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The voice of European lawyers

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CCBE Guide on Greenhouse Gas Emissions and Climate Change

for Bars, Law Societies, Law Firms and Lawyers

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Introduction

The Council of Bars and Law Societies of Europe (CCBE) represents the Bars and Law Societies of 46 countries and, through them, more than 1 million European lawyers. The defence of the rule of law, the protection of fundamental and human rights and freedoms, including the right of access to justice and protection of the client, and the protection of democratic values inextricably associated with such rights, are among the main missions of the CCBE.

This guide follows the publication of the CCBE initial Statement on climate change which set out CCBE's commitments to mitigate its impact on climate change as well as to support its member Bars and Law Societies in addressing this urgent matter. In a wider scenario, it relates to the applicable international climate law such as the Paris Agreement, as well as to the EU Treaty objective of combating climate change, namely through the European Green Deal and its developing legislation such as the European Climate Law, aiming at becoming a climate-neutral continent by 2050.

This is the first guide which aims at partly addressing one of the commitments made by the CCBE in its statement, namely "(d) providing guidance to member Bars on how lawyers, when approaching any matter arising in the course of legal practice, should take into account the likely impact of that matter upon the climate crisis in a way which is compatible with lawyers' professional duties and the administration of justice".

In line with the abovementioned commitment, the CCBE has recently published a Statement addressing the issue of emissions associated with a client's activities (so-called "advised emissions") in relation to Climate Change).

This guide aims at providing Bars, Law Societies, law firms and lawyers, with a better understanding of greenhouse gas (GHG) emissions and how they can be accounted for, with a view to reducing them. It aims in this regard only at providing information and not at setting standards on how Bars and lawyers should conduct their activities.

I. Understanding, accounting and reducing GHG emissions

Understanding and reducing greenhouse gas (GHG) emissions is paramount in the collective effort to address climate change and ensure a sustainable future. GHGs, such as carbon dioxide (CO_2), methane (CH4), nitrous oxide (N_2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulphur hexafluoride (SF6), and nitrogen trifluoride (NF3) contribute to the greenhouse effect, leading to global warming and climate-related challenges. In this regard, by comprehensively grasping the intricacies of GHG emissions, Bars can guide their members and enhance their understanding of how to reduce the negative impact of a lawyer's business on the climate.

The following sections aim to provide Bars and lawyers with a better understanding of GHG emissions and how they can be accounted for, with a view to reducing them.

1. GHG emissions – carbon footprint: Scope 1/2/3

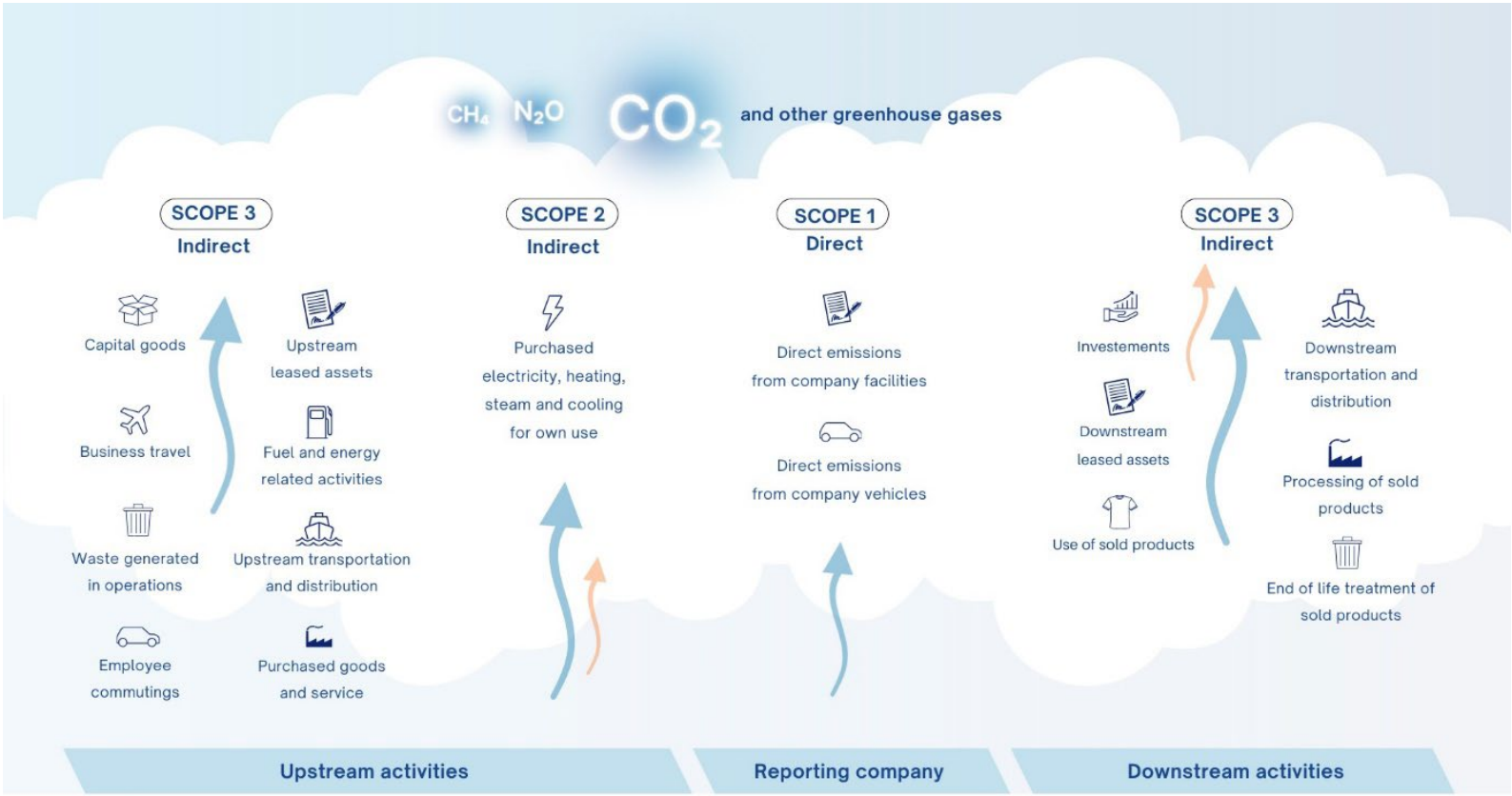
1.1 What is a carbon footprint?

The first step to take before envisaging reducing the climate impact of certain activities is to understand and measure the greenhouse gas (GHG) emissions associated with those activities and to identify the primary sources of emissions.

Three "scopes" (**scope 1**, **scope 2**, and **scope 3**) are defined for GHG accounting and reporting purposes.[1] The categories outlined below are established by the Greenhouse Gas Protocol, providing the prevalent standard for greenhouse gas accounting.

- Scope 1: Direct emissions from owned or controlled sources, such as on-site fuel combustion or owned vehicles.
- Scope 2: Indirect emissions from the generation of purchased electricity, heat, or steam.
- Scope 3: Indirect emissions from the value chain, including business travel, employee commuting, and supply chain activities.

[1] More information about the scope 1, 2 and 3: https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf. See also EU Commission delegated regulation 2023/2772 of 31/07/2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, Annex II ("Acronyms and Glossary"), O.J.U.E., L, 22 December 2023.



Although these categories are universally applicable, regardless of an organisation's size, it is advisable for organisations to adopt a proportionate method when calculating their GHG emissions, considering factors such as size, operational scale, and supply chains.

1.2 The issue of emissions of the client associated with the lawyer's advice

The Greenhouse Gas Protocol does not however include within its three scopes emissions associated with the matters upon which lawyers advise their clients. A specific statement has been issued by the CCBE on this issue.[2]

1.3 How to calculate a carbon footprint

To calculate an organisation's carbon footprint, four steps must be followed.

I. The Timeframe

The first step is to determine the reporting timeframe. Usually, this is a calendar year. Alternatively, the reporting timeframe could be the organisation's fiscal year. The choice should be made based on what is most useful and consistent with the reporting needs.

[2] CCBE statement on the issue of emissions associated with a client's activities (27/03/2026)

II. Organisational boundary

This step involves determining which facilities and assets within the organisation require carbon footprint calculation. It is important to be realistic when deciding what to include.

In general, for most Bars and lawyers the following would be some of the biggest emitting areas:

- Professional vehicles **(scope 1)**
- Electricity purchase **(scope 2)**
- Heat purchase **(scope 2)**
- Air conditioning (refrigerant) **(scope 2)**
- Business travel **(scope 3)**
- Office equipment (including office paper) **(scope 3)**
- Data usage/storage [3] and also by use of new technologies (i.e. Generative AI) **(scope 3)**
- Water (scope 3)
- Waste **(Scope 3)**
- Employee commuting **(scope 3)**

This list is not exhaustive and may be adapted depending on organisational structure and the available data. Once the relevant emitting areas have been identified, the data for those emitting areas can be collected (often readily available through invoice), for the emission sources within the chosen boundary.

III. The calculation

Once the organisation knows which facilities and sources it will include in its carbon footprint, it can then begin calculating GHG emissions. The suggested method used is a calculation based on emission factors. This method is by far the most frequently used.

An emission factor is a coefficient which allows the conversion of activity data into GHG emissions. For example: how many kg of GHG are emitted by 1 kWh of natural gas?

After collecting input data such as kilowatt-hours of electricity used, the data needs to be converted into tonnes of CO2 equivalent by applying the appropriate government's endorsed emission factors.

For most, there will be no need to make the calculations as many online calculators exist which do the conversion for free.[4] For instance, the UNFCCC secretariat (UN Climate Change), which is the United Nations' entity tasked with supporting the global response to the threat of climate change, provides a

[3] It is possible to calculate the emissions produced from the use of emails, video conferencing, cloud data storage, etc. For instance, if using a Microsoft account for emails and video conferencing, it is possible to calculate the cloud footprint using Power BI template apps and validated carbon accounting, with the Emissions Impact Dashboard for Azure and the Emissions Impact Dashboard for Microsoft 365. More information available here: https://www.microsoft.com/en-us/sustainability/emissions-impact-dashboard

[4] See also: https://ghgprotocol.org/calculation-tools-and-guidance

Greenhouse Gas Emissions Calculator. It consists of an Excel sheet that organisations can freely use to obtain an estimate of their carbon footprint.

Another possibility for calculating a carbon footprint is to use the services of a company that specialises in this type of calculation. This offers the advantage of professional support but has the disadvantage of being more expensive.

By collecting energy and carbon emissions data, it will be possible to identify the worst source of emissions.

IV. Aggregating the emission estimates

It is important when calculating the carbon footprint to aggregate all emission estimates for each source from each facility, and to compile a carbon footprint for the entire organisation in tonnes of carbon dioxide equivalent (tCO2).

V. Conclusion

In conclusion, calculating a carbon footprint is relatively straightforward. First, the organisation has to report the timeframe. Next it determines the organisational boundary, and which emission sources to include. Then, it collects data and converts them into emissions estimates for each scope. Finally, the organisation aggregates these estimates to form its carbon footprint.

2. SBTi and other GHG emission reduction initiatives

Once a carbon footprint and its emission hotspots have been identified, it will be possible to consider ways to minimise their environmental impact, either by avoiding and reducing emissions or, when it is not possible to avoid or reduce emissions, by compensating for them.

In this regard, the terms “science-based reduction targets” and “potential-based reduction targets” are often used in the context of efforts related to setting goals for reducing GHG emissions to address climate change. While both types of targets aim to reduce greenhouse gas emissions, only the first one is fully compliant with the “double materiality” principle of the European sustainability regulation.

Science-Based Reduction Targets are considered ‘science-based’ if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement – limiting global warming to 1.5°C above pre-industrial levels. The targets are formulated based on scientific models and scenarios that assess the required emission reductions to meet these global climate goals. Science-based targets are generally considered more stringent and aligned with the urgency of addressing climate change on a global scale. Science-based targets provide a clearly defined pathway for companies to reduce greenhouse gas (GHG) emissions, helping to prevent the worst impacts of climate change and to future-proof business growth.

For instance, a company might commit to reducing its greenhouse gas emissions by a certain percentage (e.g., 50% reduction in emissions) by a specific year (e.g., 2030) compared to a baseline year. This reduction target would be established based on scientific assessments of the contribution needed from different sectors to stay within the global carbon budget and limit temperature rise.

It is important to note that the specifics of science-based targets can vary, and they are often developed in consultation with recognised frameworks and initiatives to ensure their alignment with the latest climate science and international climate goals. In this context, the Science Based Targets initiative (SBTi), a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF), is one prominent framework that provides guidance for companies to set emissions reduction targets in line with climate science.[5]

Potential-Based Reduction Targets are often set based on the perceived technical, organisational or economic potential of a company or an organisation to avoid or reduce GHG emissions.

These targets are typically set by considering what is technically or economically feasible for an entity to achieve within a certain timeframe. Potential-based targets may not necessarily be grounded in a broader scientific framework or a specific emissions budget aimed at limiting global temperature rise. They, therefore, allow for more flexibility in implementation, as they focus on what is deemed achievable rather than strictly adhering to a specific scientific benchmark.

In summary, potential-based reduction targets are often more internally focused on what is technically and economically achievable within a specific context, while science-based reduction targets are externally focused, aiming to align efforts with global climate goals and the best available scientific evidence on the necessary emissions reductions to avoid dangerous climate change. Only the latter approach is fully aligned with the urgency of addressing the climate crisis on a global scale.

While Bars and lawyers are not directly involved in industrial processes that emit large amounts of greenhouse gases, they can still implement measures to reduce their own carbon footprint (only in relation to emissions associated with the organisation of their business and not those associated with their clients to whom they provide legal advice). Therefore, when it comes to self-setting targets for Bars and lawyers, the focus will generally be on reducing the environmental impact associated with their operations. Below are some examples of targets that Bars and lawyers might consider as part of an action plan - with short-, mid- or long-term objectives - to mitigate the impact of their activities on climate change:

- Commit to achieving carbon neutrality in its operations by a specific year, aligning with the global goal to limit global warming to well below 1.5 degrees Celsius. This will involve measuring, reducing, and in respect of residual emissions only, offsetting the organisation's greenhouse gas emissions;[6]

- Transition to renewable energy sources for its offices and events. This target is based on the latest climate science, emphasising the need for a rapid shift to clean energy to mitigate climate change;

- Reduce the consumption of office materials, reduce the use of paper, ink and toner, opt for the upgrading or repair of IT materials rather than buying new ones;

- Achieve reduction in waste generation, with a focus on preventing the production of waste, on reuse or refilling or, at least, on recycling. This target would support the global effort to minimise resource consumption and reduce landfill contributions;

[5] More information on the SBTi available here: https://sciencebasedtargets.org/about-us#who-we-are
[6] For instance, the CCBE in its initial statement on climate change committed to "taking action in relation to its own activities in a manner consistent with restricting global warming to 1.5°C, and to report in a transparent
way to the Plenary Session on the actions it has taken and their outcome".

- Implement sustainable procurement practices, ensuring that a majority of products and services procured meet recognised environmental standards. This target would align with an organisation's commitment to science-based principles for sustainable business operations;

- Develop educational programmes on climate change and sustainable practices for legal professionals;

- Advocate for environmentally responsible policies within the legal sector and support broader initiatives addressing climate change;[7]

- Introduce an internal policy to reduce and optimise business travel. For instance, opt for the systematic purchase of train tickets rather than plane tickets for journeys of less than 400 km;

- Set up an infrastructure suited to videoconferencing and online meetings, opting for energy-efficient videoconferencing tools;[8]

- Encourage the use of public transportation, cycling, walking, carpooling, and telecommuting. Consider providing incentives for staff to choose low-emission or electric vehicles.

This is a non-exhaustive list of examples which are broad and which can be adapted based on the specific priorities, capacities, and environmental aspects relevant to a particular Bar or lawyer. The key is to align the targets with the best available scientific knowledge and global climate goals while addressing the unique characteristics of the legal profession.

In this context, although reducing or avoiding GHG emissions should be favoured, it will sometimes be difficult or perhaps impossible to reduce or avoid some emissions related to one or more specific activities. In this scenario, Bars and lawyers may consider, alongside emissions reductions efforts and only as a last resort solution, purchasing carbon credits as a contribution to climate projects which contribute to reversing the negative impact of climate change. Nowadays, many platforms exist to help individuals, companies and organisations find climate projects to contribute to the mitigation of climate change. When purchasing those carbon credits, it should be kept in mind that the calculation of a carbon footprint is always an estimation. Such contribution to external climate change mitigation projects should only be used for residual emissions and as a last resort solution. Moreover, it is crucial to make sure that the climate projects chosen are actually contributing to reducing the negative impact of climate change and are properly certified.[9]

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[7] See for example the Guidance on the Impact of Climate Change on Solicitors recently published by the Law Society of England and Wales: https://www.lawsociety.org.uk/topics/climate-change/impact-of-climate-change-on-solicitors; Best practice sustainability principles for law firms - The path to sustainability" published by the Union International des avocats (UIA) to help law firms that want to integrate sustainability into their practice and decision-making framework.
On the subject of Sustainable Development, the Ordre des Barreaux Francophones et Germanophone de Belgique (OBFG – Avocats.be) has also drawn up and published 17 practical information sheets (one for each UN Sustainable Development Goal (SDG)) for lawyers and Bars, as well as an attempt to define the concept of sustainable development: https://latribune.avocats.be/fr/l-avocat-e-durable-en-actions

[8] More information on the carbon impact of videoconferencing tools available here: https://greenspector.com/en/videoconferencing-apps-2022/

[9] The market of carbon credits and of carbon credit's certifiers is poorly regulated and its actual performances is subject to doubts (see e.g. N. Sasaki, "Addressing scandals and greenwashing in carbon

It is also important to note in this regard that there has been recently some European case-law [10] concluding that claims that emissions are offset by carbon credits is misleading. Bars and lawyers should therefore be extremely careful in their communication when it comes to "offsetting" residual carbon emissions.

3. Communication (risk of greenwashing)

When communicating on a carbon footprint or making a commitment to avoid, reduce, or offset greenhouse gas emissions, it is crucial to remember that all communications must be relevant, faithful, verifiable, and accurate. Bars and lawyers should refrain from distorting the reality by declaring ambitious targets or advances which are not verifiable or by emphasising anecdotal information on GHG reduction engagements for some activities while contributing in other major activities to significant GHG emissions. Such discrepancies should be avoided by publishing the complete and correct information to ensure that it cannot give rise to claims of misrepresentation or greenwashing. [11]

Bars and lawyers that opt for externalising the calculation should ensure that the entities [12] they work with have high standards and public recognition in the sector. In addition, Bars and lawyers should avoid misleading claims of carbon neutrality because of both reputational and liability issues.

Finally, the present guide also acknowledges that the transition towards a more climate conscious/sustainable legal practise may face financial, political and cultural barriers amongst others. Therefore, small and medium firms and solo practitioners may face a challenge in prioritising practical, scalable and cost-efficient measures. In this context, they may consider exploring available resources or benefits (i.e. tax deductions, access to grants to buy equipment, conditionalities on tender procedures) to which they may be entitled to achieve their goals.

offset markets: A framework for reform", Global Transitions, Volume 7, 2025, Pages 375-382, https://doi.org/10.1016/j.glt.2025.06.003).

[10] See e.g. in the Netherlands KLM 'greenwashing' case (Civil court of Amsterdam, 20 March 2023, ECLI:NL:RBAMS:2024:1512), in France TotalEnergies 'greenwashing' case (Civil court of Paris, 23 October 2025, RG 22/02955) in Germany Adidas and Lufthansa 'greenwashing' cases (Regional court of Köln, 24 March 2024, Az: 6 U 45/24 and Regional court of Nürnberg, 25 March 2025, 3 HK O 6524/24).

[11] See 'greenwashing' cases cited in the previous footnote. National advertising control authorities are particularly active in the field of greenwashing and publish guidelines in that respect (see e.g. UK: https://www.asa.org.uk/; France: https://www.ademe.fr). The EU Directive (EU) 2024/825 of 28 February 2024 "empowering consumers for the green transition" increases consumers' protection from greenwashing.

[12] Entities meaning e.g. providers of office equipment, etc.

II. Materials and Resources

This part aims at providing some useful links for Bars and lawyers about how to account for, reduce their carbon footprint and contribute to climate projects, as well as general information and training materials to increase the levels of awareness in the field of environment and climate change.

1. Accounting, reducing contributing

- The Greenhouse Gas Protocol : GHG Protocol establishes comprehensive global standardized frameworks to measure and manage greenhouse gas (GHG) emissions from private and public sector operations, value chains and mitigation actions.
- The Science Based Targets initiative (SBTi): The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis. They develop standards, tools and guidance which allow companies to set greenhouse gas (GHG) emission reduction targets in line with what is needed to keep global heating below catastrophic levels and reach net-zero by 2050 at latest.
- The UN convened Race to Zero has produced guidelines for professional service providers (including lawyers) to address the impact of their client work.
- Legal Charter 1.5 have established a best practice framework for leading firms which have committed to drive transformational change to mitigate the climate crisis.
- The Net Zero Lawyers Alliance (NZLA) is a group of law firms committed to accelerating the global transition to net-zero emissions by 2050, in alignment with the goals of the Paris Agreement. They notably provide a series of resources for lawyers to better understand topics such as greenhouse gas ("GHG") emissions, how to manage firm climate-related risks and unlock opportunities to facilitate the global transition to net zero.

2. General information and training materials

A. European Union

- Factsheet on the EU Environment policy
- Website of the Committee on the Environment, Climate and Food Safety (ENVI)

- EU health and environment priorities
- Summaries of EU environment and climate change legislation
- Statistics on EU environmental issues
- Find upcoming environmental events across EU institutions and locations
- Browse the library for publications on the environment
- Environmental teaching materials for students of all ages
- The European Environment Agency (EEA) is an agency of the European Union that regularly delivers knowledge and data to support and monitor Europe's environment and climate goals.
- Environmental Law Training: training tools which have been developed by the European Commission to support all training structures and trainers with an interest in EU environmental law. They can be used in a European, national or local training context, and be adapted to specific needs and target groups.

B. Council of Europe

- HELP free online course on The Environment and Human Rights This free HELP online course addresses the legal frameworks and practical approaches that will support legal practitioners and others in understanding the connections between human rights and the environment, in particular how to apply a human rights-based approach to environmental protection.
- Council of Europe webpage "Protecting the environment using human rights law"
- CDDH Drafting Group on Human Rights and Environment (CDDH-ENV):
    - Manual on human rights and the environment (3rd edition, 2022): This manual seeks to contribute to a better understanding of the relationship between human rights and the environment, as expressed through the European Convention on Human Rights and the European Social Charter by examining how these instruments contribute to the strengthening of environmental protection at national level. This Manual has to be updated with recent developments in environmental and climate cases. [13]
    - Recommendation CM/Rec(2022)20 to member States on human rights and the protection of the environment, adopted by the Committee of Ministers at the 1444th meeting of the Ministers' Deputies, on 27 September 2022.

[13] There are at least three cases: Verein Klimaseniorinnen Schweiz and others v. Switzerland (Application no. 53600/20), 9 April 2024 (https://hudoc.echr.coe.int/eng?i=001-233206), Cannavacciuolo and others v. Italy (Applications nos. 51567/14 and 3 others), 30 January 2025 (https://hudoc.echr.coe.int/?i=001-241395), and
Greenpeace Nordic and others v. Norway (Application no. 34068/21), 28 October 2025 (https://hudoc.echr.coe.int/fre?i=001-245561).

- Proceedings of the high-level conference on the right to a clean, healthy and sustainable environment in practice (June 2023).

- ECHR Knowledge Sharing platform (ECHR-KS) which aim is to share Convention case-law knowledge, complementing the existing information tools such as HUDOC. A specific webpage is available on the ECHR-KS in relation to the Environment: https://ks.echr.coe.int/web/echr-ks/environment

C. United Nations

- The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognise that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests.

- E-learning Introductory Course: United Nations Information Portal on Multilateral Environmental Agreements (e.g. the Aarhus Convention and the Escazu Agreement).

- The Aarhus Convention and its Protocol on PRTRs empower people with the rights to access information, participate in decision-making in environmental matters and to seek justice. They are the only legally binding global instruments on environmental democracy. Their powerful twin protections for the environment and human rights can help us respond to many challenges facing our world: from climate change and the loss of biodiversity, air and water pollution to poverty eradication and security.
    - Key Guidance Material for the Aarhus Convention
    - Case law related to the Aarhus Convention
    - Analytical studies and surveys on the Aarhus Convention Access to Justice matters

- The United Nations Framework Convention on Climate Change (UNFCCC). The Convention has near universal membership (198 Parties) and is the parent treaty of the 2015 Paris Agreement. The main aim of the Paris Agreement is to keep the global average temperature rise this century as close as possible to 1.5 degrees Celsius above pre-industrial levels. The UNFCCC is also the parent treaty of the 1997 Kyoto Protocol. The ultimate objective of all three agreements under the UNFCCC is to stabilise greenhouse gas concentrations in the atmosphere at a level that will prevent dangerous human interference with the climate system, in a time frame which allows ecosystems to adapt naturally and enables sustainable development. More information can also be found on the UNFCCC website which offers access to official documents, publications, and information on the UNFCCC process, including the Paris Agreement.

- Resolution adopted by the General Assembly on 28 July 2022 on the human right to a clean, healthy and sustainable environment
- The Intergovernmental Panel on Climate Change (IPCC)'s reports. The IPCC provides comprehensive assessment reports on climate science, impacts, adaptation, and mitigation. Reports and publications are available for download.
- The UNDP Climate Change provides information on climate change projects, reports, and resources for legal professionals.
- The World Bank Climate Change Knowledge Portal which offers climate-related data, information, and resources.
- The United Nations Environment Programme (UNEP) offers various publications, reports, and information on environmental issues, including those related to climate change.
- The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) is an independent intergovernmental body established by States to strengthen the science-policy interface for biodiversity and ecosystem services for the conservation and sustainable use of biodiversity, long-term human well-being and sustainable development.