

Sector	Measure Description		
	Category	Subcategories	Examples of measures
General public services: Executive and legislative organs, financial and fiscal affairs, external affairs	Foreign economic aid	Financing aid detrimental to environmental and/or climate	Fossil fuel consumption for buildings and transportation
Military defence			Fossil fuel consumption for buildings and transportation / Reduced tax rates on fuel for heavy vehicles and aviation / Spending on air navigation R&D for air/boats navigation operations and innovation with no environmental improvement purposes
Civil defence			Fossil fuel consumption for buildings and transportation / Reduced tax rates and/or exemptions on fuel for heavy vehicles and aviation / Spending on air navigation R&D for air/boats navigation operations and innovation with no environmental improvement purposes
Public order and safety (Police services, Fire-protection services, Law courts, Prisons)			Fossil fuel consumption for buildings and transportation
Agriculture, forestry, fishing and hunting	Agriculture and food systems	Unsustainable farming and agricultural practices	<u>Fossil fuel support:</u> Energy tax breaks for agriculture / Fuel subsidies for agriculture, horticulture, farming / Subsidies for mineral oil used in agricultural machinery  Support for biofuel production leading to deforestation and/or land degradation and/or intensive cropping  Other support for farmers: subsidies or lower VAT for fertilisers and pesticides/ VAT refunds, agricultural capital tax relief, stamp duty relief for unsustainable farming practices
		Unsustainable food production	Product support for marketing and processing / Subsidies for unsustainable products and production practices / Support for intensive farming
	Forestry	Unsustainable forest management	Subsidies supporting unsustainable forestry practices, e.g. monoculture plantations of exotic species, use of pesticides and fertilizers, monoculture of species without preserving genetic biodiversity
	Fishing and hunting	Unsustainable development of fisheries and aquaculture	Subsidies for fossil fuels used in domestic commercial fishing, inland fisheries, aquaculture / CO2 tax reduction for fisheries  Other support for fishing and aquaculture: support to overfishing capacity, scaling and market development, aquaculture processing and commercialisation, VAT relief on fishing vessels
Fuel and energy	Energy	Production and use of unsustainable energy	<u>Fossil fuel support:</u> Compensation for indirect costs of emissions trading / Government-regulated price of feedstock (oil, gas and coal) for refining and processing and heat generation / Tax and royalty exemptions linked to amount of fuel produced / Spending on interconnectivity and storage infrastructure / Subsidies for transportation and processing of fossil energy resources / Support for the construction of plants for fossil-fuel heat and refineries, grid infrastructure for fossil fuel-powered electricity / Subsidies for gasoil used in powering combined heat and power (CHP) plants, electricity generation from peat / Peat storage support coverage / Subsidies on (fossil) fuel consumption for transport and heating / Support for fossil sources in non-fuel use (e.g., plastics) / Support for extraction, refining of fossil fuels  Support to biofuels having a detrimental impact in terms of land use change and biodiversity loss
		Favouring fossil fuel consumption or use	<u>Fossil fuel support:</u> Reduced tax rate for diesel / Subsidies for methane used in energy-intensive installations / Subsidy for suppliers of fuels to remote areas / (fossil-fuel powered) electricity, fuel allowance / (fossil) fuel subsidies for heating
Mining, manufacturing and construction	Mining	Unsustainable mining	<u>Fossil fuel support:</u> Subsidies for electricity used from fossil fuel drilling / Subsidies for mineral oil in the offshore petroleum sector
	Manufacturing	Unsustainable manufacturing	<u>Fossil fuel support:</u> Subsidies for carbon dioxide for refining, energy for energy intensive industries and other businesses / Subsidies for mineral oil used in motors or motor vehicle / Subsidies for fuels used in stationary engines and warehouse vehicles, off-road work machines

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			Activities leading to increase in the use or release of toxic substances or to the production of chemicals
	Construction	Unsustainable construction	Road construction / Support leading to soil sealing and the loss of soil surface and biodiversity. Subsidies for fuels for off-road work machines
Transport	Infrastructure	Unsustainable transport infrastructure	Support for road and highway infrastructure / Support for the airport construction
	Mobility	Unsustainable transport and mobility	<i>Fossil fuel support:</i> Reduced energy duty for diesel fuel or other fuel sources / Subsidies for fossil fuel consumption for: taxis, rail transport, inland and coastal navigation, ferries and shipping, internal flights, commercial aviation, passenger aviation  Reductions/exemptions of urban non-green road pricings schemes, for road transport of goods / Reduced tax rates on fuel for heavy trucks  Company car tax breaks / exemptions for vehicle registration tax / support for car parks in urban areas not destined for multimodal transport / Scrappage measures that are open to ICE vehicles
Other industries		Unsustainability in other industries	<i>Fossil fuel support:</i> Subsidies to fossil fuel intensive industries / Subsidies to environment-detrimental industries
		Unsustainable use of chemicals	Support/subsidies for high energy and highly polluting chemical installations/processes/substances
R&D for industries		R&D for unsustainable activities on fuel and energy	Coal, Petroleum R&D Funding / Direct spending on R&D for fossil fuel exploration / R&D spending on fossil fuel use
		R&D for unsustainable activities in mining	Support for research, development and demonstration (R&D) for exploration technologies and processes, and for field development / Support on mine development activities / Support for research on fossil fuels
Waste management		Unsustainable waste management	Tax reduction for waste management through incineration/ Lower VAT for waste discharge into landfill / Investment in overcapacity that will inhibit shifts to desirable waste management solutions
Pollution abatement	Air and climate		Support for air navigation operations / Subsidies for air transport  Deductibility of the "air emissions" component of contributions or donations paid to approved associations for monitoring air quality  Government-provided insurance and indemnification for risks and damages such as pollution CO2 based subsidies for diesel used in agriculture, forestry, electricity production, other industries
	Noise and vibration		Support for air navigation operations / Subsidies for air transport
Protection of biodiversity and landscape		Unsustainable land and territory management	Support for increasing urbanization without taking into account detrimental effects on the environment such as excessive urban sprawling
R&D for environmental protection		Support for unsustainable R&D activities	R&D for air/boats navigation operations and innovation with no environmental improvement purposes
Housing and community amenities	Housing	Unsustainable housing development	Support for acquisition of land for construction
	Community	Unsustainable community development	Fossil fuel support: Subsidies for fossil fuel used in network operations
	Water supply	Unsustainable water supply	
Hospital and public health services			Fossil fuel consumption for buildings and transportation Fossil fuel consumption for civil servants transportation
Recreation, culture and religion services	Recreational and sporting services		Support for unsustainable tourism activities (i.e., ski, air travel, coastal artificialization)
	Religious and other community services		Support for energy consumption in buildings
Education			Fossil fuel consumption for buildings and transportation
Social protection			<i>Fossil fuel support:</i> allowances for fuel, heating / Support for fossil fuel boilers