussed to identify patterns in topics, perspectives, context, structure, and agency. The conclusions will be on whether it is possible to identify specific patterns for pollutant emitters gaining influence in the environmental legislation-making process in the EU.

Theory

Influence

This project focuses on the European Commission and the actors who influence them in the decision-making process of environmental legislation. Some studies have been conducted

examining the Commission and how they are influenced. Several scholars have studied the incorporation of outside knowledge, amongst others, Bunea (2019) who examines the European Commission and the introduction of the interinstitutional agreement, from which she argues that the Commission was interested in enhancing its input legitimacy. In their article, Lis, Kama, & Reins (2019) investigates the case of clean shale gas and the idea of industry and science representatives as a part of the policy process to provide evidence-based knowledge for the Commission. A group was created for this purpose but was not officially considered an expert group. The group was criticized for creating pro-industry bias by NGOs who claimed the group had been taken over by industry groups (Lis et al., 2019). With the wish of the Commission to enhance legitimacy, knowledge from various actors has been considered in the policy process. As indicated by (Lis et al., 2019), NGOs claimed the Commission created a pro-industry bias in the policy process. This point is interesting and leads to the question of how the industry actors gain influence on the Commission.

How influence is created varies between fields and levels (e.g., professional vs. organizational). Influence (or authority) in a professional setting can be based on their career or educational background. An example of this comes from Coman (2019), who argued that authority comes from different types of legitimacy. In her study, she examined how economists from two think tanks derived their authority and concluded that their educational background and professional experience gave more weight to their expert knowledge (Coman, 2019). Seabrooke & Stenström (2022) found the same to be valid from their study of sustainable finance, where the professionals with the most influence are the ones with mixed careers. These studies claim that influence comes from having different kinds of experiences. However, at an organizational level, the information on how they gain influence as an entire organization is missing from the literature. Two questions are to be asked in this regard: Who has influence? And furthermore, how do they gain influence?

Discourse

The idea of discourse has varied meanings and approaches across the literature (Gill, 2000; Hajer & Versteeg, 2005). It is, therefore, essential to define how discourse is understood in this research to get a clear idea of what we are looking at and how we use our information to derive complete conclusions. This thesis depart from the definition by Hajer & Versteeg (2005) who assessed the contribution of discourse analysis to environmental politics. Their work defines discourse as "*an ensemble of ideas, concepts and categories through which meaning is given to social and physical phenomena, and which is produced and reproduced through an identifiable set of practices*" (Hajer & Versteeg, 2005). From this definition, the discussion is the unit of analysis, and they refer to discourse analysis as the study of language-in-use. The analysis of discourse is interesting for the study of

environmental politics because it is not the environmental phenomena that is important but rather how we make sense of them. This idea refers to reality being socially constructed, which raises the importance of understanding the specific situational logic, meaning the context in which truth arises. These situational logics can include historical, cultural, and political circumstances that shape how we understand the world (Hajer & Versteeg, 2005). This idea also relates to the understanding of discourse by Schmidt (2008), who says, "*discourse is not just about 'text' (what is said) but also about context (where it was said when, how, and why); and it is not only about structure (what is said or where it was said how) but also about agency (who said what to whom)*" This idea brings in the role of actors in producing a discourse and the understanding that meaning is created by more than just ideas. Lynggaard (2019) also discuss discourse analysis and how it is committed to the products of discourse. This idea is about how discourse can produce positions (or not) that shape agents' actions in a discourse. It also produces knowledge creating legitimate relationships between authority and the public. It also includes introducing actors outside the formal decision-making structure, such as business associations, NGOs, experts, and think tanks (Lynggaard, 2019). Thus, discourse analysis can be about more than just what is said (or written). It can also include context, structure, and agency. The analysis is also concerned with the products of discourse, including positions, knowledge, and relationships. These aspects will be considered in the discourse analysis of this thesis to deepen the understanding of how and why things are said to stimulate influence.

Depoliticizing

When discussing discourse concerning climate politics, it is also relevant to discuss depoliticizing. According to Remling (2018), policies can be depoliticized differently, discussing responsibilities, impacts, vulnerabilities, and adaption benefits and costs. Depoliticizing means that while recognizing the need to intervene, it also makes the issue appear less visible, less divided, and less salient (Bressanelli, Koop, & Reh, 2020). To put it differently, we conceal or ignore the contingency of reality to avoid touching fundamental social structures (Remling, 2018). Externalizing or universalizing the responsibility of climate change is the first way to do this. This idea means that despite recognizing the need for mitigation, the causes are neutralized, and it is not seen as a result of socio-cultural and political circumstances (Remling, 2018). Differentiated impact and vulnerabilities are the second way it can be depoliticized. Climate change is a profoundly political challenge where not only the effect of climate change itself but also the mitigation strategies have significant effects on almost all aspects of society. However, limiting the scope of the debate to be about sectors and regions causes vulnerabilities to be more difficult to identify (Remling, 2018). Thirdly, we talk about adaptation benefits and costs. This idea refers to framing the adaptation strategies to be an environmental problem. This problem concerns the referral to adaption or 'climate proofing' of different social aspects of society,

thereby inviting technocratic and managerial solutions (Remling, 2018). In the end, the question of depoliticizing comes down to the idea that the Commission's policy idea is irrefutable and thus not touching upon alternative interpretations of what it might mean to adopt (Remling, 2018). This study refers to the scenario of no opinion and the indication of complete trust in the decisions made by the Commission. Thus, the organizations would not need to share ideas, thoughts, or critiques in the policy process.

Moral, Economic, and Scientific Logics in Arguments

When discussing politics and political discourse, what we choose to focus on also affects the outcome of the analysis. When conducting an analysis, there can be endless ways of looking at a situation, endless things to consider, and endless ways of interpreting and understanding the information and results of the analysis. To understand how certain actors gain influence on the Commission, we need to explore relevant topics that can have an impact on the decision-making process of the Commission. It is important to remember that there is no correct number or combination of things to consider in the policy process. Other things than what is mentioned here are considered in the process and could be chosen to be evaluated in the analysis. The choice has been to keep it at a level with enough considerations to produce valuable insights into the process while keeping it narrow enough to keep it structured and avoid getting messy and overwhelming.

Moral

The introduction of legislation in the environmental arena has some moral implications. As mentioned in the piece by Frey (1999), there can be different views on implementing environmental policies. He looks at the 'moralists' and the 'rationalists'. The moralists were seen as environmentalists, while rationalists in his work were made up mostly of economists. He argues that these two groups have moved closer together over time. First, environmentalists argued that organizations should rely solely on the natural motivation to act more sustainably. However, as they realized organizations have more objectives than just saving the planet, they opened their eyes to the incentive instruments proposed by the economists (Frey, 1999). Talking about climate adaptation and introducing environmental policies brings up various social dilemmas that must be considered. This idea is explored by the researchers Adger, Butler, & Walker-Springett (2017), who suggest moral reasoning has public policy implications. So, while moral reasonings or considerations may not be the driving force for many organizations, it is still a category that should be considered in policy-making as it does influence the process.

Stakeholder perception of the policy or legislation is critical to political decision-making. Looking at the concept of valence, which Cox & Béland (2013) discussed, we can evaluate the attractiveness or aversiveness of a policy proposal. Valence is considered to have a strong influence on decision-making. In this respect, we talk about positive valence for attractive activities and negative valance for aversive activities. The idea for decision-making is that we seek to create pleasure or avoid pain, but often we do not have time to rationalize and focus more on the initial outcome of the decision (Cox & Béland, 2013). The idea of how stakeholders perceive the legislation and the perception of fairness, can give us a good idea of whether stakeholders support an idea or proposal. This idea could also be categorized as a form of distributive justice.

How and to which degree environmental policies respond to climate change is essential to the legislation. When discussing climate change, we focus on sustainability as a response. Helm (1998) comes with a definition of sustainability, saying, "*sustainability is a recognition that without intervention, the global environment will not be able to provide a reasonable standard of living for future generations […] sustainable development is 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs".* Acting sustainably for the benefit of the global environment can be understood as an essential part of environmental legislation. As Helm (1998) also mentions, sustainability has surpassed the concerns about pollution and degradation. However, responding to the straightforward definition of sustainability through environmental policies is a critical moral aspect as these are implemented to provide future generations with a reasonable living standard.

Environmental policies have the potential to substantially impact consumers as they often aim to change behavior to become more sustainable. As pointed out in the paper by Prothero et al. (2011), there is a need for public policies that encourage organizations to produce more sustainably and encourage the consumption of these products. Sustainable consumption is a topic that has already been explored in earlier research, but another interesting point is to investigate how consumers are affected by policies. While policies can positively impact consumers, there is also the possibility of the opposite, where a negative impact on the consumers can result in a different consumer behavior than what was expected or desired. Considering the impact of how policies affect consumers is an essential social consideration that can partly determine the success of policy implementation.

The importance of considering various stakeholders in the decision-making process can be complicated to balance. Considering the views of different stakeholders requires the trade-offs of different objectives stressed by the various stakeholders. It can be challenging as it might mean giving up something valuable for the benefit of something else. Decisions can become controversial because of stakeholders' drastically conflicting views and stories on economic

effects, social complications, and environmental effects (Gregory & Keeney, 1994). This idea created the basis for the work of Gregory & Keeney (1994), who studied the approach to guide social trade-off decisions. This paper helps us understand how to achieve a successful decision-making process where different views and ideas are considered and evaluated to create improved alternatives based on stakeholder values. The consideration of various stakeholders is also essential as it can ensure the needs and preferences of actors are heard, to not only develop acceptance but also ensure the legislation's success.

Economic

The economic impact of policies is a crucial aspect to consider. The economy drives society and has played a vital role in the development of society and the living standards we have today. The European Union was founded as an economic union. Thus, considering various economic factors in the policy-making process is essential, as we want to maintain the progress we have already made. Assessments of the economic considerations or impacts of different types of policies have already been studied in various papers. One of these talks about raising finance for climate action includes economic points like stimulating private finance by reducing the risk of investment, market and policy failures associated with climate policy, and raising tax revenues for increased public finance (Bowen, 2011). However, finding a balance between having environmental policies that are ambitious and effective enough and that have limited to no effect on economic factors for society and organizations is challenging.

The impact on trade is one economic aspect to consider for the legislation. Copeland & Taylor (2004) examined the impact of trade and economic growth on the environment. They could not conclude that increased economic activity resulted in increased environmental damage because they saw that rising incomes positively affect environmental quality. However, they do also point out that several studies have found that trade is influenced by pollution regulation. The theory is inconclusive on whether trade regulations have positive, negative, or any effects on the environment or the other way around; environmental policies affect trade (Copeland & Taylor, 2004). While it is unclear what happens, it is safe to say that something can happen and have specific effects. Like pointed out by (Copeland & Taylor, 2004), "*while tightening environmental standards does have cost and competitiveness consequences so too do almost all domestic policies*" The point is that policies can have different effects depending on current policies, market factors, opinions, and more. While it can be tricky to identify the exact effect, it can be helpful to know how policies affect different parameters to ensure it does not create more harm than good.

Administrative or transactional costs of a policy are an essential consideration in the policy process. Coggan, Whitten, & Bennett (2010) argues that looking into transaction costs is

essential to better select, understand and refine the policy to ensure success. They studied the influences on transaction costs to understand why they are high or low. Their findings show that the significance of influence on transaction costs varies between public and private actors, and it is affected by the actions and interactions between these two parties. They also found that how transaction costs are perceived varies across time. The idea is that some transaction or administrative costs occur at different times in the process. Some costs appear in a single or few phases of the process, while others can be constant throughout the period. The significance of the transaction costs influence also differs depending on the policy instrument. They argue that the selection of a policy instrument would benefit from the understanding of measures and influences of transaction costs of different policies and for different actors (Coggan et al., 2010).

The use of revenues from legislation can make a big difference in how different actors perceive the legislation. Both Amdur, Rabe, & Borick (2014) and Maestre-Andrés, Drews, Savin, & Bergh (2021) found that having attached specific uses for carbon tax revenues increased the public support for the initiative. In their research, Maestre-Andrés et al. (2021) showed that maximization of the acceptability of a carbon tax is achieved by spending revenues on climate projects. It also increases the perceived fairness and effectiveness of the legislation. They also found that a mix of different use of revenues was popular, precisely compensating low-income households and funding for climate-related projects (Maestre-Andrés et al., 2021). The findings of Amdur et al. (2014) were similar, with increased support for carbon taxes, where revenues were earmarked for funding research and development for renewable energy programs. While these studies have focused on the public perception of a carbon tax and the use of revenues, the same would apply to organizations. The cases are similar as the legislation affects the actors commenting on the use of revenues. Like the public, organizations would likely want the revenues of a carbon tax (or other types of environmental legislation) to go towards climate-related projects. This idea could have two reasons: First, it could ensure the development of climate action is going in the right direction, and we are pouring as much as we can into that one thing. Second is the idea that re-investing the revenues into climate projects will make the transition more accessible and manageable for the organizations.

Going back to the paper by Copeland & Taylor (2004), they made the point that recent studies have found investments to be influenced by pollution regulation. As Wüstenhagenn & Menichetti (2012) pointed out, investments are needed to increase the share of renewable energy and prevent dangerous climate change from evolving. Fundamental determinants of investments in finance theory have long been around risk and return. Investors thus compare different investment opportunities based on their risk-adjusted returns (Wüstenhagenn & Menichetti, 2012). They argue that investment opportunities in renewables are different in the case of energy and tend to be at a disadvantage compared to conventional energy because of environmental

externalities. They encourage energy policies to adjust those externalities to correct that disadvantage and make the risk-return equation more favorable for renewable energy investors (Wüstenhagenn & Menichetti, 2012). The consideration of the policy impact on investment is essential as the investment in renewables (and more environmentally friendly and sustainable technologies) are at a disadvantage, and it is vital to minimize the risk of sustainable investment. Meaning, it becomes attractive for investors, and sustainable development can thrive.

Decision-makers for green policies often argue that they will have positive employment impacts, as pointed out by Böhringer, Rivers, Rutherford, & Wigle (2012). Their article investigates the employment effects of renewable energy policies in Ontario, Canada. They found that while green energy policies can stimulate the creation of 'green' jobs, the net impact of those policies likely harms the labor market (Böhringer et al., 2012). The consideration of employment is crucial as it is a significant factor for the overall well-being of individuals and the economy. This point means the evaluation of such an aspect as employment in the policy-making process is valuable for the prosperity of society.

The effect of environmental policies on competitiveness is based on the differences or asymmetries in how stringent regulations are across different entities that compete in the same market (Dechezleprêtre & Sato, 2017). This idea means differences in the market affect how entities compete. Dechezleprêtre & Sato (2017) investigate two opposing views. The first one concerns the pollution haven hypothesis, which predicts that if competing firms only differentiate in the degree of stringency of environmental policies, the firms facing stricter environmental regulation will be at a competitive disadvantage. The opposite is the case for the Porter hypothesis, which argues that more stringent policies induce increased investment in new technologies, which may offset compliance costs if they induce input savings that would not have occurred without the presence of the policy. They argue that environmental regulation can lower production costs and improve competitiveness (Dechezleprêtre & Sato, 2017). The researchers found that support for the Porter hypothesis was lacking in their results. They also pointed to the idea (supported by hundreds of studies) that there is little evidence for environmental regulation having significant adverse effects on competitiveness (Dechezleprêtre & Sato, 2017).

Scientific

Science is an essential part of the policy process. Seabrooke, Tsingou, & Willers (2020) explain that getting issues on the political agenda requires political and scientific pressures. Achieving the right mix of politics and science for successful policymaking is essential. Moreover, is the combination of the two enough to push an issue through? With the evidence for scientific

pressures to work in the decision-making process, is this the method actors rely on to fulfill their message or interests?

Considerations in the scientific debate on climate change policies is numerous. An obvious point to consider is how an environmental policy influences climate change parameters, such as CO2 emissions, air pollution, or water pollution. When adopting an environmental policy, we want to ensure it fulfills its purpose of having a positive effect on, e.g., emissions. An environmental policy must achieve such a fundamental measure to enact it in the first place. Hussen (2000) discussed in his book the assessment of the tradeoff between environmental quality or degradation and economic goods. He explains that when disposed waste or pollution (a result of any economic activity) exceeds the environment's capacity, we turn to the tradeoff between environmental quality and pollution. This idea indicates that pollution comes at a cost, namely, the cost of environmental quality, which is the rationale and foundation for pollution control or environmental management (Hussen, 2000). The consideration of the impact of environmental legislation on the environment or the climate change parameters, such as pollution or emissions, is thus essential for answering the question of whether they serve to answer the rationale of the legislation.

The effectiveness of legislation is an essential point for consideration, and how actors perceive the effectiveness of legislation is also interesting. In the paper by Lubell (2003), there is a demonstration of how policy beliefs related to the benefit and transaction costs of collective action affect the perception of the effectiveness of a policy. He finds that stakeholders who believe in scientific knowledge related to problems in the policy area (in his case, estuary) also believe the policies are effective. He also argues that "*due to bounded rationality, people's belief systems do not always correspond in obvious ways to political and economic analyses of the structure of the policy environment. However, people's beliefs about the task environment are the proximate causes of political behavior*" (Lubell, 2003). How an actor expresses their opinion is thus informative in understanding the initiative's effect from their perspective and how they see and understand the policy environment.

Another scientific consideration is innovation. Innovation has not only been a vital component of the development of society to where it is today, but it is also essential for driving the development of society to where we want it in the future. The Porter Hypothesis is concerned with environmental regulation and its impact on innovation. Porter argued that pollution generally was associated with a waste of resources, and thus, improving productivity could positively affect pollution. On that premise, Porter argued that environmental regulation could not only trigger innovation but can also fully (or partially) offset compliance costs related to the regulation. Thus, it would be possible to reduce pollution and production costs and create a

'win-win' situation. While this hypothesis has been criticized, the paper by Lanoie, Laurent-Lucchetti, Johnstone, & Ambec (2011) found strong evidence for a weak version of the hypothesis that claims environmental regulation will stimulate environmental innovations.

Environmental regulations are concerned with the reduction in emissions and the adaptation to or mitigation of climate change. For any climate protecting transition to happen without compromising past developments and our living standards, it requires new ways of doing things. Reducing emissions to sufficient levels requires specific technologies to help the transformation. The report by Williams et al. (2012) analyzed the case of California's goal of an 80% reduction from 1990 levels, and they found that this transformation would require technologies that are not yet commercialized. Therefore, the technological feasibility or readiness for the transformation we want is an essential consideration in the policy process. Because we do not want to establish requirements that do not have the necessary tools to fulfill them, it does not mean ambition should be lowered, but it should be considered what is available on the market to help achieve it or what measures should be put in place to support the development.

In discussing environmental policies, consistency is vital. As expressed by White, Lunnan, Nybakk, & Kulisic (2013), policy stability and consistency is essential. This idea is about developing policies that can change markets, adapt to new technologies, and ensure that new ventures are economically feasible. These requirements are already a lot to ask from a policy, but it is also necessary to ensure the policy will be and continue to be effective. In addition to this, it is essential to avoid frequent policy changes that disrupt markets and discourage investments. It is, therefore, of high importance that the new environmental policies do not counteract existing policies (also outside of the environmental policy arena) and allow for future extensions of climate ambition. As mentioned in the White, Lunnan, Nybakk, & Kulisic (2013) article, all of this is essential as an unstable policy is worse than no policy. They point out that the adverse effects of a failing or collapsing project can outweigh the possible benefits it could have created if it was a success. This point does not mean we should be scared to develop policies, but ensuring it is stable and consistent is essential.

Table 1: Overview of theories

Strategies		
Influence (direct)	Actors and their influence on the Commission. Influence in the form of authority and legitimacy. Professionals carrying influence.	(Bunea, 2019) (Lis et al., 2019) (Coman, 2019) (Seabrooke & Stenström, 2022)

Discourse	The study of language-in-use. A socially constructed reality. Discourse – more than just 'text' Context, structure, and agency.	(Gill, 2000) (Hajer & Versteeg, 2005) (Schmidt, 2008) (Lynggaard, 2019)
Depoliticizing	Recognition of action but ignore reality. Externalizing responsibility. Differentiated impact and vulnerabilities. Adaption benefits and costs.	(Remling, 2018) (Bressanelli et al., 2020)
Arguments		
Moral	Moralists and rationalists in the implementation of environmental policies. Public policy implications of moral reasoning. Positive and negative valence. Sustainability, pollution, and environmental degradation. Sustainable consumption. Social trade-off decisions.	(Frey, 1999) (Adger et al., 2017) (Cox & Béland, 2013) (Helm, 1998) (Prothero et al., 2011) (Gregory & Keeney, 1994)
Economic	Economic factors for consideration Impact of trade and economic growth on the environment. Importance of transaction costs. Specific uses for carbon tax revenues. Need for investments and the effect of pollution regulation on investments. The creation of 'green' jobs and the labor market. Pollution haven hypothesis and the Porter hypothesis.	(Bowen, 2011) (Copeland & Taylor, 2004) (Coggan et al., 2010) (Amdur et al., 2014) (Maestre-Andrés et al., 2021) (Wüstenhagenn & Menichetti, 2012) (Böhringer et al., 2012) (Dechezleprêtre & Sato, 2017)
Scientific	Right mix of politics and science. Tradeoff between environmental quality and economic goods. Perceived effectiveness of policy. The Porter Hypothesis. Technological readiness. Stability and consistency.	(Seabrooke et al., 2020) (Hussen, 2000) (Lubell, 2003) (Lanoie et al., 2011) (Williams et al., 2012) (White et al., 2013)

Case context

Presentation of legislation

The three initiatives to be covered in this project are all part of the European Green Deal (European Commission, n.d.-b, n.d.-f; KPMG, n.d.). The European Green Deal aims to manage climate change and environmental degradation by creating a modern, resource-efficient, and competitive economy. The goals are to have zero emissions of greenhouse gasses by 2050, to decouple economic growth from the use of resources, and to leave behind no person or place in the process. It is based on the ambitious goal of becoming the first climate-neutral continent (European Commission, n.d.-a).

Some of the things they will do to achieve climate neutrality by 2050 are to decarbonize the energy sector, renovate buildings to cut energy use (and bills), support industry in innovation to become global leaders in the green economy, and introduce cleaner, cheaper, and healthier forms of transportation (European Commission, 2019).

Carbon Border Adjustment Mechanism (CBAM)

The Carbon Border Adjustment Mechanism (CBAM) is an instrument that reduces the risk of 'carbon leakage.' Carbon leakage occurs when EU-based companies place the production of carbon-intensive products abroad in a location with less stringent climate policies or products from the EU are replaced by more carbon-intensive imports (European Commission, n.d.-b).

The idea is to assign a fair price to the carbon emitted in producing carbon-intensive products imported into the EU. The hope is that this will encourage third-world producers to create cleaner production, thus reducing emissions. The CBAM would be introduced and slowly replace the carbon-leakage measures already in place in the Emissions Trading System (ETS) (European Commission, n.d.-b).

By introducing a CBAM, the EU would not only ensure that the emissions from production are accounted for and paid for, but it also guarantees that the price of imports is equivalent to the price of the products produced within the union. This initiative is a way to make sure the objectives of the EU are not compromised (European Commission, n.d.-b).

The CBAM would initially be introduced for certain goods that are energy intensive. These include cement, iron and steel, aluminum, fertilizers, electricity, and hydrogen. In the gradual

phase-in of the CBAM, importers of goods would only need to report the embedded emissions of the goods and not make any financial payments or adjustments. The gradual phase-in will help collect information on the embedded emissions, enhancing the initiative's methodology for the official and complete introduction of the instrument at the start of 2026 (European Commission, n.d.-b).

A roadmap for the CBAM was created in 2020, followed by a public consultation period running from July to October 2020, after which a proposal for regulation was created by the Commission (European Commission, n.d.-f). The next step is for the Council and the Parliament to formally adopt the CBAM regulation, after which the final set of rules and methodology can be defined. The instrument will enter into force in October 2023 (European Commission, n.d.-b).

EU Emissions Trading System (ETS)

The EU Emissions Trading System (ETS) is the world's first and biggest carbon market. It was created to combat climate change and reduce greenhouse gas (GHG) emissions cost-effectively. It is based on the cap-and-trade system, where a cap is put on the total amount of GHGs emitted. The idea is for this cap to be lowered over time to gradually reduce the total emissions (European Commission, n.d.-d).

The sectors covered by the ETS emit high levels of carbon dioxide (CO2), nitrous oxide (N2O), and perfluorocarbons (PFCs). These include, amongst others, electricity and heat generation, oil refineries, iron and steel production, cement, and aviation (European Commission, n.d.-d).

The EU ETS has proven effective by reducing emissions cost-effectively from its introduction in 2005 to 2021 by 35%. Introducing the Market Stability Reserve in 2019 has created the opportunity for more robust carbon prices that can continue to return successful emissions reductions year after year (European Commission, n.d.-d).

The ETS operates in trading phases and undergoes revisions to ensure alignment with EU climate objectives (European Commission, n.d.-d). This thesis will be concerned with the directive updating the EU ETS, which was initiated with a roadmap in 2020. The public consultation period, the basis for the analysis, was from November 2020 to February 2021. This update was a response to the proposed raising of the climate ambition to achieve 55% GHG emissions reduction by 2030, compared to 1990 levels. In reviewing the ETS, the aim was to extend the initiative to new sectors (European Commission, n.d.-c).

Revision of the Energy Taxation Directive (ETD)

The new and updated proposal for the Energy Taxation Directive aims at aligning the taxation of energy products with policies on energy and climate. The idea is also to promote clean technologies, remove outdated exemptions, and reduce rates that encourage the use of fossil fuels. The goal is to eliminate the harmful effects of the energy tax competition and ensure continuous revenue growth for member states from green taxes (European Commission, n.d.-g).

This directive is one of the taxation initiatives that help the EU, and its member states reach climate goals. This is done by encouraging the switch to clean energy, creating a more sustainable industry, and making more environmentally friendly choices available (European Commission, n.d.-g).

The EU energy taxation framework was last updated in 2003, which means it before the revision did not align with the goals of the Green Deal and caused problems for the internal market (European Commission, n.d.-g). The revision of the ETD started in 2020 with the creation of a roadmap, followed by a public consultation period from July to October 2020. After this, a proposal for a directive was created by the Commission (European Commission, n.d.-e).

The directive revision approaches several changes to align with the EU Green Deal (European Commission, n.d.-g):

1. Fuels will be taxed by energy content and environmental performance, contrary to it being based on volume like previously.
2. It proposes a simplification of the categorization of the products for taxation purposes to make sure the products causing the most harm get applied the highest tax.
3. Phasing out exemptions for certain products and households ensures that fossil fuels are taxed appropriately.
4. Fossil fuels for transportation within the EU should no longer be fully exempt from energy taxation.

Presentation of organizations

FuelsEurope

The European Fuels Manufacturers Association or FuelsEurope is an association that represents the interests of 38 companies that manufacture and distribute liquid fuels and products for mobility, energy, and feedstocks to support industrial value chains in the EU (FuelsEurope, n.d.-

c). Together with Concawe (the fuel manufacturing industry's scientific and technical body), they are working on a Low Carbon Pathways program to be ready to contribute to climate-neutral transportation (FuelsEurope, n.d.-a).

They aim to provide an expert opinion on the production process, distribution, and use of the products related to the industry that supports the EU climate goals, boost sustainable development to strengthen EU industry competitiveness, and establish both effective, technologically feasible, and sustainable requirements to protect human health and the environment ("FuelsEurope," n.d.-b).

European Environmental Bureau (EEB)

The Environmental Bureau is a network consisting of 180 environmental citizen organizations in 38 countries across Europe. The EEB focuses on the most urgent environmental problems to be tackled in the EU by agenda setting, monitoring, advising on, and influencing how the EU deals with these issues (European Environmental Bureau, n.d.-a).

Even though the work of the EEB is mainly on an EU level, they are also working with broader regional and global processes (European Environmental Bureau, n.d.-a). Their work program for 2022 was concerned with increasing the ambition to adopt the European Green Deal to ensure a green and sustainable recovery after the COVID-19 pandemic ("European Environmental Bureau," n.d.-b).

European Chemical Industry Council (Cefic)

Cefic is an international non-profit association representing chemical companies of all sizes across Europe. The vision of Cefic is to ensure a thriving chemical industry. Their mission is based on providing the members with scientific knowledge that supports the association's purpose, offers expertise, engages and represents the industry, and adds value as a collective rather than a stand-alone organization (The European Chemical Industry Council, n.d.).

The association engages in the decision-making process of various policies related to chemicals, energy and climate, industry, trade, and more. The association is divided into 70 different sub-sector groups that each deal with specific substances/products or families of substances/products ("European Chemical Industry Council," n.d.).

International Association of Oil & Gas Producers Europe (IOGP Europe)

The IOGP Europe is the European branch of the international association concerned with the European oil and gas industry. They have focused on creating a low-carbon future with their pioneering work within a safe, efficient, and sustainable energy supply. Additionally, they work with policymakers to ensure the policy frameworks support their members in scaling up investments to achieve climate neutrality by 2050 (International Association of Oil & Gas Producers Europe, n.d.-b).

Most of the proposals or policies they target or have consulted on have a focus on climate, environment, and sustainability, which runs in line with their claims from above about having a focus on creating a low-carbon future ("International Association of Oil & Gas Producers Europe," n.d.-a).

The European Steel Association (EUROFER)

EUROFER is an association that represents the steel industry in the European Union. Members include steel companies and national steel federations across Europe (EUROFER, n.d.). The association's objective is to ensure the members have information, service, and guidance concerning European and international policy affairs. Additionally, EUROFER provides the members with political, economic, and market analysis and guidance for implementing EU legislation. The consultations EUROFER has chosen to respond to are mainly concerned with energy, environment, and sustainability ("The European Steel Association," n.d.).

BusinessEurope

BusinessEurope is a non-profit organization representing companies across Europe, advocating for growth and competitiveness. They speak for all companies whose national business federations are their direct members (BusinessEurope, n.d.-c). The organizations BusinessEurope represent can thus vary significantly in the area they are concerned with. Looking at an example like Dansk Industri, which is a member of BusinessEurope (BusinessEurope, n.d.-b), they have at least 12% of its members within energy-intensive industries such as "Energy and supply" and "Transportation" (Dansk Industri, n.d.).

They are concerned with all topics that affect European companies, such as trade, competitiveness, and economics ("BusinessEurope," n.d.-a). Together with supporting developing business and economical solutions, they also express their concern for creating

prosperity for Europe and its population while managing the transition to a more sustainable future (BusinessEurope, n.d.-c).

Airlines for Europe (A4E)

Airlines for Europe is an association representing both aviation companies and airplane manufacturers (Airlines for Europe, n.d.-a). They work together to create a sustainable and competitive aviation industry. Their focus is on issues that affect the mobility of passengers and goods and that impose significant burdens on airlines. While they want to lower the carbon footprint, they also want to ensure connectivity is improved and competitiveness is supported (Airlines for Europe, n.d.-b).

The policies which Airlines for Europe advises are mainly focused on aviation and its safety. However, they are also concerned with areas of environmental protection and energy which also significantly affect the aviation sector ("Airlines for Europe," n.d.-a).

Methodology

Introduction

This project is conducted as an exploratory case study, taking an abductive approach, where the aim is to discover how pollutant emitters gain influence on the decisions made by the Commission. This approach was chosen as the exact nature of the problem was unsure, and it allows for flexibility and adaptation in cases where change is needed to develop valuable results.

This study uses qualitative methods in discourse analysis to analyze the data to gain insight into how pollutant emitters, specifically, structure their arguments to gain influence in the Commission's decision-making process on environmental legislation.

Research design and setting

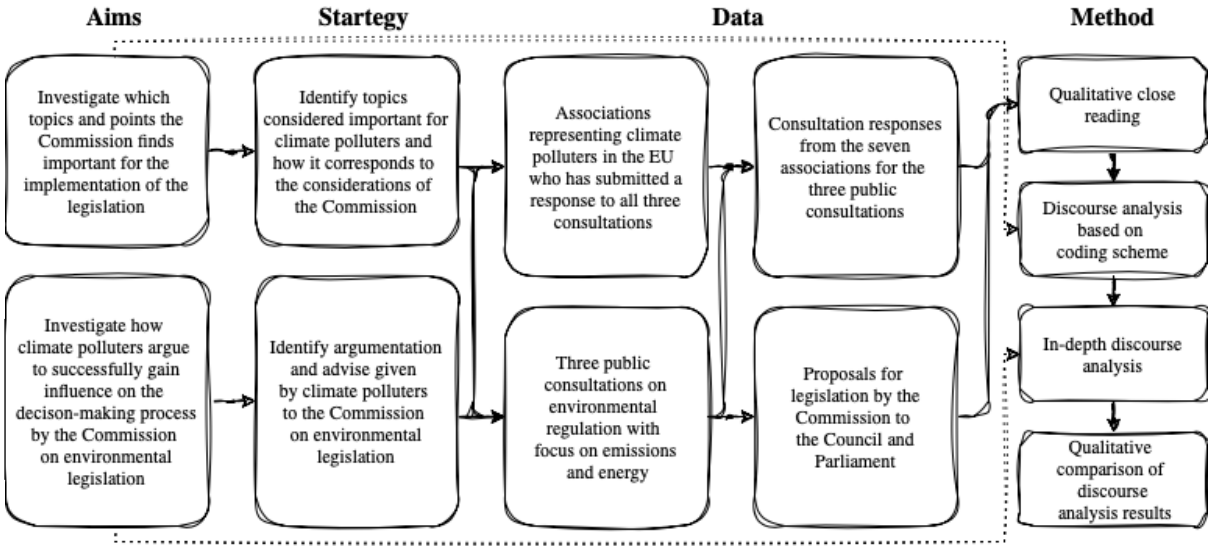

Figure 1: Research design

The research is based on a qualitative design. Figure 1 shows an overview of the different steps in the design. It starts with two different, but related aims of the research focused on first investigating which points the Commission finds essential for implementing environmental legislation. The strategy is to identify which topics are essential for pollutant emitters and how this corresponds to the points considered by the Commission in the final proposals for legislation. The second part of the research investigates how pollutant emitters argue to successfully gain influence on the decision-making process by the Commission on environmental legislation. The strategy to do this is identifying the argumentation and advice given by the pollutant emitters to the Commission on the environmental legislation.

The data used for this starts with three public consultations on environmental legislation focusing on emissions and energy and associations representing pollutant emitters in the EU who have responded to the three consultations in question. It investigates the consultation responses from the seven associations on the three consultations used for the analysis, together with the proposal for legislation from the Commission to the Council and the Parliament. The strategy is to identify types of argumentations and advice the pollutant emitters give to the Commission.

The methods to approach both aims are intertwined and start with a close reading of the consultation responses from the associations and the proposals for legislation from the Commission. The close reading is then used for the first discourse analysis based on a coding scheme where each consultation response and proposal is coded within. The results are used to

answer the first aim of topics or points by stakeholders (here pollutant emitters) the Commission finds important for implementing environmental legislation.

The in-depth discourse analysis answers the research design's second aim. This analysis touches on the points covered in the coding scheme. However, it focuses more deeply on how the associations argue and how the Commission considers different points in their final proposal for the Council and the Parliament.

The project will then end with a discussion on the two discourse analyses to gain insight into how pollutant emitters gain influence in the decision-making process on environmental legislation. This evaluation of the results aims to understand how pollutant emitters successfully gain influence on decision-making in the EU when the legislation is concerned with reducing emissions and saving the environment. The results will be discussed in relation to the current literature on the Commission and its influence, discourse, and depoliticizing.

Data and data collection

The analysis focuses on seven associations representing various industries in the EU. Six of the associations are concerned with organizations that are considered highly polluting. The last association represents environmental citizen groups. This association is included to see the difference in discourse between the association and explore which type of association has the most robust discourse for influence on the Commission.

For the selection of data, three requirements were set:

1. It needed to be consultations within the same area.
2. All the organizations covered in the analysis must have responded to all consultations.
3. There needed to be a proposal for legislation from the Commission to the Council and the Parliament after the consultation period had ended.

It was essential to make sure all the consultations covered in the analysis were within the area of environmental policies. Later this was narrowed down further to be on emission and energy legislation.

Additionally, it was essential that all the organizations responded to all the consultations with an additional document and not just answered the questionnaire. This part was important because the additional document would reflect the focus and wishes of the associations as they would touch upon the aspects they found to be most important for the implementation of the

legislation to be successful or point out the things that could make it unsuccessful and the Commission should thus consider in their proposal.

The presence of a proposal for legislation from the Commission was essential to see which points made by the associations in the consultation response was considered by the Commission and thus be able to identify which type of discourse has the most influence on the Commission when talking about pollutant emitters.

Finding the correct associations and consultations to be covered in the analysis was a process of trial and error. It started by looking into different members of relevant expert groups. These expert groups included, amongst others: a High-level Expert Group on Energy-Intensive Industries, an Expert Group on Carbon Removals, and a Commission Expert Group on Climate Change Policy. All the organizations and associations that were members of these expert groups were written down, and it was then investigated which consultations they had responded to. Three consultations and seven associations were identified for the analysis.

The data used for the position of the associations come from the page of each consultation on the Commission's website ("Documents annexed to contributions," n.d.-a; "Documents annexed to contributions," n.d.-b; "Documents annexed to contributions," n.d.-c). The documents selected for the projects are marked as "Documents annexed to Contributions," which contain more information about their position or opinion about aspects they find important to consider. They are listed as Official References at the end of this thesis. The analysis does not include the questionnaire each association responded to for the consultations. The choice was made to focus on the additional contributions as these would reflect their focus, interests, and justifications in more detail. It is also evident that the things they choose to elaborate on in an additional text response on the topics or questions that affect and are important to them as actors affected by the legislation. It is, therefore, a clear option to look at for this study.

Data analysis

The project has explored two qualitative methods to analyze the pollutant emitters' influence on environmental regulation—one based on a computational method of language analysis and one on close reading. The computational method was the initial plan for the analysis. However, after not acquiring the necessary information for this approach, the choice was made to focus on close reading to generate valuable results with the data available.

First cut via a computational method

The project was initially approached from a computational angle, focusing on language analysis using natural language processing. With this method, the idea was to identify how close different consultation responses were. This approach to the project took departure in a single organization (FuelsEurope) and aimed at analyzing the responses to all the consultations they had contributed to. The number of consultations to be analyzed was reduced to 11 consultations after removing those that did not provide text responses and those where it was possible to find the response from FuelsEurope.

It was only some of the responses for the 11 consultations that were a part of the corpus. Prior to gathering the consultation data, a network analysis was made of the organizations that were part of two or more of the same expert groups as FuelsEurope. The consultation responses from the organizations in two or more of the same expert groups were then manually selected for the final corpus. This method gave a varying number of responses for each of the consultations. In the end, each consultation consisted of between 9 and 35 responses selected on this basis.

From this point, it went on to the text analysis that was based on natural language processing focusing on compound words. The idea was for the ties between organizations to be stronger the more they talked about or mentioned common topics (compound words). The proposals for legislation and impact assessments were also included in this analysis to identify how close the topics in the consultation responses are to the outcome of the consultation and to make a claim about the influence on decision-making by the Commission.

This analysis was the basis for investigating whether it was possible to claim authority and how the organizations advising the Commission gained this power and influenced the decision-making. Four different conjectures were developed to support the different possible outcomes of the analysis:

- C1: Scientific authority – project alliance with expert groups
- C2: Private authority – project alliance with the biggest members
- C3: Formal authority – project alliance with European Commission
- C4: Moral authority – project alliance with biggest NGOs

However, these were not exclusive, and the project allowed the results to show a different idea.

For this approach to work, it was necessary to have an interview with FuelsEurope or find other types of information (such as press releases from members of FuelsEurope) to support the claims made based on the language analysis. However, after FuelsEurope stated they did not want to contribute to the project, it was not possible to continue the same path.

While rethinking the project, there was the realization that this approach would bring advantages such as having a more extensive dataset and making it possible to analyze more consultations and thus strengthen the validity of the claims based on sample size. It also brought certain disadvantages. While it is convenient to code the language analysis instead of doing it manually as it saves time, it is impossible to be sure of the common topic they are discussing without reading the consultations. It can also be challenging to be sure what exactly the code picks up on. The code may be picking up on things that are not relevant to the research, and the results thus become irrelevant. It would also need a sentiment part of the analysis to be sure the organizations are not just talking about the same thing but also doing it in the same way. This idea would mean there could be a tie between two organizations even if they discuss the same thing but do not have the same stance.

Second cut via close reading

This brings us to the second cut – the close reading. The manual coding consists of three main categories (moral, economic, and scientific), under which sub-categories are presented for a more elaborate coding scheme. The coding scheme was developed based on the idea presented in the paper by Gioia, Corley, & Hamilton (2012), who went through their data finding first-order concepts, which they then organized into themes. Within these themes, they then looked for concepts that might help understand the phenomena they were observing, called aggregate dimensions. From this idea, the coding sub-categories in Table 2 were created:

Table 2: Coding scheme categories

Moral	Economic	Scientific
- Distributive justice - Responsiveness to climate change - Consumers - Stakeholders	- Trade - Administrative costs - Revenue utilization - Investments - Employment - Competitiveness	- Climate change parameters - Effectiveness - Innovation - Technological feasibility - Consistency

Each of the sub-categories can be coded with one of four indicators presented in Table 3:

Table 3: Coding scheme values

+2	+1	0	-1	-2
Recommendation /plan they want the Commission to enable, or the legislation will have positive effect.	It is something the organization want the Commission to consider, to have a positive outcome.	No opinion	It is something the Commission should consider as it can have a negative impact.	Recommendation /plan the organization want to avoid happening or the legislation will have a negative impact.

The +2 is thus given if the organization proposes a recommendation or plan that they want the Commission to enable or if they think the legislation will positively impact the sub-category area.

The +1 indicator reflects a proposal for consideration by the Commission on the legislation. It is thus not a recommendation or plan like for +2, but it is something they consider essential to achieve a positive outcome of the legislation.

The 0 refers to the organizations not having any opinion on the matter. Thus, it indicates they trust and agree with the Commission's decisions.

The -1 coding means the organization wants the Commission to consider something within the specific category as it could be problematic and have a negative outcome.

Lastly, the -2 reflects a recommendation or plan in the sub-category that the organization wants to avoid or believes the legislation will harm the area of the relevant sub-category.

The organization's coding of the different statements is focused on the context. While some statements can have a clear code, others might require more context-based background to understand why it is considered different degrees of positive (+2 and +1) and negative (-2 and -1) or neutral (0). While the reasonings are not in this first part of the analysis, everything will be covered in detail in the in-depth analysis. The specifics of the in-depth analysis will be covered later in the relevant section.

In the cases where there are multiple coding options, the statement considered the most relevant based on the context is included in the tables and graphs of this section. However, all points will be covered in the in-depth analysis, regardless of whether they appear in this part of the analysis

or not. The selection can be based on the stress the organization puts on the point they put forward, how much space they use for supporting their claim, or how important they consider the point to be for the policy outcome.

In the following section, each sub-category will be described to create a clear understanding of what types of statements would fall under each category. The point is to make the coding scheme straightforward and transparent so that researchers replicating the analysis would achieve the same results by following the same scheme. Though, it is essential to remember that the coding within each category relies on the perception and understanding of the researcher. Therefore, changes in the coding can occur in the case of replication of the analysis.

The results of the coding of the public policy consultations for the CBAM, EU ETS, and ETD are shown in the heat maps in the analysis section. The original coding table with numbers can be found in Appendix 1-3.

This type of analysis also comes with its limitations. It is an analysis based on perception and understanding. This idea means the coding may be only partially replicable. Other researchers may code comments or themes differently or argue for the comments or consideration to receive a higher or lower code of positive or negative. This issue is a question of evaluation, which can vary between individuals. This analysis only addresses the different themes and opinions but does not reflect on actual statements. The limitation of understanding the different views in more detail will be addressed in the following part of the analysis (the in-depth analysis), which explains the different perspectives and considerations of the associations and the Commission. It is also essential to address the potential for bias. Despite the researcher trying to stay neutral in their opinion, some things are highlighted or paid less attention to, based on the researcher's opinion.

Sub-categories

Moral

Distributive justice

Distributive justice refers to allocating or distributing the burdens and benefits of social cooperation or desirable outcomes. Alternatively, more broadly, how people perceive the fairness of what they get. For this project, distributive justice refers to how the organizations perceive the legislation. The concept of valance, the evaluation of the attractiveness or aversiveness of a

policy proposal, helps us understand the importance of the inclusion of this in the coding scheme as valance has a strong influence on the policy-making process (Cox & Béland, 2013).

Responsiveness to climate change

The responsiveness to climate change refers to the opinion or perception of the actors as to whether the proposed legislation will address one or more of the problems that arise due to climate change. With this, we can refer back to sustainability and the idea of acting sustainably as an essential part of environmental legislation (Helm, 1998), and thus, a highly relevant aspect to be considered.

Consumers

The impact on consumers concerns the possible impact of the initiative on consumers. This category can include things like access to energy or affordability of products. This also concerns the direct or indirect effect of the legislative act on the consumers of different products or services. Prothero et al. (2011) made a point of changing consumers' behavior through environmental legislation, saying there should be a change from the production and consumption sides. Various things can influence consumers to act in specific ways and ensuring good and relevant behavior is essential in the case of environmental policies.

Stakeholders

The impact on stakeholders concerns the comments regarding the possible impact on other stakeholders than consumers. These comments could concern the impact on shareholders, suppliers, or society/communities. As addressed by Gregory & Keeney (1994), the different stakeholders can have drastically different views regarding legislation's economic, social, and environmental effects. The consideration of this is not only essential for developing acceptance of the legislation but also for ensuring the success of the initiative.

Economic

Trade

Trade impact includes opinions on how the initiative will affect the current trade either within the European Union or with third countries. While it is impossible to make explicit claims of the effect of environmental policies on trade, as Copeland & Taylor (2004) mentioned, most policies

would have competitive consequences. To ensure the functioning of the market, this is a crucial thing to consider, not only for environmental policies but for the general creation of policies.

Administrative costs

This category entails the comments on the possible administrative costs that can arise for both the governmental organizations and companies because of the implementation of the legislative acts. This category does not refer to whether they think it is high or low administrative costs, but whether they are appropriate or manageable amounts for, e.g., governments, big corporations, and small-to-medium-sized businesses. Costs are an essential aspect to consider, as mentioned by Coggan et al. (2010), because looking into these makes it easier to select, understand, and refine the legislation to ensure success.

Revenue utilization

The category on utilization of revenues is concerned with the financial decisions of the Commission or enacting governments. The coding refers to whether the organizations agree on how the financial means from the legislative act should be used. As studied by Amdur et al. (2014) and Maestre-Andrés et al. (2021), disclosing the use of revenues from a carbon tax can increase public support for the initiative. It is reasonable to assume the case would be the same at an organizational level.

Investments

This category concerns how the legislative act will affect the investments in the industry (either specific or general) or the ideas and proposals the associations might have for a successful initiative. The coding is based on the opinions of the organizations or whether they agree with the investment proposals, if they think the initiative will benefit or harm investments or have ideas for investment uses. This aspect is essential, as environmental regulation can influence investments (Copeland & Taylor, 2004). It is also essential for investments to be benefiting renewable energy and the prevention of climate change evolving further, thus including an understanding of risk and return for investors (Wüstenhagenn & Menichetti, 2012).

Employment

The employment category is concerned with the effect of the legislative action on employment. Böhringer et al. (2012) mentioned an argument for implementing green policies in their work, saying they have positive employment impacts. However, they also found that this is not

necessarily the case. The impact on employment is important to consider as it is essential for the well-being of individuals and the economy.

Competitiveness

The category competitiveness is concerned with the competitiveness of the industry. Within this, the legislative acts positively or negatively affect the competitiveness of specific industries and organizations and the EU industry against third countries. Literature is still determining the effect of environmental regulation on competitiveness, but there are arguments for both positive and negative effects. However, this is an essential concept because competitiveness is a fundamental part of the free market and differences in the markets, such as policies, affect how entities compete (Dechezleprêtre & Sato, 2017).

Scientific

Climate change parameters

The impact of the legislative act on climate change parameters is straightforward. It concerns how the organizations perceive the initiative to affect the different parameters like total emissions. As discussed by Hussen (2000), there is a trade-off question between environmental quality and economic goods. The idea is that pollution comes at a cost, which is the foundation for pollution control or environmental management.

Effectiveness

This category is concerned with the opinion of the organizations as to whether they believe it is an effective initiative or whether other measures should be considered instead or as compliments to get the full desired effect. This aspect is essential to understand whether the legislation would be effective and how the associations perceive the policy environment, as Lubell (2003) discussed.

Innovation

The impact on innovation touches upon how the legislative act will affect innovation. While some initiatives positively impact development and innovation, others have no adverse effects. There is the idea that environmental regulation will stimulate environmental innovations, which Lanoie et al. (2011) found strong evidence for. This paper has also received a lot of critiques, which enforces the idea of looking into the effect of environmental regulation on innovation.

Technological feasibility

Technological feasibility is concerned with the possibility of the current state of technology to manage the areas of concern for the initiative. This category can include both the technological feasibility inside and outside the European Union, but of course, have a relation to the legislative act. As seen in the paper by Williams et al. (2012), it is possible that technologies still need to be prepared to meet climate goals. This aspect is essential to consider as it is crucial for the measure's success.

Consistency

The last category is concerned with considering other agreements or goals for the European Union and whether the proposed legislative act is consistent with the actions of these agreements and goals. As White et al. (2013) mentioned, stability and consistency are critical for policies implemented in a changing market with emerging technologies and new ventures. This perspective is essential to ensure the continued effectiveness of the measure.

In-depth analysis

The results from the manual coding and the visualizations are then complemented by a more in-depth analysis of the points covered in the previous the analysis. The benefit of doing this is to better understand the discourse, how the different organizations argue, and how it has affected the Commission. The inclusion of visualizations is meant to complement the analysis to understand how pollutant emitters influence decisions made by the Commission on environmental legislation.

The in-depth analysis will go through each consultation response and comment on the critical points made by the associations. This part of the analysis adds an extra layer to the understanding of the idea of the organizations because it shows all the aspects they are concerned about, and it can stress how important it appears to be to them. While some things are just mentioned in one sentence in the consultation response, others can take up whole paragraphs or pages. How much something is mentioned strongly indicates how important a matter is to the respective organization. However, it can also be used to better identify whether the Commission, in their proposals for legislation, has considered the points made by the organizations.

This part of the analysis also allows for looking at how they argue for the points they make in their consultation responses. How they argue for the consideration of certain aspects of the legislation can have a significant influence on how the Commission perceives it. As mentioned in the project's theoretical section, the Commission is interested in appearing more legitimate and adding expert knowledge to the decision-making process. However, to appear legitimate, their consideration of external points from stakeholders should also have some expert foundation for their claims.

The in-depth analysis will be supported by visuals for the provision for a clear demonstration of the strategies of the associations, based on the consultation responses. The CSV files used for the creation of the visuals can be found in appendix 4-7 and are based on the results of the coding scheme. The R code for the creation of the visuals can be found in Appendix 8 and a collection of all the visuals are in Appendix 9.

This in-depth analysis also has its limitations, even though it addresses some of the limitations of the analysis based on manual coding, which this analysis is based on. It still only addresses the topics within the scope of the coding scheme, which is limited despite the attempt to include different important perspectives. There might still be points in the consultation responses that this analysis does not consider. The coding does not have the same bias as mentioned for the coding analysis because it focuses on exactly what is said and not just the theme. However, there can still be a bias in interpretation, as one researcher might think something is important to go into detail with, while others may focus on something different.

Analysis

Carbon border adjustment mechanism

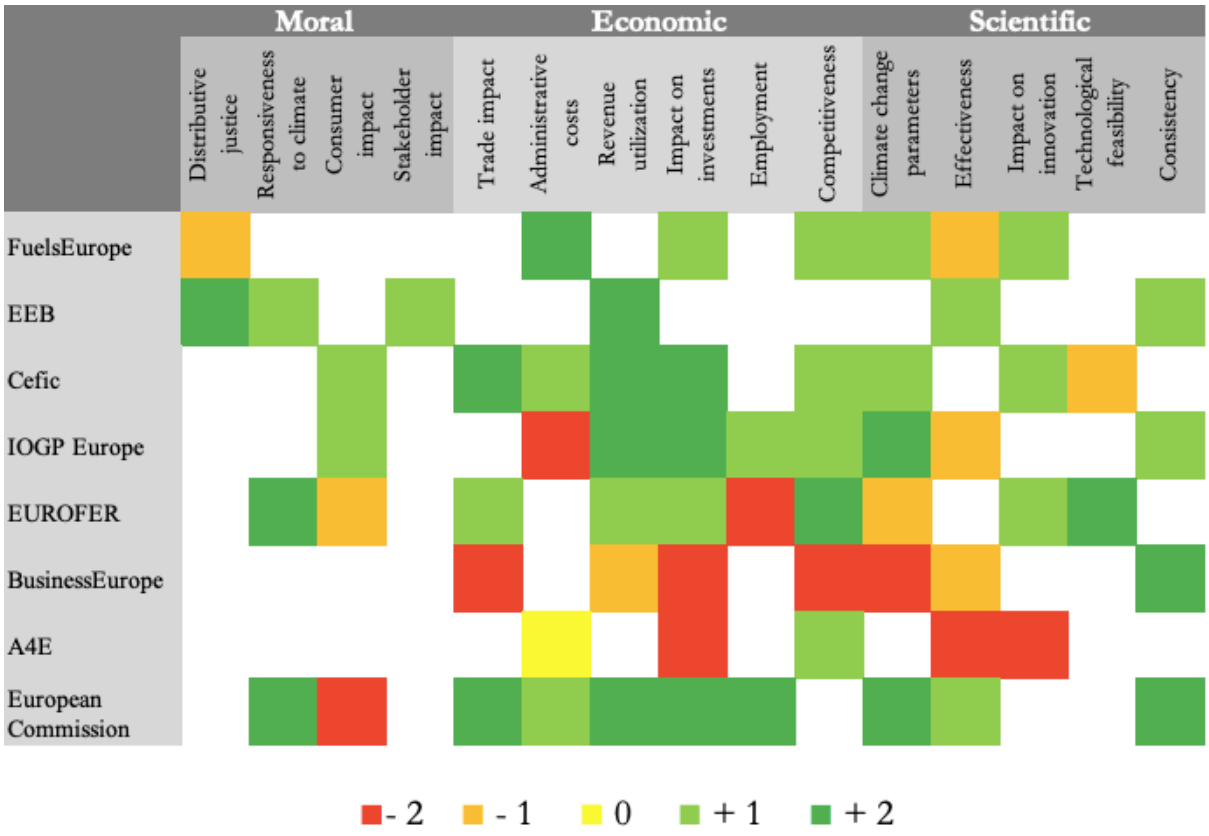

Figure 2: Heat map for the Carbon Border Adjustment Mechanism

FuelsEurope

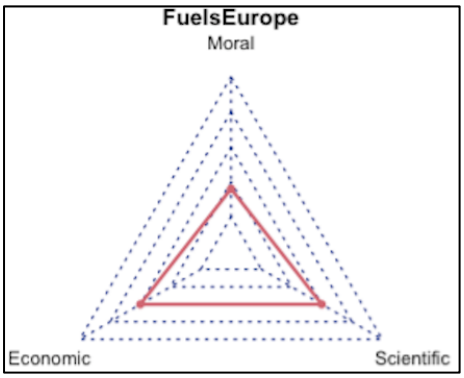

Figure 3: Spider chart, CBAM, FuelsEurope

In their consultation response for the CBAM, FuelsEurope focuses mainly on the economic and scientific reasonings and understandings of the legislation and its impact, as indicated in Figure 3. Most positive reflections are related to the economic category, while the scientific is more negative, as shown in Figure 2.

As indicated in Figure 2, the administration costs are considered very positive. This high coding does not relate to the administrative costs being low but rather that FuelsEurope considers the costs to be appropriate and justified for the approach they consider to be the most appropriate. This approach relates to requiring the same information from all the importers and applying ETS

methodology to calculate carbon intensity. FuelsEurope presents it as *"[this] is our preferred option despite the significant administrative burden…*" ("Documents annexed to contributions," n.d.-a).

The impact on investments is coded as a single positive. This coding is based on the idea that while they do not necessarily believe the CBAM will have a positive impact on investments on its own, they do propose the consideration that a combination of other policies would be necessary to create such an outcome ("Documents annexed to contributions," n.d.-a).

A similar idea goes for competitiveness, where they argue that "*it is key to protect EU Industry competitiveness for export markets*" ("Documents annexed to contributions," n.d.-a). In addition, they claim that the legislation alone would be unlikely to satisfy both decarbonization and competitiveness all at once, and they argue that other complementary measures would be necessary ("Documents annexed to contributions," n.d.-a).

The focus is then changed to the impact on climate change parameters, where we can refer to the point made in the previous paragraph. This is one of the categories they touch upon more than once. They also point out that the CBAM will indirectly reduce emissions outside the EU, thus claiming the positive effect the initiative likely will have from their expectations ("Documents annexed to contributions," n.d.-a).

The effectiveness of the legislation compared to other measures is the central focus of their consultation response. They make different points throughout the document arguing that "*it is not the only answer and should be considered as one of the possible alternatives*" ("Documents annexed to contributions," n.d.-a) and that measures will face challenges that hinder them from being completely efficient. They argue for market-based measures to be the most efficient and costs effective and make a claim that "*any CBAM cannot be a comprehensive alternative to measures that currently address the risk of carbon leakage in the EU if it only applies to imports*" ("Documents annexed to contributions," n.d.-a). They propose that the Commission consider compensation schemes or total free allowances as alternatives to the CBAM ("Documents annexed to contributions," n.d.-a).

In their response, they also touch upon the impact on innovation. While they do not believe the CBAM would incentivize innovation, they claim combining it with other measures would trigger a carbon price signal which supports the creation of a low-carbon products market ("Documents annexed to contributions," n.d.-a).

Lastly, FuelsEurope touches upon distributive justice, in which they claim the Commission must consider and assesses the refining sector's inclusion thoroughly and carefully. While not saying it

directly, it is clear that FuelsEurope wants the refining sector not to be included in any CBAM initiative ("Documents annexed to contributions," n.d.-a).

EEB

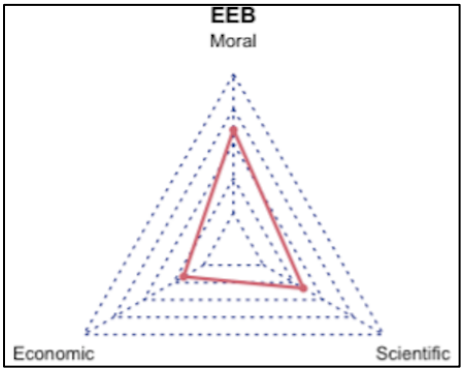

Figure 4: Spider chart, CBAM, EEB

The EEB leans more moral and scientific, as shown in Figure 4, and expresses positive perspectives, indicated in Figure 2. However, despite a more even distribution when looking at the Figure 2, some things are given more thought.

One of these is the responsiveness to climate change. At the start of their response, EEB "*ask the European Commission to propose an instrument with the primary purpose of protecting the environment and driving the fight against climate change threat*" ("Documents annexed to contributions," n.d.-a) and they stress the importance of designing an instrument that will not delay the decarbonization of European industry. They also propose including products contributing to negative land use changes causing carbon emissions ("Documents annexed to contributions," n.d.-a).

The impact on stakeholders is briefly touched upon as they urge the Commission to introduce a multi-stakeholder dialogue that includes citizens and civil society ("Documents annexed to contributions," n.d.-a).

The only economic aspect EEB considered in their consultation response was revenue utilization. They say generating revenue should not be the objective of the CBAM, but that revenues should only go towards "*climate-related purposes only and in no way end up in subsidizing fossil fuels*" and go together with the conditions on the use of auctioning revenues in the ETS Directive where the point is also made for 100% of the revenues to go towards climate-related purposes ("Documents annexed to contributions," n.d.-a).

From a scientific perspective, they first consider the effectiveness compared to other measures. There they make a quick and short point about alternative approaches, "*such as assessing the carbon content of products*" which are considered to be more reliable but that is also challenging ("Documents annexed to contributions," n.d.-a).

Creating consistency is also a significant consideration for the EEB. In their response, they propose using the WTO to create fair and sustainable trade rules. They claim the WTO can be

essential in renegotiating tariffs for the most polluting products ("Documents annexed to contributions," n.d.-a).

While distributive justice is not commented on directly, the EEB does express support for the initiative throughout its consultation response. While there are some points they urge the Commission to consider for a successful measure, they also appear to agree with what and whom the initiative should include ("Documents annexed to contributions," n.d.-a).

Cefic

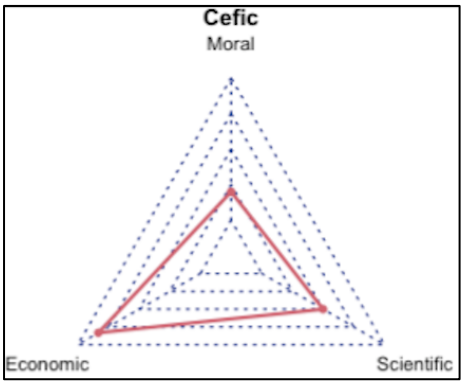

Figure 5: Spider chart, CBAM, Cefic

Cefic is one of the actors considering many factors in their consultation response with positive perspectives, as seen in Figure 2. While there is only one moral consideration, economic and scientific reasonings are used generously in their response, see Figure 5. In their document, they evaluate different parameters in response to two different scenarios; the combination of carbon pricing systems and carbon leakage measures or solely the carbon leakage measures.

The impact on consumers is reasoned from a view of climate-friendly products needing to compete with other products and have low production costs. They thus argue that the CBAM should stimulate the demand side and make climate-friendly products more attractive ("Documents annexed to contributions," n.d.-a).

Regarding the impact on trade, Cefic believes both scenarios (mentioned in the first paragraph) to have a highly positive impact on imports. In the case of solely introducing carbon leakage measures, they think it will positively impact exports. However, combining the carbon pricing systems and the carbon leakage measures, they believe it will negatively impact exports. No explanations are given for the effect of the legislation on trade ("Documents annexed to contributions," n.d.-a).

The administrative costs are also considered with the proposal for the Commission to strive for emissions reductions with the lowest costs ("Documents annexed to contributions," n.d.-a).

The idea of the use of the revenues from the implementation of the CBAM legislation, Cefic makes the statement that the revenues should be used to support the innovation of climate-

friendly manufacturing processes and support the industries in the development and implementation of these technologies ("Documents annexed to contributions," n.d.-a).

Regarding the impact on investments, Cefic argues there should be "*systems supporting industry to de-risk investments in new, not yet commercially mature technologies*" ("Documents annexed to contributions," n.d.-a). Additionally, they talk about the financial support needed in the industry to allow for investment in these technologies ("Documents annexed to contributions," n.d.-a).

Related to the idea presented in the previous paragraph, Cefic claim that supporting the industry to allow investments in climate-friendly technologies will help to both upscale and optimize so the industry can become competitive in the required timescale ("Documents annexed to contributions," n.d.-a).

It is also pointed out that the CBAM should stimulate CO2 reductions cost-effectively ("Documents annexed to contributions," n.d.-a).

As mentioned previously, Cefic wants the revenues of the legislation to go towards innovation in climate-friendly technologies ("Documents annexed to contributions," n.d.-a).

Lastly, there is the consideration of technological feasibility. To reduce emissions drastically, they claim it is necessary to implement new technologies to do this. They say, "*these technologies are either still in R&D phase or have high CAPEX and OPEX costs that make them uncompetitive compared to existing technologies*" ("Documents annexed to contributions," n.d.-a). The technological feasibility for deep emissions reductions is not where it should be ("Documents annexed to contributions," n.d.-a).

IOGP Europe

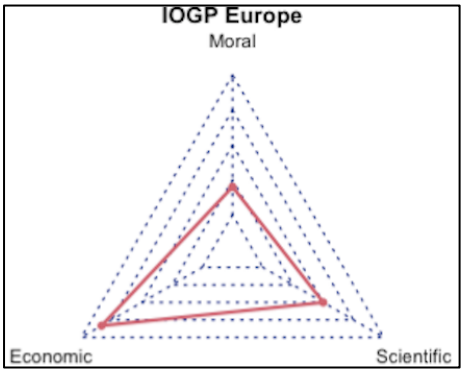

Figure 6: Spider chart, CBAM, IOGP

Like FuelsEurope, IOGP Europe heavily focuses on the legislation's economic and scientific aspects, as seen in Figure 6. At the same time, they are also talking very positively about the different aspects and seem to believe that the CBAM can create significant benefits within many of the proposed categories in the coding scheme, see Figure 2.

Starting with the one moral consideration by IOGP, they consider the impact on consumers as they stress the importance of an impact assessment being

transparent and considering a cost-benefit analysis with a focus on both industry and consumers to ensure no one is left behind ("Documents annexed to contributions," n.d.-a).

Regarding the administrative costs, they claim that determining or measuring the carbon content of various products will have a significant administrative burden. While the administrative costs are not directly mentioned, it can be understood that this will be costly to administer ("Documents annexed to contributions," n.d.-a).

The IOGP urges the revenues from the CBAM instrument to be used "*in a technology-neutral manner for the development and deployment of climate change mitigation technologies*" ("Documents annexed to contributions," n.d.-a). Additionally, they urge the Commission to evaluate the distribution of revenues to ensure it is socially just and does not have an unequal impact on low-income households ("Documents annexed to contributions," n.d.-a).

Carbon leakage measures are essential for reducing emissions and maintaining employment and investment in the EU. They point out that massive investments are needed for the industry to decarbonize. They also stress the need for the EU to develop and implement measures to expand the low-carbon industry ("Documents annexed to contributions," n.d.-a).

The impact on employment is expected to be positive, as mentioned in the previous paragraph, as they consider addressing carbon leakage necessary for maintaining employment in the region ("Documents annexed to contributions," n.d.-a).

As mentioned under the impact on consumers, they point to the need for an impact assessment which includes various impacts on the industry, where they give the example of EU export competitiveness ("Documents annexed to contributions," n.d.-a).

From a scientific perspective, they consider the CBAM to affect the climate change parameters positively. They claim that the initiative will "*encourage third countries to develop ambitious climate policies that contribute to the reduction of GHG emissions via the development of a comparable carbon price/market*" ("Documents annexed to contributions," n.d.-a).

While the IOGP appear to have a favorable view of the instrument, they also do not believe it to be a silver bullet that would ensure the EU reaches its energy and climate goals. They stress the importance of complementary policies that mitigate carbon leakage risks and incentivize low-carbon technologies to drive development in the right direction ("Documents annexed to contributions," n.d.-a).

Finally, the IOGP does not believe the CBAM should "*hamper the EU's international diplomacy or its ability to continue negotiations at the international level*" ("Documents annexed to contributions," n.d.-a). However, they do stress the importance for the EU to have an early dialogue with trading partners and for them to continue to focus on the already established international cooperation on carbon markets and climate action ("Documents annexed to contributions," n.d.-a).

EUROFER

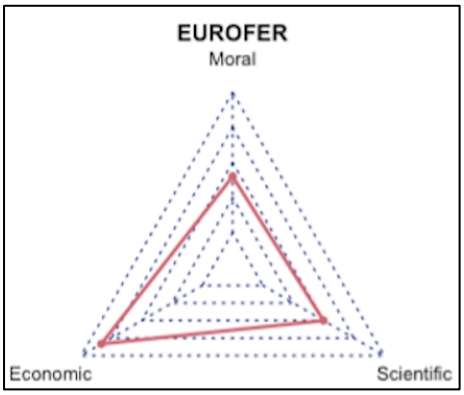

Figure 7: Spider chart, CBAM, EUROFER

The consultation response from EUROFER has a mixed response, with both positive and negative perspectives on the CBAM legislation, as seen in Figure 2. While it focuses mainly on the initiative's economic aspects, moral and scientific effects are also considered in the response presented in Figure 7.

Starting with the responsiveness to climate change, they consider the instrument to have a positive effect as they believe it is the best option for the EU to reduce related emissions in the region instead of leaking them to other countries when other countries do not have the same decarbonization path as the EU. At the same time, they also point out that "*an ineffective CBA design that does not ensure an international level playing field effectively would be counterproductive to carbon leakage and to climate protection*" ("Documents annexed to contributions," n.d.-a).

The impact on consumers is one of the measures where their response is mixed. They point to the idea that third-world producers can sell to the EU at a variable cost. They would thus absorb the CBAM, meaning the carbon costs of the initiative would not be visible to the EU consumer, and the carbon-intensive products could still dump the market. This is, of course, not a desired outcome of the instrument. However, in addition to this claim, they argue that it could positively affect consumer behavior as it could trigger awareness ("Documents annexed to contributions," n.d.-a).

From a trade perspective, EUROFER considers the effect of introducing the CBAM as a complementary measure, which they claim would reduce the direct impact on trade flows and mitigate trade tensions because it introduces a more extended transition for negotiations with international trade partners. They point to trade aspects of the instrument as essential to consider even though the primary objective is environmental ("Documents annexed to contributions," n.d.-a).

The consideration of revenue utilization is concise and brief, stating that "*revenues should prioritise R&I needs in the relevant sectors*" ("Documents annexed to contributions," n.d.-a).

Several statements are made about the effect on investments throughout the consultation response. They make both positive and negative arguments. They talk about the measure potentially jeopardizing the EU industry's financial ability to invest in low-carbon technologies; they also make the point that it can contribute to a better business environment and attract investments to the EU. Additionally, they argue that a successful implementation of the CBAM could "*provide a clear investment signal into low carbon technologies, both in the EU and in third countries*" ("Documents annexed to contributions," n.d.-a).

The effect on employment is also a significant consideration for EUROFER. They point to the effect on the market's functioning, which would cause a risk of job leakage to third countries. If the CBAM is not well designed, they point to the detrimental effects it could have on the EU society, with the example of loss of employment. By setting the CBAM at an adequate level, they believe it could avoid job losses in the EU as there would be a substitution with EU products compared to those from third countries with lower climate ambition ("Documents annexed to contributions," n.d.-a).

Competitiveness is also a highly considered point in their response and something they mention several times. They point to the idea that implementing the CBAM would create an even playing field for EU producers against the producers in third countries. However, they also argue it would not be the issue of EU export competitiveness to third countries as the instrument only tackles imports. They argue it will positively impact the EU's competitiveness ("Documents annexed to contributions," n.d.-a).

In their response, EUROFER makes an important consideration regarding the impact on climate change parameters. They argue that "*avoiding the risk of carbon leakage is a pre-condition for preserving the environmental integrity of EU climate policy, since it contributes to reduce emissions at global level*" ("Documents annexed to contributions," n.d.-a). They also point to the idea that if EU imports affect the function of the market, there is a substantial risk of emissions leakage ("Documents annexed to contributions," n.d.-a).

The potential for the steel industry to deeply reduce emissions is technically achievable under the right market conditions. They point to a supportive framework that consists of (amongst other things) support for investment in innovation and roll-out. They argue that such a framework should be established urgently ("Documents annexed to contributions," n.d.-a).

BusinessEurope

Figure 8: Spider chart, CBAM, BusinessEurope

BusinessEurope is one of the organizations that also lean very economical and scientific in their response with no consideration of moral factors, illustrated in Figure 8. They also make overwhelmingly negative claims in their response, as seen in Figure 2.

Firstly, they point to the risk of the CBAM causing further future trade restrictions based on other climate-related matters ("Documents annexed to contributions," n.d.-a).

Regarding the use of revenues, they are pretty clear about the goals they want the revenues to go towards achieving; "*minimise carbon and investment leakage, as well as converging global climate ambitions*" ("Documents annexed to contributions," n.d.-a).

They do believe implementing the CBAM will harm investments, as scrapping the free allocations of the EU ETS and indirect cost compensation will create disruptions in long-term investment decisions that have already been undertaken. In this regard, they also make the argument that EU producers would also be faced with costs of reductions (not just compliance) as the CBAM would require them to invest in low-carbon technologies ("Documents annexed to contributions," n.d.-a).

Competitiveness from the perspective of BusinessEurope would experience a negative effect as the EU producers would lose cost-competitiveness compared to companies in third markets ("Documents annexed to contributions," n.d.-a).

For the impact on climate change parameters, they make the argument that while the CBAM could encourage producers in third countries to produce more sustainable for the EU market (which would reduce emissions), this would not necessarily be the case for selling to their market or another third market where carbon pricing does not exist ("Documents annexed to contributions," n.d.-a).

Effectiveness compared to other measures is considered negatively as BusinessEurope does not believe the EU ETS should be replaced and they argue it should remain the main instrument for reducing greenhouse gas emissions. They, therefore, urge the Commission to consider a scenario

where the CBAM is a complementary instrument to the already existing measures for carbon leakage ("Documents annexed to contributions," n.d.-a).

Lastly, BusinessEurope makes a concise and quick claim about the consistency with other goals and agreements, arguing that "*CBAM must be compliant with the current WTO rulebook*" ("Documents annexed to contributions," n.d.-a).

Airlines for Europe

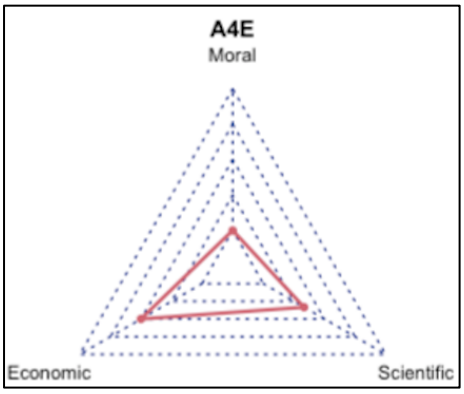

Figure 9: Spider chart, CBAM, Airlines for Europe

Also, Airlines for Europe addresses economic and scientific perspectives, as seen in Figure 9. Throughout their response, they point out several negative aspects of the CBAM and only keep neutral or positive in a few, presented in Figure 2.

For the administrative costs, they do not express either positive or negative opinions about the legislation's effect on this. However, they have a neutral response saying the Commission raises essential points on the administrative burden. This implies they trust the Commission's decisions ("Documents annexed to contributions," n.d.-a).

Regarding the effect on both investments and innovation, Airlines for Europe argues that this kind of environmental policy is "*ecologically and economically counterproductive*" ("Documents annexed to contributions," n.d.-a). They believe the implementation would hinder the aviation industry's ability to innovate and invest while also shifting emissions to other regions ("Documents annexed to contributions," n.d.-a).

In their response, they also touch upon competitiveness. They ask the Commission to ensure the measures do not create competitive disadvantages and market distortions, both at a European level and internationally ("Documents annexed to contributions," n.d.-a).

The effectiveness compared to other measures is highly negative from the perspective of Airlines for Europe. They consider an international initiative that would level the playing field to be more effective, while they argue that an instrument like the ETS (or CBAM) will hinder competitiveness ("Documents annexed to contributions," n.d.-a).

European Commission

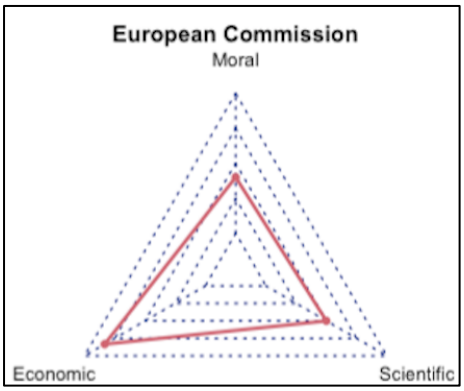

Figure 10: Spider chart, CBAM, Commission

In the proposal for a regulation, the Commission talks about many of the various factors presented in the coding scheme, as illustrated in Figure 10. Their focus is on economic factors, while also both moral and scientific considerations. Generally, they believe in positive outcomes in most categories, as seen in Figure 2.

Firstly, they talk about the responsiveness to climate change. Here they believe it is an excellent addition to the international action the EU is also a part of, and it would have the effect of driving down emissions in third countries ("Proposal for a regulation - COM(2021)564," n.d.).

From a consumer perspective, the Commission considers the CBAM to have a more substantial adverse effect on consumption than just increasing climate ambition and not implementing the CBAM ("Proposal for a regulation - COM(2021)564," n.d.).

Trade is one of the considerations where the Commission has a concrete idea to introduce the CBAM with no financial adjustment, which they argue would "*facilitate a smooth roll out of the mechanism hence reducing the risk of disruptive impacts on trade*" ("Proposal for a regulation - COM(2021)564," n.d.).

The Commission also talks about compliance (or administrative) costs for the importers in the region who will be subject to the CBAM. They discuss ways of introducing compliance costs, either by a default value or with the provision of verified information about the actual emissions by the importers themselves ("Proposal for a regulation - COM(2021)564," n.d.).

For revenues, the Commission has clear ideas of how these should be spent. They first point out that the revenues from the instrument should go to the EU budget. It then argues that these revenues will supply the EU with the necessary means to address various challenges with the pandemic and support investment in both green and digital transitions. In specific objectives, they also say that the CBAM will be "*contributing to the provision of a stable and secure policy framework for investments in low or zero carbon technologies*" ("Proposal for a regulation - COM(2021)564," n.d.). Additionally, they argue that the impact on investments will be modest ("Proposal for a regulation - COM(2021)564," n.d.).

Employment is quickly touched upon where they argue the impact will be limited ("Proposal for a regulation - COM(2021)564," n.d.).

The Commission considers the impact on climate change parameters to be positive. They make the point that the CBAM would "*encourage the use of more GHG emissions-efficient technologies by producers from third countries, so that less emissions per unit of output are generated*" ("Proposal for a regulation - COM(2021)564," n.d.).

The effectiveness compared to other measures is not evaluated to be highly positive. While the Commission believes in the initiative, they argue that the CBAM is not a self-standing measure and points to its strong tie to the EU ETS. The idea is for the CBAM to replace the carbon leakage measures present in the ETS framework over time. The CBAM is also considered a measure helping to keep the integrity of the EU climate ambition ("Proposal for a regulation - COM(2021)564," n.d.).

The last consideration is concerned with consistency with other goals and agreements. For this, they point out that the CBAM import certificates price should follow the price in the EU ETS ("Proposal for a regulation - COM(2021)564," n.d.).

EU ETS

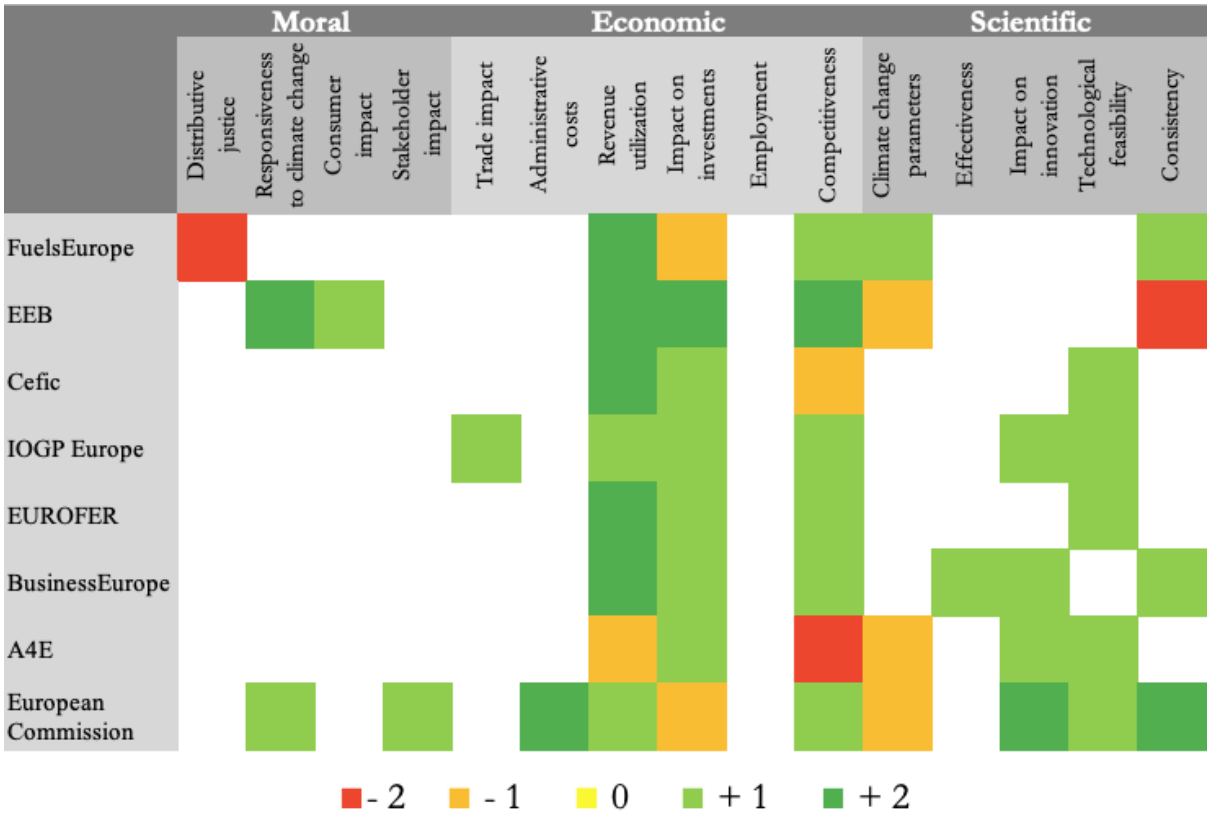

Figure 11: Heat map for the EU Emissions Trading Systems

FuelsEurope

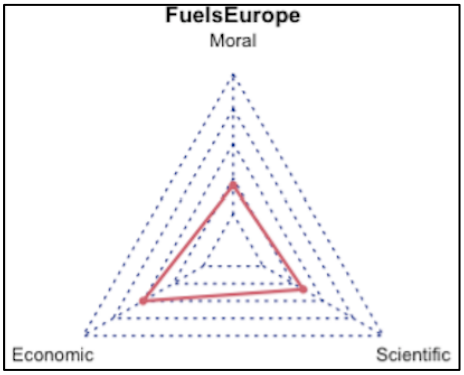

Figure 12: Spider chart, ETS, FuelsEurope

For the update of the ETS FuelsEurope have mainly an economic and scientific focus in their consultation response, as seen in Figure 12. While there is the belief that some negative outcomes could occur, most of the response is concerned with aspects for the Commission to consider for a successful implementation of the updates of the instrument, which is illustrated in Figure 11.

The only moral consideration of FuelsEurope is distributive justice, to which they say they do not support applying the ETS to marine emissions from outside the EU ("Documents annexed to contributions," n.d.-b).

For revenue utilization, they have a very positive view where they have a specific recommendation for the revenues from the ETS to be used to support clean investment and innovation only within the sectors covered by the ETS ("Documents annexed to contributions," n.d.-b).

Considering the ETS update's impact on investments, the possibilities for negative outcomes are seen from the perspective of FuelsEurope. They point to considering the creation of uncertainty for investments and projects if changes to the Market Stability Reserve would be considered. They recommend comparing these to other options that would create more market stability, such as price-based instead of volume-based mechanisms. On a more positive note, they consider the general context of the climate change regulatory framework for which industries will require regulatory stability to attract new investors into the EU. This is a crucial point to be considered by the Commission in updating the ETS ("Documents annexed to contributions," n.d.-b).

Competitiveness is another aspect they want the Commission to consider when developing the final proposal to update the directive. This is the category they mention most often throughout the consultation response. They firstly argue that "*any redesign of the ETS (aiming at increasing its ambition or extending its scope) should not lead to any further negative impact on the competitiveness of EU industry*" ("Documents annexed to contributions," n.d.-b). They urge the Commission to consider the impact of changing the scope of the ETS on the competitiveness of especially the energy-intensive industries within the EU. Lastly, FuelsEurope claim to have no opinion on the design of a carbon price for the maritime industry as long as options are carefully considered by the Commission to prevent a negative impact on industry competitiveness ("Documents annexed to contributions," n.d.-b).

For the impact on climate change parameters, FuelsEurope requests the Commission to assess the effectiveness of a redesign of the ETS on decarbonizing cost-effectively. This point should be considered before extending the ETS to other sectors ("Documents annexed to contributions," n.d.-b).

Lastly, they also make a point regarding consistency, saying the Commission should thoroughly assess the possible economic consequences it can have to have several coexisting ETS systems in place. Thus, ensuring nothing is compromised ("Documents annexed to contributions," n.d.-b).

EEB

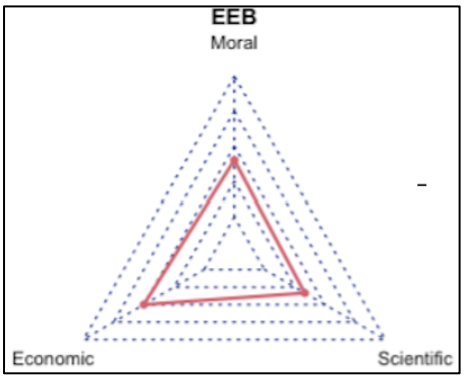

Figure 13: Spider chart, ETS, EEB

In their consultation response, the EEB has a more rounded focus within the coding scheme. They touch upon all three main categories, moral, economic, and scientific, in their response, which is seen in Figure 13. Though, despite having an even distribution between the three, it is the scientific category that receives the most attention. However, within the scientific perspectives is also where they consider the possibility for negative outcomes, where the moral and economic categories receive more positive considerations and views, as can be seen in Figure 11.

Starting with the initiative's responsiveness to climate change and its impact on investments, the EEB has a specific recommendation to entirely account for the negative externalities created by GHG pollution. Here they argue for the full implementation of the 'Polluter Pays Principle,' with the recommendation of a price level of at least 100€/ton of GHG by 2030. The EEB believes that "*such a level of price is needed to mobilize industry towards climate neutrality with high Capex investments and production change*" ("Documents annexed to contributions," n.d.-b).

The impact on stakeholders is also positive, with a recommendation from the EEB to replace the free allocation based on carbon leakage with differentiated pricing based on essential activities. The idea here is that some industrial activities are considered life-essential for the public, and substitution would not be possible both technically and economically. The idea is for these activities to get a discount to the European Emissions Allowance (EUA) pricing system ("Documents annexed to contributions," n.d.-b).

From an economic perspective, we start with the utilization of revenues. They claim that 100% of the auctioning revenues from the ETS must be reinvested for climate purposes ("Documents annexed to contributions," n.d.-b).

Regarding competitiveness, the EEB argues that the free allowances of the ETS should be phased out when the CBAM is introduced. They claim, "*this would create a veritable level playing field and make sure the CBA does not evolve into a protectionist tool and can be subsequently challenged by the WTO*" ("Documents annexed to contributions," n.d.-b).

For the impact on climate change parameters, EEB points out that while benchmarks are used as incentives for innovation and reducing emissions, the stagnating emissions from the EU industry

indicate that these benchmarks need to give more incentives for the industry to decarbonize. In addition to this, they are talking about the processing of Municipal Solid Waste (MSW), which they claim should be a part of the ETS due to the growing negative impact on the environment ("Documents annexed to contributions," n.d.-b).

Lastly, consistency is the point that is commented on the most throughout their consultation response. Here they argue that "*State aid under the EU ETS is inconsistent with the EU's Environmental Protection Acquis objectives and the key principles of environmental policy*" ("Documents annexed to contributions," n.d.-b). They claim the State aid is contrary to the 'polluters pay principle,' the foundation for EU environmental legislation. Additionally, they make the point that the pricing mechanism or the rewards scheme should follow the efforts made by each country. They also argue that emissions from all combustion of fuels should be considered in the ETS. However, it should also be careful not to weaken or play against other effective policy tools already in place ("Documents annexed to contributions," n.d.-b).

Cefic

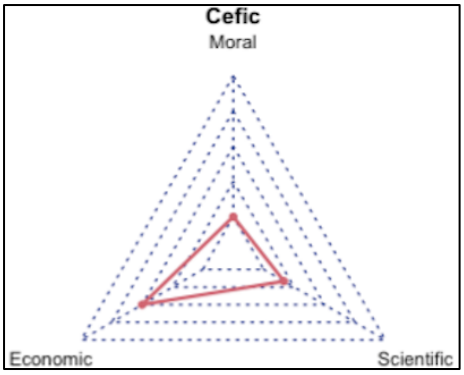

Figure 14: Spider chart, ETS, Cefic

For the consultation response from Cefic, there is a clear focus on the economic aspects of the legislation, which is shown in Figure 14. It briefly touches upon some scientific perspectives but shows no consideration within the moral arena. Most of their comments within the categories are considered positive, as seen in Figure 11.

Revenue utilization is the category where they have a specific idea they want the Commission to implement. Here they argue that the revenues from auctioning should be used to support investment in technologies that can be used to achieve climate neutrality. They stress that this should be done while maintaining competitiveness ("Documents annexed to contributions," n.d.-b).

The impact on investments is the category receiving the most attention from Cefic. Here they first argue for understanding the length of investment cycles in the individual sectors of the economy in the context of increasing the GHG target for 2030. The demonstration of the necessary technologies on an industrial scale will be a decade into the future, and they point to the industry also often having long investment cycles. Therefore, they stress the importance of creating favorable conditions for their successful deployment. One of the points they make for the increased climate contribution is that it will provide stability and predictability for investments in decarbonizing and end markets. However, they stress that "*additional incentives will*

be needed for investment in low CO_2-production technologies to unfold their potential for achieving greenhouse gas neutrality" ("Documents annexed to contributions," n.d.-b).

Within the area of competitiveness, Cefic argues that the introduction of a CBAM which only address imports, with no free allowances or similar measures to address exports, "*will not be sufficient to secure competitiveness along the value chains and avoid consequent economic and social loss*" ("Documents annexed to contributions," n.d.-b).

Lastly is the discussion about technological feasibility. As mentioned earlier, Cefic argues that the "*demonstration of key breakthrough technologies on an industrial scale will take a decade and industry often has long investment cycles*" ("Documents annexed to contributions," n.d.-b). Technological readiness is an essential consideration in implementing measures and creating the necessary condition for deploying these technologies is essential for successfully achieving climate neutrality ("Documentsannexed to contributions," n.d.-b).

IOGP

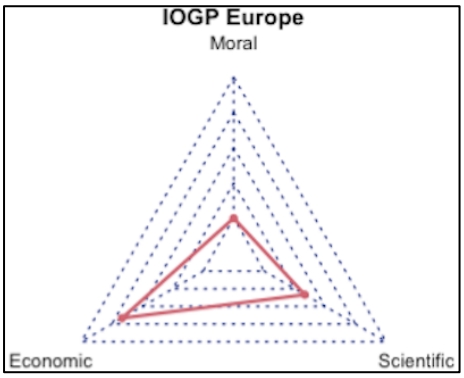

Figure 15: Spider chart, ETS, IOGP

Like FuelsEurope and Cefic, IOGP considers only economic and scientific perspectives from the coding scheme in their consultation response, as evident from Figure 15. However, contrary to the others, they have only positive perspectives in their response regarding the created scheme, illustrated in Figure 11.

In considering trade and the impact the ETS will have on this aspect, IOGP argues there should be a level playing field for all actors on both European and international markets to reduce emissions at a global scale. In this regard, they state, "*a comprehensive set of measures needs to consider both imports and exports while avoiding any double-compensation or double taxation*" ("Documents annexed to contributions," n.d.-b).

For revenue utilization, the IOGP has the clear idea that member states should distribute a high proportion of the ETS revenues towards larger-scale decarbonization projects to advance technological readiness and feasibility ("Documents annexed to contributions," n.d.-b).

The impact on investment is most important for IGOP of the categories covered here. They argue that to be able to deliver on the ambition's energy and emission goals for the EU, additional funding options are necessary. In this relation, they say, "*the EU ETS puts pressure on the*

EU industries to decarbonise, which is difficult in the absence of viable / affordable decarbonisation technologies" ("Documents annexed to contributions," n.d.-b). They point to the Innovation and Modernisation Fund as essential for scaling up low-carbon technologies for industrial use to decarbonize. Additionally, they stress the importance of decarbonization projects to be eligible for funding under the EU Innovation Fund ("Documents annexed to contributions," n.d.-b).

Referring back to the impact on trade and the creating of a level playfield internationally is also relevant for the competitiveness as they would not want EU industry to be at a disadvantage compared to the industry in countries or regions with lower climate ambitions ("Documents annexed to contributions," n.d.-b).

For the impact on innovation, the IOGP argues that carbon capture should be considered in the ETS, as it would provide incentives for the development of Carbon Capture and Utilization (CCU) ("Documents annexed to contributions," n.d.-b).

Regarding technological feasibility, referring back to the investment section, the ETS pressures industries to decarbonize. However, it is difficult without viable and affordable technological options to do this, and additional funding options would be required ("Documents annexed to contributions," n.d.-b).

EUROFER

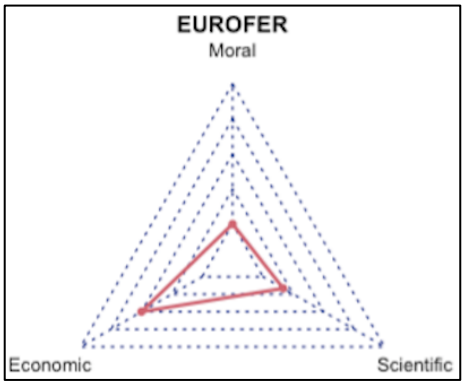

Figure 16: Spider chart, ETS, EUROFER

In their consultation response to the update of the ETS, EUROFER also only touches upon the economic and scientific aspects of the legislation, which can be seen in Figure 16. They have specific recommendations and proposals for consideration for the Commission throughout their response, but no negative perspectives are identified, illustrated in Figure 11.

Starting with revenue utilization, they argue that revenues should focus on industrial decarbonization technologies, funding the development and deployment of these technologies in the industry ("Documents annexed to contributions," n.d.-b).

The impact on investments is considered as they discuss the steel industry and its transformation, which will require significant investment in relevant technologies to decarbonize the industry. In addition to this, they argue that "*the integration of new measures, such as contracts for*

difference, to upscale and roll out low carbon technologies is urgently needed to de-risk such large scale investments" ("Documents annexed to contributions," n.d.-b).

EUROFER stresses the importance of the steel industry to remain competitive throughout the transition period and in the future. In addition to this, they argue that implementing climate targets needs to be based on holistic, transparent, and reliable planning, which takes international competition into account ("Documents annexed to contributions," n.d.-b).

Scientifically, it is technological feasibility that EUROFER is concerned with. Within this category is a reference to the investment section, saying significant investment is necessary for the technologies required for the steel industry to decarbonize. Based on the following comment, it seems like technologies for decarbonization of this sector are soon ready to be deployed: "*[the] most promising breakthrough technologies are implemented at industrial scale as soon as possible in the coming decade*" ("Documents annexed to contributions," n.d.-b).

BusinessEurope

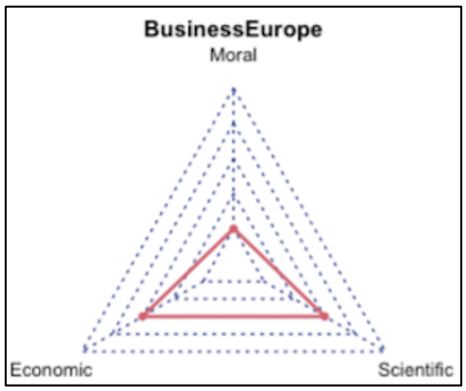

Figure 17: Spider chart, ETS, BusinessEurope

BusinessEurope also solely focus on the economic and scientific aspects of the legislation in their consultation response (see Figure 17), with a positive focus on how to make the instrument successful throughout their contribution concerning the categories in the coding scheme (see Figure 11).

For the utilization of revenues from auctioning, BusinessEurope has a strong opinion that these, regardless of being European or national revenues, should be equipped with mechanisms that earmark these for the support of industrial decarbonization and protecting sectors competing at a global scale. They argue that revenues should be reinvested transparently in the sectors covered by the system ("Documents annexed to contributions," n.d.-b).

Investments are, together with revenues, the most considered category by BusinessEurope. With the increased climate ambition, they argue that "*investments of unprecedented dimensions will have to be realised in a comparatively short timeframe*" ("Documents annexed to contributions," n.d.-b). They point out that most sectors covered by the ETS have long investment cycles. Thus, reliant investment conditions are needed to successfully develop and deploy low-carbon technologies ("Documents annexed to contributions," n.d.-b).

Considering competitiveness and innovation in one, BusinessEurope points out that this update of the ETS needs to find the right balance between increasing the climate ambition, supporting innovation, and ensuring the industry stays competitive ("Documents annexed to contributions," n.d.-b).

Regarding the effectiveness of the ETS, it has proven to be effective in reducing GHG emissions. However, BusinessEurope points out that more than carbon pricing is needed to achieve the decarbonization goals and manage the challenges by developing and deploying the necessary solutions. They, therefore, argue for the implementation of additional instruments that can help drive the transition and support industries toward climate neutrality ("Documents annexed to contributions," n.d.-b).

Lastly, BusinessEurope talks about consistency concerning the implementation of the CBAM. While they are neither for nor against the implementation of this measure, they still stress the importance for the instrument to be fully compatible with the ideas of the WTO and complement rather than replace the carbon leakage measures already in place under the ETS ("Documents annexed to contributions," n.d.-b).

Airlines for Europe

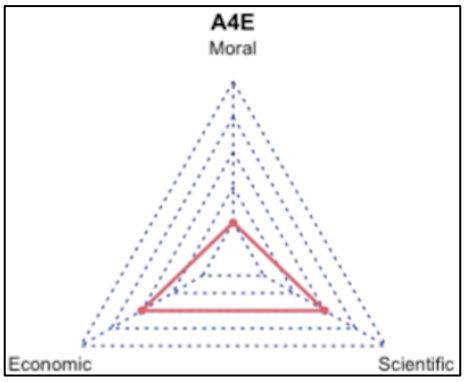

Figure 18: Spider chart, ETS, Airlines for Europe

In their consultation response, Airlines for Europe focuses on economic and scientific perspectives, as seen in Figure 18. Additionally, they express positive and negative ideas about the ETS and its effectiveness, as shown in Figure 11.

For revenue utilization, they argue that the share of revenues from the actioning of aviation ETS allowances distributed to support sustainable aviation fuel, fleet renewal, or zero-emission hydrogen and electric technologies are minimal from member states and the EU. They argue that these areas should be supported by the ETS Innovation Fund ("Documents annexed to contributions," n.d.-b).

Investments are considered highly important by Airlines for Europe, as investments, financing of research and development (R&D), and deployment must be improved for the required mobilization of the industry to happen. They also point out that taxes are environmentally

ineffective and would harm the industry's capacity to invest and innovate ("Documents annexed to contributions," n.d.-b).

Regarding competitiveness, Airlines for Europe argues that while the ETS is the most appropriate economic measure to manage carbon emissions and price carbon, these measures must be market-based to ensure cost-effectiveness. They believe climate policies carried out through bans, levies, and taxes are ecologically and economically counterproductive and even distort competition due to needing to be applied simultaneously in all EU member states. They also point out that energy- and capital-intensive industries are at high risk of carbon leakage, and the EU needs to ensure the competitiveness of EU airlines ("Documents annexed to contributions," n.d.-b).

Airlines for Europe consider the impact on climate change parameters to be negative as they believe modifying the share of allowances will have no impact on emissions, arguing that the cap (in cap-and-trade) creates the climate benefit. They argue that the ETS will not reduce aviation emissions unless revenues are reinvested into the development and deployment of the necessary technologies for the decarbonization of aviation ("Documents annexed to contributions," n.d.-b).

As mentioned, Airlines for Europe believes applying taxes is ineffective for dealing with environmental challenges. It hinders the industry's ability to invest and innovate when necessary for the transformation we are interested in ("Documents annexed to contributions," n.d.-b).

This brings us to the technological feasibility, which is indicated in the previous paragraph, is not at the deployment stage, and the support of the EU is needed for the proper development. Airlines for Europe says that these types of legislations "*bridge the gap until breakthrough technologies and sustainable aviation fuels become widely available*" ("Documents annexed to contributions," n.d.-b). They expect that the market-based measures will be reduced by 2050, with the contributions from the improvements in the necessary technologies for the desired development ("Documents annexed to contributions," n.d.-b).

European Commission

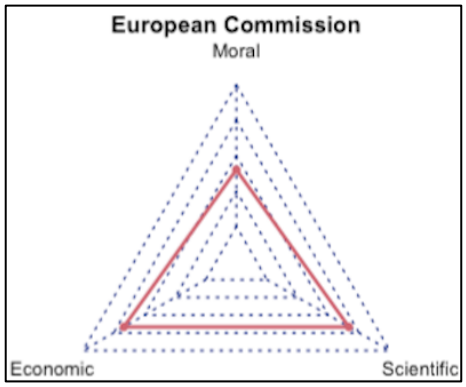

Figure 19: Spider chart, ETS, European Commission

As shown in Figure 19, the European Commission has a broad scope in its proposal for a directive for the EU ETS. They touch upon all three categories in the coding scheme but with the greatest focus on some of the sub-categories within the economic and scientific arena. As can also be seen from Figure 11, they have a quite positive perspective on most of these topics, with a few exceptions.

Within the responsiveness to climate change category, the Commission acknowledges the need for a more targeted approach concerning free allocations in the areas where it would still apply. This would include stronger benchmarks and conditionality on decarbonization for the deployment of low-carbon technologies to be incentivized ("Proposal for a directive - COM(2021)551," n.d.).

Concerning stakeholders, the Commission mentions in the proposal that it has been prepared with the inclusion of stakeholders, which included full transparency and continuous engagement to ensure the proposal finds the right balance. Thus, this indicates that the Commission believes they have considered the impact the legislation would have on various stakeholders ("Proposal for a directive - COM(2021)551," n.d.).

The Commission comments on the legislation's administrative costs, saying the ETS has continuously favored approaches to minimize the regulatory burden arising from this, both for economic operators and administrators. They also add to the existing rules, saying the member states can exclude installations with low emissions benefits from the ETS if they are subject to national rules, which are equivalent to the contribution to reducing emissions. This would create a lower administrative burden and costs for monitoring and reporting emissions ("Proposal for a directive - COM(2021)551," n.d.).

The Commission expresses some different perspectives throughout the proposal for the utilization of revenues. They first state the possible uses of auction revenues, including promoting skill formation and reallocation of labor, addressing social impacts arising from the legislation, accelerating building renovation, uptake of zero-emission vehicles, and developing necessary infrastructure. They later recognized that stakeholders expressed strong views about the ETS action revenues being used in line with the climate objectives. The Commission state their understanding of the need for investments in low-carbon technologies and thus changes the provision of the use of revenues by the member states to go entirely towards climate-related

purposes, which would include supporting low-income households' sustainable renovation ("Proposal for a directive - COM(2021)551," n.d.).

The Commission's comments on investments take up the most space throughout the proposal within the topics of the coding scheme. Firstly, they comment on increasing the climate ambition of the ETS, which would include adjusting the number of allowances allocated under the ETS. Though they point out that this could affect some core principles, amongst which is the availability of funds that would go towards the investment needs into low-carbon technologies. Secondly, they talk about the Modernization Fund under the ETS Directive, which has been increased and supports investments in "*modernising the power sector and wider energy systems, boosting energy efficiency, and facilitating a just transition in coal-dependent regions in lower-income MS*" ("Proposal for a directive - COM(2021)551," n.d.). Thirdly, are the Carbon contracts for difference (CCDs) which they consider a vital element for the reduction in emissions which would guarantee investors in innovative and climate-friendly technologies a fixed price that would reward emission reductions above the current levels in the ETS. Lastly, they talk about the proposal being aligned with new climate objectives where they eliminate the support for investments related to fossil fuels. In addition to this, it also increases the funds that go towards priority investments such as renewable sources and energy efficiency investments for transportation, buildings, waste, and agriculture ("Proposal for a directive - COM(2021)551," n.d.).

Regarding competitiveness, this is something that is briefly mentioned in the proposal. The Commission states that the European Green Deal Communication has come up with a new growth strategy, which has the aim of transforming the Union into a "*fair and prosperous society with a modern, resource-efficient and competitive economy*" ("Proposal for a directive - COM(2021)551," n.d.). Additionally, the European Council asked the Commission to consider measures that would support energy-intensive industries in their transformation while maintaining competitiveness ("Proposal for a directive - COM(2021)551," n.d.).

For the effectiveness compared to other measures, the Commission recognizes that emissions in specific sectors would not decrease to the extent required to be on the right path according to the goals of the Union if no additional measures are applied ("Proposal for a directive - COM(2021)551," n.d.).

The Commission mentions the increased Innovation Fund under the ETS, which they see as a critical instrument for bringing low-carbon technologies closer to the point of industrial use. The Commission also comments on the efficient technologies that lay just below the benchmark, which would receive more free allocations than they would be emitting. This means the

innovative technologies standing outside of the ETS would be at a competitive disadvantage, and investments in these might be discouraged ("Proposal for a directive - COM(2021)551," n.d.).

For the technological feasibility, the Commission recognizes that all the technologies for the transition to achieve the climate goals are not at the state of market deployment, and measures should be proposed and implemented to support both the development and deployment of these ("Proposal for a directive - COM(2021)551," n.d.).

The consistency between the ETS and other goals, policies, and agreements is ensured, according to the Commission. They mention that the combination of several initiatives (Fit for 55, Next Generation EU, and Multiannual Financial Framework for 2021-2027) "*will address the economic crisis and accelerate the shift to a clean and sustainable economy, linking climate action and economic growth*" ("Proposal for a directive - COM(2021)551," n.d.). Additionally, they point out that the ETS is part of a set of policy proposals that have been developed coherently. They state, "*consistency with other Union policies is also ensured through the coherence of the impact assessments for the EU ETS with those for the remainder of the 2030 climate, energy and transport framework*" ("Proposal for a directive - COM(2021)551," n.d.).

Energy Taxation Directive

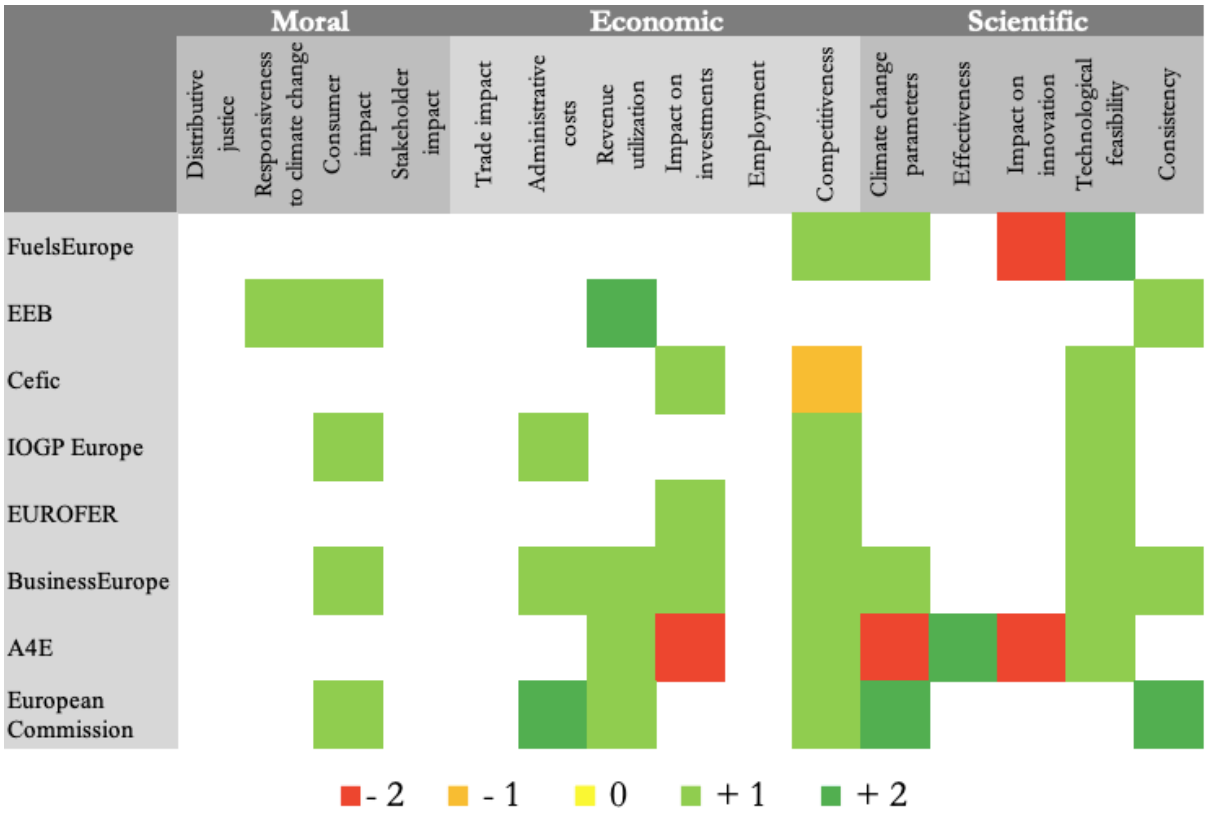

Figure 20: Heat map for the Energy Taxation Directive

FuelsEurope

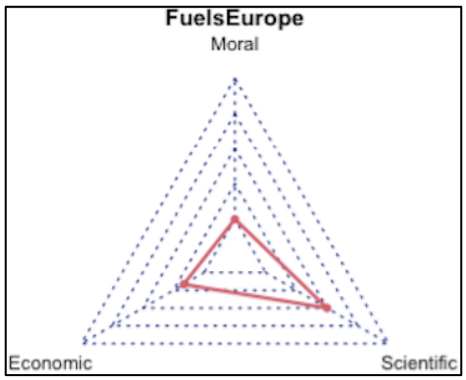

Figure 21: Spider chart, ETD, FuelsEurope

For their response to the ETD, Fuels Europe focuses on the scientific perspectives, with just one consideration for the economic aspect and none for the moral (see Figure 21). Their perspectives have no pattern as they argue positively and negatively throughout their response, as shown in Figure 20.

Concerning competitiveness, FuelsEurope sees the review of the initiative as an opportunity for harmonizing the way several things are managed under the ETD, which has led to a distortion of competition between companies which are located in different member states, leading to fragmentation in the internal market ("Documents annexed to contributions," n.d.-c).

For the impact on climate change parameters, they recommend evaluating how GHG emissions reduction can be adequately promoted using several approaches, such as alternative fuels. In this regard, they would like to see all types of alternative fuels, not just advanced ones, considered in the review of the ETD ("Documents annexed to contributions," n.d.-c).

The impact on innovation is assessed as FuelsEurope expresses their opinion on aviation ticket taxation, which is based on carbon emissions, as they do not think that is the best way to provide incentives for the development and deployment of sustainable aviation fuels ("Documents annexed to contributions," n.d.-c).

Lastly, there is the consideration of the technological feasibility of the legislation. In their Vision 2050, FuelsEurope shows that several key technologies could be implemented across Europe to provide low-carbon fuels. They argue that this would benefit both the climate and the economy and support the EU climate neutrality objective. However, they argue that implementing regulatory measures will help develop and deploy these technologies. They point to road transport fuels being in the lead for scale-up and comprehensive implementation ("Documents annexed to contributions," n.d.-c).

EEB

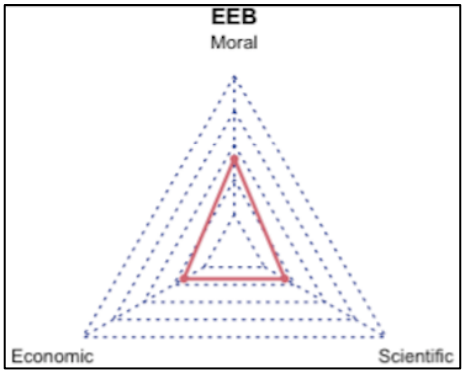

Figure 22: Spider chart, ETD, EEB

The EEB has a broader focus in their consultation response, considering topics within all three main categories of the coding scheme, as illustrated in Figure 22. In addition, they have an exclusively positive focus on these themes (see Figure 20).

Firstly, regarding the responsiveness to climate change, the EEB refers to a considerable potential in the transport and heating sectors that are not exploited. They express the opportunity for the member states to factor in externalities related to climate change, pollution, and other associated impacts ("Documents annexed to contributions," n.d.-c).

In terms of consumer impact, they refer to the social provisions in place which are related to energy poverty. They express that these should focus on providing alternative finance to the households in need but also discontinue policies of low pricing, which has been shown to hinder the implementation of efficiency measures in some member states ("Documents annexed to contributions," n.d.-c).

Revenue utilization is the topic on which the EEB has commented the most. For this, they have a clear idea of the revenues from the ETD to be distributed so that the economic burden is divided equally across the society, primarily supporting the most vulnerable and creating the possibility for a reduction in labor taxation. They also wish for a more targeted approach to provide additional funds for economic stimulus after the pandemic to drive industrial transformation in the right direction ("Documents annexed to contributions," n.d.-c).

Consistency is the last consideration, for which they argue for a systematic and transparent assessment of exemptions, covering which of these are still justified and on which grounds. They point to the need of being defensible in the context of the European Green Deal's and the Paris Agreement's climate objectives ("Documents annexed to contributions," n.d.-c).

Cefic

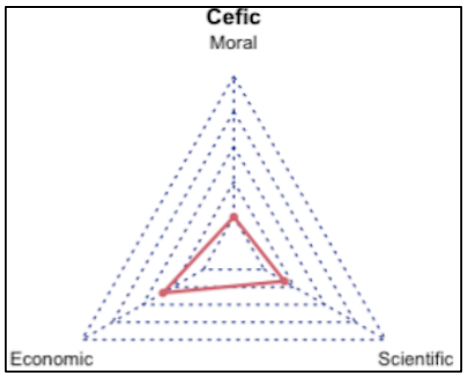

Figure 23: Spider chart, ETD, Cefic

The consultation response from Cefic has focused on the economic and scientific perspectives of the legislation rather than touching upon any moral aspects (see Figure 23). They express only positive considerations throughout their response, as presented in Figure 20.

Cefic expresses the need for significant investments to meet the industry's requirements for large quantities of energy in transforming to electrification and switching to alternative feedstock. In addition to this, they believe "*Europe needs to focus investments on climate friendly energy generation and consumption, electrification, heat, hydrogen, other energy carriers and pipelines*" ("Documents annexed to contributions," n.d.-c). This means the ETD needs to complement these investments by reinvesting the taxes into the necessary technology for the transition ("Documents annexed to contributions," n.d.-c).

Competitiveness is the topic considered the most in the response. They first comment on maintaining industry competitiveness and the need for a global perspective in reviewing the legislation. They argue that this is especially important when the speed of the transformation is different compared to the rest of the world and the cost of carbon in the EU is expected to increase. Secondly, they express their concern with having harmonized minimum levels of taxation because the possibility of member states fixing higher tax rates and adding extra surcharges could distort competition. Thirdly, they make the point that the taxation of transportation should not be held higher than finding low-emission alternatives, as this could harm competitiveness without providing any structural improvements in transport emissions ("Documents annexed to contributions," n.d.-c).

With technological feasibility and innovation, Cefic expresses a short statement about how this should develop. While they do not say anything about the necessary breakthrough technologies being present currently, they say the first commercial application would need to happen before 2030. To help the commercialization of the technologies, technology-neutral innovation policies should be implemented to accelerate this development, according to Cefic, and the Commission should make sure taxation will not get in the way of this positive transformation ("Documents annexed to contributions," n.d.-c).

IOGP

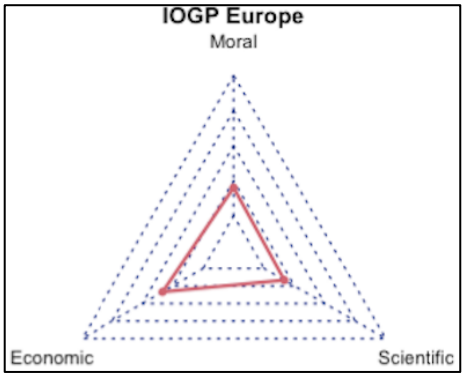

Figure 24: Spider chart, ETD, IOGP

As seen in the heat map, IOGP comments on some topics within all three categories, moral, economic, and scientific (see also Figure 24). Throughout their consultation response, they have a positive perspective on these topics providing suggestions for consideration by the Commission for a successful implementation of the ETD, as illustrated in Figure 20.

According to the polluter-pays principle, the IOGP believes the consumer should see a clear price signal from energy products provided by taxation. They say that they support effective carbon pricing with price signals which would trigger demand-side reactions. Thus, they suggest the ETD creates consumer impact to trigger the power of demand for more sustainable options ("Documents annexed to contributions," n.d.-c).

In terms of the administrative costs, they say the administrative burden should be reduced by not linking the ETD exemptions to the State aid guidelines ("Documents annexed to contributions," n.d.-c).

Competitiveness is one of the topics receiving more focus than others by the IOGP. In this regard, they claim business operations competing at an international level should be kept out-of-scope of the ETD to ensure a global level playing field is kept intact. In addition, they point to concerns about the competitiveness of companies and their impact on low-income households, which they consider even more crucial now due to the tremendous economic consequences of the pandemic ("Documents annexed to contributions," n.d.-c).

Lastly, there is the consideration of technological feasibility. As IOGP claims, "*the ETD should be an instrument that incentivises the use of all low-carbon/low-emission energy technologies and fuels*" ("Documents annexed to contributions," n.d.-c). In this regard, they encourage the Commission to consider the role of alternative gases (natural, low-carbon, and renewable) in revising the directive. They make the point that "*natural gas has been instrumental in reducing EU emissions across the EU by switching from fossil fuels with a higher carbon footprint such as coal in power generation and heating*" ("Documents annexed to contributions," n.d.-c). In addition, they argue for heavy road transport and public transport where natural gas technologies, such as LNG[1] and CNG[2], are readily

[1] Liquefied natural gas
[2] Compressed natural gas

available. In contrast, the possibility of going electric is still under development ("Documents annexed to contributions," n.d.-c).

EUROFER

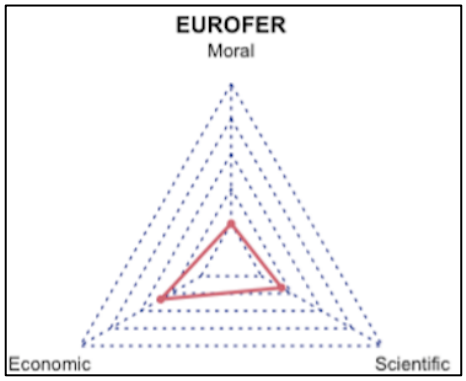

Figure 25: Spider chart, ETD, EUROFER

In their consultation response for the ETD, EUROFER only comments on economic aspects with a short consideration of a scientific perspective, leaving out moral perspectives that would be covered in the coding scheme (see Figure 25). However, despite only commenting on two of the economic categories, they focus a lot on these, presenting their views and recommendations for a successful review of the directive (see Figure 20).

The first consideration is concerned with investments. They argue that companies need a stable environment to create long-term investments, which they believe is especially important in developing a low-carbon economy working in highly competitive markets. EUROFER also points to the modification of the provisions of the ETD, which, if done abruptly, would be disruptive for the European steel industry and its value chains due to high unilateral regulatory costs, which would undermine the ability to invest in the necessary low-carbon technologies, as well as harming the competitiveness against producers in third countries with no equivalent energy or carbon costs ("Documents annexed to contributions," n.d.-c).

This brings us to the impact on the competitiveness. Apart from the beforementioned, EUROFER has several considerations on this topic. Firstly, they want to ensure that the Commission reviews the ETD in a way that remains effective and operational but without harming the competitiveness of companies in the union. Regarding the ETD, EUROFER believes "*the purpose is to support EU member states with a tool to tax energy and at the same time limit the risk of creating different terms of competition for companies within the internal market*" ("Documents annexed to contributions," n.d.-c). They also stress the importance of considering the directive's effect on sectors subject to fierce competition with companies in third countries with lower climate ambitions than the EU. Secondly, they talk about the sectoral differentiation of tax levels. They believe it can be possible for member states to apply this to optimize their policy framework. In this regard, they claim that "*such differentiation shall not be regarded as subsidies within EU since it contributes to a better level playing field between competing sectors on international markets*" ("Documents annexed to contributions," n.d.-c).

The scientific perspective by EUROFER concerns technological feasibility, where they talk about access to low-carbon energy sources to decarbonize the steel industry. While they do not comment on the stage of these technologies, they stress the need for promoting low-carbon fuels to be mainstreamed throughout the overall regulatory framework instead of having specific rules under the ETD ("Documents annexed to contributions," n.d.-c).

BusinessEurope

Figure 26: Spider chart, ETD, BusinessEurope

BusinessEurope has a very well-rounded perspective on the ETD concerning the coding scheme. They comment on all three categories but with the greatest focus on the economic and scientific, as can be seen in Figure 26. Throughout their consultation response, they also express positive perspectives, with recommendations for consideration by the Commission (see Figure 20).

The first consideration is regarding consumer impact. Here they express their understanding of the concerns about the effect of the revision of the ETD on low-income households. They believe the best way to deal with these concerns is at a national level rather than addressing it through the ETD ("Documents annexed to contributions," n.d.-c).

The first of the economic perspectives is concerned with administrative costs. Within this topic, BusinessEurope expresses the importance of considering all the energy costs the EU businesses experience to guarantee the overall competitiveness of the EU and to avoid double taxation ("Documents annexed to contributions," n.d.-c).

The impact on investments is one of the more prominent considerations by the associations. They first discuss the need for a stable and competitive policy environment for businesses that provide legal and tax certainty to create a favorable environment for long-term investment decisions. They here point to the ETD and its revision as relevant for both the development of clean technologies and investment in these. Secondly, they believe a fiscal reform for more energy taxation would lead to more significant investment in the energy transition and create a lower tax burden in some areas ("Documents annexed to contributions," n.d.-c).

Competitiveness is the topic receiving the most attention from BusinessEurope, out of the coded categories. Within this, they first talk about creating a stable and competitive policy environment, as mentioned before. Secondly, they express that their community supports the

Commission's intention to restructure and update the ETD. This should include the consideration of the energy costs which businesses are already experiencing and the impact on the overall EU competitiveness. Thirdly, they point to the overall goal of the ETD, in which they say it should "*support the Single Market, EU competitiveness and the energy transition. The tax revenue raising potential of the ETD should not be a goal in itself*" ("Documents annexed to contributions," n.d.-c).

The first scientific measure concerns the impact on climate change parameters. They express how the member states should assess how their national tax framework could be modified to support the green transition or address other environmental concerns, such as air pollution ("Documents annexed to contributions," n.d.-c).

Technological feasibility is the second to last consideration from BusinessEurope within the coding scheme. They refer to Europe as the leader in technological progress in energy, climate, environment, and economy. In this relation, they express the need for an effective and operational ETD for the accounting of the new energy mix, the strengthening of competitiveness of EU business, and for meeting the goals of the EU climate ambitions ("Documents annexed to contributions," n.d.-c).

Lastly, BusinessEurope expresses its considerations on the consistency of the ETD with other things happening in the arena. They point to the idea that carbon pricing initiatives on carbon emissions of transportation should be coordinated internationally to create a level playing field. However, if the EU wants to enact this at a regional level with unilateral measures, in that case, they stress the importance of consistency where "*any agreed EU legislation on CO2 pricing impacting international transport is immediately discussed with trading partners and other third countries through diplomacy and bilateral negotiations*" ("Documents annexed to contributions," n.d.-c). They express the importance of upscaling EU legislation to the plurilateral or multilateral levels for the most effective reduction in global transport emissions ("Documents annexed to contributions," n.d.-c).

Airlines for Europe

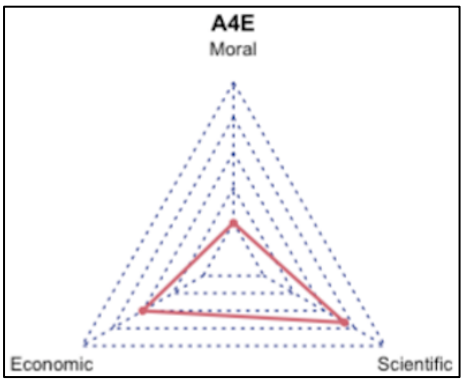

Figure 27: Spider chart, ETD, Airlines for Europe

In their consultation response to the revision of the ETD, Airlines for Europe have a significant focus on the economic and scientific perspectives of the legislation, with no moral considerations in the coding scheme, shown in Figure 27. Throughout their response, there is a mix of positive and negative perspectives on the initiative for the Commission to consider in their final proposal (see Figure 20).

The first economic consideration for Airlines for Europe is revenue utilization. They propose the consideration of whether revenues from the taxes would be reinvested into low-carbon technology or fuel programs and initiatives for the aviation industry. They point out that this has yet to be the case for member states with national ticket taxes. While they do not explicitly say they want the revenues to go towards low-carbon technologies and fuels, it is an indication for the Commission to consider this ("Documents annexed to contributions," n.d.-c).

The impact on investment has a more negative perspective but is also the topic that receives the most attention from the association. They first refer to climate policy regulation as sector-specific taxes, levies, or bans, which they believe to be both ecologically and economically counterproductive. From their perspective, these types of legislation reduce the aviation industry's capacity to invest and innovate while creating the potential for a carbon shift to other regions outside the EU. In this regard, they also talk about fiscal measures and how they reduce investment capacity while not reducing emissions. They claim that these measures will not help achieve the EGD objectives of increased welfare and decarbonization of the economy. Secondly, they express the belief that the aviation industry will rely on fuel-based propulsion for the foreseeable future and that sustainable aviation fuels will be the best way to reduce emissions from the industry. With that, they ask for measures to be put in place to support the development of sustainable fuels. They propose that the ETD explore incentives for producing and developing innovative sustainable fuels rather than developing new forms of taxation. Regarding sustainable fuels, one of the main barriers they point out to establishing a supply chain is the challenging transition from demonstration to commercial use. Investment might be hard to attract if there is not a stable and long-term regulatory framework that can provide predictability for investors ("Documents annexed to contributions," n.d.-c).

The competitiveness is commented on by Airlines for Europe, as they state the requirement for a coherent policy framework that promotes sustainability and supports competitiveness simultaneously. They argue that drafting regional climate measures, like the ETD, should avoid the creation of competitive disadvantages and market distortions at an international level ("Documents annexed to contributions," n.d.-c).

Looking into the impact on climate change parameters, the association argues for this type of initiative to be both ecologically and economically counterproductive, as mentioned previously. They do not believe these types of political measures would fulfill the goals set by the EGD ("Documents annexed to contributions," n.d.-c).

For the effectiveness compared to other measures, they also have a negative view. They argue that other economic measures, such as carbon trading and offsetting schemes, are preferred to taxes as these will provide the desired emission cuts. In addition, they point to aviation being a global economic activity, and thus global solutions would be the most effective for addressing this industry ("Documents annexed to contributions," n.d.-c).

Regarding innovation, Airlines for Europe have a negative view of how it is affected by the ETD. They argue that these climate policy regulations "*reduce the aviation industry's capacity to invest and innovate whilst potentially shifting CO_2 emissions to other regions*" ("Documents annexed to contributions," n.d.-c).

Lastly, the technological feasibility is assessed, and as mentioned previously, they propose using sustainable fuels for the aviation industry in the coming decades. However, measures need to be in place to support the development of these fuels ("Documents annexed to contributions," n.d.-c).

European Commission

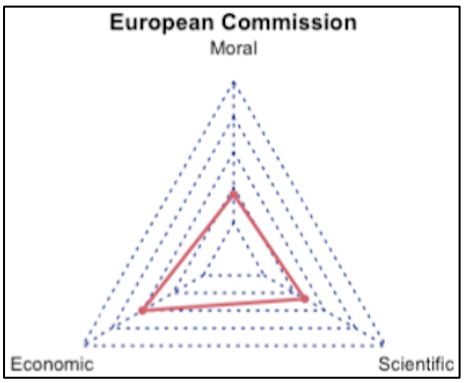

Figure 28: Spider chart, ETD, European Commission

In the Energy Taxation Directive proposal, the Commission mainly focuses on the economic and scientific perspectives, but still with some consideration of moral topics (see Figure 28). They have a very positive view of the topics they cover within the coding scheme throughout the proposal, with some considerations for the implementation and specific ideas and recommendations of how the directive should work, as evident from Figure 20.

The first topic to investigate is the impact on consumers. The proposal considers the social impact of the directive, proposing the exception of vulnerable households from taxation for a limited period of ten years. They acknowledge, from the impact assessment results, that the increased taxation of fossil fuels could impact low-income households. Here they came up with the idea to recycle the revenues from the taxation to support a green transition, financing the investment in the required goods and appliances which are low-carbon and energy efficient ("Proposal for a directive - COM(2021)563," n.d.).

Regarding administrative costs, the Commission argues that according to the impact assessment, the revision of the ETD will not burden the economy as the objectives can be achieved at a limited economic cost. They even argue for the revision to be able to bring economic benefits if revenues are used for the compensation of unintended social costs ("Proposal for a directive - COM(2021)563," n.d.).

The use of revenues is considered positive from the view of the Commission. They argue that at the baseline, "*revenues in Member States are projected to decrease by nearly 32% between 2020 and 2035 due to the expected evolution of the energy system with a decreasing dependency on fuels thanks to energy savings and a shift from fossil fuels*" ("Proposal for a directive - COM(2021)563," n.d.). However, with the implementation of the preferred option, this trend would be mitigated, and revenues would increase. They also explain that it is up to the member states to decide how the revenues are used and propose the use of these to mitigate the social impact and ensure fairness ("Proposal for a directive - COM(2021)563," n.d.).

From the perspective of competitiveness, the Commission explains that the ETD provides for a regular examination, which will consider the proper functioning of the internal market and the broader objectives of the Treaty. Additionally, they point out that member states should be permitted to apply certain exceptions or specific levels of reduced taxation, ensuring it does not hinder the environmental objectives. The idea is to ensure the proper functioning of the internal market and that it will not result in distortions of competition ("Proposal for a directive - COM(2021)563," n.d.).

The first scientific consideration is concerned with the impact on climate change parameters. They first talk about the Council adopting conclusions based on an evaluation. It considered the role of energy taxation as an economic incentive for a successful energy transition, reducing GHG emissions and energy savings investments while promoting sustainable growth. In this, they invited the Commission to revise the ETD. Secondly, they discuss the ETS as an effective tool for reducing GHG emissions from the sectors covered by the scheme. Third is considering

environmental performance and the corresponding ranking of the applicable rates. This explores the characteristics of the products under the ETD, their treatment, the expected evolution of the EU energy mix, and its consistency with other proposals in the Fit-for-55 package. Here they mention the objective of zero pollution because of the polluter-pays principle, meaning energy taxation will be based on the net caloric value of the product ("Proposal for a directive - COM(2021)563," n.d.).

Lastly is the consideration of consistency of the initiative. The Commission first makes the statement that the provisions made in the review will remain consistent with the unchanged provisions. Secondly, they explain how the ETD is partially consistent with policy efforts that promote the use of renewable energy and ones for improved energy efficiency. However, it could be improved regarding the reduction in GHG emissions and energy diversifications or energy independence and security. They explain that this lack is due to disregarding the energy content and carbon emissions of energy products, meaning the minimum level of taxation needs to be higher, and exemptions have been too frequent. Therefore, the Commission states that the ETD does not contribute to the decarbonization of transportation and to reducing air pollution emissions ("Proposal for a directive - COM(2021)563," n.d.).

Discussion

Carbon Border Adjustment Mechanism

The CBAM is the consultation that receives the most perspectives from the associations within the scope of the coding scheme. Here are some considerations of the moral aspects, but with the greatest focus on the economic and scientific perspectives. Regarding the values coded for each association, the negative coding is specific to the associations rather than the sub-categories. The only exception, in this case, would be for the effectiveness compared to other measures, where most of the associations have received a negative coding. Apart from this, most negative values are scattered between the different sub-categories and mainly come from two associations, BusinessEurope and Airlines for Europe.

Comparing the coding for the Commission on the different sub-categories to the ones of the different associations, it is evident they have a very positive perspective throughout the proposal for a regulation, with only identifying a negative aspect for the consumer impact. It looks like they are reflecting different ideas in their proposal than what is raised by the associations on this. However, this could also be a question of altering the proposal to address the concerns or ideas of the associations. This will be explored further, looking into the in-depth analysis results later in the paper.

Interestingly, the Commission does not comment on some of the sub-categories that are very important for the associations, namely competitiveness, and innovation. This is not mentioned in the proposal, despite it being crucial for this group of stakeholders. Over half of the associations comment on this, and some even express how it would negatively affect them.

The in-depth analysis shows that only some coding categories have the same considerations by the different actors. Even if the associations agree, it does not mean the Commission has the same perspective or comments. For the consumer impact, it is only the IOGP's idea of a cost-benefit analysis that the Commission may have considered in their proposal, as the Commission expresses implementing CBAM would have a higher negative effect on consumers than not implementing it.

Considering revenues, all the associations agree that the revenues from the CBAM should go towards climate-related purposes in one way or another, which is also the opinion of the Commission, though, at one of the points in the proposal, they also argue for it going toward recovery from the pandemic and a digital transition. Thus, while the Commission seems to listen to the wishes of the associations, they also add extra areas towards which the revenues can be distributed. Making the point to let revenues go towards the areas desired by the associations may induce increased support for the initiative, as indicated by Amdur et al. (2014) in their research.

Regarding investments, associations are split on whether it would have a positive or negative effect. However, one thing that is clear from their responses is that there is a need for an environment supporting investment, whether that is already a result of the CBAM or something that should be considered in the development and implementation of the initiative. The Commission argues for the effect of the CBAM on investments to be modest but also points to the creation of a policy framework supporting investments, which is in line with the findings by Wüstenhagenn & Menichetti (2012).

One of the points made by many of the associations is competitiveness. It seems to be a necessary condition that competitiveness is supported for the associations to believe in the initiative. Pointing to the idea of the pollution haven hypothesis, of stricter environmental policies in one place, will compromise the competitiveness of businesses in this location, which compete with others that are not subject to these policies (Dechezleprêtre & Sato, 2017). However, despite receiving much focus from the associations, this is not something that receives any comment from the Commission in the proposal for regulation. This could be a strategic absence on the topic from the Commission's side and, thus, a question of discourse concerning

not just what is said but also what is purposely not said. This could refer to the wish to appear legitimate, as mentioned by Bunea (2019).

The impact on climate change parameters is also a significant consideration by associations. While some see it as positive because producers in third countries will reduce emissions, others also point out that while it reduces the emissions on the things they export to the EU, it might not be the case for the things they sell in their own countries or to other countries with lower climate ambitions. The Commission agrees with the first point, but the second point is not addressed at all.

The effectiveness of the CBAM compared to other measures is also something many of the associations agree on. Most of them do not see the initiative as a silver bullet and argue that it needs to be complemented by other measures to be fully effective, which is a point that the Commission also expresses.

Lastly, there is the point of consistency, which several of the associations comment on, saying the Commission should consider other agreements with a strong focus on trade and the importance of the CBAM, not counteracting policies, measures, or agreements already in place (White et al., 2013). Though, this concern is not considered by the Commission, who comments on the price of the CBAM being consistent with the price of the ETS.

EU Emissions Trading System

In the heat map for the Emissions Trading System (Figure 11), we see some evident patterns in the themes discussed in the consultation responses and the proposal for a directive. Most of the focus falls on three categories, within which all associations and the Commission comment. These are revenue utilization, impact on investments, and competitiveness. Apart from this, there are some perspectives on climate change parameters, impact on innovation, technological feasibility, and consistency.

Despite some categories with many associations commenting, several categories are barely considered, especially compared to the heat map for the CBAM (Figure 2), where some of these categories were quite important. Compared to other measures, a category-like effectiveness receives very little attention despite being one of the top categories under the CBAM. Technological feasibility receives significantly more attention in this consultation than the CBAM. This could be a question of context, as mentioned by Schmidt (2008), where the CBAM is about the price of carbon on imports while the ETS is concerned with products and services

from within the EU. Thus, technological feasibility for the companies that the associations represent becomes a more significant issue in the ETS than with the CBAM.

Most perspectives in the heat map (Figure 11) are positive, with few negative views on the initiative. Compared to the CBAM, the ETS receives much more positive views. Based on the negative perspectives, only one of the associations continues their trend with the negative perspectives from the CBAM, namely Airlines for Europe.

In consideration of the utilization of revenues, we see in the in-depth analysis of the ETS that all associations argue for these to go towards climate-related purposes, some with a more specific focus on decarbonization technologies. This is recognized by the Commission, which then changed the provision of the use of revenues by the member states from the initiative to go entirely toward climate-related purposes, which support the idea by Maestre-Andrés et al. (2021), who discuss the increased acceptability of an initiative if the revenues goes towards climate projects.

Apart from the case of Airlines for Europe, all the associations have the same ideas regarding investments. They argue there is a need for an environment to favor investments, especially in the necessary technologies to achieve the goals set by, for example, the ETS legislation. This is the same idea as argued by Wüstenhagenn & Menichetti (2012). Which also reflects the Commission's perspective, arguing for more investment toward low-carbon technologies, energy systems, CCDs, and eliminating support for fossil fuels.

In terms of competitiveness, it is considered essential for all the associations. In the update of the ETS, the competitiveness of the industries covered by the initiative must be considered. The most specific statement on this in the proposal comes from the European Council who stress the consideration of measures to support the energy-intensive industries' transformation while maintaining competitiveness.

The associations have different ideas for technological feasibility. While some express the technology being ready within a short period, others express the need for additional funding, or the technologies still needing to be commercially ready. As mentioned by Williams et al. (2012), it is an essential consideration and it is something the Commission recognizes in its proposal for directive, where they propose the creation of a measure that would support both the development and the deployment of these technologies.

Energy Taxation Directive

As shown in Figure 5, it is mainly competitiveness that maintains its position with a high level of consideration from the different actors. The revenue utilization and investments receive less attention than in the previous consultations, but they remain among the top categories. The technological feasibility is addressed a lot more compared to especially the CBAM. As mentioned in the section on ETS, the idea of context by Schmidt (2008) could be very relevant. The lack of focus on technology under the CBAM could be that it is concerned with imports, while the ETS and ETD address products from within the region. It thus becomes a much bigger issue for the industry to have the necessary technology for the transformation.

In the case of ETD, many categories are barely commented on. However, an interesting point in this case, is that out of the three categories with the highest participation (Investments, Competitiveness, and technological feasibility) by the associations, the Commission only comments on one of these (Competitiveness).

Most of the views from the associations are favorable for the ETD. The coding scheme captures only a few negative perspectives, and most of this comes from a single association, Airlines for Europe, which also seems to be a theme throughout the three consultations.

All the comments from associations on investments are concerned with creating a stable and consistent environment that will support the investment in clean technologies required for the transformation, as also argued in the paper by Wüstenhagenn & Menichetti (2012). However, this is not something that the Commission considers or comments on in the proposal for legislation.

Competitiveness is one of the categories receiving the most attention from the associations in the consultations. The associations focus heavily on aspects of the legislation which could change market conditions, for preventing the distortion of competition because differences in the market can affect how organizations compete (Dechezleprêtre & Sato, 2017). While not addressing it extensively, the Commission seems to recognize stakeholders' concerns about competition. It makes it possible for the member states to grant exemptions or reduced taxations, if it does not compromise climate objectives, to ensure the proper functioning of the internal market and thus not result in distortions of competition.

For the consideration of technological feasibility, the associations have different perspectives. While some express the technological readiness of the necessary technologies, others point to the need for an environment or measures to support the technological development and

deployment of relevant technologies. Once more, this is not something the Commission comments on in the proposal for a directive, despite it being recognized as an essential part of the success of an initiative (Williams et al., 2012).

Influence, discourse, and depoliticizing

The thesis is concerned with three different strategies of how pollutant emitters could argue for changes in environmental legislation. The case of influence focuses on actors in the political arena who can affect how the Commission makes decisions. Bunea (2019) and Lis et al. (2019) argue that the Commission themselves are interested in enhancing legitimacy by including experts in the policy discussion. Without getting into what an expert is and the boundaries of this term, it is appropriate to think about the industry as having knowledge that could help in the decision-making process and ensure the initiative's success. However, within this is only the idea of including the 'experts' in the process, not whether the Commission would listen to them and take their advice. This brings us back to the questions posed in the literature review, with the idea of creating influence as professionals (Coman, 2019; Seabrooke & Stenström, 2022), about who has influence and how they gain it. We could argue that the pollutant emitters are included in the process to ensure important aspects are considered for the industries, as the functioning of our society is based on these products and services. It is possible to argue that they have the best knowledge of how the industries work and thus can give 'expert' advice on the functioning of the initiatives within these boundaries. This refers mainly to the idea by Coman (2019) and the idea of legitimacy coming from professional expertise and goes against the idea of Seabrooke & Stenström (2022) about mixed careers. But it is one thing to be included in the process, and another is to consider the points. While the Commission addresses some of the concerns of the associations from the consultations, there are also cases where their comments in the proposal are not concerned with the points by the associations and even cases where the topic is not covered at all, despite the obvious concern or consideration by the associations.

The idea of discourse is another way to look at the influence of pollutant emitters. While it can be concerned with how we understand the world around us (Hajer & Versteeg, 2005), the idea of discourse analysis being committed to the products of the discourse is interesting. The product of discourse, produces positions shaping actions and the creation of knowledge, through the introduction of actors outside the formal decision-making process, such as business associations (Lynggaard, 2019). In this case, the idea of context, structure, and agency also brings much value to the concept of discourse (Schmidt, 2008). The changing of the legislation based on the argumentation by the pollutant emitters can start from looking at the topics they cover compared to the Commission. This has been illustrated in Figure 29, where the aggregated perspectives of the associations and the Commission has been represented. This aims to

compare how the different associations argue and identify patterns from this for success in influencing environmental legislation. As seen from Figure 29, all the associations (apart from EEB) are leaning either economic, scientific, or both in the topics they cover. Thus, they find these important aspects for the Commission to consider. Only the EEB leans more toward moral considerations in their consultation responses. While the Commission has more perspectives on the moral category compared to most of the associations, they also have a significant focus on economic and scientific aspects in their proposals for legislation. This is also the main categories where they express their understanding for the concerned raised by the associations and come up with ideas for how to address them. While they touch on some scientific aspects, the economic aspects receive the most specific ideas for minimizing concerns. This could be because the Commission or the EU government is most familiar with this area, as it is an economic union. The scientific perspectives addressed are typically approached with the idea of creating a solution, but no specific measure is proposed. As mentioned previously, the consideration of different topics by the associations can be based on the context of the legislation. Thus, discourse, in this sense, is concerned with what is said but also what is not said. The same can go for the Commission not touching on specific topics raised by the associations. The fact that they do not consider this can also create significant meaning. This could refer to the concept of legitimacy and the Commission's wish to appear legitimate and seem like they do not just disregard concerns raised by actors.

A third idea is depoliticizing. This refers to the actors recognizing the presence of the problem but also making it less visible, ignoring the reality to avoid interrupting the fundamental social structure in place (Bressanelli et al., 2020; Remling, 2018). By the associations not commenting on specific aspects of the legislation and its effects, this creates a case of depoliticizing, meaning that despite recognizing a need for, e.g., reducing emissions, they ignore the underlying effects of the increased emissions. As Remling (2018) pointed out, mitigation strategies significantly affect almost all aspects of society. However, not touching upon a wide variety of aspects causes vulnerabilities to be more challenging to identify. That means, despite attempting to create a successful measure, it might fail due to the lack of focus on the reality of the problem, which could sacrifice the measure's effectiveness. This could bring us back to the idea of discourse and not touching upon specific topics, which is also a way to divert attention and ensure the benefit of certain actors. An example of this could be both the associations and the Commission ignoring or barely touching upon moral aspects of the legislation, which could, if not considered, have drastic consequences for society. While it is possible that the associations have touched upon other fundamental topics than economic and scientific in the survey and they do not see the need to address this further, it is also arguable that not addressing it further in the consultation response could also be a way of diverting attention for their benefit. Thus, ignoring the contingency of reality for other aspects, which is not their direct concern create changes in

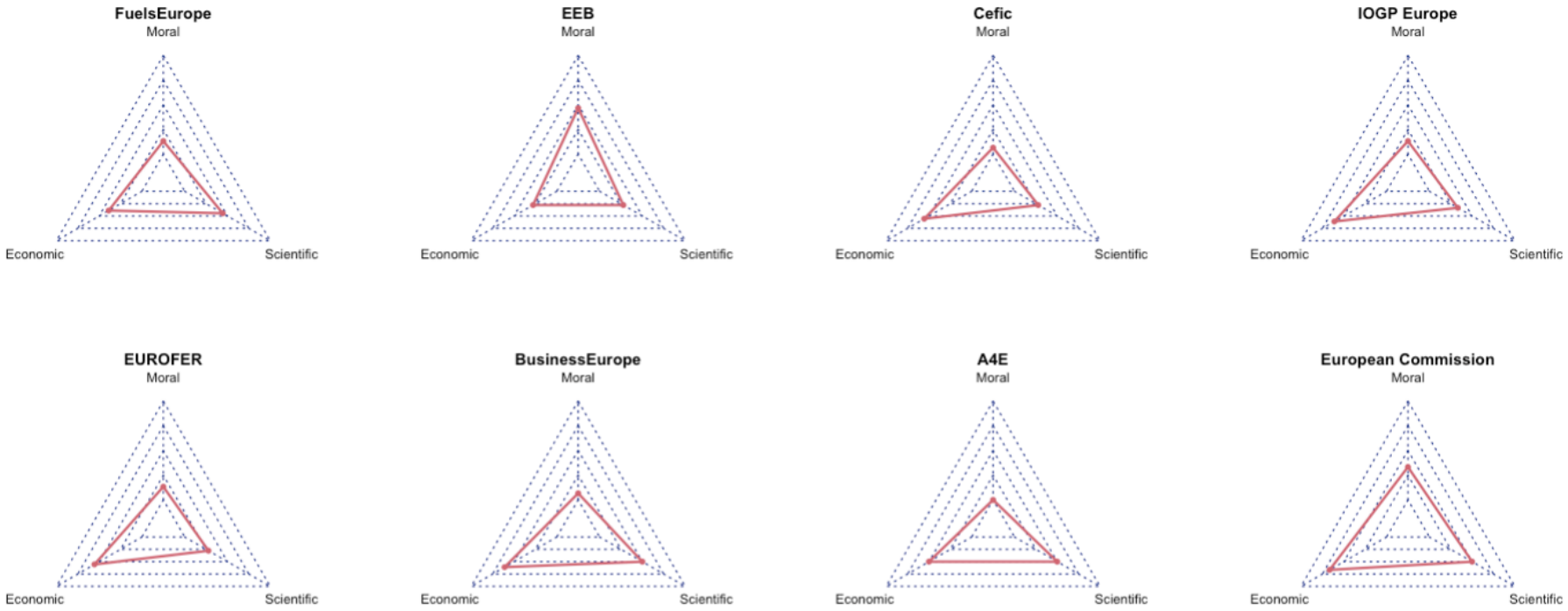

Figure 29: Aggregated perspectives for the association and the Commission for the CBAM, ETS and ETD

the environmental legislation for their benefit. So, while not addressing a topic can be seen as depoliticizing and an indication of complete trust in the decisions made by the Commission on those points, it is also a way of directing focus toward the area of concern and ensuring the best foundation for the point being addressed.

From these different points, it is possible to derive different understandings as at least parts of these theories or ideas are supported by the different levels of analysis. For depoliticizing, ignoring the contingency of reality for certain aspects of the legislation could be a way to argue for changes in environmental legislation. However, not enough evidence is found to support this, even though the idea of influence and how it is created is interesting to consider. Talking about legitimacy, the wish from the Commission to enhance this in the policy-making process and how it is created is interesting for the case of influence on legislation. Including 'experts' in the discussion could be a great idea to ensure the initiative's success. However, it requires more than just including them in the process; the Commission must also consider the proposed ideas. It is possible to argue that the associations included in this project could be considered experts because they represent industries and have acquired specialized knowledge from the actors within them. It is possible that the Commission would include these associations to appear legitimate. However, they would also need to listen to them to show that these actors have influence, which there is some evidence for in this thesis.

The point with the most solid results is regarding discourse and themes. Here we find that the moral points by the Commission are limited, and while some of the points on this follow the ideas of the associations, some are also entirely different, and it would not be possible to make a rule or point based on this. Economic and scientific themes receive a lot more attention from both the side of the association and the side of the Commission. It is also here that the Commission considers the points of the associations to a higher degree. The positive and negative coding does not play a significant role as the associations and the Commission sometimes talk about the same thing but from different perspectives. So, this does not give an indication of influence on its own. However, it can give a visual about the perspectives of certain actors and see if the context of how it is said would make a difference in gaining influence. Airlines for Europe is one organization that appears to have a negative perspective throughout their consultations on the legislation, saying these measures are ineffective and counterproductive. With this perspective, they also do not have their perspective reflected on by the Commission. Thus, how something is expressed could influence whether the Commission considers the point and a positive perspective has the most significant impact on the Commission. However, the Commission does not like to consider competitiveness widely, despite it being one of the biggest concerns of almost all the associations in all three consultations. However, the Commission only comments on this under the ETS and makes no

point under the CBAM or the ETD. While this could indicate that the Commission does not listen to pollutant emitters, this is likely not the case as other stakeholders must also be concerned with competitiveness. This might be a case for the idea of discourse mentioned previously, with specific points not being considered or pointed out to divert attention. The impact of who is expressing themselves to whom is not possible to evaluate properly based on the results from this analysis. While the EEB is not involved in climate polluting activities, they do not receive more attention from the Commission on their points. As can be seen in Figure 29, they argue much more morally than any of the others. However, many of their moral considerations are not reflected upon by the Commission, and if the Commission considers one of the same themes, most often, they do not reflect on the same point as EEB.

Conclusion

This project has focused on how pollutant emitters argue to change environmental legislation posed by the Commission. In exploring this idea, two qualitative, close-reading approaches have been used to analyze the role of pollutant emitters in the policy-making process. This has included both a coding scheme to identify patterns in themes and perspectives and an in-depth analysis for exploring the exact ideas and perspectives of the associations and the Commission. This was especially useful in exploring patterns of similarity in arguments and perspectives between the associations and the Commission to identify ways of successful argumentation.

The three main ideas for understanding the argumentation (influence, depoliticizing, and discourse) all have contributed valuable insights into the analysis results. In the case of influence, there was some evidence present for the inclusion of 'experts' and considerations of their views by the Commission, but this was still limited, and not enough evidence is present to support the idea that the inclusion of pollutant emitters in the decision-making process on environmental legislation is based on the introduction of legitimacy and expertise into the process (Bunea, 2019).

Likewise, some evidence was found for depoliticizing, ignoring the contingency of reality and diverting attention, which could have devastating consequences for society (Remling, 2018). However, despite finding this relation, there is not enough evidence found to make a statement on these grounds, and further research would be needed to explore this to see if there is any relation between the argumentation of actors by ignoring reality and diverting attention, being effective in changing environmental legislation.

The concept that was found to have the most evidence was the idea of discourse. This was concerned not only with what was said but also with the context, structure, and agency of what

was said (Schmidt, 2008). From this, three main points were uncovered. The first is concerned with the text itself or what is said. Here it was found that what is said is essential for the points to be considered by the Commission. It was economic and scientific arguments which received the most attention from both the associations and the Commission and where the Commission addressed the associations' concerns. Within this, economic considerations from the associations received specific proposals or ideas for how to be addressed. In contrast, the scientific perspective was addressed by recognizing the area to be considered or the need to implement a measure.

Secondly, in terms of context or structure, it was found to be important how something was said for it to be considered by the Commission. Addressing something from a negative perspective would only gain the attention of the Commission if other associations were talking about the same thing in a positive way. While it is still hard to make a final statement on the structure of the argument based on the analysis results, there is still an indication for a positive perspective to gain more recognition by the Commission and thus get the message across.

Lastly, there is the consideration of agency, which is concerned with who said what to whom. In this case, it does not create a significant difference in which type of association would argue for a scenario. While most associations represented pollutant emitters, one was concerned with citizen groups. However, based on the analysis, there was no evidence for the association representing the citizen groups gaining more attention from the Commission. If anything, it would have been the opposite, thus the perspectives of the pollutant emitters being considered at a higher degree. However, this requires extensive research to make such a statement, including other types of organizations from other fields to identify whether the Commission considers some organizations more highly.

More research would need to be conducted on each aspect to make more reliable claims for these explanations for the argumentation of pollutant emitters and their influence on the Commission. Though, this thesis reveals that pollutant emitters concentrate their discourse around economic arguments, with moral and scientific arguments subordinate to economic logics that have greater resonance with Commission concerns. Who is speaking and what is said is important to understand, as it is through these consultations, and other mechanisms of influence, that pollutant emitters seek to justify their ongoing behavior.

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