Japan believes that mechanism should be limited to financial assistance, not including technical assistance, technical transfer, capacity building and training. These assistances have been mainly implemented in bilateral arrangement and they are not fit for global arrangement.

As we think that a mechanism for financing should be based on existing one, the wording “new and additional” should be omitted and the qualifiers for financial resources should be predictable, adequate, and timely.

In our view, financial support should be a complementary and cooperative measure. In principle, necessary measures to prevent plastic pollution should be taken under the responsibility of each country, as each country has enjoyed benefits by producing and using plastic products.

Given the limited financial resources of each country, assistance should be provided to countries in most in need in an effective, cost-efficient, and sustainable manner. In principle if a country has a large amount of plastic production, exports and consumption and benefits from plastic, the country has more responsibility to prevent and solve pollution on its own. Therefore, such countries should be excluded from the scope of assistance. The dichotomy between developing and developed countries is not appropriate. Special considerations should be limited to least developed countries (LDCs) and small island developing states (SIDS) that genuinely need assistance.

In addition, assistance should be targeted to areas of need and implemented in a well-planned manner. Such planning should be harmonized with arrangements at the regional, sub-regional, and national levels, which are well planned in advance at the local level.

Regarding OP4 ter, we believe it is important to keep in mind that what actions are effective to promote solutions to plastic pollution when we discuss about necessary financing. Based on Japan's experience in development assistance, sound waste management is essential for reducing environmental emissions of plastics, and assistance has been provided in three stages.
In the first stage, a basic social system for sorting, collecting, and transporting plastic waste is established with the cooperation and participation of local communities and citizens.

In the second stage, adverse environmental impacts are minimized through planning for waste reduction and construction of treatment facilities and in the third stage, a material cycle society is established, including reuse and recycling.

In the third stage, it is important to establish a material-cycle society through reuse, recycling, etc., and to industrialize it so that sustainable private investment can be obtained. In any case, the establishment of a basic social system for sorting, collecting, and transporting waste in the first stage is essential for industrialization. This is why Japan advocate the importance of effective actions such as establishment of a basic collection system in society and we have proposed the provision on this element in OP4 but we would like to put this clause as a new independent paragraph 5.

On global plastic pollution fee, tax systems such as fee and levy should be based on the taxation policy of each country, and provisions that impose international taxation obligations are unacceptable and uniform taxation is not allowed.