



EUROPEAN VEGETARIAN UNION

#EU  
2024

# THE PLANT-BASED MANIFESTO

## EUROPEAN VEGETARIAN UNION MANIFESTO FOR THE 2024 EUROPEAN ELECTIONS



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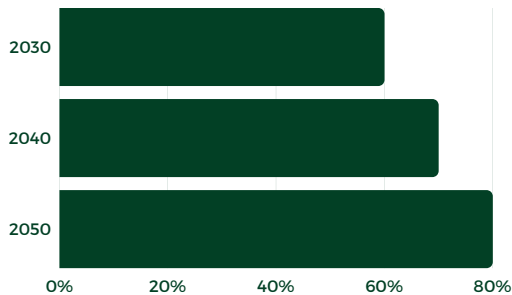
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# The Plant-Based Manifesto

## EXECUTIVE SUMMARY

The 2024 European elections and mandate are pivotal to achieving the 2030 targets of the European Green Deal and the UN Sustainable Development Goals (SDGs). The aim of this manifesto is to address newly elected officials who will take office in the upcoming 2024 term. Elected representatives must design and implement measures to protect people, animals, and nature. Current EU efforts fall short of effectively reducing greenhouse gas emissions and threaten to put the climate and biodiversity SGDs out of reach. Elected officials must show leadership, driving ambitious action for a sustainable future in all EU states.

**Here are the core policy actions that are needed:**



**1. Set successive targets to increase the total share of plant protein** in European Diets to 60% by 2030, 70% by 2040 and 80% by 2050

+ Ensure policy coherence and coordination between files and institutions around agreed targets

## 2. Make sustainable and healthy food accessible and affordable

- Transform the **Common Agricultural Policy** into a **One Health-based policy**, emphasising sustainable production and promoting healthy diets.
- Ensure equitable fiscal policy by standardising **EU VAT rates for plant-based and animal foods**, with Member States urged to apply lower or 0% rates to whole plant-based foods, fostering health and sustainability.
- Develop an effective **carbon pricing mechanism** for agriculture, especially for animal products that cause the largest proportion of environmental impacts.
- Within investment and R&I programmes, shift funding to **prioritise scaling up sustainable plant-based products**.

## 3. Adopt an ambitious Sustainable Food Systems Framework (SFSF) that:

Sets an **ambitious definition** of sustainable food systems.

Regulates advertising of unhealthy, carbon-intensive foods, **making sustainability-related information more accessible** to consumers and limiting the promotion of these items.



Paves the ground for a **transformation of food environments**, highlighting the role of plant-based foods in public procurement.

Recognises retailers as a bottleneck to sustainable food systems and aims to establish national-level targets for **increasing the share of supermarket sales originating from healthy and sustainable food sources**.

Ensures that the plant-based food sector can develop on a level playing field and is not hindered by **conflicting national labelling and denomination rules**.

#### 4. Ensure a just transition when promoting the production of sustainable and healthy food



Increase support to farmers producing plant-based foods and reward sustainable practices.



Allocate a higher share of Cohesion Funds and develop a Just Transition Mechanism to support farmers' transition.

### EMPOWERING EU POLICY FOR PLANT-BASED TRANSFORMATION

#### Why are EU policies not working for sustainable food systems?

- Reports indicate adverse effects on environment and health.
- Current policy is fuelling dietary imbalances and excessive meat consumption.
- Food contributes most to citizens' ecological footprint due to high meat intake.
- Meat production is up 80% while production of plant proteins like pulses has declined since the 1960s.
- EU agricultural sector doesn't follow polluter-pays principle already applied in other sectors to improve sustainability.

#### We believe that plant-based diets present a solution to our defective food systems because:

- Transitioning towards plant-based diets is key for climate change mitigation, health, and food security and agricultural resilience.
- Dietary shifts are recognised by EU strategies (Farm to Fork, Biodiversity, Beating Cancer, Drivers of Food Security).
- Dietary shifts are supported by the 2023 Science Advice for Policy by European Academies (SAPEA).



#### Sound policy based on sound evidence

Find our full references in the scientific-based manifesto available at the end of the document



The EVU is the umbrella organisation of 46 associations representing plant-based interests across Europe

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# The Plant-Based Manifesto

## Introduction

The upcoming 2024 European Parliament and Commission election and mandate will drive us towards the finish line of the 2030 targets set by the European Green Deal and the United Nations Sustainable Development Goals (SDGs). Those elected will be responsible for designing and implementing mitigation and adaptation measures capable of safeguarding humans, animals and nature.

Current European Union (EU) efforts are deemed insufficient in greenhouse gas emissions (GHG) reduction,<sup>1</sup> and SDGs related to climate change and biodiversity have moved further out of reach.<sup>2</sup> Therefore, the newly elected politicians and officials must demonstrate true leadership and deliver more ambitious and concerted action towards a sustainable future across all EU member states.

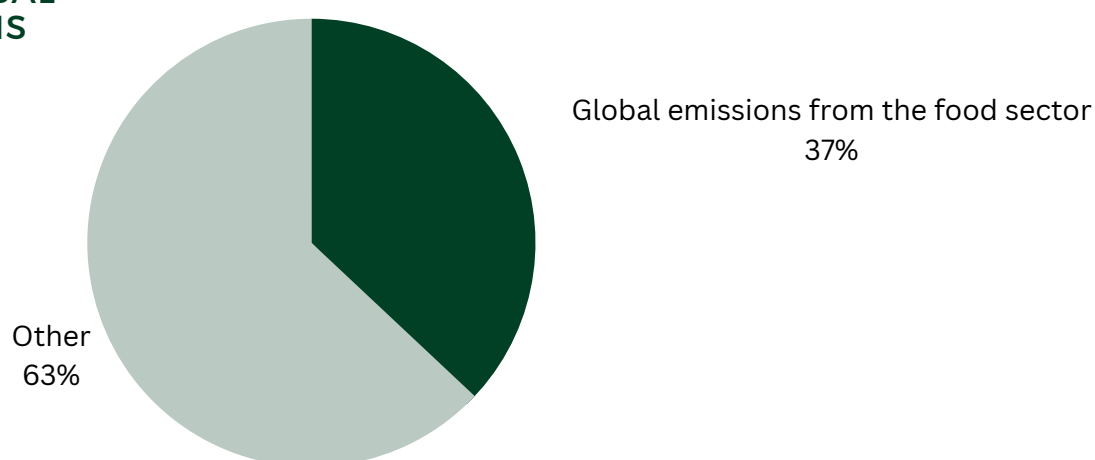
Central to meeting these challenges and ensuring both ecological and human well-being is the urgent need to radically transform our food systems. The way we produce, distribute and consume food significantly impacts the environment, accounting for a vast proportion of GHG emissions, deforestation, and biodiversity loss. EU policymakers have the power, and with it, the responsibility to change this! Our food systems can be designed to further environmental goals whilst improving human health and supporting farmers. In the context of the current societal and political landscape, and integrating existing policies, the European Vegetarian Union (EVU) proposes a set of science-based measures capable of transforming our food systems, with the view of not only achieving the 2030 goals but also the 2050 Paris Agreement targets. Furthermore, we propose a holistic framework with the necessary ingredients to improve and safeguard human, animal and planetary health.

### Sustainable food systems by design

Transitioning towards more plant-based diets has been recognised as a key strategy to mitigate climate change while also improving human health and contributing to greater food system resilience and food security.<sup>3,4</sup> This dietary shift has been acknowledged by the EU Farm to Fork Strategy,<sup>5</sup> the Biodiversity Strategy,<sup>6</sup> the EU Beating Cancer Plan,<sup>7</sup> and the EU Drivers of Food Security,<sup>8</sup> and has been recommended by the 2023 Science Advice for Policy by European Academies (SAPEA).<sup>9</sup> However, such a shift requires deep changes in our production and consumption patterns that must be supported by a robust EU regulatory framework.

According to the Intergovernmental Panel on Climate Change (IPCC), the agriculture sector is responsible for 23% of global GHG emissions, with the entire food system accounting for up to 37%.<sup>10</sup> The production of animal products for human consumption is estimated to be responsible for 72-78% of GHG emissions from agriculture,<sup>11</sup> with some studies finding total global emissions of animal agriculture reaching 20%.<sup>12</sup> This is despite only providing about 20% of global calories.<sup>13</sup> Even if the use of all fossil fuels was halted, the food sector alone could be responsible for using up to 81% of the emissions budget to stay within the Paris Agreement's global warming limits.<sup>14,15</sup> Moreover, its climate impacts are expected to almost double by 2050 if current consumption and production patterns are allowed to continue unabated.<sup>16</sup> In the EU, agriculture emissions represent over 10% of all GHG emissions, of which livestock production is responsible for 70%.<sup>17</sup> However, when animal feed production and land use change are also considered, the emissions from the livestock sector alone represent up to 17% of the EU's overall GHG emissions.<sup>18</sup>

## OVERALL GLOBAL GHG EMISSIONS



Globally, one-third of all ice-free land is used to produce livestock and feed.<sup>19</sup> Agriculture has been identified as the main cause of biodiversity loss and deforestation, and up to 78% of this impact has been found to be caused by livestock production alone.<sup>20</sup> Furthermore, agriculture is the key driver of dead zones in the oceans, rivers and lakes,<sup>21</sup> with FAO recognising livestock production as the main culprit for soil erosion.<sup>22</sup> In the EU, 40% of land is used for agriculture, with animal production and feed production accounting for 71% of the land use.<sup>23</sup> Additionally, a significant portion of land required to produce food consumed in the EU is located outside its borders.<sup>24</sup> This equates to an area almost the size of the entire Union that is needed to satisfy our current production and consumption habits. According to a 2023 JRC study, between 2010 and 2021 the carbon footprint of Europeans' diets increased by 18%, representing the biggest slice of the total footprint increase, which amounted to over 40%. Introducing a more balanced diet by replacing just 25% of animal product consumption could reduce this footprint by over 10% as well as lower emissions and land use.<sup>25</sup>

**While emissions from food production are expected to increase under a business-as-usual scenario, it is estimated that adopting a plant-based diet could cut emissions from the sector by 55% by 2050 compared to 2007, and reduce diet-related mortality by 8.1 million deaths per year.<sup>26</sup>**

According to the IPCC, the more we shift towards plant-based diets, the better the planet will be. The mitigation potential of a shift towards fully plant-based diets globally amounts to an equivalent of 8 Giga tonnes (Gt) of CO<sub>2</sub> emissions per year.<sup>27</sup> For comparison, the EU emits around 3,3 Gt per year. This means that transforming our food system has the potential to reduce global emissions equivalent to all annual emissions produced by the whole EU to almost 3 times over. What is more, this could be achieved with technology that is already available today - but not without a deep shift in our current policies.

**We urgently need a food systems transition - one that satisfies multiple needs and leaves no one behind.** By making a shift to more plant-based production and consumption a priority across the EU's agriculture, health, environment and climate policies and regulations, we can build a food system that is more resilient, sustainable, healthy and equitable. In this manifesto, we propose how a more plant-based food system can deliver for everyone - consumers, farmers, investors, innovators and businesses. Transitioning to more plant-based diets represents a multi-problem solution. It can reduce land use for food, thereby freeing up urgently needed space for nature restoration, carbon sequestration and biodiversity recovery, and has the potential to drastically reduce GHG emissions and water use, while also delivering substantial human health benefits. There are no silver bullets when fighting climate change - but the closest thing we have might be our silver forks.

## Food security by design

In recent years, policymakers have had a lot on their plate dealing with the challenges of food security, which has highlighted the urgent need of creating resilient, future-proof food systems in Europe. The heightened impacts of climate change, such as extreme weather and droughts, are threatening food production as we know it. The disruption of supply chains with the COVID-19 pandemic and the war in Ukraine have further exposed the vulnerability of our food systems.

**However, the actions taken by the EU to increase food security may have exacerbated the historical risks and weaknesses of our food system and hindered sustainability efforts.** From derogations of environmental criteria in the CAP, to financial packages aimed at supporting unsustainable production, scientists have been critical<sup>28</sup> of the EU's responses. Rolling back environmental regulation to scale up food production does not solve the crisis.<sup>29,30</sup> On the contrary, it risks derailing even further the creation of a reliable food system that is resilient to future shocks and delivers healthy and sustainable diets. According to the IPCC, climate change negatively affects all four pillars of food security: availability, access, utilisation and stability.<sup>31</sup> Alternatively, doubling down on sustainable production, greening agricultural policy and accelerating demand-side measures that favour more plant-based diets could create a more resilient and crisis-proof food system.<sup>32</sup>

In fact, food insecurity is not caused by a shortage of food supply. It is caused by unequal distribution, inefficient resource use and waste. This has been demonstrated by various expert bodies, including the EAT-Lancet Commission,<sup>33</sup> the United Nations Environmental Programme (UNEP)<sup>34</sup> and the IPCC.<sup>35</sup> All concluded that current food production is sufficient to feed a healthy diet to a global population of 10 billion people, if we significantly change dietary habits by decreasing the intake of animal protein and moving towards more plant-based diets.

Shifting towards a plant-based diet could reduce global land use for agriculture by up to 75%.<sup>36</sup> This large reduction of land use would be possible thanks to a reduction in land used for grazing and for growing feed crops. In most countries across Europe less than one third of cereal production is used for human consumption.<sup>37</sup> According to SAPEA, producing 1 kg of protein from animal products

requires 80 kg of feed. Even though a substantial part of this feed is non-digestible for humans, most importantly grass from grassland, on a global level, 3,1 kg of crops that could feed humans is used to produce 1 kg of meat instead.<sup>38,39</sup> Thus, raising animals for human food on human edible grains can be an inefficient process. As we move up in the trophic chain there is a progressive loss of energy. Animal feed has a low nutritional energy efficiency, with only 2-25% of the calories fed to an animal converted into calories for human consumption.<sup>40</sup> Values are similar for protein efficiency. Meanwhile, pulses and cereals score the highest in both criteria as well as in energy use, thereby contributing to higher food security.<sup>41</sup>

**It is therefore essential, in the food security debate, to align policies with scientific recommendations, promoting sustainable and resilient production methods and consumption habits.**

**Shifting towards a plant-based diet could reduce global land use for agriculture by up to 75%.**

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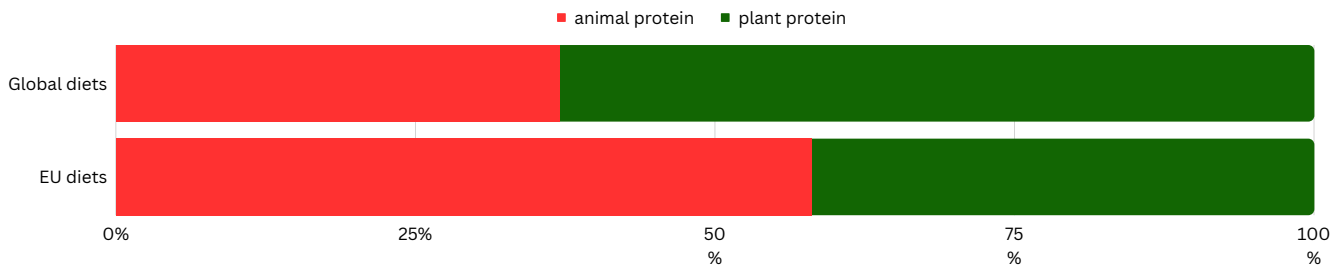
## A PLANT PROTEIN TARGET FOR EACH DECADE UP TO 2050

**Set successive targets to increase the total share of plant protein in European Diets: 60% by 2030, 70% by 2040 and 80% by 2050, in line with science-led recommendations.**

Meat production in the EU has increased by 80% since the 1960s,<sup>42</sup> while production of important sources of plant protein, such as pulses, has decreased, now representing just 2% of agricultural land.<sup>43</sup> In fact, the EU produces about 4 million tonnes of pulses a year compared to almost 7 million tonnes of beef, from 76 million cattle.<sup>45</sup>

This is particularly concerning since beef has been shown to be the most climate-damaging and resource-intensive meat.<sup>46</sup> Indeed, if cattle made up an EU Member State, it would be the second largest in population.

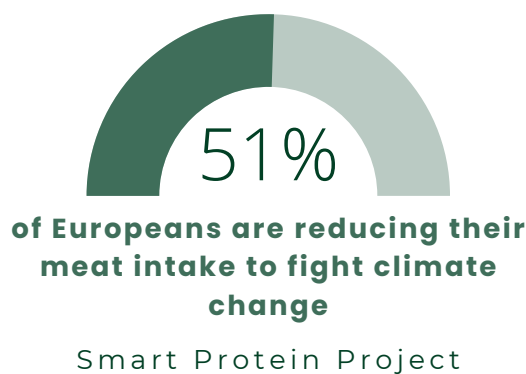
These production trends are reflected in Europeans' diets. Currently, the global ratio of plant to animal protein consumption is 63% to 37%.<sup>47</sup> However, in the EU this value is reversed, with protein intake consisting of around 58% animal and only 42% plant protein.<sup>48</sup> This shows an overconsumption of animal protein with severe environmental and health impacts. Europeans eat 70 kg of meat,<sup>49</sup> 24 kg of fish<sup>50</sup> and about 110 kg of dairy products<sup>51</sup> per capita, per year. In comparison, the EAT-Lancet planetary health diet recommends for a yearly maximum intake of about 10,5 kg of lean meats and 10,5kg of fish. Meanwhile, we are eating too little pulses, fruits, vegetables, nuts and whole grains.<sup>52</sup> Pulses consumption is particularly low with less than 4kg per capita, per year,<sup>53</sup> given that the EAT-Lancet planetary health diet recommends at least 2,2kg per month for health and sustainability.<sup>54</sup>



These dietary imbalances not only have high environmental but also high health and economic costs. According to the Global Burden of Disease, in the EU almost 1 million deaths per year can be attributed to poor diets,<sup>55</sup> which represents about 1 in 5 deaths.<sup>56</sup> This is in line with the scientific consensus showing that transitioning towards more plant-based diets could reduce global mortality, healthcare costs and productivity loss. In fact, aligning consumption with the EAT-Lancet recommendations could reduce global deaths by 11 million,<sup>61</sup> with other studies finding that fully plant-based diets have the potential to save 8 million lives a year.<sup>62</sup> Furthermore, a landmark SAPEA report advises the European Commission that there is a broad consensus that limiting the consumption of meat and dairy, especially in affluent countries where consumption is high, is a crucial strategy to mitigate climate change, stop biodiversity loss, reduce obesity and fight chronic non-transmissible diseases.<sup>63</sup>

A growing awareness of these facts, coupled with financial incentives through lower inflation in plant-based products,<sup>64</sup> has resulted in European consumers starting to change their eating habits, despite an otherwise challenging food environment.

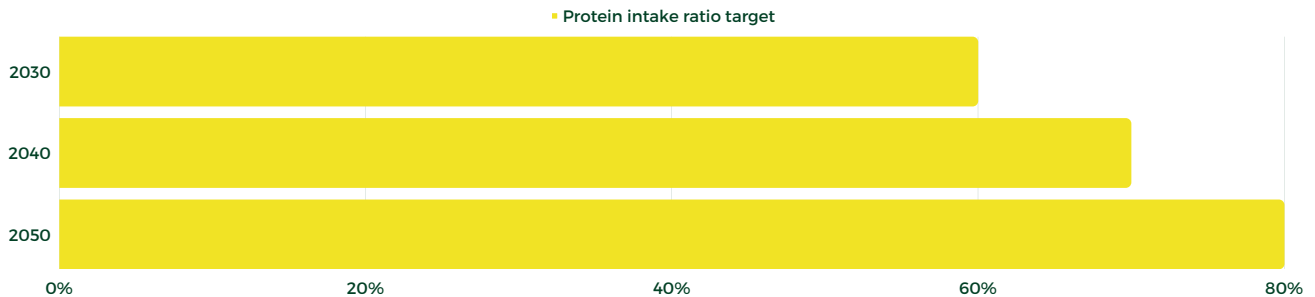
Plant-based milk alternatives already represent 11% of the EU milk market.<sup>65</sup> Between 2018 and 2020 sales value for plant-based products increased by 49%<sup>66</sup> and according to the EU Horizon funded Smart Protein Project, at least 51% of Europeans are reducing their meat consumption,<sup>67</sup> significant values were also found by Eurobarometer.<sup>68</sup> In Germany, meat consumption has dropped to the lowest amount since records began and in the Netherlands it has been reduced by over 13%<sup>70</sup> since 2019.



However, neither the EU nor its Member States are taking concrete policy actions to reduce animal protein intake, despite the fact that, as stated by SAPEA, meaningful reductions in the consumption of animal products in the EU required to meet environmental goals are reliant on significant policy intervention.<sup>71</sup> It is worth noting that the Netherlands,<sup>72</sup> Germany<sup>73</sup> and France<sup>74</sup> have already launched their own strategic plans to increase plant protein production. However, they have set no targets to lower animal protein consumption or production.



**Set successive targets to increase the total share of plant protein in European Diets: 60% by 2030, 70% by 2040 and 80% by 2050, in line with science-led recommendations.** These targets would translate into aligning protein ratio consumption in the EU with global levels by 2030, laying the groundwork for the necessary meat intake reduction by 2050. Based on the EAT-Lancet planetary health diet, Greenpeace Europe calculated that in order to achieve the EU climate targets by 2050, Europeans need to reduce meat consumption by around 80%, to a maximum intake of 300g per week.<sup>75</sup>



Setting specific targets for protein consumption is in line with the calls by leading scientific experts, such as SAPEA<sup>76</sup> and the European Environmental Agency (EEA).<sup>77</sup> Furthermore, such targets could support the EU in meeting the demands of the European Court of Auditors to apply the polluter-pays principle to agriculture and the general target of a just transition, by mapping out a clearer path for farmers, producers, and investors on reducing environmental costs while remaining profitable. One key action taken to achieve this goal could be the development of an EU Plant-Based Protein Strategy. The latter should aim to be more focused and targeted than the current Protein Strategy, which risks furthering support for livestock production as well as increasing meat consumption.

The targets would also guide the development of policies with direct and indirect impacts on agriculture such as the CAP, Protein Strategy, Sustainable Food Law and others such as the Soil Law, Green Claims, Labelling and funding programmes. Thus, **there is a clear need for policy coherence and coordination between files and institutions around agreed targets. As recognised by the EEA, the EU's current food policy range is sending mixed signals to consumers, farmers, producers, retailers, and investors because of incoherence between policy goals.**<sup>78</sup>

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## MAKE SUSTAINABLE AND HEALTHY FOOD ACCESSIBLE AND AFFORDABLE

**Make choosing sustainable and healthy food the easiest and most natural choice**



Food prices play a key role in shaping our consumption decisions and may be the most important element of food environments. A survey of European consumers found that price was the main barrier to sustainable food choices.<sup>79</sup> Using pricing as incentives and disincentives is also a key recommendation from SAPEA. As stated in its recent report, in order for the EU to meet its objectives on healthy and sustainable food consumption, products contributing to unhealthy and unsustainable diets need to be more expensive, especially animal products and products high in sugar.<sup>80</sup>

Furthermore, in its Special Report N°16/202, the European Court of Auditors criticised that the EU agriculture sector does not currently abide by the polluter-pays principle. Adequately titled “Half of EU spending but farm emissions not decreasing”,<sup>81</sup> the report highlights the need for external costs, or externalities, to be reflected in the market prices of the sector, echoing the calls from academics<sup>82,83</sup> and NGOs.<sup>84</sup> In fact, this has been a recurrent issue within agriculture, with the European Commission first calling for the polluter-pays principle to be applied to agriculture in 1985.<sup>85</sup>

According to recent estimates commissioned by the Eurogroup for Animals, externalised environmental costs of animal food overconsumption in the EU are calculated at €358 billion per year. When health, social, and animal welfare impacts are included, the total external cost attributed to EU animal food consumption could reach as much as €1,455 billion.<sup>86</sup> Thus, animal food consumption accounts for around 80% of the total externalised impacts of European diets.<sup>87</sup>

Not only is a significant amount of industry costs currently being passed on to society, resulting in lower prices and therefore incentives to consume more animal-based foods, but in addition, current EU fiscal and funding policies often incentivise a higher intake of foods that are harmful to our climate and environment. **The next European Parliament and European Commission needs to implement an overarching review of measures that affect food prices, directly and indirectly, with the goal of making more sustainable options more affordable and accessible. There are several opportunities to do this, using current and new policy instruments from the CAP, VAT, carbon taxes and funding programmes.**

### Common Agricultural Policy (CAP) as a Food Policy fostering health and sustainability

Given its substantial financial impact, representing one third of the EU's total budget, the CAP has a major influence on the EU's food system, environment, people's health and farmers' transition.<sup>88</sup> It also has significant potential to contribute to several SDGs. **Transforming the CAP into a policy under the One Health principle, prioritising sustainable production practices and promoting healthy and sustainable diets, is therefore essential.**

The successive reforms of the CAP have failed to bring agriculture in Europe in line with climate and environmental protection, as the Court of Auditors Special Report found. This standstill can be attributed to a lack of ambitious measures and targets for the livestock sector, despite it being responsible for up to 80% of agricultural emissions. In fact, more than half of the CAP's budget may be subsidising the livestock sector alone.<sup>89</sup> Moreover, despite substantial evidence documenting adverse impacts, several measures continue to be implemented under the policy:

Food environments are the physical, economic, political and socio-cultural context in which consumers engage with the food system to make their decisions about acquiring, preparing and consuming food.

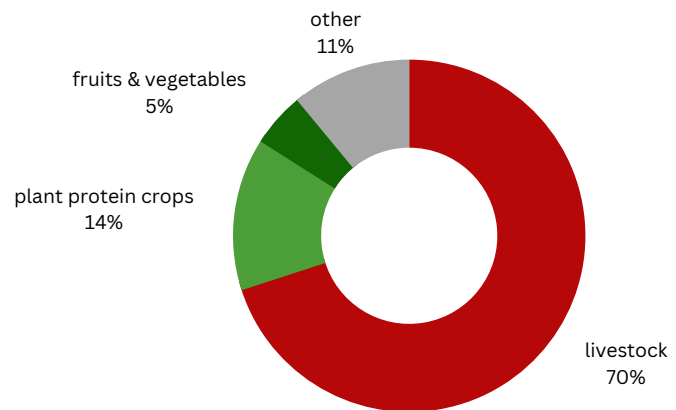
The factors influencing consumer choice range from marketing and advertising, promotional offers, food availability and price, spatial layout in supermarkets and many more.

- *The Illusion of Choice*, BEUC, 2023

➤ Basic income support, based on the size of the farm, encourages large intensive production, monocropping and other unsustainable practices, including intensive livestock production, at the expense of small and medium farms. This approach further exacerbates inequalities, as only 20% of farmers in the EU receive 80% of the payments, leading to a concentration of support among a minority of farmers.<sup>90</sup> As highlighted by another Court of Auditors report, this system is not suited to addressing many environmental and climate concerns, nor is it the most effective way of supporting viable farms. On top of that, it does not have the desired effect on productivity and may even have a negative impact on smaller farms, accelerating their financial ruin and demise.<sup>92</sup> **We therefore call on replacing this system with rewarding “public good premiums”,** that is, supporting only the production of sustainable products that contribute to meeting climate targets and reducing the health burden.


➤ Coupled income support (CIS), holds great potential for driving agricultural production towards sustainable crop production. However, its current application highly contributes to promoting unsustainable farming, namely livestock production, which receives 70% of the total budget of CIS.<sup>93</sup> Apart from livestock, CIS can also remunerate protein crops and fruits and vegetables, although this share is currently low, with only 14% dedicated to protein crops and 5% to the fruit and vegetable sector.<sup>94</sup> To foster more sustainable and eco-friendly agricultural practices, a fundamental shift in the use of this tool is imperative. Rewarding farmers who opt for sustainable crop production is essential, which requires phasing out support to livestock and increasing CIS to protein crops for food, and to fruits and vegetables.

CURRENT CIS TOTAL BUDGET



➤ Similarly to coupled income support, eco-schemes hold immense potential for the Union and its Member States and thus should be fully used to drive sustainable agricultural practices. However, designed by national authorities, their level of ambition greatly differs from one Member State to another. Subsequently, they are mainly leading to marginal improvements rather than holistic transitions towards sustainable farming practices.<sup>95</sup> **Eco-schemes on crop rotation and diversification should be further enhanced.**

➤ Currently, the absence of specific phase-out policies to transform livestock and dairy practices in National Strategic Plans (NSPs) is of major concern as highlighted by the European Commission. Only Luxembourg has set a target for reducing livestock density, which seeks a reduction of at least 15% within the first 3 years.<sup>97</sup> **The concrete protein consumption targets called for above, as well as general sustainability and health goals should be supported by the NSPs.**

 The Promotion of EU farm products also represents a key policy to nudge consumers into buying certain foods. According to the implementation report of the previous framework, the level of coherence between the promotion policy and EU climate and environmental policies differs and depends on product types, production methods and markets. In fact, the EU may have spent almost €200 million incentivising the consumption of animal products between 2014-2019.<sup>99</sup> In 2023 alone, the Commission is expected to spend almost €200 million promoting agri-food products,<sup>100</sup> however, only about €20 million are earmarked for fruits and vegetables.<sup>101</sup> This is inconsistent with climate and health targets. We believe no public money should be spent on promoting food products with adverse health effects or high climate impacts. **Therefore we call on coherence from the promotion policy, establishing the promotion of healthy and sustainable diets as its main objective.**

Given the current crisis affecting European agricultural systems, waiting for the next CAP to implement ambitious reforms for sustainable production is not a viable option. Some Member States, such as Germany,<sup>102</sup> have already expressed their willingness to analyse and reform their NSPs to make them greener. These opportunities must be seized with great ambition to pave the way towards actions that would benefit the entire food system, i.e transforming the architecture of coupled income supports, increasing the level of ambition of eco-schemes and establishing targets to reduce livestock densities. The mid-review of the CAP, which will be undertaken in 2025 by the European Commission, should follow the same objectives.

### Fair Fiscal Policy

In various EU member states, plant-based alternatives, which have a lower ecological impact than animal-based products, still face higher Value Added Tax (VAT) rates. Despite some progress with countries like France, Netherlands, Portugal, Finland, Belgium, and Ireland treating plant-based and animal-sourced dairy equally, other Member States such as Germany, Italy, Greece, Spain, Austria, and Slovakia apply different VAT rates, resulting in higher taxes for plant-based options, distorting the market and consumer choices. For instance, in Italy, plant-based milk is subjected to a VAT rate that is 450% higher than animal-sourced milk.<sup>103</sup>

**+ 450%**

**In Italy, plant-based milk is subject to a VAT rate that is 450% higher than animal-sourced milk**



This discriminatory taxation not only discourages consumers from adopting more sustainable choices but also promotes the more environmentally damaging foods. **To increase the accessibility of sustainable plant-based foods, and respect consumer choices, it is crucial to establish equal VAT rates across the EU for both plant-based and animal-sourced foods. Additionally, encouraging Member States to implement a reduced or even 0% VAT rate for plant-based whole foods would further promote sustainable and healthy diets.** According to the Ipsos 2023 report, nearly 60% of the 3,000 people surveyed (residents of Germany, France and the Netherlands) were in favour of changing the VAT system in favour of healthy, sustainable food, as well as raising meat prices and subsidising farmers for producing plant-based products.<sup>104</sup>

In 2022, the Öko-Institut analysed how the impact of a reform of VAT rates on food products could change the food patterns of people in 5 EU countries.<sup>105</sup> According to the analysis of this report, the modification of VAT rates for animal-based products (from 5% to 23%) and plant products (from 5% to 0%) would reduce greenhouse gas emissions by 1.3 to 3.1 million tonnes CO<sub>2</sub>eq.

### Pricing GHG emissions

According to SAPEA, in addition to VAT measures, new initiatives should include a progressive introduction of taxes on unhealthy and unsustainable products.<sup>106</sup> This is also in line with the Court of Auditors' demand for the agriculture sector to abide by the polluter-pays principle.

Pricing carbon externalities as an incentive/disincentive mechanism to consumption has been consistently found to be an effective tool to significantly reduce both environmental and health impacts of food, especially in developed countries.<sup>107,108,109</sup> Contrary to a consumption tax, which is a Member State prerogative, carbon pricing is part of the competencies of the EU. For example, **animal production systems could be included under the Emission Trading System (ETS) and the Carbon Border Adjustment Mechanism (CBAM).**

The introduction of such a system is already under study by DG CLIMA.<sup>110</sup> **Therefore we call on the next European Parliament and European Commission to move forward and develop an effective carbon pricing mechanism for agriculture, especially for animal products that cause the largest proportion of environmental impacts.** This should be done in a way that will be socially acceptable and effective, with compensation mechanisms that avoid adverse effects on food-insecure populations and support farmers' transitions.

### Funding programmes

The EU is currently supporting plant-based food innovation through the Smart Protein Project and related initiatives funded under the Horizon 2020 'Alternative Proteins' call. However, the allocated €32 million for sustainable protein is only a small portion of the vast €95.5 billion budget of Horizon Europe. Considering the substantial research needs in the plant-based protein sector, it is crucial to increase funding for research and development in this area. In fact, recent studies found that public funding for plant-based food technologies is smaller than that for animal products by a factor of 1,200.<sup>111</sup> Several Member States are already investing their own resources into plant-based research and promotion, such as Denmark, who are implementing a targeted programme worth €168 million, and the Netherlands, who are investing another €60 million in cultivated meat.

To address this need, **the EU should urgently prioritise scaling up its investments in plant-based research, innovation, and development.** One way to achieve this is by reallocating funds from climate-harming subsidies, thus redirecting financial resources to support the growth and advancement of plant-based alternatives. By doing so, the EU can make significant strides in fostering sustainable and environmentally friendly food solutions.

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## ADOPT A STRONG SUSTAINABLE FOOD SYSTEMS LAW (SFSL) FOR THE EU

### Adopt an ambitious SFSF and related acts

The EVU sees the development of the Sustainable Food System Framework (SFSF) as a unique opportunity to build a regulatory framework that effectively accelerates the transition towards more sustainable food production, consumption patterns and an overall One Health paradigm. We also highlight the role of this framework in supporting the just transition of farmers to more resilient and environmentally friendly practices and products. The SFSF is a crucial opportunity to achieve coherence among EU agri-food related policies as well as to intensify environmental ambitions related to this sector.

The SFSF should provide a common understanding of key principles, concepts and terms, establishing them in a holistic framework. Accordingly, the introduction of a comprehensive regulatory framework should be coupled with a review of existing rules to stimulate and accelerate the transition to more sustainable, plant-centred food systems. Furthermore, it should establish and abide by principles such as One Health, polluter-pays, integration, and fair competition.

The definition of “sustainable food systems” is of primary importance in guiding the path towards equitable, healthy and environmentally friendly food systems. We support and encourage the adoption of the definition by the SAPEA.

”  
*A sustainable food system provides and promotes safe, nutritious and healthy food of low environmental impact for all current and future EU citizens in a manner that itself also protects and restores the natural environment and its ecosystem services, is robust and resilient, economically dynamic, just and fair, and socially acceptable and inclusive. It does so without compromising the availability of nutritious and healthy food for people living outside the EU, nor<sup>112</sup> impairing their natural environment.*  
-SAPEA  
”

**We encourage the SFSL to acknowledge that plant-based diets** (defined as a diet that consists largely of a diversity of plant-based foods - fruits, vegetables, plant-based proteins (legumes, soybeans and nuts) - and low or no amounts of animal-source foods) **have an essential role to play in a successful transition to a truly sustainable food system, laying the foundation for this shift.**

**This landmark law must pave the ground for a transformation of food environments** through subsequent policy measures and interventions, both at EU and national level, to address the availability, affordability and desirability of healthy and sustainable food. This can be furthered by:

**Public procurement**, given that Europe's government expenditure on works, goods and services represents around 14% of EU GDP, accounting for roughly €1,8 trillion annually.<sup>113</sup> This constitutes a powerful mechanism for promoting food choices that support sustainability and better health. According to SAPEA it may be the most impactful measure to mitigate emissions from catering services.<sup>114</sup> Replacing a non-vegetarian menu item with a vegetarian option is estimated to reduce GHG emissions by approximately 30%.<sup>115</sup> Thanks to savings generated by the affordability of plant-based meals, the purchase of better quality food, such as organic, seasonal and local products, can be increased.<sup>116</sup> This crucial tool must therefore be effectively used by:

[Click here for real world examples of sustainable public procurement best practices](#)

**Introducing minimum mandatory requirements related to plant-based foods for sustainable public procurement** to create healthy habits and empower long-term behaviour changes across EU Member States. Criteria for establishing sustainable public procurement are an essential tool to include sustainability at the core of the European food system.

**Introducing a minimum, ambitious target of budget allocated to plant-based food in the total purchase of food and drinks products related to public procurement.** According to a Greenpeace analysis, based on the EAT-Lancet diet, meat consumption in Europe needs to drop by about 81% by 2050 in order to achieve climate targets. We therefore call for an aligned budgeting policy that promotes the necessary dietary shifts in public settings.<sup>117</sup>

**Introducing transparent product information** as a necessary tool to facilitate consumers' choice of more sustainable products. **The EU must ensure that the plant-based food sector is not hindered in its development and marketing by conflicting national labelling and denomination rules.**

Promoting the SFSF to lay, besides the CAP promotion policy, the groundwork for the EU to **regulate the marketing of unhealthy foods with negative health and climate impacts by providing more information to consumers on the sustainability of products as well as restricting advertising in key environments and of key food products.**

Involving the whole food system, the law must address special measures targeting the end of the food supply chain, **recognising retailers as a bottleneck to sustainable food systems**. Retailers have the power to nudge supply and demand and should improve the availability and appeal of healthy and sustainable food. Moreover, restrictions should apply to the in-store placement of unhealthy products in prominent locations, as well as marketing and sales deals. **Governments should set targets for increasing the proportion of supermarket sales from healthy and sustainable food at the national level.**

## PROMOTE A JUST TRANSITION TOWARDS PLANT-BASED

### Promote the production of sustainable and healthy food, ensuring a just transition

Over the past decades, farming and farmers have become a focal and polarising subject when it comes to climate change policy. On the one hand, they are considered to be responsible for increased environmental impacts, on the other, they are seen as being part of the solution. This divide has been misused as a political weapon, deepened by misinformation, resulting in significant delays and U-turns in policy advances needed to both protect the environment and farmers - **policies that can be complementary and even symbiotic**. Over the long term, economically sustainable agriculture is dependent on environmental sustainability, and a healthy environment relies on responsible land management and production methods.<sup>118</sup>

**The fight is against climate change, not farmers. Against practices, not people. At the same time, it should be for human and biodiversity well-being, not selected companies or sectors.**

This means that we should create all the conditions necessary to ensure farmers make a decent living by applying practices that produce healthy and sustainable food, now and in the future. With consumer preferences increasingly changing but policy changes lagging behind, farmers are at risk of being left behind, at a crossroads of unmatched supply and demand. This mismatch threatens to increase the friction between agricultural production and climate targets

***The fight is against climate change, not farmers.  
Against practices, not people.***

As previously shown, **consumers are already leading this change, demanding adaptation from producers**. Despite the lack of political support, Europeans are shifting towards plant-based diets with both plant-based dairy and meat alternatives registering sales growth, whilst demand for dairy and meat products is slowing down or declining. These are often conscious decisions taken in order to promote animal welfare or reduce environmental impacts. However, current policies do not support this change and may, in fact, hinder it, thereby hurting farmers. **By suspending climate protection measures, maintaining support for damaging products or obstructing undeniable demand shifts, policymakers may distort the market and prevent the necessary transition to guarantee long-term farmers' subsistence**. Currently, there is already an oversupply of over 14 million tonnes of milk in Europe (expected to double by 2030),<sup>119</sup> something historically dealt with in the so-called “mountains of butter” and “lakes of milk” period in the 70's.




Instead, supporting and promoting the shift to more sustainable products and production methods is a crucial adaptation tool. Studies show that **the transition towards more plant-based diets can be economically beneficial for most farmers** across the European Union and **the promotion of agri-environmental practices is the most effective at increasing productivity**.<sup>120,121</sup>

With this shift, new opportunities arise for European farmers with increased value perception by the consumer for products such as pulses, nuts, vegetables, fruits and fungi. Furthermore, high-quality European goods can replace current imports, reducing supply chain emissions and valuing EU producers. The import reduction will contribute to food security. Moreover, the increased production of pulses is capable of bettering soil fertility<sup>122</sup> and reducing fertiliser use.<sup>123</sup>

According to the European Commission, legumes produced for food consumption usually offer EU farmers higher profit margins.<sup>124</sup> Producing legumes can also lead to higher profits than cereals and its production is suitable for European climates, particularly in the case of soy, peas, lentils and fava beans.<sup>125</sup> **Despite this, pulses account for only around 2% of farmland and have received less funding than other major crops.**<sup>126,127</sup> **With the area cultivated with legumes being low, R&D incentives that could increase profitability, such as breeding research, are also reduced.**

**Besides the increase in direct consumption of plant based produce, dairy and meat alternatives rely heavily on agricultural production.** Currently, almost all crops used to produce plant-based milk alternatives are grown by farmers in the EU.<sup>128</sup> Moreover, pea, soy, wheat and even fungi are key ingredients in plant-based meat alternatives, representing a high-value added opportunity for European farmers.



Despite abrasive policies around Europe, several farms have already successfully transitioned from producing animal to plant-based products. That's the case of **Adam Arnesson**, a Swedish dairy farmer who is now producing oats for oat milk; **Laurence Candy**, a UK dairy and beef farmer now producing organic cereals; **BioHof Huebeli**, a former dairy farm in Switzerland now producing crops for human consumption as well as oat milk. Studies also show farmers are willing to transition if supported.<sup>129</sup>

Thus transitioning towards plant-based diets offers a multitude of agronomic benefits and plays a key role in facilitating farmers' transition towards sustainable agricultural systems. However, **more political support is needed to encourage and support this transition.** Starting with shifting CAP subsidies towards climate-aligned products as well as using funding programmes to support farmers producing these products. Furthermore, establishing targets and including a just transition vision in the SFSF and Protein Strategy is needed. **Finally, we call for a deeper focus on the Cohesion Funds and Just Transition Mechanism in agriculture.** This is necessary to support farm conversion and training, but especially in those cases where transitioning to other productions might not be feasible due to land management constraints.

# Sound policy based on sound evidence

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