

# Annual report 2023

## True Animal Protein Price Coalition



*True prices  
for meat and dairy*

9<sup>th</sup> August, 2024



[www.tappcoalition.eu](http://www.tappcoalition.eu)

[www.futurefoodprice.org](http://www.futurefoodprice.org)

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## MESSAGE FROM JEROOM REMMERS

### GLOBAL CEO OF TRUE ANIMAL PROTEIN PRICE COALITION



#### **That was a year to remember!**

In 2023, the plant-based protein sectors achieved extraordinary steps forward, while meat and dairy consumption fell in different OECD countries. Some European supermarkets and catering companies started with 'true pricing' of meat and dairy pilots and reducing prices for plant based meat alternatives. It was a year in which we catalysed practical action and policy change like never before, promoting and implementing solutions to enhance the global food system. We commissioned a new report on taxation of meat, dairy and eggs, subsidizing vegetables and fruits; the report was written in English, French and German and presented at the French Parliament, in Berlin and in Brussels.

It was **a year in which we welcomed an EU Commission report on Agri-Food Emission Trading Schemes** and we saw large European organisations (BEUC, EPHA, Eurogroup for Animals) publishing reports urging the EU Commission to start pricing of food products, similar to previous TAPP Coalition proposals.

It was **a year where we showed nearly 60 percent of German, French and Dutch consumers are willing to pay a higher and fair price for regular meat and dairy** (a tax) in order to reduce prices of plant based food (vegetables/fruit) or organically produced food (representative Ipsos survey).

It was **a year in which we launched a COP28 Declaration, signed by 3 African Climate Ministers**, to urge OECD countries and China to start GHG emission taxation in agri-food systems, where 160 countries signed the COP28 Declaration on food and climate and FAO published reports on hidden costs of food and a roadmap advocating taxes on food with high GHG-emissions and subsidies for healthy food.

It was **a year in which Dutch Agriculture Minister included a consumer tax on meat and dairy** in a draft Agriculture Agreement, for rewarding farmers with ecosystem service payments: 600 million euro per year.

As we reflect on this landmark 12 months and look forward to future achievements, we extend our heartfelt thanks to you for your commitment and support. Together we will win.

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# 1. Board report

This chapter describes the main objectives and general activities of the TAPP Coalition. In addition, it provides a summary of the Coalition's activities in 2023.

## 1.1. Name, location, legal form of organization

Statutory name: Animal Protein Reduction Coalition Foundation (hereinafter: "TAPP Coalition" or "the Foundation")

Registered office: Amsterdam

Date of foundation: July 8, 2019

Address: Minahassastraat 1, 1094 RS, Amsterdam

Legal form: Stichting (Foundation)

KvK number: 75 33 99 27

RSIN 8602.44.632

The TAPP Coalition has been registered as a fiscal not for profit organization ('Algemeen Nut Beogende Instelling'; ANBI) since its date of establishment on July 8, 2019.

## 1.2. Description of the objectives

The foundation aims at:

1. Reducing the production and consumption of livestock products such as meat and dairy due to their impacts on health, the environment, nature, and animal welfare.
2. Encouraging governments and companies to introduce measures that focus on paying the 'true' price for animal products, including external and social costs for health, climate nature, environment, and animal welfare.
3. Undertaking all further activities that are related to the foregoing in the broadest sense or that may be conducive thereto.

The Foundation does not aim at making a profit. To achieve the aforementioned objectives, the Foundation aims to undertake the following activities:

- a. Forming coalitions between organizations that are concerned with food, health, nature, environment, climate, and animal welfare which support implementing a 'true price' policy and price measures, in particular for food products originating from livestock farming.
- b. Developing effective policy instruments that support the shift towards more vegetable protein consumption with a particular focus on financial instruments.
- c. Creating more awareness and support for price measures and taxes for meat, dairy and other food products. This includes publishing scientific publications.
- d. Promoting diets that contain fewer or as few products of animal origin as possible. Meat, dairy, eggs, and fish are alternated with plant-based alternatives.
- e. Stimulating leadership in the field of international cooperation on establishing a Climate Agreement for the livestock sector.
- f. Reducing and offsetting the external costs of meat consumption on human health and the environment.
- g. Initiating and executing campaigns.

### 1.3. Report of main activities

#### Campaign and Policy Advocacy activities

The TAPP Coalition aims at setting the political agenda for proposals related to a fair price for animal protein by policy advocacy including contacts with politicians and policymakers. Below, an overview can be found of the Coalition's activities throughout the year 2023, and a summary of the Coalition's successes in the Hague and Brussels.

#### European activities

At the EU decision-making level, the TAPP Coalition has gained significant visibility and respect as the leading NGO addressing the 'true pricing' of food, specifically meat and dairy. This recognition has helped position the TAPP Coalition as a credible and influential voice in shaping policies related to fair pricing and sustainability in the agriculture and food sector.

In the first and second quarters of 2023, three reports were presented in Brussels, Paris, and Berlin. These reports, titled 'Pay as you eat dairy, eggs and meat' by CE Delft, commissioned by the TAPP Coalition, covered three variants: EU-level, France, and Germany. The main message of the reports is how the environmental costs per kilogram of meat, dairy, and eggs in Germany, France, and at the EU level can be integrated into the prices of meat and dairy products by consumer taxes (excise duties) or VAT tax increase. The additional cost were calculated for both conventional and organic products. The report also showed how tax revenues can be recycled to reduce prices for health food products like vegetables and fruit. This can be done by zero percent VAT rates or healthy food credit card (vouchers). The report also explored the option for an agri-food Emission Trading Scheme. The tax reform proposals in the CE report were found to be supported by a majority of consumers in Germany, France, and the Netherlands, according to an opinion poll conducted by Ipsos on behalf of the TAPP Coalition.

23/03/2023: CE Delft's report "Pay as you eat dairy, eggs and meat. Internalising external costs of animal food products in France, Germany and the EU27" was handed over to a representative of the EU Commission in Brussels.

13/04/2023: Reports from CE Delft and the IPSOS consumer research were presented at a closed meeting in the French parliament.

23/05/2023: Reports from CE Delft and the IPSOS consumer research were presented in Berlin, advocating for a fair and true price for meat and dairy and lower costs for healthy, plant-based food.



Figure 1 Handing over a report to Wim Debeuckelaere (EU Commission) in Brussels



Figure 2 Handing over the report in Berlin



14/06/2023: The TAPP Coalition was invited to an event in Brussels organised by the European Commission, where a draft report on an ETS system for the agricultural sector was presented. The director of the TAPP Coalition, Jeroom Remmers, had the opportunity to support and respond to the draft report. The scenario he supported was also endorsed by the director of the European young farmers' organization CEJA (an ETS for slaughterhouses and dairy factories, the so called 'downstream Agri-ETS option'). The Directorate-General for Climate Action in the European Union published the final report in December 2023 titled: "[Pricing Agricultural Emission and Rewarding Climate Action in the Agri-Food Value Chain.](#)"

20/06/2023: The TAPP Coalition sent a letter to EU Commissioner Frans Timmermans and his team. In this letter, the TAPP Coalition expressed deep concerns about two specific examples of the current EU trade policy that do not align with sustainable climate policies (including the EU-Mercosur deal and the promotion of meat and dairy in India).

### The Netherlands

Throughout the year, officials from the Ministry of Agriculture were contacted monthly (via phone or email and during (online) meetings). Contact was also made with the Minister of Agriculture. Multiple meetings were held with politicians and members of parliament from various parties including VVD, CDA, D66, CU, GL, PvdA, Volt, PVV, BBB, and PvdD.

The Dutch Minister of Agriculture, Piet Adema, conducted negotiations until July 2023 with the agriculture and food sector regarding nitrogen, climate, and nature policy for the agricultural sector. The aim was also to improve financial perspectives for farmers in relation to nature and environmental challenges. The TAPP Coalition was invited to some meetings. We presented the proposal for a meat tax that generates income for farmers and ecosystem services. This proposal was included in the Draft Agreement (albeit in an important footnote on the financing of ecosystem services). However, ultimately, the agricultural organizations did not sign the agreement, and shortly thereafter, the Dutch government fell. It is expected that parts of the Draft Agreement will be included in new government plans in 2024.

09/05/2023: The TAPP Coalition, together with some partners, presented three reports to the agriculture experts of the Tweede Kamer to contribute to policy developments. Eight members of parliament were present.

05/10/2023: The TAPP Coalition and the Dutch Youth Climate Movement organized an election debate in The Hague, featuring debates on topics such as a meat tax, increased support for sustainable farmers, and 0% VAT on vegetables and fruits.

14/11/2023: The TAPP Coalition published its own Voter Guide on the website.

Additionally, the TAPP Coalition, in collaboration with OPRG, launched a highway advertising campaign at six different locations in the Netherlands, in conjunction with the voter guide.



Figure 3 09/05/2024



Figure 4: Highway advertisement TAPP Coalition

### **Results of collaboration with other stakeholders:**

31/02/2023: The Food Transition Coalition sent a letter to the Dutch Ministers of Health and Agriculture regarding proposals for Dutch food policy. The TAPP Coalition contributed to several passages in the letter, including the meat/dairy tax and 0% VAT on vegetables and fruits. Other partners who signed the letter included WWF, IUCN NL, Green Protein Alliance, and Proveg Netherlands.

### **Projects, collaborations, research and conferences**

The TAPP Coalition conducts independent research as well as field projects to substantiate the impacts and feasibility of animal protein fair pricing proposals. In doing so, the TAPP Coalition seeks collaboration with TAPP Coalition partners and also with parties of influence. The TAPP Coalition also contributes knowledge and expertise to research and events conducted by others. In 2023, this resulted in the following highlights.

#### **Ipsos consumer surveys:**

The TAPP Coalition commissioned an Ipsos consumer survey in selected European Union countries in the first quarter of 2023. Results from Ipsos consumer surveys conducted in Germany, France and the Netherlands revealed a significant increase in public support for higher meat prices as a means of addressing environmental costs, such as greenhouse gas emissions. Remarkably, 57.4% of consumers in these countries supported higher meat prices (by taxes), which represented a 2.4% increase compared to the survey conducted by DVJ insights in 2020. These results showed an increase in public support for policy proposals advocated by the TAPP Coalition, despite external factors such as inflation and geopolitical events impacting already sharply higher meat prices.

#### **International coalitions:**

Five European coalitions have been formed that support 'true pricing' of food at the European level. The True Pricing campaign by the TAPP Coalition has garnered attention from coalitions consisting of NGOs and other businesses. Operating from Brussels, these coalitions now also advocate for true pricing policies regarding meat and dairy. These achievements reflect progress made in advancing the objectives of promoting sustainable food systems. The five coalitions at EU level are:

1. European Environment Bureau (EEB)
2. European Alliance for Plant-based Foods (EAPF)
3. Bureau Européen des Unions de Consommateurs (BEUC)
4. Eurogroup for Animals

## 5. European Public Health Alliance (EPHA)

### Coalitions at EU level in more detail

With the support of Porticus, the TAPP Coalition has become an associated but an active (associated) partner of the European Environment Bureau (EEB), in the agriculture and food, as well as budget/finance working groups. The TAPP Coalition participated in discussions regarding EEB's draft position papers to ensure that EEB adopted key policy proposals supported by the TAPP Coalition related to reducing meat/dairy consumption and pricing policies. The TAPP Coalition succeeded in this effort, and in October 2022, EEB included in their position paper "Hungry for Change" a framework for sustainable food systems emphasizing the importance of policies to reduce meat consumption and fiscal measures. They also committed to drafting a Position Paper on an EU ETS (Emission Trading Scheme) proposal for agriculture in 2024.

The European Alliance for Plant-based Foods (EAPF) is one of the partner organizations of the TAPP Coalition. In their July 2021 position paper for the Sustainable Food System Law, they also highlighted the importance of appropriate fiscal incentives for both plant-based proteins (lower rates) and animal-based proteins (higher rates). In 2023 the EAPF published position papers where fiscal incentives (VAT reform of food products) was also included.

BEUC is the largest European consumer organization. The TAPP Coalition has reached out to policy advisors at BEUC who are supportive of TAPP Coalition's mission and proposals. In a BEUC factsheet released in January 2023 on sustainable food systems, their primary objective is to make sustainable and healthy food the most affordable choice.

Eurogroup for Animals is the largest European network for animal welfare organizations. Many Dutch animal welfare organizations are partners, and the TAPP Coalition has frequently engaged with the Eurogroup in the past. In April 2023, they published a report on the 'true price' of animal-derived food products, including external costs to the environment, public health, and animal welfare. They have begun influencing policies towards the European Commission.

The European Public Health Alliance (EPHA), BEUC, and Eurogroup for Animals jointly published a report titled 'Who decides what you eat' on June 28, 2023, in Brussels, along with a SAPEA scientific report. **Both reports emphasize the importance of 'true pricing' of food products, including external costs.**

### UN Climate Summit COP28 Dubai

COP28, Dubai, Side events, and 3 press conferences (November/December)

During and ahead of the COP28 conference in late 2023, the TAPP Coalition participated in online meetings of global climate and food organizations of NGOs that aim to change consumption patterns, which are among the agendas of the UN Climate Summit COP28. The time and effort invested yielded significant success during the COP29 Climate Conference.

With the assistance of various parties, the TAPP Coalition organized a side event on finance and fiscal incentives in agri-food. During this panel, Thomas Lingard (Head of Sustainability at Unilever) and Jeroom Remmers spoke with Dieuwertje Wallaart (JKB) about climate



pricing in food systems. The pros and cons, as well as suggestions for action, were discussed.

A second, officially UNFCCC-facilitated panel at COP28 was organized by the TAPP Coalition, FAIRR/Jeremy Collier Foundation, and Citizens' Climate Education Corp on new financial mechanisms, pricing, and subsidy strategies to transform food systems and achieve climate goals.

During COP28, the TAPP Coalition drafted a letter to ministers from 38 OECD countries and China urging them to consume less meat by taxing meat or pricing GHG emissions in agrifood systems, and using part of the proceeds for the new Loss and Damage Fund. The letter was signed by three African ministers (DRC Congo, Nigeria, and Uganda, representing 30% of the African population) and can be considered a major success for the TAPP Coalition.



*Figure 5 Director Jeroom Remmers at COP28 in Dubai*

### **True price pilots:**

Together with partners Greendish, Caring Doctors, and Student Associations, the TAPP Coalition has drafted a proposal for a Covenant for Catering, Health, and Climate to encourage the catering of true price meat and dairy, and to make vegetables, fruits, and vegan meals cheaper. However, we did not find budget to start the project.

In July 2023, the German supermarket chain Penny held an awareness week for the true pricing of products (including meat and dairy), where consumers were required to pay the 'real price' of products. For meat and dairy, the usual price was doubled. The result was a significant decrease in sales of nearly 50 percent. However, the vegetarian schnitzel, which only became slightly more expensive, was actually sold more frequently. The TAPP Coalition shared this example with Dutch supermarkets and urged them to conduct similar True Price Weeks.

### **Supermarket Penny True Pricing Week in detail**

In Penny's true price week, costs for environmental damage are factored in, resulting in price increases for various products. The CEO of the German Penny Market emphasized that current prices do not reflect the true impact of food production. The price increase was based on factors such as methane emissions from livestock and CO2 emissions from machinery. It also considered pesticide usage and its effects on soil and groundwater. This experiment, conducted in collaboration with the University of Greifswald and the Technical University of Nuremberg, took place in all 2,150 Penny Market branches. The additional revenues are donated to dairy farmers for CO2-reduction.

The products ranged from organic to non-organic, including fruit yogurt, cheese, mozzarella, and sausage meat. Scientists calculated the 'true price' based on four factors: climate, water, soil, and health effects. This approach incorporated costs such as greenhouse gas emissions, water consumption, soil contamination, and health impacts. The true price calculations are similar to the calculations of CE Delft reports, commissioned by TAPP Coalition ("Sustainability charge on meat" and 'Pay as you eat dairy, eggs and meat').



### **Symposium on Wageningen University (WUR) report on Health Effects of Meat**

11/04/2023: The investigation by WUR and True Price into the health effects of meat was initiated and funded by TAPP Coalition and the Vegetarian Society. The TAPP Coalition and the Vegetarian Union oversaw the operation. The report "Consumer health: True pricing method for agri-food products" from WUR and True Price was handed over to a representative of the Ministry of Agriculture on April 11, 2023, and discussed with several experts and parliamentarians during an event at press center Nieuwspoord. Dutch media coverage was very good (see chapter below on communication and press).



Figure 6: Jeroom Remmers presenting the WUR report

## **WUR report on health costs per kg meat in more detail:**

**Health costs amount to €7.5 per kg of red meat overconsumption and €4.3 per kg of processed meat according to WUR/True Price.**

The study examined the medical costs of diseases related to meat consumption. These costs, €0.65 billion per year, are currently borne by society as a whole and are reflected in ever-increasing healthcare premiums for everyone. If the costs were to be attributed to the consumer as the user and cause, the price per kilogram in the store - in cases of overconsumption - would increase by €7.50 (red meat) and €4.30 (processed meat). This is a conservative estimate, which does not include the health costs associated with meat production, such as contagious animal diseases, nitrogen, and particulate matter. The research was commissioned by the Vegetarian Society and the TAPP Coalition. The costs of previous research conducted by these organizations averaged €5.70 (beef and processed meat), €4.50 (pork), and €2.00 (chicken) per kilogram.

## **Government report: taxes on meat and dairy products**

The TAPP Coalition, the Vegetarian Society, and Caring Doctors supported the proposals in a report developed by the Minister of Economic and Climate Affairs Rob Jetten (IBO report on climate policy, published in May 2023). This report also mentioned a levy on meat and dairy. The same rates for a meat tax are mentioned in this report as in the TAPP Coalition plan (prices including external environmental costs of meat).

## Communication and press

### Newsletters

In 2023, a total of 4 Dutch newsletters were released. In English, there were 3. These were distributed to all subscribers and the partner network. The English newsletter had 2082 subscribers, and the Dutch newsletter had 1654 subscribers (as of 01-01-2024).

### Publicity

Below, we provide some examples of the media coverage achieved through free publicity. Various major German newspapers and some radio stations reported on the reports we presented in Berlin in May 2023, reaching millions of Germans: <https://tappcoalition.eu/nieuws/20323/germans-want-to-pay-more-for-animal-proteins--when-plantbased--healthy-food-will-become-cheaper>. A millions-strong audience was also reached via newspapers and TV in France, Belgium, and the Netherlands.

11/04 Dutch TV/Radio and other news outlets covered the WUR report on health and meat.

- TV: EenVandaag, Hart van Nederland, Op1.
- Radio: NPO Radio 1.
- Newspapers: Front page of AD, Front page of Stentor (Gelderlander, BN de Stem), Parool.
- Various online media outlets.

23+24/05: German media coverage of the CE Delft report and IPSOS consumer research.

- Radio: DeutschlandFunk.
- Newspapers: Saarbruecker Zeitung, Die Tageszeitung, Topagrar, Neues Ruhrwort.

31/05 TV appearance on HUMAN broadcaster (NPO). Jeroom Remmers spoke for three minutes about fair meat pricing.



Figure 7 Director Jeroom Remmers during a television program from broadcast HUMAN

01/06 Opinion piece in the Dutch paper: Financieel Dagblad: Jeroom Remmers and Jan Terlouw: "Fair price for meat and dairy missing from the draft agricultural agreement."



Figure 8 The opinion piece of Jeroom Remmers and Jan Terlouw

### Social media:

The number of followers per platform (26/02/2024):

LinkedIn (NL):	1000
LinkedIn (ENG):	142
Facebook (ENG):	376
Facebook (NL):	388
Instagram (NL):	745
Twitter/X (NL/ENG):	337

### Partners of the TAPP Coalition

The partners of the TAPP Coalition play a crucial role in the coalition's work. After all, the more parties with a constituency that the TAPP Coalition represents, the greater the impact will be. These partners contribute financially or substantively to the work of the TAPP Coalition, and some are also involved in the coalition's lobbying activities and projects. The TAPP Coalition aims to grow annually and actively seeks partners who share the coalition's objectives.

In 2023, the following partners were affiliated with the TAPP Coalition. The TAPP Coalition represents these partners on behalf of a constituency of 1.6 million people.

New partners in 2023: Oatly, Redefine Meat, Better Food Foundation USA, Green Protein Alliance, ToekomstProef, Stichting Duurzame Gronden, Vegetarian Society Portugal.

The TAPP Coalition has joined the European Environmental Bureau (EEB) as an active partner and the Climate Action Network Europe. Additionally, the TAPP Coalition has become a partner of the Dutch Green Protein Alliance and the Climate Resilient Food System Alliance (an organization that brings together various UN agencies and partners).





Figure 9 Partners TAPP Coalition

## 1.4. Finances

For our annual figures, we kindly refer you to our year-end statement, which will soon be available on our website as the Financial Year Report 2023 and audited by an accountant: <https://www.tappcoalition.eu/> (annual reports).

By the end of 2023, the TAPP Coalition achieved a result of -€2,012.

The assets and results of the TAPP Coalition during 2023 were mainly built up from income, fundraising, subsidies, and partner contributions.

The TAPP Coalition does not invest funds, but if this were to be the case in the future, it adheres to risk-averse investment policy. To the extent that the funds raised are not immediately spent on the formulated general interest objectives, the funds are not invested in financial instruments with any investment risk, but exclusively in cash equivalents (savings accounts and deposits) on which, if applicable, interest income is disregarded.

## 1.5. Preview 2024

The year 2024 will be an exciting year both in Europe (EU elections in June) and in the Netherlands, where a new government will be formed after the parliament has shifted to the right. This is likely to happen at the EU level as well, making it more difficult to achieve the goals pursued by the TAPP Coalition. On the other hand, there remains strong societal support for tightening climate and environmental policies in agriculture, provided that farmers are also enabled to implement them. The proposals of the TAPP Coalition could therefore bridge the gap between protesting farmers and critical environmentally conscious citizens. Furthermore, the crisis in terms of livelihood security and high food and energy prices presents an opportunity to reduce the prices of healthy and climate-friendly food, through, for example, tax adjustments, subsidies, food vouchers or pricing policies in supermarkets.

This year, we will:

- Celebrate the 5th anniversary of the TAPP Coalition with a Lustrum Congress in May in Amsterdam!
- Advocate for European policy to implement an Emissions Trading System for slaughterhouses and dairy factories to achieve a fairer price for meat and dairy.
- Continue to pressure supermarkets to organize Fair Price projects at various locations similar to the 'true cost week' by the supermarket chain Penny in Germany, and the true price pilots with coffee in three AH to Go stores in the Netherlands.
- Conduct surveys to make it clear to policymakers that a fair price for meat and dairy is not an unpopular measure and enjoys broad support, in the Netherlands. This year the survey will not be for consumers but for livestock farmers.
- Push international organizations to strengthen the call for fair pricing of animal proteins.

Together, we can create a world that is good for us, animals, and the environment.

These are our impact indicators for 2024:

- In at least 1 EU member state, a (draft) proposal for pricing of meat and/or dairy is developed and supported by a majority of political parties.
- Research is underway on fair pricing for meat and/or dairy.
- The European Commission and/or the European Parliament make a proposal for CO2 pricing policy in the agri-food sector (to help realise the 2040 climate goals).
- New true pricing concepts for meat or dairy are introduced as a pilot project in at least 2 EU countries (at retail companies or food services).
- The demand for taxes on meat or CO2 pricing in agriculture in OECD countries and China increases internationally, including from developing countries.

## 1.6. The board

The Board of the Foundation consists of 3 statutory board members, i.e. the chairman, secretary and treasurer. In addition, there are general board members. The directors are unpaid. Board members at the end of 2023 are:

- Chairman: Peter Haring (statutory)
- Secretary: Edwin Bark (statutory)
- Treasurer: Linda Herms (statutory)
- General board member: Sandra Beuving
- General board member: Guusje van Tienhoven

The board and the organization are advised by the Advisory Board. Chairman of the Advisory Board is Prof. Jaap Seidel, professor of nutrition and health at the VU. The partners of the Coalition are also members of the Advisory Board. In addition, the Council consists of experts from various sectors (e.g. health, science, nutrition, retail). During 2023, five meetings of the board of the TAPP Coalition took place, four meetings with the Advisory Board. In 2023, four meetings of the International Advisory Board, chaired by Gerben-Jan Gebrandy, former member of the European Parliament, took place.

## 2. Annual Figures

Below are the financial results as approved by the board on January 23, 2023. The detailed balance sheet, profit and loss statement will be prepared in a separate financial annual report, which can be found at [tappcoalitie.nl/about-us/annual-reports-and-policy](http://tappcoalitie.nl/about-us/annual-reports-and-policy). These financial annual figures are subject to audit and will be published after approval.

Description	Expenses	Revenues
Partner contributions		€ 43.723
Subsidies		€ 131.628
Donations		€ 1.416
Salary costs	€ 113.705	
Travel and accommodation costs	€ 1.765	
Administration costs	€ 4.500	
Other general costs	€ 3.747	
Advertising and printing	€ 1.111	
Telephone and internet	€ 1.262	
Research	€ 4.315	
Events/conferences	€ 22.324	
External communication	€ 18.590	
Other advisory costs	€ 7.460	
Result	€ 178.779	€ 176.767
Net result	-€2.012	

### Explanation of Results

Partner contributions are allocated by the TAPP Coalition to all its activities in accordance with the formulated objectives. The funds received from targeted subsidies are spent in line with the purpose of the respective subsidies. The TAPP Coalition has not made any expenditures that do not align with its objectives. Since the TAPP Coalition achieved only a limited result in 2023, no financial resources were allocated to specific reserves or funds during that year. The main amounts received throughout 2023 for the goals of the Foundation, on one hand, and the costs incurred, on the other hand, are partner contributions, subsidies, and donations of approximately EUR 113k, respectively, salary costs, events and conference costs of EUR 22k, communication costs of EUR 18k, and other advisory costs of EUR 7k.

### Charitable Funds

In 2023, the TAPP Coalition received subsidies from the Gieskes Strijbis Fund, Porticus, Iona Foundation, and the Jeremy Coller Foundation, to achieve a number of specific objectives, such as advocating for policy measures at the International, European, and Dutch political levels that ensure the true cost of animal proteins is represented. The subsidies received

have enabled the deployment of the TAPP Coalition employees to realize these activities. Additionally, in 2023, subsidies were used to organize various events (including The Hague, Paris, Brussels, Berlin, Dubai, COP28). The main subsidy providers to the TAPP Coalition in 2023 were:



Coller  
Foundation

PORTICUS

Triodos  Foundation

The expenditures of the charitable funds received in 2023 as targeted subsidies are accounted for as follows:

<b>Subsidies</b>	
Porticus	€ 50.000
Gieskes Strijbis Fonds	€ 70.000
Iona Foundation	€ 8.000
Other charitable funds	€ 3.628
<b>Total</b>	<b>€ 131.628</b>

<b>Expenditures in accordance with subsidy objectives</b>	
Research	€ 4.315
Salary costs	€ 72.014
Events/Campaigns (including external communication)	€ 29.598
<b>Total</b>	<b>€ 132.409</b>
Covered by other revenues	€ 780

#### **Employees**

The TAPP Coalition has 2 employees.



### 3. Budget

<b>Budget plan for 2024</b>		
<b>Description</b>	<b>Expenses</b>	<b>Revenues</b>
Partner contributions		22.000
Subsidies		120.000
Donations		2.250
Salary costs	78.000	
Travel and accommodation costs	1.500	
Administration costs	4.500	
Other general costs	2.000	
Advertising and printing	1.000	
Telephone and internet	1.000	
Research expenditures	10.500	
Events/conference expenditures	16.000	
External communication expenditures	15.000	
Other advisory costs	14.500	
<b>Result</b>	<b>250</b>	<b>144.250</b>

## 4. Annex: SDG Goals and the TAPP Coalition

The TAPP Coalition is working to contribute to the Sustainable Development Goals (SDGs) numbers, 1, 2, 3, 5, 11, 12, 13, 15, 16 and 17.



SDG goal	Focus and link with this programme
1 No poverty	<p>The Stern Review's main conclusion in 2006 (adopted later by the UN) is that the benefits of strong, early action on climate change far outweigh the costs of not acting. So reducing GHG-emissions (including from meat consumption and production) will benefit global economies; without GHG emission reductions, economies will be harmed more and global poverty may increase as a result. According to CE Delft Consultancy (2019) net welfare benefits of European meat taxes are 8,8 billion euro per year. According to Oxford University, reducing (red/processed) meat consumption will lead to lower health care costs.  <a href="https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0204139">https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0204139</a></p> <p>According to World Bank (2020), eating less meat (and sugar/processed food) will lead to lower costs for obesity; this will benefit the poor people in societies the most. <a href="https://tappcoalition.eu/nieuws/13251/world-bank-asks-governments-to-introduce-taxes-on-unhealthy-food-like-processed-meat">https://tappcoalition.eu/nieuws/13251/world-bank-asks-governments-to-introduce-taxes-on-unhealthy-food-like-processed-meat</a></p> <p>The global increase of meat production involves an increase of global animal feed production (eg soy), leading to higher food prices as (fertile) global agricultural land surface is limited. So, higher food prices caused by (global) higher meat consumption levels can lead to poverty.</p> <p>The TAPP Coalition advocates for (fiscal) subsidies for vegetables and fruits and for financial compensations for the 30% poorest households in high income countries, if meat products in high income countries would be taxed. So also the poor can still eat meat, if meat prices will rise for health or climate reasons.</p>
2 Zero hunger	<p>Consuming fewer animal products could reduce world hunger and poverty. The United Nations World Food Council estimates that transferring 10-15 percent of cereals fed to livestock to humans is enough to raise the world's food supply to feed the current population. In addition, the International Food Policy Research Institute estimates that reducing the amount of meat consumed by 50 percent in high-income countries could result in 3.6 million fewer <u>malnourished children</u> in developing countries.            Source: <a href="https://borgenproject.org/eating-less-meat-can-reduce-poverty/">https://borgenproject.org/eating-less-meat-can-reduce-poverty/</a></p>
3 Good health	<p>According to WHO red and processed meat consumption can have negative health impacts; according to the World Bank (2020 report on obesity), obesity is caused by eating too much unhealthy food products, including meat (source: EAT-Lancet report 2019). According to an Oxford University report, introducing meat (health) taxes in 10 large EU countries,</p>

	will lead to less health care costs of 9 billion euro/year (reduced risks on colon cancer, stroke, diabetes 2).
5 Gender equity	Globally men eat (much) more meat per capita compared to women and women suffer most from negative impacts of climate change (for ca. 15% caused by GHG-emissions from livestock farming).
11 Sustainable cities and communities	The TAPP Coalition will start projects to make cities and communities more sustainable in the way they eat food (incl meat).
12 Responsible consumption and production	On average, 35% of food related GHG-emissions are caused by meat consumption. Beef and lamb have very high GHG-emissions per kg, compared to chicken, vegetables, nuts or meat alternatives. The EAT-Lancet report (2019) advised a meat consumption of maximum 15 kg per capita (global healthy, sustainable diets), while in most high income countries, meat consumption is over 75 kg per capita.
13 Climate action	According to CE Delft Consultancy, meat taxes in the EU (28 countries) including environmental costs in the price of meat, will reduce GHG-emissions in the EU-28 with nearly 3% (120 Mton/year). This will happen if EU-28 consumption of chicken will be reduced by 30%, pork with 57% and beef and veal with 67%. <a href="https://www.cedelft.eu/en/publications/2411/a-sustainability-charge-on-meat">https://www.cedelft.eu/en/publications/2411/a-sustainability-charge-on-meat</a>
15 Life on land (forests, biodiversity)	According to WWF UK, 60% of global biodiversity loss is caused by global meat and dairy consumption. The TAPP Coalition is focused to tackle ground causes of deforestation and biodiversity loss, caused by meat consumption and production. <a href="https://www.ecowatch.com/biodiversity-meat-wwf-2493305671.html">https://www.ecowatch.com/biodiversity-meat-wwf-2493305671.html</a>
16 Peace, justice and strong institutions	Global growth of meat consumption leads to increasing GHG-emissions, while according to the Paris Climate Agreement, GHG-emissions have to go down with ca. 2-7% per year (1,5-2 Degrees C goal). Global warming may lead to armed conflicts, so reducing meat consumption and reducing GHG-emissions from meat production, will contribute to less risks of climate related conflicts, less climate refugees and to more peace. The TAPP Coalition aims to build strong national and international institutions focused to reduce GHG related risks from food production. Even in 2019, the USA Pentagon released a report that climate change is a national security issue. <a href="https://www.militarytimes.com/news/your-military/2019/01/18/dod-majority-of-mission-critical-bases-face-climate-change-threats/">https://www.militarytimes.com/news/your-military/2019/01/18/dod-majority-of-mission-critical-bases-face-climate-change-threats/</a>
17 Partnerships for the SDG goals	The TAPP Coalition forms partnerships with different stakeholders (ngo's, business, science, governments).