

14. Defining environmental goods in international trade

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Abstract: The elusive category of environmental goods is traced across three decades of international trade debates. The chapter compares initiatives by APEC, OECD, WTO, UNCTAD, the World Bank, the World Customs Organization and recent bilateral or plurilateral agreements. Each initiative reflects different motivations, from analytical classification to tariff liberalisation, and different assumptions about product-based and purpose-based approaches. The discussion shows why no unified list has emerged: dual-use goods, limited precision of Harmonized System codes, technological change, greenwashing risks and divergent priorities between developed and developing countries all complicate classification. Recent agreements such as ACCTS may revive wider efforts, but the chapter stresses that any useful framework must be dynamic, transparent and sensitive to development concerns as well as environmental value.

Keywords: environmental goods, green goods, WTO, EGA, ACCTS, APEC, OECD.

Introduction

In recent years, the issues of sustainable development and climate protection have emerged as key determinants shaping both economic policy and economic activity across virtually all sectors and levels of the economy. This trend is equally evident in the sphere of international trade, one of the crucial dimensions of globalisation and a central channel through which economic activities undertaken by individual states are transmitted globally. Given the scale and importance of contemporary international trade, the implementation of sustainable economic policies – whether at the level of nation-states or enterprises – cannot be meaningfully pursued without reference to this domain. In this regard, numerous diverse initiatives have been undertaken in recent years, with varying degrees of effectiveness, aimed at greening international trade and enhancing the sustainability of the instruments and measures employed within international trade policy.

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One of the issues concerning international trade and sustainable development is the concept of environmental goods (EGs) in international trade. This is commonly used in debate, trade policy and various reports by a number of international organisations and trade policy decision-makers. However, this broad and common usage has not yet resulted in the development of a single universally accepted definition. This is due to the various approaches/methodologies taken by individual entities attempting to define what environmental goods are, which in turn is often dictated by different motivations. Those attempts are also to some extent hampered by technological developments in this area and the need to constantly adapt trade rules and the appropriate approach in policy-making.

This chapter aims to present the key definitions of environmental goods in international trade. It introduces the most important attempts to define the EGs in chronological order over the last three decades, emphasising the diverse approaches and motivations. It also highlights the methodological differences in defining the respective lists of goods, as well as the challenges and limitations arising from the approaches adopted.

14.1. Defining environmental goods

14.1.1. APEC list

In the mid-1990s, issues related to ‘green economy’, environmental technologies, and the potential of the environmental goods and services sector began to gain importance in economic debate. The first attempt to combine formally trade objectives (reduction of trade barriers) with environmental protection objectives (improved access to green technologies) emerged among APEC countries. In 1997, representatives of the countries decided to launch the ‘Early Voluntary Sectoral Liberalisation’ (EVSL), which assumed faster trade liberalisation in 15 specified sectors, including environmental goods and services. In line with the assumptions adopted at the time, the APEC agreement was intended to open markets and promote technical cooperation. These negotiations led to the development of the first list of environmental goods for the purposes of EVSL, together with end tariff rates and timetables for liberalisation (OECD, 2005; Sugathan, 2013).

Since the Harmonised System (HS) nomenclature does not designate environmental goods as a separate sector, the planned liberalisation had to be implemented on a product-by-product basis. Using the OECD definition of environmental industry activities as a reference, APEC developed a positive list of products, specified by HS codes, to be covered by the agreement. Recognising

that individual economies had product-specific concerns, some flexibility was introduced with regard to the pace of the elimination of tariffs (OECD, 2005).

Developing the EG list by APEC countries was a complex task, largely because some countries were cautious about expanding the list and liberalisation. The forum brings together both developed and developing countries, whose interests in protecting specific sectors often differ. In addition, some countries expressed concerns about ‘dual use’, with some goods used both in the environmental sector and in other sectors. This means that the effects of liberalising trade in such goods go far beyond the environmental sector, which raised concerns among some APEC members. The creation of such a list also posed technical and administrative challenges arising from the HS system itself. Individual tariff lines included both goods relevant to environmental protection and those that do not necessarily serve this purpose, but are classified under the same 6- or 8-digit tariff code. Those concerns subsequently led APEC members to develop a rather limited list that directly resulted from the negotiated offers in the context of trade liberalisation (OECD, 2005). The first APEC list included 109 items (104 unique HS codes excl. duplicates) within 10 broad categories¹ (Mathur & Guin, 2006). However, the list developed at that time was not formally adopted as the basis for the trade liberalisation. In the years that followed, it functioned primarily as a working document and an analytical tool for individual APEC working groups, as well as a point of reference in discussions on environmental goods at the multilateral level (OECD, WTO).

The working list of environmental goods was eventually formally adopted in its revised form at the APEC Summit in Vladivostok in September 2012. At that time, the 21 APEC economies made a political commitment to reduce tariffs on EGs to 5% or less by the end of 2015, taking into account each member’s economic circumstances. This declaration was accompanied by the adoption of the list, which comprised 54 6-digit HS sub-headings. The decision was particularly significant, as it represented the first formally adopted commitment to liberalise trade in environmental goods undertaken by a substantial group of trading partners (Vossenaar, 2013).

The adopted list, based on 54 HS subheadings, was in fact defined more narrowly and included specific EGs, which in most cases covered only a portion of those subheadings (defined as “ex-outs”). 6-digit subheadings describe products too generally to capture solely environmental goods. In the APEC list, the term “ex-out” indicates that only a specific portion of a given subheading qualifies as an environmental good, based on the additional product criteria

¹ Those were: air pollution control, water pollution control, solid waste management, remediation/clean-up of soil and water, noise/vibration abatement, monitoring, analysis and assessment, potable water treatment, recycling systems, renewable energy plant and heat and energy management

and notes. Only in a relatively small number of cases could a whole 6-digit HS sub-heading be considered an ‘environmental good’. The APEC list contains EGs relevant for various ecological categories, such as: renewable energy generation (15 sub-headings); environmental monitoring, analysis and assessment equipment (17 sub-headings); environmental protection, including air pollution control, management of solid and hazardous waste as well as water treatment and wastewater management (21 sub-headings); and one environmentally preferable product (bamboo). The list includes both finished products and parts (Vossenaar, 2013).

In June 2021, APEC trade ministers called for the list to be revised. This revision was considered necessary to reflect the considerable technological advancements in the areas of environmental and climate protection, including the development of new products and technologies (e.g., energy storage solutions). Moreover, discussions concerning the list’s expansion underscore the importance of incorporating the perspectives of lower-income economies. The original list, developed predominantly from the viewpoint of more technologically advanced APEC economies, has yielded limited developmental benefits for less developed countries. The renewed list should also ensure compatibility with modern sustainability standards and goals, and its comprehensive nature must also address non-tariff barriers, which constitute a significant obstacle to trade and thus hinder the strategic role of trade in supporting environmental protection and climate action. The new comprehensive list should also be based on an approach that takes into account global value chains for environmental goods. Furthermore, the need for a dynamic mechanism for updating the list in the future is strongly emphasised (Krithika & Mrunmayee, 2025; Kuriyama, 2021).

14.1.2. Organisation for Economic Co-operation and Development (OECD)

A parallel approach to the definition of environmental goods emerged within the OECD, which had previously undertaken efforts to conceptualise this category of goods in the late 1990s. A key element of the discussion that was already in progress at that time was developing the first conceptual classification of environmental goods and services. According to the definition, developed jointly by the OECD and Eurostat within the framework of the Joint OECD/Eurostat Task Force on Environmental Goods and Services, “The environmental goods and services industry consists of activities which produce goods and services to measure, prevent, limit, minimise or correct environmental damage to water, air and soil, as well as problems related to waste, noise and eco-systems. This

includes cleaner technologies, products and services that reduce environmental risk and minimise pollution and resource use” (OECD/Eurostat, 1999).

The next step involved publishing an official list of environmental goods by the OECD in 2001. This list contained 132 unique 6-digit HS codes and overlapped with the earlier APEC list by approximately 27%. While the number of products included in both lists did not differ significantly, the degree of overlap may seem surprisingly low due to several reasons.

Firstly, there was a difference in thematic emphasis between the lists. The OECD included more products in ‘Hazardous waste storage and treatment equipment’ and ‘Waste collection equipment’, while APEC expanded the list more heavily into environmental monitoring, analysis and assessment. Secondly, certain tariff lines were omitted from the APEC list, as those specific goods had already been incorporated into lists developed for other EVSL initiatives. This referred particularly to chemicals, for which all substances included in the OECD list were classified by APEC under a separate and comprehensive EVSL proposal for chemicals and, consequently, were not included in the APEC EGs list. Thirdly, the OECD list lacked the same level of specificity for certain product categories. If the OECD had elaborated these subcategories more thoroughly, the overlap between the two lists would have been greater (Steenblik, 2005; Sugathan, 2013).

The APEC list and the OECD list were developed at the same time and, despite the differences, both projects influenced each other. Their respective nature and scope were largely determined by the distinct objectives underlying their formulation. The OECD list was designed primarily for analytical purposes and was therefore developed deductively, drawing on the general classification framework for the environmental industry established in the late 1990s (OECD/Eurostat, 1999), and subsequently supplemented with more specific examples. The APEC list, by contrast, was intended to serve as a basis for trade liberalisation among the organisation’s member economies. Consequently, it assumed a more technical and operational character (including the feasibility of classifying goods within customs procedures). Its final form was the outcome of product nominations submitted by APEC members during trade negotiations. These political negotiations produced a detailed list of specific products, which were subsequently arranged according to an agreed classification structure. For APEC economies, the EGs list represented only one component of a broader trade liberalisation encompassing other sector under the EVSL framework. Nevertheless, both lists served as important reference points in the wider discourse on trade in environmental goods, a discussion that was later continued at the WTO. In subsequent years, both lists, together with proposals advanced by other international organisations, including the WTO or UNCTAD, were integrated into

the Combined List of Environmental Goods (CLEG), a statistical instrument used for analysing trade in environmental goods (comprising approximately 250 tariff lines) and updated on an ongoing basis (Sauvage, 2014; Steenblik, 2005).

14.1.3. World Trade Organisation – from the Doha Round to EGA negotiations

Significant efforts to define a list of environmental goods began in a multilateral forum with the launch of the Doha Development Round in 2001. This coincided with the publication of previously compiled lists, which also became a point of reference for the WTO negotiations. In accordance with the provisions of the Doha Declaration, it was announced that talks would begin on “the reduction or, as appropriate, elimination of tariff and non-tariff barriers to environmental goods and services” (WTO, 2001). Consequently, environmental goods emerged as one of the components of multilateral negotiations conducted by WTO members, despite the absence of a preliminary definition of these goods. Establishing such a definition was intended to form part of the forthcoming negotiations.

From the outset of the Doha negotiations, it was acknowledged that WTO members faced numerous challenges in this domain. The absence of a clear definition of EGs and reference criteria for validating the inclusion of products in this category was central to the difficulty in formulating any mutually accepted list. Another important challenge involved addressing the needs of developing countries. It was pointed out that previously developed lists (APEC, OECD) focused on EGs that were important from the economic interests of highly developed countries. This raised concerns that the potential liberalisation of EGs trade would largely serve the interests of more developed economies. A further significant issue was the inclusion of dual-use products within the prospective list and the determination of their primary purpose and the extent to which they contribute to environmental protection. Various methodological approaches in defining EGs were presented, including the product-based approach (goods that are pre-determined on a specific list of goods), the project-based approach (proposed by India; goods are considered environmental if this is specified by a specific project aimed at environmental protection), and the environmental end-use approach (classification depends on the item’s final application in protecting the environment) (Lendo, 2005; WTO, 2005). The supporters of developing a multilateral EGs list emphasised the need to focus on ensuring flexibility in the implementation of such a list and the related liberalisation commitments on the part of developing countries, while maintaining the broadest possible support and implementation of such a list by all WTO members (Stilwell, 2008).

It was apparent that initiating the discussion from a definition of EGs would present considerable challenges. In the initial phase of the Doha Round, a number of key WTO Members² adopted a 'list approach' and submitted proposals for EGs lists to be subject to negotiation and liberalisation within the WTO. Several of the proposed lists referred to the OECD definition of environmental industries and/or APEC's conceptualisation of environmental goods. In 2004, the WTO compiled these submissions into the 'Consolidated List of All Proposals,' for informational purposes only. The list included a total of 480 entries,³ of which 56% fell under the umbrella of "pollution management." Most of these entries were related to wastewater management (118), solid and hazardous waste management (108), and renewable energy plants (108). However, the combined list did not reflect a consensus among WTO members. It conflicted with the project-based approach favoured by some developing countries (e.g., India, Malaysia, Argentina), and although the list-based approach was supported by a larger number of members, reaching a compromise proved impossible. Differences in the approach underpinned the failure of WTO negotiations on environmental goods at that time (ICTSD, 2007; WTO, 2005).

Facing the impasse in negotiations, a group of highly developed WTO countries known as the Friends of Environmental Goods (FEG) submitted a new joint proposal, subsequently referred to as the Friends List, as an informal document (JOB(07)/54) in April 2007. It was a scaled-down version of earlier proposals, and its shorter form was intended to secure broader consensus and support from other WTO members. The list included 153 HS codes, compiled from the individual proposals of the FEG countries, while project-based proposals from some developing countries were excluded. Although it never became an official WTO list, the Friends List provided a foundation for multilateral discussions on liberalising trade in environmental goods (de Melo & Balineau, 2013; Sugathan, 2013).

In July 2014, 14⁴ WTO members launched plurilateral negotiations under the WTO's auspices on the Environmental Goods Agreement (EGA). The talks aimed to eliminate tariffs on environmental goods that would support climate and environmental protection policies. The aforementioned Friends List became a reference point in the period leading up to the formal negotiations. However, during the talks themselves (2014–2016), numerous proposals were put forward,

² Canada, the European Communities, Japan, Korea, New Zealand, Qatar, Switzerland, Chinese Taipei, and the United States.

³ One entry per HS heading or sub-heading; 36 entries without HS code.

⁴ Australia, Canada, China, Costa Rica, the European Union, Hong Kong, Japan, New Zealand, Norway, Singapore, the Republic of Korea, Switzerland, Chinese Taipei, and the United States. During the negotiations, Iceland, Israel, and Turkey also joined the talks.

both building on previous ideas, including the APEC and OECD lists, and introducing many new national initiatives. The adoption of the APEC EG list in 2012 acted as a political catalyst for commencing negotiations within the WTO framework. At the same time, it was recognised that the APEC list was only one reference point and, as such, was considered too short and insufficiently ambitious. During the EGA talks, the negotiating countries identified around 450 EGs that could potentially be included in the agreement. These products encompassed sectors such as renewable energy, energy efficiency, air pollution control, and waste management. In the final phase of negotiations (August 2016), the discussed product list comprised goods from approx. 300 tariff lines. A fundamental difficulty in the EGA negotiations was again the lack of a shared definition of the environmental good. Many products labelled as 'environmental' can serve multiple purposes, which casts doubt on whether they should be classified as such. There was also the issue of determining what qualifies as an 'environmentally preferable' product. During the negotiations, which relied on a list-based approach, these uncertainties sparked long and intense debates over which goods should be included in the EGA. Although proposals were made to incorporate dynamic mechanisms into the EGA list, thereby allowing products to be added/removed in the future (e.g., due to technological progress), no agreement was reached. Negotiations on the EGA were suspended in December 2016. Consequently, the Friends List and the EGA working lists remain only historical reference points and sources of data for analysis. As of now, the WTO has not formally established a universally recognised list of environmental products (Das et al., 2018; de Melo i Solleder, 2020; WTO, 2025).

14.2. Other initiatives

The initiatives described earlier, while setting the main tone for discussions on defining environmental goods and attempting to create a list of these products, were not the only efforts in this area. One such attempt, albeit limited in scope and impact, was the World Bank's definition of so-called climate-friendly goods in 2007. Building on the Friends List, the World Bank identified 43 items⁵ that primarily contribute to combating climate change and accelerating the reduction of GHG emissions through energy efficiency, renewable energy, and pollution control. As suggested in the WB's report (World Bank, 2008), a narrower choice

⁵ In 2008, the World Bank additionally published a shortened version of the list, containing only 12 goods (related to wind power, solar power, energy-efficient lighting, and "clean" coal), primarily for analytical purposes and to simulate the effects of trade liberalisation for this list. However, this list was never formally submitted to the WTO as a proposal for broader discussion (Wooders, 2009).

of climate-friendly products could be more acceptable to a broader group of countries, thereby enabling faster and wider liberalisation of international trade in these goods. However, the World Bank did not propose a formal definition of climate-friendly goods, treating its suggestions functionally and descriptively, and the presented list was used for analytical purposes. The WB's list served as the foundation for an informal proposal in 2007 submitted to the WTO by the US and the EU to eliminate tariffs on these 43 'climate-friendly' products by 2013 (Sugathan, 2013; World Bank, 2008).

The concept of environmental goods presented by UNCTAD also found its place in the debate as a reference point. In 2003, UNCTAD introduced this concept by defining such goods in two ways: "as equipment, material or technology used to address a particular environmental problem or as a product that is itself 'environmentally preferable' to other similar products because of its relatively benign impact on the environment" (UNCTAD, 2003). While the first approach was similar to earlier concepts, the second was framed in UNCTAD's proposals as so-called Environmentally Preferable Products (EPP), which "from a life-cycle perspective, cause significantly less 'environmental harm' than alternative products that serve the same purpose" (UNCTAD, 2003). UNCTAD's proposals⁶ encompassed a broader aspect of environmental impact and delivered a more extensive conceptualisation. It addressed not only narrowly defined goods or technologies directly aimed at environmental protection but also those that contribute indirectly through a reduced environmental impact. This approach took greater account of the expectations of developing countries (which, unlike developed countries, typically do not have the latest environmental technologies to the same extent) and, as such, became a reference point for less developed countries in response to proposals submitted in the WTO (see 14.1.3). It should be emphasised, however, that to date UNCTAD has not developed a clear and universally accepted list of environmental goods, and in its most recent analyses on EGs trade, it refers to sources such as the CLEG presented by the OECD (UNCTAD, 2025).

The World Customs Organisation (WCO) also plays a supportive role in defining environmental goods. While it has not developed a separate, dedicated list of environmental goods, its work in defining and updating HS codes serves as support, e.g., by providing more precise codes for dual-use items. In this context, the upcoming HS 2027 review is particularly important, as it could incorporate new codes for environmental products into the customs/trade classification system and further specify, e.g. through detailed subcategories, additional cli-

⁶ The original list proposed by UNCTAD contained 158 products (ICTSD, 2007).

mate-friendly goods. As a starting point, the WCO identified 454 unique HS6 codes of climate-friendly goods from existing lists (WCO, 2022).

Attempts to define and establish lists of environmental goods occur not only at the multilateral level or international organisations but also through bilateral trade agreements concluded in recent years. In February 2022, New Zealand and the UK signed the first FTA containing a comprehensive list of 293 HS 6-digit codes of environmental goods (Ecorys, 2023). Under the agreement, the Parties defined EGs as “goods which can positively contribute to the clean growth and sustainable development objectives of the Parties, including climate change mitigation and adaptation, and wider environmental goals” (Article 22.7, NZ-UK FTA, 2022). Another similar step was taken in the Singapore-Australia Green Economy Agreement (signed in October 2022), which also includes a broad list of 372 HS subheadings based on a wide definition of environmental goods (e.g., products with high recycled content, remanufactured and refurbished products; products contributing to the protection of natural resources and biodiversity or food systems; clean transportation) (Annex B 1.1, SAGEA, 2022).

One of the most interesting recent initiatives in this area is the Agreement on Climate Change, Trade and Sustainability (ACCTS) signed by Costa Rica, Iceland, New Zealand, and Switzerland on 15 November 2024. The agreement provides for the elimination of tariffs and other barriers on more than 300 environmental and energy-saving goods, and the list it contains is one of the most comprehensive lists of environmental goods in any international agreement (MFAT, 2025). The Agreement will be open to accession for WTO members that are prepared to uphold its level of ambition.

Conclusions

Although nearly three decades have passed since the first attempts to define environmental goods, there is still no single, universally accepted definition. The various initiatives undertaken in this area have produced a partial conceptual core focused on products that contribute to environmental protection and climate objectives. However, both the scope of the definition and, even more importantly, efforts to establish a detailed list of such goods continue to differ. Methodologically, two main approaches have dominated the discussion: the product-based/list-based approach and the purpose-based approach. Within the first approach, even the range of proposed lists has varied, reflecting the different motivations behind their development. Lists intended as a basis for trade-liberalisation negotiations tended to be narrower, often shaped by political considerations, including attempts by some countries to protect specific sectors

from deeper liberalisation. By contrast, lists prepared for analytical or academic purposes typically covered a broader set of products.

Differences are also visible in the terminology itself. In addition to environmental goods (EGs), other terms such as ‘climate-friendly’ or ‘environmentally preferable’ products (UNCTAD) are frequently employed, and in public debate these are sometimes referred to more generally as ‘green goods’. Although these concepts overlap to some extent, the term ‘green goods’ is broader and is often used informally in reference to environmental goods, which are defined in a more technical and narrower way.

Regardless of the terminology, establishing these lists has encountered persistent difficulties in determining what qualifies as an environmental good. This stems from several factors. In addition to the wish to protect certain sectors and the divergent interests of developed and developing countries, challenges arise from the presence of dual-use products and from the difficulty in clearly assessing the environmental impact of many goods. In this context, the risk of greenwashing should also be noted: states and industries may push for the inclusion of products whose positive environmental effects are limited or ambiguous. Technical obstacles have accompanied this debate from the outset, particularly the limited ability to identify environmental goods within the Harmonized System used in international trade. The HS broad product categories make it difficult to distinguish EGs in trade statistics. Finally, ongoing technological progress remains an additional challenge, requiring lists to be dynamic and continually updated to incorporate new environmental technologies.

Efforts to define and establish a concrete list of environmental goods have therefore not resulted in a coherent, unified framework, neither for analytical purposes nor for trade policy. In fact, multilateral initiatives in this area have weakened in recent years. A new development, however, is the explicit inclusion of environmental goods lists intended to support trade liberalisation in some of the latest FTAs concluded by countries pursuing ambitious climate and environmental goals. In this context, some expectations are directed towards the bilateral or plurilateral (ACCTS) agreements that could eventually be opened to additional willing participants, thereby broadening both the scope of product definitions and the process of liberalising trade in environmental goods.

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