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Scope 3 Best-Practice Guide for Cities and Regions

Experiences and Best Practices of European Cities and Regions

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1. Introduction and Study Design

Introduction

This guide is the result of a research project that has been conducted by the Centre of Sustainable Business and Circular Economy at the University of Applied Sciences Northwestern Switzerland. The project was commissioned by the Canton of Basel-Stadt (Switzerland) and aimed at identifying strategies of cities and regions to reduce their scope 3 greenhouse gas emissions as well as finding best-practice examples of measures that reduce these emissions.

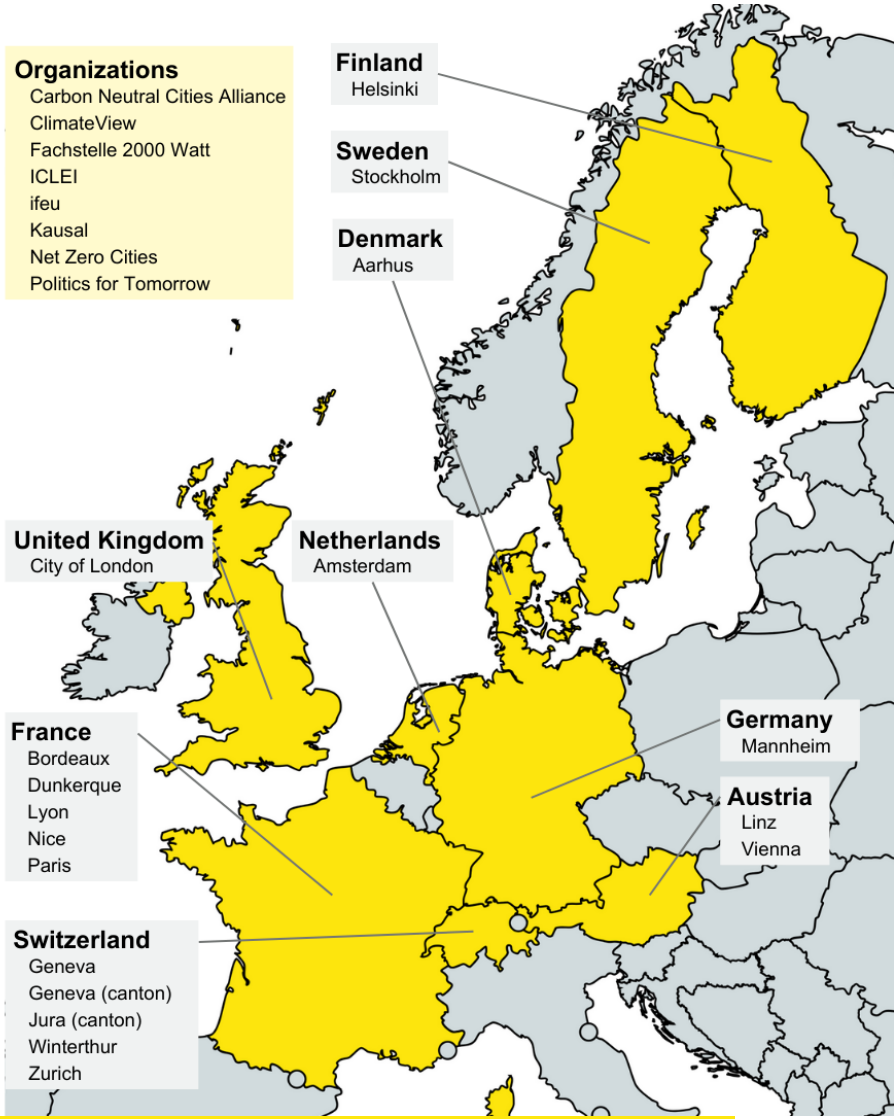
To reach this goal, a series of explorative interviews with cities, regions and organizations was conducted between February and April 2025. To select interview partners, a desk research has been conducted first to identify those cities and regions that are most advanced when it comes to scope 3 reductions, as well as those organizations that actively work with cities on scope 3 topics. Further interview partners were identified through snowball sampling, where all interviewees have been asked what cities they consider as pioneers in this area.

In this study, **19 cities and regions** have been interviewed. It was aimed for a heterogenous sample of European cities that are already advanced in their emission reduction strategies when compared to the European average.

In addition, **7 organisations** that work together with cities on climate topics have been interviewed. Those interviews offered insights at a higher level and allowed for more informed comparisons between cities.

In total, this leads to **26 interviews** with a total of 34 interviewees. This corresponds to 40% of all interviews requested.

Interviewees have expressed their interest in the project results. For this reason, we are publishing this *Scope 3 Best-Practice Guide for Cities* with examples of measures that reduce scope 3 emissions. The cities that participated in the interviews were contacted again and given the opportunity to elaborate on examples from the interviews or submit further examples as best practices. Their contributions have been compiled in this guide and supplemented with findings from the study. The guide is intended to show cities where and with what measures Scope 3 emissions are already being successfully addressed, thus providing a source of inspiration and a basis for cooperation.



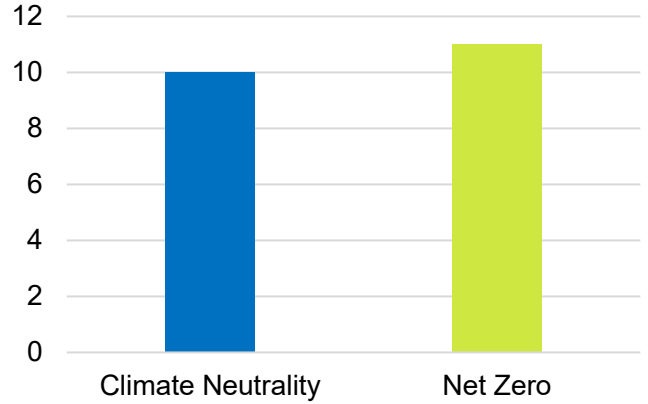
2. Net Zero Targets in Comparison

Terminology around Scope 3

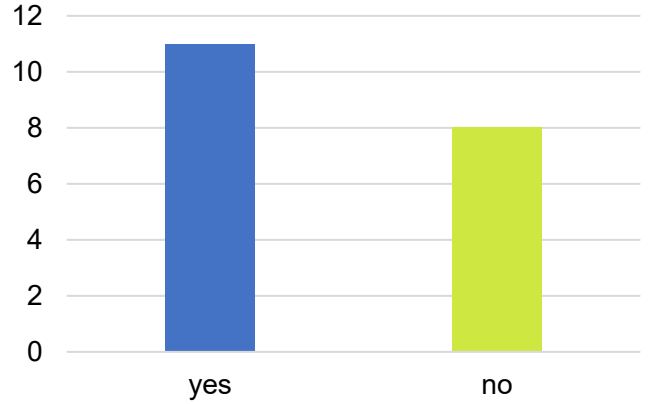
While all cities interviewed have defined targets related to their greenhouse gas emissions, the terminology, the scope of the targets and the timeframe for achieving them vary considerably.
Targets commonly refer to ***climate neutrality*** or ***net zero***. While these terms are often used interchangeably in practice, in theory they are not synonyms. A distinction that is gaining acceptance is the one defined in the Greenhouse Gas Protocol (GHG Protocol), a widely used standard for emission accounting and reporting: „Carbon neutrality is achieved when annual gross GHG emissions are compensated by an equivalent amount of GHGs being removed through a combination of measures […]. This differs from zero emissions which refer to total reduction […] of emissions to zero."[1] In other words, *carbon neutrality* does not necessarily require a reduction of emissions within the city boundaries but allows for compensations, while *net zero* requires a reduction to zero within the city boundaries.
Among the cities interviewed, both terminologies are used (see upper graph on the right). Some have even formulated targets on climate neutrality and net zero simultaneously. Overall, climate neutrality targets exist in ten, net zero targets in eleven of nineteen cities.

Another difficulty with terminology arises from categorization of different types of emissions. Here as well, the GHG Protocol provides a widely accepted distinction. It categorizes emissions into 3 scopes: Scope 1 emissions are direct emissions from sources located within the city boundaries, scope 2 emissions are indirect emissions occurring outside the city boundaries related to electricity and energy consumed and scope 3 emissions are all other indirect emissions occurring outside the city boundaries[1]. A simplification of this approach is the separation of direct and indirect emissions, where direct emissions align with scope 1 emissions and indirect emissions with scope 2 and scope 3 emissions. A slightly different perspective on the categorisation of emissions is the production- and consumption-based emissions approach. Taking the production-based approach, all emissions generated during the production of a good or the provision of a service are attributed to the producer or service provider. Consumption-based emissions, on the other hand, are attributed to those consuming a good or use a service.
As scope 3 or consumption-based emissions are more complex to both identify and reduce, not all cities include them in their climate targets. Among the cities interviewed, the majority (11 cities and regions) do consider them while the remaining 8 cities and regions only consider direct emissions in their targets (see lower graph on the right).

Which terminology do cities use in their climate targets?

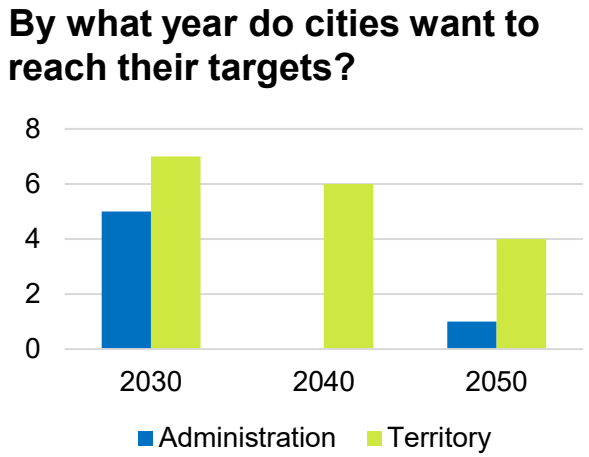


Do the interviewed cities' climate targets include scope 3 or consumption-based emissions?



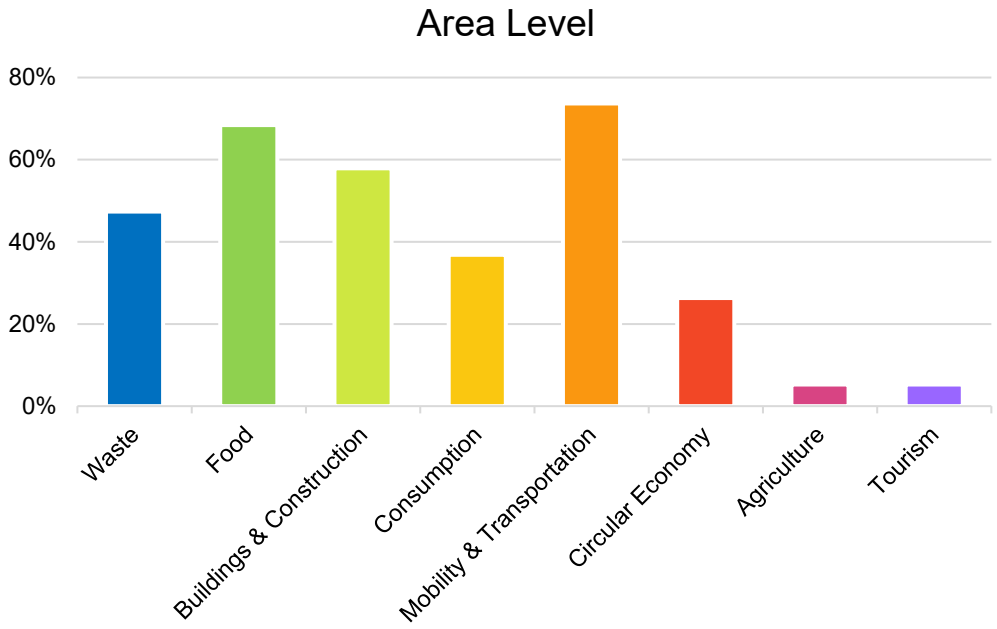
[1] Fong, W. K., Sotos, M., Doust, M., Schultz, S., Marques, A., & Deng-Beck, C. (2021). *Global Protocol for Community-Scale Greenhouse Gas Inventories* (Version 1.1).

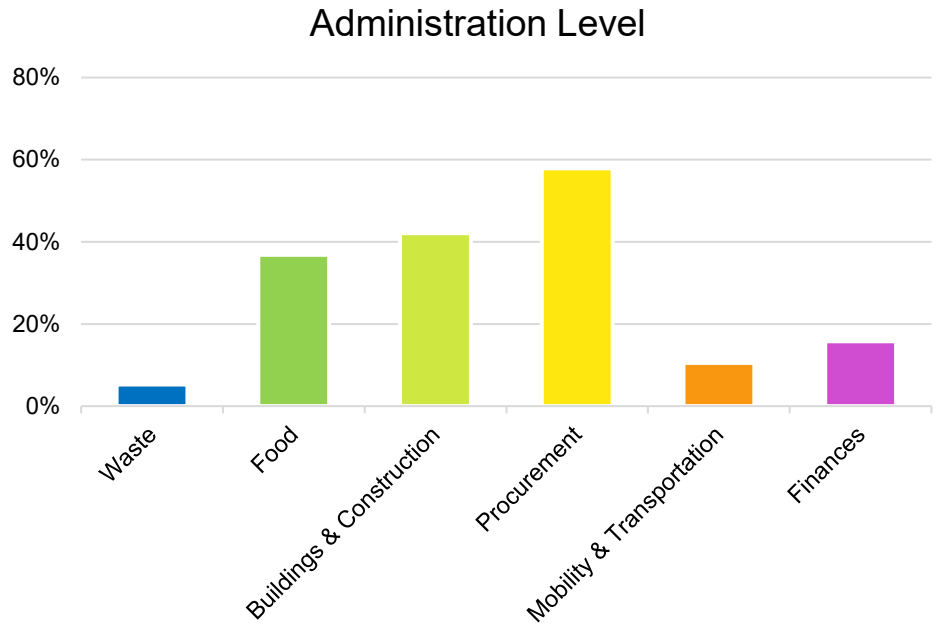
Finally, there are also differences in the timeline that cities have set for themselves to reach their targets (see graph on the right). For those who have set separate targets on the administration's level, they tend to be timed earlier with a majority set for 2030. Also on the territorial level, 2030 is a widespread timeline for reaching climate neutrality or net zero. This is strongly influenced by the fact that a majority of cities interviewed are part of the EU Mission for 100 climate-neutral and smart cities by 2030. Among the remaining cities, no city has set a target later than 2050.



Key Fields of Actions for Scope 3 Reductions

As previously mentioned, a distinction was generally made between Scope 3 strategies and measures at the area level (all emissions related to actors within the city boundaries) and at the administrative level (only emissions of the city administration). Although the primary focus of this study is on the overall region of a city, we also gained interesting insights at the administrative level and decided to present the results for both levels. In the interviews, we asked the interviewees which areas they considered to be the most important fields of action in the area of Scope 3. The fields of action mentioned at the area and administrative levels overlap to a large extent, although there are some interesting differences in frequency. Waste and mobility & transport seem to be more important at the area level. Consumption seems to be more important and present at the administrative level. Food and buildings & construction are roughly similar at both levels. At the area level, circular economy, agriculture and tourism were also mentioned. At the administrative level, finance was also mentioned.



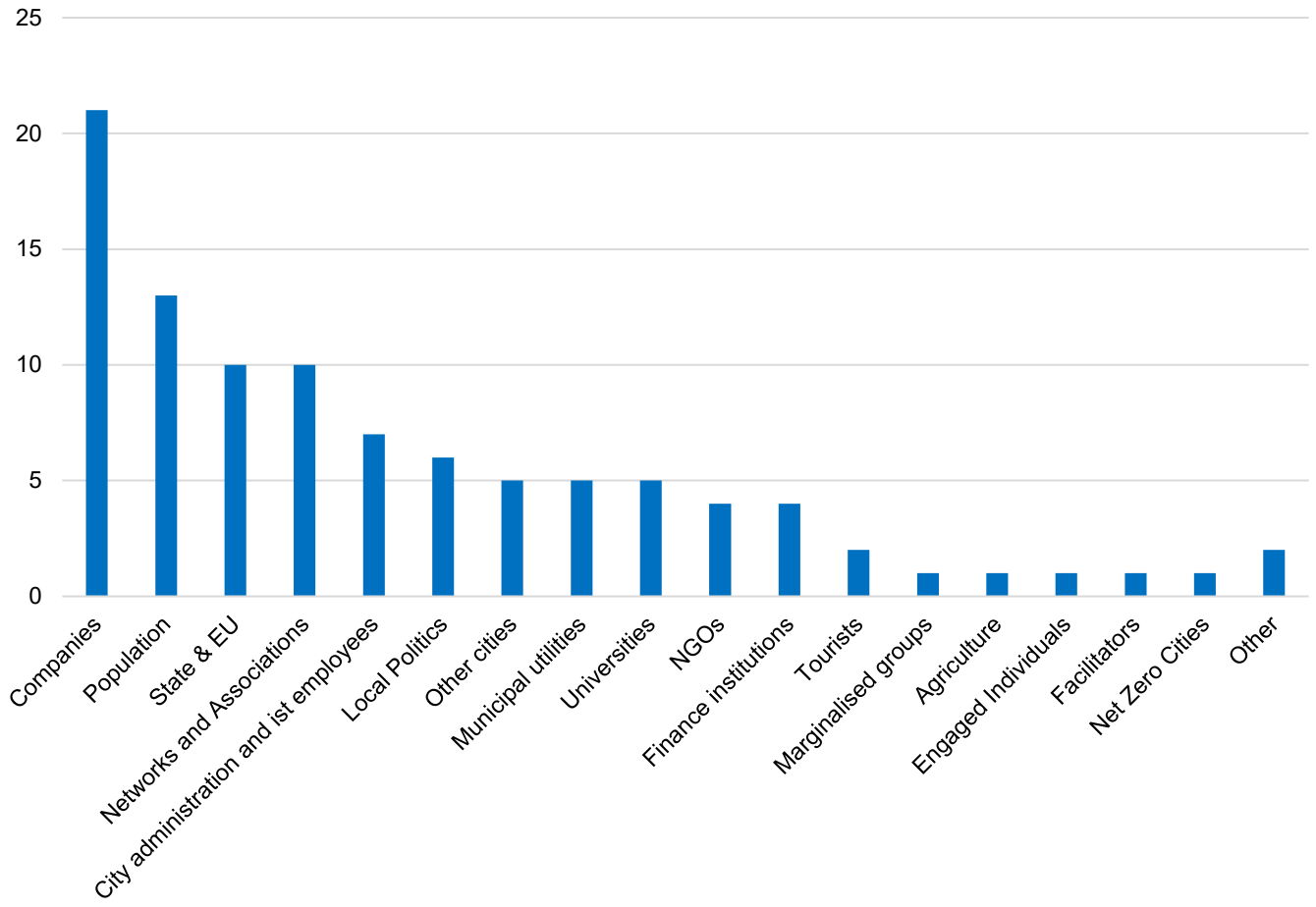


The Role of Stakeholders

A wide range of stakeholders play a decisive role in cities' efforts to reduce their emissions. When asked which stakeholders are the most important ones (see illustration to the right), most mentioned were local companies, followed by the local populations – the two stakeholder groups that can contribute the most to the reduction of scope 3 emissions. Other important stakeholders are those that cities can collaborate with to incentivise emission reductions like business networks and associations, local, regional and national politics and administrations as well as universities and NGOs.

Most cities include their stakeholders very consciously in their work. Widespread formats are for example citizen participation formats like citizen forums or workshops, structured network meetings with companies and investors that usually take place on a voluntary basis, as well as academic partnerships with local universities.

Although the efforts to include stakeholders, cities do face resistance to the measures they take. To soften this resistance, many cities see it as crucial, that they take on a role model therefore set more ambitious reduction targets for them as administration. They also refrain from intervening strongly in personal behaviour and try to always have an open ear for the resistants' concerns. Against resistance from within the city administration, cities see support from superior levels as the decisive factor.



3. Measures and Best Practices

Food & Nutrition

Nutrition is widely recognized by cities as a key area of influence in addressing Scope 3 emissions. Strategies often focus on promoting sustainable, healthy, and regionally sourced food systems, framed around concepts like decarbonized diets, protein transitions, and food sovereignty. While many municipalities are actively developing policies in this area, translating these ambitions into effective action – both at the territorial and administrative levels – remains a complex challenge.

At the territorial level, cities are investing in research to better understand local dietary patterns and consumption behaviors. Public awareness campaigns aim to educate residents about the environmental impact of food choices and encourage more sustainable habits. Partnerships with food service providers and culinary professionals are helping to shift offerings toward plant-based and low-impact meals, while food waste is being addressed through targeted interventions and redistribution programs. Support for regional food production is also growing, with efforts to strengthen local supply chains, improve access to organic goods, and adapt policy frameworks to encourage local processing and distribution.

At the administrative level, cities have a more direct lever for change through the management of public institutions such as schools, hospitals, and retirement homes, which collectively serve large volumes of meals daily. This operational scale allows municipalities to implement procurement policies that prioritize seasonal, regional, organic, and plant-based ingredients. Some cities are introducing internal benchmarks or pricing mechanisms to discourage high-emission food items, while others are integrating sustainability goals into kitchen operations through staff training and logistical improvements.

Innovation is increasingly shaping food systems in public administration, with cities testing new cultivation methods and sustainable food products within their own facilities. Procurement is being used strategically to support innovation, aligning with broader policy trends and European-level resources that encourage the acquisition of forward-looking solutions. Together, these efforts reflect a growing commitment to transforming urban food systems in ways that support both climate goals and community well-being.

Area Level

Food Aid Instead of Food Waste

Helsinki, Finland

Aim: Building better communities and designing effective solutions for the future.
Status: ongoing

Helsinki has a food program called *Stadin safka* in which the city collects surplus food from schools, stores and restaurants. This food is then handed to food aid organizations that distribute the food among lower income households. In January and February 2025, the initiative distributed almost 112 tons of food that would otherwise have ended up in the trash. This initiative not only helps to reduce food waste but also supports people on lower incomes by providing them with meals.
With the help of this program, the focus of food aid has shifted from food distribution to smaller-scale activities that support inclusion. The logistics of wasted food enhances the utilization of waste and creates the conditions for the development of food aid. The program has improved the overall picture of the food aid situation in Helsinki.
Stadin safka is a joint operation by the City and the Parish Union of Helsinki.

Source: City of Helsinki

Further information:

- Stadin Safka on the Website of the City of Helsinki

Area Level

Emission Reductions on the Menu

Winterthur, Switzerland

Aim: Reducing emissions from the food industry by cooperating with local restaurants.
Status: ongoing

The city of Winterthur has identified nutrition as one of the key levers to reduce its scope 3 emissions. Therefore, the city together with local actors adapted the campaign *Klima à la carte*, which was originally launched in Zurich in 2022. Through this initiative, local restaurants, cafés, and food outlets offer specially labeled dishes with a low carbon footprint. Participating establishments showcase plant-based meals, dishes made from rescued food, or meals rated highly by the Canton of Zurich's CO_2 Quick Check. By integrating climate-friendly options into everyday dining experiences, Winterthur raises awareness of the environmental impact of food choices and encourages citizens to adopt more sustainable habits.
In addition, participating restaurateurs received information on climate-friendly gastronomy and were invited to share their experiences during an "open kitchen" event organized by the city. In this way, Winterthur fosters exchanges between restaurateurs committed to sustainability in the restaurant industry.

Further information:

- Klima à la Carte on the Website of the city of Winterthur

Source: Restaurant les Wagons

Administrative Level

Internal Climate Tax on Food with a High Environmental Impact

Aarhus, Denmark

Aim: Financial incentives to reduce the consumption of foods with a high environmental impact and to promote sustainable foods.
Status: ongoing

Aarhus has introduced an internal climate tax on foods with a high environmental impact – such as prepared meals and meat – to the municipally owned kitchens and canteens (e.g. schools, daycare centers and nursing homes).
An internal tax provides a direct financial incentive to change behavior among the kitchen personnel. But it does not stand alone in relation to the green transition of municipal kitchens and canteens. Successful behavioral change depends on two things:

- **Sufficient incentives:** The effect depends on the conditions of the financial incentive. The internal climate tax is *not* a cost-cutting measure. On the contrary, the revenue from the tax has been returned to the kitchens and can be used for other purposes, such as staff upskilling.
- **Necessary skills:** The effect depends on the skills and competencies of the kitchen and canteen staff. Therefore, the staff in Aarhus Municipality have received upskilling alongside the introduction of the internal climate tax.

Further information:

- Thomas Dalgaard Mikkelsen, Head of Section, Finance & Digitalization, City of Aarhus

Quote by a Nutrition Assistant employed at a nursing home in Aarhus after the introduction of the internal tax and after having taken part in an up-skilling course:

"At first, I felt sorry for the elderly. I wondered, can we really justify this? Why shouldn't they have their meat? But I don't think that way anymore. After taking part in the food course, I've been professionally challenged. Learning more about legumes has really changed my perspective – I have to admit, we can create delicious and satisfying dishes that our residents genuinely enjoy."

Consumption

While cities recognize that consumption within their territories significantly contributes to Scope 3 emissions, influencing consumption behaviors remains challenging, even for sustainability frontrunners. Despite these difficulties, a variety of measures are being explored and implemented.

Public awareness campaigns are common tools, including informational materials, outreach events, and creative initiatives around high-consumption periods. Collaborations with cultural figures and thematic events help highlight the environmental impacts of consumption and promote reuse. However, there is broad consensus that awareness alone is insufficient to drive substantial emission reductions.

To deepen impact, some municipalities are creating immersive educational spaces that showcase sustainable living in everyday contexts. Incentives for renewable technologies like solar panels are also used to encourage more sustainable household choices. Events focused on topics like sustainable fashion, often in partnership with civil society, help broaden outreach.

Some cities are considering advertising regulations to curb unsustainable consumption, though such measures often face strong resistance. Policy proposals targeting online commerce and broader consumption patterns are under discussion, but implementation typically depends on higher levels of governance.

Research suggests that communication strategies emphasizing personal benefits such as cost savings and improved well-being are more effective in motivating change. Experts and sustainability networks advocate for a shift in narrative, one that centers on people's lived experiences rather than abstract climate goals. This human-centered approach is seen as key to fostering lasting behavioral change.

At the administrative level, consumption is largely shaped by procurement. Many cities view their purchasing power as a strategic lever for sustainability and have developed criteria for environmentally responsible procurement, including energy

efficiency, circular economy principles, and supply chain sustainability. These standards may be mandatory or advisory, depending on local regulations and enforcement capacity.
Some municipalities go further by collaborating with suppliers to improve sustainability performance, reflecting a commitment to systemic change. However, determining the most sustainable procurement options remains complex, requiring a balance of environmental, social, and economic factors.
Innovation procurement is gaining attention, involving the acquisition of novel processes and outcomes. This aligns with broader European policy trends and is supported by resources that help cities integrate innovation into their procurement strategies. By leveraging procurement as a transformative tool, cities are shaping more sustainable markets.

To move away from linear consumption patterns, many cities are also implementing waste reduction and circular economy measures. While many initiatives target consumer behavior, there is growing interest in production-side issues like product reparability and lifespan, recognizing that systemic change requires action across the entire value chain.
Reusable systems for single-use items are being piloted, with varying levels of adoption. Public engagement and local partnerships are key to success. Repair initiatives are also expanding, supported by financial incentives and educational programs to build repair skills, especially in electronics. Online platforms and directories help connect consumers with local repair services.
Cities are also creating spaces for self-repair, fostering a culture of resourcefulness. Community hubs and open workshops provide tools, guidance, and collaborative environments. Technological solutions, such as carbon capture at waste facilities, are being explored to reduce emissions from waste treatment. International networks highlight regional differences in waste strategies, with some areas emphasizing energy recovery and others pursuing zero waste approaches.

Administrative Level

Internal CO_2 Pricing for Procurement

Amsterdam, Netherlands

Aim: Introducing an internal carbon pricing to increase sustainable procurement.
Status: ongoing

Amsterdam has ambitious and innovative procurement policy that requires the most sustainable option to be procured. If a department cannot comply with this policy, it must formally justify its decision to the city council.
To determine the sustainability of a procurement and how it performs financially compared to other options, an internal carbon pricing system is in place. Thereby, it will be possible to justify the choice of a product that is slightly more expensive but has a significantly lower carbon footprint.
At the moment this mechanism is in place at different stages of procurement: the investment and tender phase. Both stages require a different approach of carbon pricing. We work on implementing this.

Further information:

- https://decarb-pro.nweurope.eu/
- https://openresearch.amsterdam/nl/page/97663/decarb-pro-programma

Source: DeCarb-Pro

Area Level

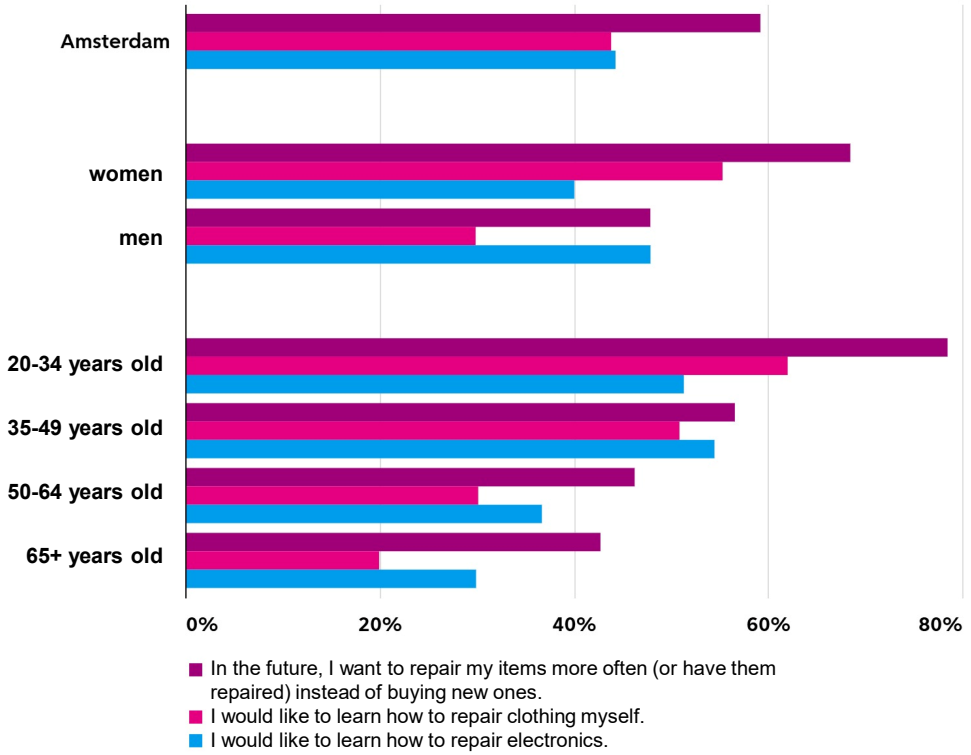
Repairing Instead of Buying New

Amsterdam, Netherlands

Aim: By paying a contribution towards repairs of shoes and textiles, Amsterdam aims to reduce the consumption of the residents.
Status: ongoing

The City of Amsterdam has launched a financial incentive program to support shoe repairs, covering up to 40% of the repair costs for residents with a so-called 'stadspas'. The initiative has generated significant interest and has proven to be highly successful. Building on this positive response, the city has decided to expand the program to also subsidize clothing repairs, offering up to 40% reimbursement for those as well.
Overall, the campaign aims to change the mindset by encouraging people to start seeing 'broken items' differently. The website offers the discounts, a 'repair guide', tips and locations of repair cafés.
The statistics show the wish and intention to repair or to learn how to repair.

Desire and intention to repair items more often (or have them repaired) or to learn how to repair items myself



onderzoek.amsterdam.nl
Source: O&S

Further information:

- Repair Program for Shoes
- Repair Program for Clothes
- Het is tijd voor een tweede kans voor je spullen - Gemeente Amsterdam

Area Level

Repair Instead of Throwing Away

Vienna, Austria

Aim: By paying a contribution towards repairs, Vienna aims to encourage repairs as an alternative to throwing away (and buying new)
Status: ongoing

To reduce waste and promote circular consumption, the City of Vienna introduced a repair voucher ("Wiener Reparaturbon") that makes repairing items more attractive and more affordable. Residents receive up to 50% off repair costs (max. €100) or up to €55 for cost estimates at certified repair businesses. This initiative complements a national initiative that already supports the repair of electronics and bicycles.
The vouchers can be redeemed at approved repair shops. There are over 150 such shops in the city of Vienna. Since the introduction of the repair vouchers in autumn 2020, more than 55'000 objects have been repaired.

Source: Barn Images on Unsplash

Further information:

- Website of the City of Vienna

Area Level

Mobile Resource Centers for Furniture & Appliances

Paris, France

Aim: Reduce waste and give furniture and appliances a second life
Status: ongoing, scale-up in planning

To prevent unused and still intact items from ending up on the street and later in the trash, Paris has set up mobile resource centers for collecting and passing on used furniture and appliances, complementarily to its free furniture disposal pickup system.
The city organizes collection events, e.g. next to the weekly market, where people can bring their furniture and appliances for which they no longer have a use, thereby further increasing the visibility of upcycling solutions. The items are then taken by city staff to so-called resource centers, where they can be collected free of charge by interested members of the public.
Paris aims to reduce its waste production by 20% in 2030, implying 100'000 tons of avoided waste. Adding to its strategy to optimize food waste, and reduce paper and plastic volumes, Paris actively seeks to support reuse and repair of appliances in order to double the amount already treated by existing city-supported resource centers by 2030.

Source: François Grunberg / Ville de Paris

Further information:

- Website City of Paris: Resource centers, recycling centers, repairers, solidarity shops – mapping responsible places.

Area Level

Seeding Program for Social Innovations

Basel, Switzerland

Aim: Promote social innovations that reduce Scope 3 emissions in the Canton of Basel-Stadt
Status: in planning

Many areas of Scope 3 emission reductions depend on consumption or habit changes. The solutions to achieve those changes are sometimes already present, but still in a niche, and sometimes still not developed. The Canton of Basel-Stadt is currently working on the development of a seeding program to foster and accompany social innovations with an effect on the Scope 3 emissions (mainly of consumption, nutrition and mobility) of the population of Basel-Stadt. The aim is to develop and leverage effective as well as scalable initiatives that could subsequently be integrated in the Climate Protection Strategies of the Canton.

Further information:

- Climat Unit of the Canton of Basel-Stadt

Area Level

Reuseable Cups – Reinventing To-Go Cups

Aarhus, Denmark

Aim: To recycle very popular products such as cold or hot beverage cups that are used for an average of just 15 minutes before going to waste.
Status: ongoing

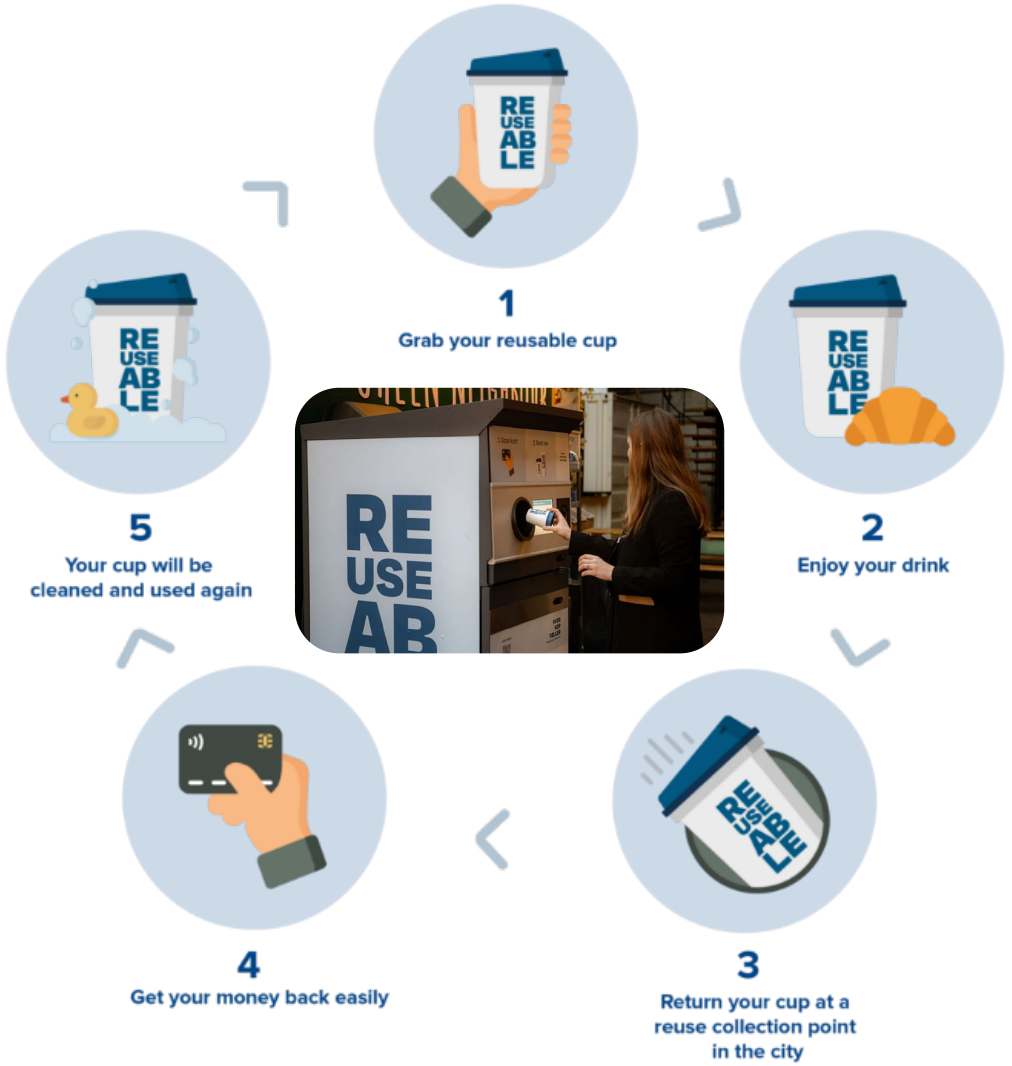
In Aarhus, approximately half the waste collected from street cleaning and public waste bins is from takeaway food packaging. To-go cups are one of the top-ranking items – a number that the city is determined to change. Together with local restaurants and cafes, the City of Aarhus and circular economy experts from TOMRA collaborated to create a new reusable takeaway packaging system designed for the city center.
Aarhus Municipality introduced the REUSEABLE to-go cup in January 2024. Since then:

- A total of 40.000 to-go cups were produced
- 25-30 reuse collection point were established
- The number of registered bars, restaurants and cafes is constantly increasing

At the end of the first year, over 750,000 REUSEABLE cups have been returned in Aarhus – eliminating the equivalent of some 7,500 waste bins of disposable cups from the waste management system in Aarhus.

Further information:

- Simon Smedegaard Rossau, project manager for circular packaging, City of Aarhus
- Website of REUSEABLE



Source: Aarhus Kommune

Companies & Supply Chains

Engaging the private sector in climate action remains a complex challenge for many cities. While there is widespread recognition of the importance of corporate involvement, some municipalities approach this cautiously. Concerns about potential negative impacts on local economic competitiveness, employment, and tax revenues can lead to hesitation in implementing ambitious measures.

Despite these concerns, many cities are actively working to involve businesses in their strategies to reduce scope 3 emissions. Dialogue with companies is often prioritized to ensure that proposed measures align with market readiness and existing solutions. Annual climate-focused events frequently include programming tailored to the business community, fostering exchange and collaboration.

Support mechanisms for companies are also being developed, ranging from promotional initiatives to financial assistance. These programs aim to help businesses overcome resource constraints and develop low-carbon strategies tailored to their operations. Long-term support models are being tested, offering sustained guidance on data collection, target setting, and implementation of climate measures.

While some cities are still navigating regulatory complexities and prioritizing internal alignment, others are investing in capacity-building efforts for local businesses. These include training programs, technical support, and platforms to facilitate access to sustainability services. The overall trend points toward a growing recognition that meaningful climate action requires strong partnerships between public authorities and the private sector.

Area Level

Climate Alliance for Public and Private Business and Institutions

Aarhus, Denmark

Aim: To involve private companies and public institutions in the transition towards climate neutrality and support the innovation of business opportunities within the green transition.

Status: ongoing

The Climate Alliance Aarhus (Klimaalliancen Aarhus) is all about bringing partnerships to a new level. With the alliance, public and private actors come together across sectors to explore opportunities and share inspiration, motivation and ideas to accelerate the green transition.

Each partner in the alliance is already following ambitious green paths, but to succeed, it is necessary to identify cross-sector opportunities and develop solutions together. The alliance brings together businesses, knowledge institutions, and other relevant partners to develop new green products and services, build strong business positions within the energy sector, and promote the circular economy. The collaboration serves as a development forum where public and private actors, can work on climate projects within mobility, climate-friendly procurement, recycling, food, waste sorting, and continuing education and training of employees in sustainability.

The goal is to jointly bring businesses and the urban community closer to Aarhus Municipality's goal of being CO_2 neutral by 2030 – and along the way, develop new sustainable business areas.

Examples of results delivered by the Climate Alliance include a commitment paper signed by members of the climate alliance on reducing carbon footprint in their respective companies and recommendations to the city council on how the municipality can accelerate the green transition for heavy transport. More specifically the Climate Alliance suggested a payment ring around the inner city on heavy transport.

The picture to the right shows how the climate alliance's work is part of the political agenda: At the left we see one of the CEOs handing over recommendations to the mayor of Aarhus on how the city council can support the local businesses in their green transition.

Source: Aarhus Kommune

Further information:

- Tine Lai Andersen and Mette Grønvald, sustainability consultants, Business & Sustainable Development, City of Aarhus
- Website of the Klimaalliancen Aarhus

Area Level

BaselCircular

Basel, Switzerland

Aim: Providing targeted guidance and support to SMEs on their path to net zero 2037.
Status: ongoing

BaselCircular was founded in 2024 as a public-private partnership between the Canton of Basel-Stadt and the Eckenstein-Geigy Foundation and was officially launched in August 2024. The association works in five areas of activity: ecosystem, established companies (SMEs), value chains in construction and life sciences, start-ups, and fundamentals. In 2024, BaselCircular organized networking events, initiated an SME study (only 26% of SMEs strategically anchor circular economy), started the development of an SME toolkit, launched studies on construction, life sciences, and industrial waste, and prepared startup weekends. The goal is to establish Basel as a leading location for circular innovation in both established companies as well as in start-ups.

Further information:

- BaselCircular

Area Level

Basel2037

Basel, Switzerland

Aim: Providing targeted guidance and support to SMEs on their path to net zero 2037.
Status: ongoing

The program Basel2037 helps SMEs in the Canton of Basel-Stadt become more sustainable and actively contribute to achieving the Canton's climate goals. At the same time, Basel2037 provides the necessary practical knowledge and offers SMEs targeted guidance on sustainability, climate protection (including Scope 3 reductions), and net zero. The Basel-Stadt Trade Association and the Canton of Basel-Stadt have jointly founded the Basel2037 association responsible for implementing the program. The program was officially launched in August 2025.

Further information:

- Basel2037

Area Level

The Green Academy: Educating for a Green Future

Aarhus, Denmark

Aim: To upskill unemployed academics to becoming green change agents and supporting companies in their sustainable development
Status: ongoing

The Green Academy (Det Grønne Akademi) a collaboration between the municipality, the Business Academy Aarhus and companies.
It offers a company-oriented case course that trains and matches highly educated unemployed people with companies in need of help in their green transition. The course consists of 5 weeks of teaching (e.g. climate accounting, climate strategies and plans, CSR and ESG, and change management) and 4 weeks of company internship, where the students can implement what they have learned and actively drive the green transition.
Not only has this initiative helped local companies to take an important step towards operating more sustainably, it has also allowed the participating students to find employment at the company they were doing their internship at. The initiative demonstrates how cities can promote green skills, create new jobs and at the same time support companies in their green transformation.

Further information:

- Ulla Maria Aude, project manager for The Green Academy, The City of Aarhus
- Website of Det Grønne Akademi

Source: Aarhus Kommune

Area Level

Innovation Booster Future Urban Society

Basel, Switzerland

Aim: Quickly test radically new, eco-social solutions in nutrition, mobility, and sharing and bring them out of their niche and into the urban mainstream
Status: ongoing

As city partner Basel is hosting the Innovation Booster “Future urban Society” in 2025, which is bringing eco-social innovations out of their niche and into the mainstream.
From 59 submissions, 14 projects were selected and awarded CHF 22,500 each, as well as expert coaching. In terms of content, the program focuses on the topics of nutrition, mobility, and sharing, framed by the three challenges “Sharing Sharing Sharing,” “City of Short Distances,” and “The Edible City.” The funded projects range from “Carefree Solar Sharing” (shared ownership of PV systems) to urban self-harvest gardens and the mobile “Emergency Preserving Mobile” to “RepairShare” (solidarity repair fund) and “Superblock Mainstreaming” for climate-resilient neighborhoods. In a six-month implementation period, the teams test their approaches in Basel, anchor them with local partners, and create visible pilot effects. The case study proves that clear municipal challenges, lean funding, and practical support can produce radically new solutions – with scaling potential beyond Basel.

Further information:

- Innovation Booster Future Urban Society

Buildings & Construction

Construction is often one of the first sectors addressed in local climate strategies, particularly at the administrative level. Municipal buildings are frequently highlighted as critical to achieving emission reduction targets, with some organizations viewing improvements in this sector as foundational for reaching net zero. Cities are increasingly implementing measures to reduce emissions from both new construction and existing building stock.

Planning guidelines and advisory services are being developed to support low-emission construction practices, including lifecycle CO_2 assessments and sustainability criteria for materials and energy use. Targets are also being set for early construction phases, such as excavation and site preparation, with pilot projects helping refine approaches before broader rollout.

At the territorial level, cities are beginning to explore regulatory approaches, such as setting maximum CO_2 emission thresholds for new buildings. This method is gaining traction and is seen as a scalable solution. Municipalities that own significant land are leveraging their position to impose sustainability requirements on new developments, including standards for material emissions and energy performance.

Bio-based materials, such as sustainably sourced wood, are being promoted as alternatives to conventional building materials, aligning with broader goals of reducing embodied carbon. In new developments, cities are paying close attention to material choices and supporting low-carbon construction techniques.

The circular economy is playing an increasingly important role in the construction sector. Annual conferences and collaborative initiatives are advancing circular construction practices, with pilot projects helping to define future regulatory frameworks. Reuse and recycling of building materials are gaining momentum, with some municipalities adopting principles that prioritize reuse unless a compelling reason prevents it. These practices are already reducing the environmental impact of public construction projects and are becoming more common in urban infrastructure.

Temporary structures designed for full disassembly and reuse are also being

explored, demonstrating how flexibility and circularity can be integrated into urban planning. These projects offer new pathways for reducing emissions in the built environment. Existing buildings pose particular challenges, especially regarding energy efficiency and insulation. Renovation strategies are being developed to address these issues, often in combination with renewable energy installations.

Some regions are still determining the most appropriate regulatory measures, often through multi-stakeholder working groups involving industry, real estate, and environmental organizations. These collaborative formats help build consensus and ensure that proposed measures are both ambitious and feasible.

International networks highlight regional differences in construction approaches. European cities tend to lead in implementing CO_2 limits and promoting bio-based materials, while other regions may focus more on dense urban development or central business districts. These variations reflect differing urban contexts and priorities, but all contribute to the broader goal of decarbonizing the built environment.

Area Level

Biobased Academy for Housing Corporations

Amsterdam, Netherlands

Aim: Decarbonising the construction sector by promoting bio-based building materials.
Status: ongoing

As in many places, the construction sector is an important contributor to the carbon footprint of the city at the area level. There are many renovations being undertaken in the city to allow buildings to become more energy efficient. However, the materials used in the renovations are often highly energy intensive and based on fossil materials. To promote the use of more sustainable building materials, the city of Amsterdam has introduced the Biobased Academy. In this support program, housing corporations can learn about biobased materials, how to procure them and how to work with other companies that can install them.
To facilitate this transition, the city of Amsterdam has also set up a Biobased Knowledge Program to train entrepreneurs to work with biobased materials. Focus is first on entrepreneurs who directly work with housing corporations, extending it to other renovation and construction companies in the Amsterdam city and region. The aim is also to connect with education to involve students and teachers. This way the city facilitates the connection between demand and offer and at the same time creates a pool of staff trained on biobased renovation and construction.

Further information:

- News Article on the Biobased Academy

Source: City of Amsterdam

Area Level

Binding Limits for the Carbon Footprint of New Buildings

Helsinki, Finland

Aim: Promotion of innovative, low-emission construction methods by means of tough requirements
Status: ongoing

In the construction sector, Helsinki has set a binding limit value for the life-cycle carbon footprint of new buildings. Although the measure is limited to multi-story residential buildings, these make up the majority of new buildings. Helsinki deliberately avoids prescribing more specifically how buildings should be constructed. Helsinki wants to guide the target, not the means. In addition to decarbonising the construction sector, the framework condition of the maximum carbon footprint is intended to promote innovation and new approaches.
The new Construction Act will enter into force in Finland on January 1, 2026, and with it, other building types will also have their own carbon footprint limits. Helsinki is aiming to have stricter limit values than the national level.

Further information:

- Carbon footprint limit value | City of Helsinki

Helsinki

Source: Jussi Hellsten / City of Helsinki

Area Level

Making Circular Construction the Standard

Vienna, Austria

Aim: To establish circular construction as the standard in Vienna by 2030 through systemic change in planning, regulation, and practice.
Status: ongoing

With the DoTank Circular City Vienna 2020–2030 (DTCC30), the City of Vienna is driving the transition toward a circular built environment. As a cross-departmental implementation program, DTCC30 develops and tests strategies to reduce resource use and emissions across the entire building lifecycle. Through pilot projects, regulatory innovation, and collaborative knowledge-building, the program aims to make circular construction the standard by 2030 – anchored in building codes, procurement criteria, and urban planning practices.

Source: Alexandra Gritsevsjaka / Stadt Wien

Further information:

- Website of the City of Vienna

Administrative Level

Capturing Carbon at the Source

Amsterdam, Netherlands

Aim: Using Carbon Capture and Storage (CCS) Technologies to capture CO_2 right where it was being emitted.
Status: in planning

One of the big greenhouse gas emitters in the city of Amsterdam is the incinerator (AEB), which is owned by the municipality. To reduce the resulting carbon footprint, the national government has granted a subsidy for CCS (carbon capture and utilization) in 2022. CCS technologies allow to capture carbon before it is being blown out of the pipes and store it. AEB aims to capture up to 500 kilotons of carbon from its flue gases and store it in empty gas fields in the North Sea, significantly reducing its fossil carbon emissions. The investment was estimated at a cost of 200 million euros. AEB's carbon capture and storage activities are expected to be operational by early 2028.


Source: City of Amsterdam

Further information:

- Chapter 14of the AEB Amsterdam Public Report 2024,

Mobility & Transportation

Mobility remains a central pillar of urban climate strategies. However, not all measures discussed here fall strictly under Scope 3 emissions. The boundaries between local and external transport are often fluid, prompting cities to adopt integrated approaches that span public infrastructure, private behavior, and internal operations. Many cities see reducing transport and mobility within city limits as a powerful lever for reducing emissions outside city limits, i.e. Scope 3 emissions.

A key area of investment is the promotion of low-emission transport modes, including electric and hydrogen-powered vehicles. Expanding charging infrastructure is seen as essential to accelerating adoption, with some municipalities offering local subsidies where national programs have been reduced or discontinued. These efforts extend beyond passenger vehicles to include heavy goods transport, where hydrogen technologies are being explored despite infrastructure and supply challenges.

Public transport is another priority, with cities implementing fare-free systems, expanding rail and bus networks, and promoting car-free lifestyles. Incentive-based programs encourage residents to temporarily give up their cars in exchange for public transport passes or e-bikes. Car sharing is gaining traction in dense urban areas, offering a way to reduce private vehicle ownership and repurpose urban space.

Active mobility like cycling and walking is being promoted through infrastructure upgrades such as bike lanes, pedestrian zones, and traffic calming measures. Some cities are also integrating cargo bikes into last-mile delivery systems to reduce emissions from urban logistics.

Cycling is also promoted through workplace schemes, though shifting employee behavior remains a challenge – even within environmentally focused institutions. Financial incentives and infrastructure improvements are used to support modal shifts, but cultural and logistical barriers persist.

While measures targeting air travel of the population are less common, some

municipalities are beginning to explore differentiated airport fees and awareness campaigns to address aviation's climate impact. These ideas are still in early stages but reflect growing interest in tackling emissions across all transport modes.

At the administrative level, the focus on air travel is more present. Guidelines for air travel are becoming more common, especially where internal assessments have revealed high emissions from staff travel. Some cities restrict flights for shorter distances, encourage train travel, and require additional approval for air travel. Incentives are also offered for choosing public transport over private cars. Apart from air travel, another focus when reducing the administrations' emissions is the electrification of the municipal fleets. Cities are gradually replacing diesel-powered vehicles with electric alternatives or switching to low-emission fuels where full replacement is not yet feasible. These transitions are often supported by broader climate and energy departments to ensure alignment with long-term sustainability goals.

Area Level

Incentives through Parking Charges

Helsinki, Finland

Aim: To reduce car traffic in the city centre through (negative) incentives such as increased parking fees
Status: ongoing

In Helsinki parking fees are used as incentives for more sustainable transport in the city centre. In Helsinki, electric cars pay lower parking fees than cars with combustion engines in order to promote. This initiative is intended to influence drivers to switch to smaller, lighter and electric vehicles. Parking costs in Helsinki:

- EUR 4/hour in the city centre (zone 1)
- EUR 2/hour elsewhere in the inner city (zone 2)

Helsinki grants low-emission vehicles a 50 per cent discount on parking fees for designated street parking. A similar discount (17-34 %) is available for resident and business parking permits. Discount is granted for fully electronic passenger cars, vans and motorcycles, mopeds, tricycles, quadricycles and light quadricycles.

Further information:

- Discount for low-emission cars | City of Helsinki
- Parking areas, prices and payment methods | City of Helsinki

Helsinki

Source: Juha Valkeajoki / City of Helsinki

Administrative Level

Trains Instead of Airplanes

Amsterdam, Netherlands

Aim: For shorter distances where travelling by train is possible, flying is no longer permitted.
Status: ongoing since 2024

Air travel used to be common among civil servants in Amsterdam. However, in line with the city's ambition to become the "Green Capital," reducing emissions from official travel became a priority. As a result, a new travel policy was introduced: for journeys within Europe that can be completed by train in under 10 hours, air travel is no longer permitted. For longer trips, flying remains allowed. However, the top 5 flying departments have to cut down flying emissions with 30% and manage this through a formal annual planning process. Cutting down flying emissions on some occasions are difficult, and the policy initially faced some resistance within the administration. Continuous communication about the why and how and strong support from leadership is likely to improve policy adoption.

Further information:

- Council information letter (in Dutch)
- Amsterdam scherpt regels voor dienstreizen aan (in Dutch)

Source: City of Amsterdam

Area Level

31 DAYS Mobility Challenge

Basel, Switzerland

Aim: Promoting the switch from private cars to more sustainable mobility such as public transport, cycling, sharing and walking.
Status: ongoing

The 31DAYS Challenge invites people with their own car in their household to leave their vehicle at home for 31 days and try out alternative forms of mobility instead. Participants receive a free travelcard, valid in whole Switzerland and free access to shared vehicles (Mobility, Publibike, Pick-e-Bike) as an incentive. The campaign is aimed at residents of Basel-Stadt and people from the surrounding area who regularly drive to Basel. The goal is to try giving up the car in everyday life, question one's own mobility behavior, and make it easier to switch to public transport, cycling, sharing, and walking.

Further information:

- 31DAYS Basel

Finances

Another thematic area covered in the study was Finances. Where and how our money is being invested has a considerable impact on our scope 3 emission. However, this impact is often being overlooked and is one of the least developed areas in local sustainability strategies.

Compared to other sectors like nutrition, where measures are sometimes perceived as intrusions into personal choices, the sensitivity around financial topics is even more pronounced, particularly when it comes to influencing the financial behaviors of residents and businesses. As a result, fewer concrete initiatives have been implemented in this domain.

Nonetheless, some municipalities are beginning to explore ways to raise awareness about sustainable finance. This includes organizing public events, distributing educational materials, and considering the development of training programs to build financial literacy around sustainability. In certain cases, revenues from environmental fees are being reinvested into circular economy initiatives, demonstrating a link between fiscal policy and sustainability goals.

At the administrative level, cities are beginning to take steps to align their financial practices with climate goals, focusing both on investment strategies and budgeting processes. However, challenges remain – particularly in identifying which companies and projects are genuinely more environmentally sustainable. This lack of clarity can complicate decision-making and limit the effectiveness of financial measures.

Despite these difficulties, some municipalities have developed structured approaches to sustainable investment. Detailed strategies are being formulated to align portfolios with international climate agreements, with particular attention given to transition finance. In some cases, investments are reviewed jointly by financial and environmental departments to ensure alignment with climate objectives.

Dialogue with investee companies is also being pursued, with cities requesting greater transparency around carbon footprints. While binding requirements are still rare, these conversations mark a shift toward more active stewardship. Green bonds are another tool being used to finance sustainability initiatives, reflecting a growing interest in climate-conscious capital allocation.

Budgeting processes are also evolving. Climate criteria are being integrated into budget planning, helping departments assess the environmental impact of proposed expenditures. Although these criteria are not always fully quantified, they are increasingly linked to financial decision-making. Dedicated climate funds are being established to support a wide range of sustainability measures, providing targeted resources for implementation across sectors.

Interestingly, some municipalities are already experiencing indirect effects from financial institutions, which are increasingly imposing sustainability-related requirements. These external pressures may serve as a catalyst for future action, encouraging cities to align their financial practices with broader climate and environmental objectives.

Overall, there are first measures that are being taken in the area of finance. However, when being compared to the thematic areas previously discussed in this guide, measures relating to finance are still early-stage and less developed. Yet, there seems to be growing interest in the topic, making it likely that more cities will begin to engage with sustainable finance over time, although progress may be slower due to the complexity and sensitivity of the subject.

6. Conclusion

Conclusion

Cities do try to reduce their Scope 3 emissions – but it is undeniably difficult. Compared to Scope 1 and 2, which are more directly within municipal control, Scope 3 emissions are complex, indirect, and often influenced by private decisions and external systems. As a result, strategies for Scope 1 and 2 tend to be more elaborated and concrete, while Scope 3 approaches are often looser, more exploratory, and not always fully integrated into net zero targets.

Despite these challenges, this guide has shown that cities are not standing still. Across Europe, municipalities and regions are developing and testing a wide range of innovative and impactful measures to address Scope 3 emissions. From sustainable food systems and circular construction to low-emission mobility and climate-conscious procurement, cities are finding creative ways to act within their spheres of influence. These efforts are often supported by stakeholder collaboration, local partnerships, and a willingness to experiment with new formats and technologies.

Importantly, cities are also beginning to lead by example. These administrative-level actions not only reduce emissions directly but also send a strong signal to residents, businesses, and other institutions.

While the landscape of Scope 3 action remains fragmented and uneven, there is clear momentum. Cities are learning from one another, adapting successful models to their own contexts, and showing that meaningful progress is possible – even in areas that are traditionally considered hard to reach. This guide has aimed to capture and share some of these promising practices, offering inspiration and practical insights for others on the same path.

This guide would not have been possible without the openness and engagement of the city and organizational representatives who took part in the interviews. Their willingness to share experiences and insights has helped build a valuable foundation for collective learning.

Our goal is to share knowledge and inspire cities that are working to reduce their Scope 3 emissions. We hope this guide supports that effort – and we’re always happy to hear about further best practices that may not yet be included.

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