
ANNEX 2

PROPOSED NON-EXHAUSTIVE LIST OF SAMPLE QUESTIONS ON FOSSIL FUEL SUBSIDIES AND FOSSIL FUEL SUBSIDY REFORM FOR REGULAR USE IN WTO TRADE POLICY REVIEWS

As part of efforts to promote enhanced transparency in relation to fossil fuel subsidies and fossil fuel subsidy reform, the co-sponsors of the WTO Fossil Fuel Subsidy Reform Initiative have developed the following non-exhaustive list of sample questions. They are intended for use, on a voluntary basis, to guide the preparation of information for and engagement with other Members on these issues in WTO Trade Policy Reviews.

Information about the nature, extent, design and implementation of fossil fuel subsidy measures

1. Noting the commitment made to fossil fuel subsidy reform under SDG 12(c) of the UN 2030 Agenda, could [WTO Member under review] please provide information about the nature, extent, design and implementation of any programmes or schemes, existing or under consideration, that support the production or consumption of fossil fuels?¹ *[Where information is provided, but is incomplete: could [WTO Member under review] please provide more information about the [nature], [extent], [design] or [implementation] of the programmes or schemes that support the production or consumption of fossil fuels discussed in [the Member's TPR report], or any others that may be under consideration?]*
2. What was [WTO Member under review]'s response to the 2021 energy crisis in terms of temporary measures that support the production or consumption of fossil fuels?

Information about current and planned reforms of fossil fuel subsidy measures

3. How is [WTO Member under review] implementing commitments to accelerate efforts to rationalize and phase out harmful fossil fuel subsidies agreed at recent UNFCCC COPs and in line with UN Sustainable Development Goal 12(c)? For G20 Members: What steps has [WTO Member under review] undertaken to abide by its G20 commitment to phase out inefficient fossil fuel subsidies, and what steps are being considered or introduced to implement this phase-out? *[If information about FFSR has been provided: could [WTO Member under review] please provide more details about its experiences with reforming and phasing out programmes supporting the production or consumption of fossil fuels?]*
4. What steps has [WTO Member under review] taken to phase out any temporary measures in support of the production or consumption of fossil fuels adopted in response to the 2021 energy crisis?

Information about economic, social and environmental impacts of fossil fuel subsidy measures

5. **[impact]** Has [WTO Member under review] undertaken recent analysis of the economic, social and environmental impacts of fossil fuel subsidies it applies and what have been the findings?
6. **[cost/budget]** Could [WTO Member under review] please provide information on the impact of fossil fuel subsidies on the actual costs paid domestically for fuel and on the government's budget?
7. **[vulnerable groups]** In the context of fossil fuel subsidy reforms, what actions are being taken to mitigate the effects on vulnerable groups?

¹ For example, this could include, *inter alia*, direct spending, price support, tax exemptions or risk transfers.