

Border Carbon Adjustments

Pivotal design choices for policy-makers

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1.0 Introduction

The rise in interest in border carbon adjustment (BCA) can be traced to increasingly impactful state-level efforts to address climate change. In 2015, at the time of the signing of the United Nations Framework Convention on Climate Change's (UNFCCC's) Paris Agreement, there were 38 carbon tax or emissions trading systems (ETS) implemented at the national and sub-national levels. By 2023, this number had almost doubled to 73 (World Bank, 2023) and continues to grow. These regimes vary in terms of their design details and ambition, and few are stringent enough by themselves to drive significant emissions reductions, but this is changing. The European Union's (EU's) allowance price for emissions under its ETS now fluctuates just short of EUR 100/tonne, or almost five times its value of only 5 years ago.² The Canadian national carbon price, introduced in 2019, is scheduled to rise to over CAD 170 (EUR 115)/tonne by 2030.³ China's national ETS began operating in 2021 and is the world's largest in terms of covered emissions.⁴ In the last 5 years, over 30 countries have enacted legally binding commitments to achieve net-zero greenhouse gas (GHG) emissions by 2050.

In parallel with these developments has come increasing concern over “carbon leakage”—the phenomenon wherein climate policy in the enacting country merely drives emissions elsewhere, through market share lost to competing foreign firms that do not pay any sort of

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² CarbonCredits.com., n.d.

³ Government of Canada, 2021.

⁴ International Carbon Action Partnership, n.d.



carbon price.⁵ Such concerns go hand in hand with increased climate ambition and give rise to an interest in BCA—a border measure that forces imported goods to be charged as if they had been produced under domestic climate pricing policies. The most salient example is the EU’s Carbon Border Adjustment Mechanism (CBAM),⁶ meant to replace the ETS’ existing protective measure—free allocation of ETS allowances—as the allocations are phased out.

Given the trends in climate ambition, it is not surprising that other countries are also considering such measures. Canada has wrapped up consultations on what a BCA might look like in that country, and the United Kingdom’s government is analyzing the results of similar consultations undertaken in spring 2023.⁷ Japan’s 2020 Green Growth Strategy calls for consideration of BCA, and the United States has repeatedly committed to implementing some sort of BCA.⁸

If they do result in BCA regimes, it is not clear what form these various country-level efforts might adopt. Rather than being a single uniform instrument, BCA is more like a decision tree where the final result can greatly vary depending on the policy options chosen. The possibilities can differ in important ways, with the various final options situated on a spectrum that ranges from pure environmental protection to pure protection of domestic industry.

Given that diversity, there is keen interest and deep concern among the many countries whose exports might be covered by BCAs about their practical economic implications and, moreover, concern about the systematic impacts such instruments might have on the multilateral trading system and international climate cooperation.

It is, therefore, important to understand what the key design options are and how each of them affects the final outcome of the process of elaborating a BCA. This policy brief covers the pivotal choices in the design of BCAs, as well as the impact that each choice might have and the trade-offs that each might entail, aiming to provide useful insights to policy-makers and set the ground for the broader discussions about the best practices in BCAs.⁹

2.0 What Is BCA?

BCA is a policy measure that aims to address the potential negative impacts of carbon pricing policies on domestic manufacturing industries by leveling the playing field between domestic producers who are subject to carbon pricing and foreign producers who are not. It is not a

⁵ Throughout this document, per customary usage, the term carbon will be used as shorthand for all greenhouse gases.

⁶ European Commission, n.d.

⁷ At the time of publishing the outcome was not yet released: <https://www.gov.uk/government/consultations/addressing-carbon-leakage-risk-to-support-decarbonisation>

⁸ For example, as set out in United States Trade Representative, 2021.

⁹ This policy brief is part of a project that included IISD analysis and closed-door dialogues with delegates of governments that were either considering their own BCA measures or were potentially impacted by such measures. The ideas presented here include IISD’s own analysis and input from governments, stakeholders, and experts invited to be part of such exchanges.



stand-alone policy; it is supposed to be an accompaniment to carbon pricing,¹⁰ and it looks very different depending on the type of carbon pricing it accompanies.

If it were paired with a domestic carbon tax, BCA would act much like VAT—applied to imports at the border in the same measure as it is applied to domestic producers. In this form, it would also be possible to grant domestically produced goods a rebate of domestic taxes at the point of export, as VAT does. On the other hand, if it were paired with a regulatory form of carbon pricing, such as a cap-and-trade scheme (like the EU ETS), BCA would duplicate that regulation at the border, applying it also to imports. The EU CBAM, for example, requires importers to purchase emissions allowances in the same way that domestic producers are required to do. The latter type does not technically involve an adjustment, but both types are commonly known as BCA.

In theory, a BCA could be applied to all imported goods, but in practice there are good reasons that existing schemes and proposals focus on a small number of specific commodities, such as steel, aluminum, nitrate fertilizers, cement, plastics, and chemicals. One reason is that a BCA intended to prevent leakage should only focus on those goods that are both energy-intensive—so their costs increase significantly with carbon pricing—and trade exposed—so they cannot pass along those costs to consumers for fear of being undercut by imports. This is a limited number of goods. A complex manufactured good such as an automobile, for example, may have plenty of steel, aluminum, and plastic in it, but there is also so much value added that the value of the embedded carbon is low by comparison to the good's final price, so pricing carbon would not increase the price of an automobile enough to lead to leakage.

Another reason for limited coverage is administrative ease. At this stage, it would be a near-impossible challenge to estimate the carbon embedded in all goods as they showed up at the border and manage a system of charges to them all.

3.0 What Are the Key Design Features in a BCA?

Before exploring particular design features, it is important to discuss objectives since the choice of objective will inform all design choices. Proponents of BCA have proposed many possible objectives for the instrument, including

- prevention of carbon leakage, thereby enabling meaningful domestic carbon pricing;
- preservation or promotion of competitiveness for domestic firms;
- incentive for trading partners to boost their climate ambition; and
- incentive for foreign producing firms to decarbonize.

While these objectives are linked, emphasis on one or another of these objectives will be the guiding filter that drives different design choices. The most legitimate objective in the eyes of trade law, and the most acceptable in terms of diplomatic reactions, is the prevention of carbon leakage. This is an environmental objective concerned with the integrity of domestic climate policy.

¹⁰ Some of the BCA proposals circulating in the United States are not linked to carbon pricing but rather to the cost of compliance with the emissions reduction regulations: <https://www.e3g.org/wp-content/uploads/US-perspectives-on-carbon-border-adjustment-mechanisms-E3G-briefing.pdf>



Protection of competitiveness is closely related since leakage arises because of loss of competitiveness brought about by carbon pricing. But the two are not equivalent. If the regime is meant to protect competitiveness, the final instrument will not simply level the playing field but rather will tip it so as to disadvantage foreign producers vis-à-vis their domestic counterparts. Some proponents suggest that, in practice, there is no bright line separating the objectives of environmental protection and protection of competitiveness, arguing that without protection from loss of competitiveness, it would be politically impossible to enact measures to protect the environment. This view is not universally shared, in particular by those concerned by the proportionality of trade restrictiveness of new measures.

3.1 Coverage of Trade Flows: Import only or exports too?

A fundamental design question is whether the BCA will apply just to imports, or will also cover exports, granting some sort of rebate of the carbon price paid by domestic producers at the point of export. This is a controversial choice for several reasons.

First, if the BCA takes the form of a regulation applied at the border, rebating the domestic carbon cost may constitute a subsidy contingent on export, which would be prohibited under Article 3 of the WTO Agreement on Subsidies and Countervailing Measures. It is worth noting that whether or not it is prohibited, such a rebate might be subject to countervailing duties from importing countries.

Second, export rebates may be seen as counter to the objective of environmental protection since they involve sending goods off into global markets with no carbon price attached and perhaps causing carbon leakage in trading partners that do apply a carbon price. This might be addressed if BCA were widespread like VAT, and most countries applied them at the point of import and rebated them at the point of export, but we are far from such a scenario.

Third, *not* applying export rebates probably leads to carbon leakage since domestic producers saddled with a carbon price would undoubtedly lose market share in third countries.

3.2 Geographic Scope and Exemptions

Here, the choice is whether the BCA regime will exempt some countries from coverage, allowing their exports to enter without incurring the BCA charge. There are a number of possible reasons for such a country-based exemption:

- A country might have a national emissions cap, which would, in theory, preclude there being any leakage to that jurisdiction (emissions cannot rise under a cap).
- A country's carbon pricing regime might be linked to the domestic carbon pricing regime and might be accompanied by a similar BCA.
- A country might be implementing "adequate" national climate actions.
- A country might be classified as least developed or low-income. These countries historically and presently have not made significant contributions to global emissions, and they typically have low levels of production and exports of the emissions-intensive trade exposed (EITE) goods that would normally be targeted by BCA.



Any country-based exemption faces the problem that it is probably a violation of the General Agreement on Tariffs and Trade's (GATT's) Most-Favoured Nation principle, as embodied in GATT Article I, which requires governments to treat products from every other WTO member equally unless there is a specific allowance for different treatment set out in another GATT provision or another WTO agreement. Moreover, any exemption based on national policies involves some sort of unilateral determination of whether foreign country climate policy is "adequate." Such a determination faces problems of legitimacy—no country is in a position to unilaterally judge the adequacy of other countries' climate efforts—and seems to run counter to the Paris Agreement, which allows countries to determine what is adequate in their cases.

Exemptions based on development status seem to fulfil the need to respect the principles of special and differential treatment¹¹ (a WTO principle) and common but differentiated responsibilities and respective capabilities¹² (a UNFCCC principle). Following these principles would acknowledge that it is unfair to burden those countries that have historically contributed least to climate change and have the least means to address it. However, it would raise the risk of creating holes for possible carbon leakage in a BCA regime.

Another unavoidable reality of any country-of-origin-based differentiation is the increased risk of transshipment problems when goods facing high adjustments if exported from their country of origin are instead first being shipped to a lower-adjustment or exempted country to later be exported from there to the BCA jurisdiction. Transshipment is a classic problem in trade policy and is regularly used by exporters to circumvent anti-dumping and countervailing duties.

3.3 Emission Scope

There are three different types of GHG emissions that might be covered by a BCA:

- Scope 1 (direct) emissions are directly under the control of the producer and happen within the installation boundaries. Fuel burned for industrial process heat creates such emissions.
- Scope 2 emissions are a type of indirect emissions. They are the emissions created by the generation of any purchased electricity, heat, steam, or cooling.
- Scope 3 emissions are all other indirect emissions. They include upstream emissions from input goods and downstream emissions from the transport of goods to market.

Any BCA regime will cover direct emissions. If the objective is prevention of leakage, then Scope 2 emissions should probably also be covered—they are the most significant source of emissions overall for the production of energy-intensive goods such as aluminum.¹³

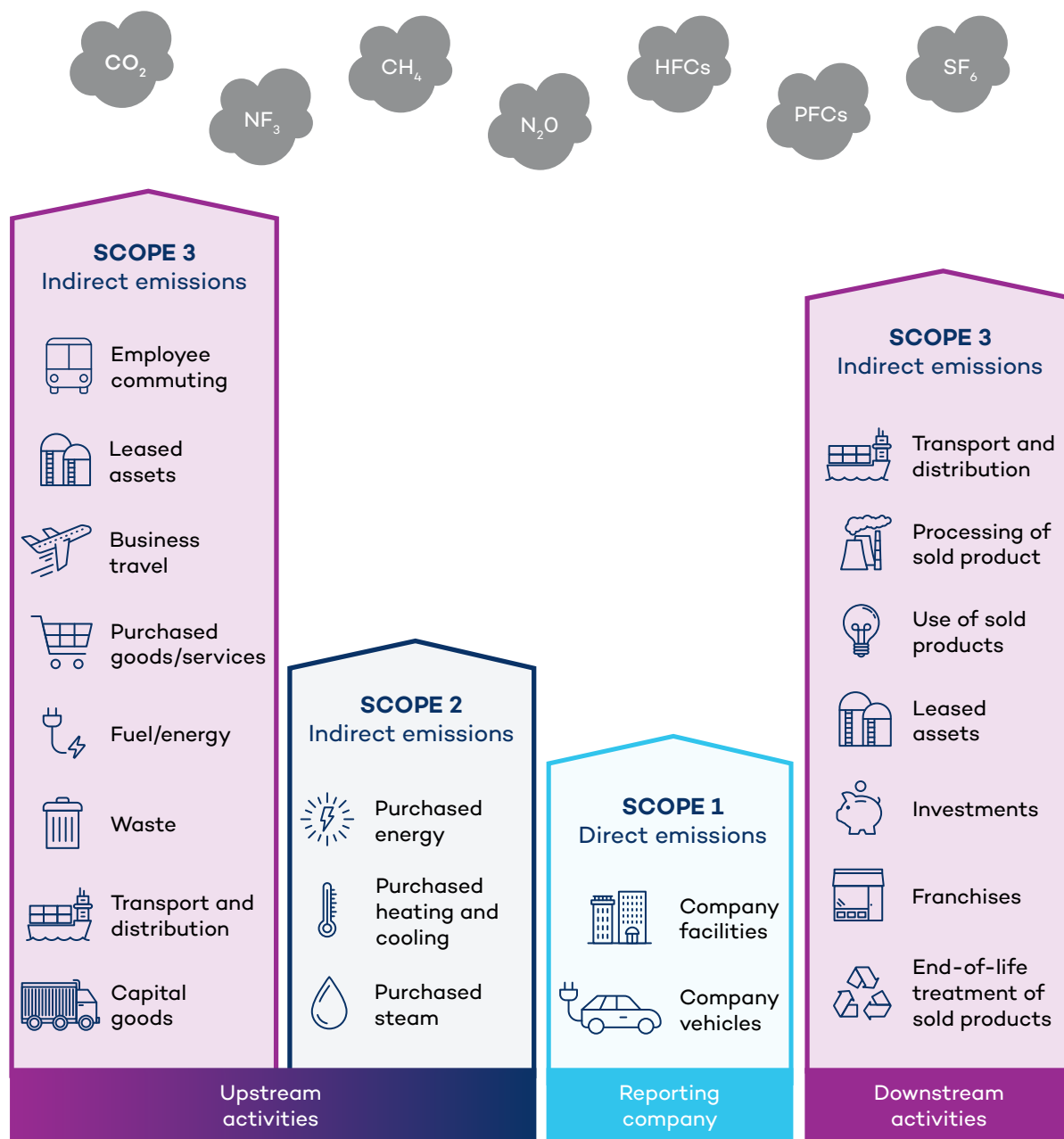
¹¹ As defined by the WTO: see https://www.wto.org/english/tratop_e/devel_e/dev_special_differential_provisions_e.htm.

¹² Established by the United Nations Framework Convention on Climate Change: See United Nations, 1992.

¹³ More information on emissions in the aluminum sector can be found here: <https://international-aluminium.org/statistics/greenhouse-gas-emissions-aluminium-sector/>



Figure 1. Scope of emissions: An illustrative scheme



Sources: Circularize, 2022; World Resources Institute & World Business Council for Sustainable Development, 2011.

Scope 3 emissions are more problematic. The key question is whether these sorts of emissions are also covered under the domestic carbon pricing regime that the BCA is meant to be mirroring at the border. If not, then it would be inappropriate to charge foreign producers for those emissions.

Scope 3 emissions, being beyond the control of the producer, are also administratively burdensome to account for and declare, whether they are downstream emissions from the use and disposal of products or upstream emissions embodied in purchased intermediate goods.



3.4 How Embedded Emissions Are Calculated

The next key factor in BCA design is the decision how to calculate the carbon embedded in imported products. There are two basic options:

Actual Emissions Data

Using the actual emissions data has the advantage of being based on the actual carbon footprint of individual firms, which is fair to producers, and it provides those firms incentives to lower their GHG intensity. However, creating the accounting regime, collecting the necessary data, and having that data certified by an accredited verifier is costly, and especially so for smaller firms that have less volume production over which to spread those relatively fixed costs.

The burden is made more significant by the fact that, to date, there is no international standard for calculating the carbon embedded in goods. There are multiple standards for calculating carbon emissions at the facility level, but translating those to a goods-based standard has not yet been done, and for some sectors is extremely challenging, though the EU recently released a draft for comment of the standard to be used under its CBAM regime.¹⁴

If actual emission values are used, the designers of a BCA regime will need to decide whether foreign producers can reduce their reported emissions through the use of offsets or trades. In some national carbon pricing schemes, firms are allowed to reduce final reported emissions by purchasing emissions reductions created by other entities (offsets), or purchasing emission reduction credits from other firms under a cap that have outperformed their mandated emission targets. It is not obvious whether such mechanisms should be allowed to reduce reported emissions for the purpose of CBAM, especially if the CBAM administrators have little control over the quality (legitimacy) of those instruments. If domestic firms are able to use such mechanisms, however, it would seem only fair that foreign firms should also be able to do so.

Defaults

Another option is to use default assumptions about the embedded carbon emissions in goods. These might be based on average GHG intensity for that sector in the exporting country or in the importing country. They might be based on some benchmark level of those sectors—say the average of the top 20% best performers from a GHG intensity basis. Or they might be based on national average GHG intensity for the country from which the exports originated.

Any default system suffers from the problem that it unfairly penalizes individual producers that are cleaner than the benchmark. The further away from firm-specific data the default is set, the more this distortion is salient. This problem might be addressed by allowing individual producers to challenge the default with actual verified data.

¹⁴ European Commission, 2023.



3.5 Crediting for Foreign Policies – Carbon pricing and rebates

Credits are adjustments to the BCA charge for an imported product, granted to reflect the fact that the product has paid a carbon price in the country of origin. Absent such crediting, BCA would tilt the playing field to the detriment of the imported product, effectively double-charging for its carbon content. Not granting such credit would place the BCA closer to the industrial protection end of the spectrum and, therefore, go against the environmental objectives of the BCA.

If the credit is for a carbon-price-based policy in the country of export, the adjustment could be relatively straightforward: a reduction in the amount payable equal to the calculated carbon price already paid domestically, whether that was in the form of a carbon tax or a mandated purchase of allowances. However, even in such situations, there can always be challenges related to different designs of the two carbon pricing systems, for example, related to different coverage in the scope of emissions.

It is much more challenging to credit for non-price-based climate policies such as preventing deforestation. First, it is difficult to define which policies count as climate policies and who gets to decide that question. (If the exporting country decides, the list will likely be long.) Second, it is methodologically challenging to equate non-price-based policies to a price equivalent. Third, if such credit were granted, the importing country would, by the same principle, have to increase the border charge to account for the non-price-based policies faced by domestic producers. This sort of border charge would not be an adjustment for taxes levied on products, which a 1970 GATT Working Party concluded was legal, and it would not be a tariff, which would also be legal (provided it were within the WTO members' bound limits). Rather, it would be an adjustment for internal charges levied directly on producers and thus, like charges to compensate for different corporate income tax rates or minimum wage laws, would be of a form that is widely agreed to be illegal under WTO law.

On the other hand, crediting only for price-based climate policies seems to violate the spirit of the Paris Agreement and the UNFCCC, which leave it up to sovereign choice what policies countries will use to achieve their nationally determined contributions.

It is worth noting that if foreign non-price-based climate policies are effective, they will reduce firms' emissions intensity, thereby reducing the BCA charges due. This is something like crediting for non-price-based climate policies, but it would fail to capture such policies as applied to other sectors. For example, an effective set of policies to combat deforestation might be the most appropriate way for a country to mitigate national GHG emissions, but it would not do anything to lower emissions intensity for that country's industrial producers.

Even if credit were limited to price-based policies, it would be difficult to establish the credit due. Most carbon pricing schemes have flexibilities to protect firms from their full impacts, such as free allowances under ETSs or specific exemptions from carbon taxes. Arriving at agreement on how to account for such features would ideally be a consensus effort of bilateral negotiations between the affected states.



3.6 Revenues

The implementation of BCA will generate revenues that can be used for various purposes. General principles of taxation argue that those revenues should be directed to general government revenue in the collecting jurisdiction rather than hypothecated to a specific end use.

Nonetheless, the BCA-implementing jurisdiction could specify that an amount equal to those revenues be spent in a particular way. If that is done, the most fundamental choice is whether those revenues should be retained by the importing jurisdiction or somehow returned to others.

If retained, the funds could be used in a general manner to further climate change objectives or used specifically to help the firms covered by carbon pricing to decarbonize. The latter may make sense from an environmental perspective and represents a way to boost the effectiveness of the carbon pricing regime in fostering innovation and decarbonization. But it could also be seen as unfair competition for competing firms subject to BCA—lowering GHG emissions and the carbon price payable for domestic firms and using levies assessed on foreign production to do so.

Revenues, however, represent one of the few available vehicles for addressing the fact that BCAs impose a financial burden on foreign producers, some of whom will be hard-pressed to comply with the reporting and accounting obligations and to engage in meaningful low-carbon transformation of their production processes. They are a potential way to accord some respect to the principle of common but differentiated responsibilities, which assigns less onerous burdens on those countries that have contributed least to the climate crisis and which have the least means to address it, demanding assistance and leadership from developed countries.

As such, it is also worth considering the options for returning all or some of the revenues. Options include multilateral funds such as the UNFCCC's Green Climate Fund or Adaptation Fund, or the Global Environment Facility. Other options include direct refunds to the countries of export, earmarked for assisting in low-carbon development. Or the funds could go directly to affected firms, for example, underwriting the costs of certification to the reporting requirements of the BCA.

4.0 Other BCA Considerations

As a government moves through the decision tree of important choices to be made when designing the BCA, some other considerations would likely be included in the final decision:

Implementability and Customs Controls

Implementing the BCA will likely cause an additional administrative burden not only on the related importers and exporters but also on the customs service of the WTO member introducing the BCA. The more downstream BCA product coverage will go, and the more BCA covers emissions embedded in upstream input goods, the more complex the information that needs to be collected and verified and the greater the burden.



Capacity to Comply

While the above aspect relates to possible implementation challenges in the BCA-introducing jurisdiction, a completely different set of challenges might face exporters that would need to comply with the requirements of BCA. This might be particularly challenging for firms in developing and least developed countries that have no existing national GHG reporting requirements. Even firms that already conduct GHG accounting and reporting might find themselves having to comply with a different set of accounting protocols when exporting to a country with a BCA. This challenge would be multiplied, of course, if the exporter were exporting to several different markets, each with a different BCA with different accounting and reporting requirements.

Transition and Review Arrangements

A new and complex instrument will demand not only a transition period but also a review mechanism that would allow for necessary adjustments that might be required after the initial launch. A key question for countries exporting to the BCA jurisdiction is if and how they might be able to input views into such a review process.

Impact on Established Trade Flows and the Erosion of Preferences

BCA will unavoidably cause strains in trade relationships and might cause significant shifts in previous trading patterns of EITE goods covered by the BCA. In cases where the covered goods were benefiting from the preferential tariff treatment, the margin of such preference might be impacted by the introduction of BCA, especially in cases of potential competition from other jurisdictions with a higher carbon price and/or lower GHG intensity. Trade might also be diverted toward other markets that do not use BCA.

Global Context and International Cooperation

BCAs are not being developed in a vacuum. Important international conversations might impact BCA design decisions, including those related to global carbon pricing, recognition of a diversity of climate change mitigation efforts, and the diversity of emerging product carbon standards. BCA conversations have put many existing divergences on these issues into stark relief, but have also prompted new conversations about the importance of international cooperation on these and other issues at the intersection of trade and climate policies.

5.0 Conclusion

BCAs by their nature are transitory instruments—stop-gap measures that are likely to be adopted by some governments as they step up their climate change mitigation ambition and while they await more ambitious climate action by their trading partners. However, significant decarbonization efforts by some or most EITE sectors globally will be needed before we can envision the sunset of BCAs. Until then, and possibly for a reasonably long time, the world might find itself in a “spaghetti bowl” of different BCA regimes where each government would choose its own individual path through the BCA decision tree.

Such diversity would not only significantly increase administrative costs for exporters but could also shift traditional trade flows and harm existing partnerships. It might also create unwelcome controversy and distraction in urgent multilateral efforts to address climate



change, such as the UNFCCC's Paris Agreement negotiations, especially if BCAs are perceived as instruments driven by protectionism rather than environmental concerns.

As multilateralism is being challenged both by the race against the clock to reach the Paris Agreement goals and by calls for deglobalization, trade wars, and geopolitical tensions, international cooperation on both carbon pricing and BCAs seems both daunting and essential. This policy brief has aimed to help the reader understand clearly the choices governments need to make and the options they have as they make these choices. It is a first step toward identifying what international cooperation is needed in this space and, from there, how and where it might be forged.



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