

Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (Text with EEA relevance)

Article 1

Subject matter

This Regulation sets out the commitments of Member States for the land use, land use change and forestry ('LULUCF') sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for the period from 2021 to 2030. This Regulation also lays down the rules for the accounting of emissions and removals from LULUCF and for checking the compliance of Member States with those commitments.

Article 2

Scope

1 This Regulation applies to emissions and removals of the greenhouse gases listed in Section A of Annex I thereto, reported pursuant to Article 7 of Regulation (EU) No 525/2013 and that occur in any of the following land accounting categories on the territories of Member States:

a During the periods from 2021 to 2025 and from 2026 to 2030:

- (i) : land use reported as cropland, grassland, wetlands, settlements or other land, converted to forest land;
'afforested land'
- (ii) : land use reported as forest land converted to cropland, grassland, wetlands, settlements or other land;
'deforested land'
- (iii) : land use reported as:
 - cropland remaining cropland,
 - grassland, wetland, settlement or other land, converted to cropland, or
 - cropland converted to wetland, settlement or other land;'managed cropland'
- (iv) : land use reported as:
 - grassland remaining grassland,
 - cropland, wetland, settlement or other land, converted to grassland, or
 - grassland converted to wetland, settlement or other land;'managed grassland'
- (v) : land use reported as forest land remaining forest land.
'managed forest land'

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- b As of 2026: ‘managed wetland’: land use reported as:
- wetland remaining wetland,
 - settlement or other land, converted to wetland, or
 - wetland converted to settlement or other land.

2 During the period from 2021 to 2025, a Member State may include in the scope of its commitment pursuant to Article 4 of this Regulation emissions and removals of the greenhouse gases listed in Section A of Annex I to this Regulation, reported pursuant to Article 7 of Regulation (EU) No 525/2013, and that occur in the land accounting category of managed wetland on its territory. This Regulation also applies to such emissions and removals included by a Member State.

3 Where a Member State intends, pursuant to paragraph 2, to include managed wetland in the scope of its commitment, it shall notify the Commission thereof by 31 December 2020.

4 If necessary in light of experience gained with the application of the IPCC Refinement to the IPCC Guidelines, the Commission may make a proposal to postpone the mandatory accounting for managed wetland for an additional period of five years.

Article 3

Definitions

1 For the purposes of this Regulation, the following definitions apply:

- (1) ‘sink’ means any process, activity or mechanism that removes a greenhouse gas, an aerosol, or a precursor to a greenhouse gas from the atmosphere;
- (2) ‘source’ means any process, activity or mechanism that releases a greenhouse gas, an aerosol or a precursor to a greenhouse gas into the atmosphere;
- (3) ‘carbon pool’ means the whole or part of a biogeochemical feature or system within the territory of a Member State and within which carbon, any precursor to a greenhouse gas containing carbon, or any greenhouse gas containing carbon is stored;
- (4) ‘carbon stock’ means the mass of carbon stored in a carbon pool;
- (5) ‘harvested wood product’ means any product of wood harvesting that has left a site where wood is harvested;
- (6) ‘forest’ means an area of land defined by the minimum values for area size, tree crown cover or an equivalent stocking level, and potential tree height at maturity at the place of growth of the trees as specified for each Member State in Annex II. It includes areas with trees, including groups of growing, young, natural trees, or plantations that have yet to reach the minimum values for tree crown cover or an equivalent stocking level or minimum tree height as specified in Annex II, including any area that normally forms part of the forest area but on which there are temporarily no trees as a result of human intervention, such as harvesting, or as a result of natural causes, but which area can be expected to revert to forest;
- (7) ‘forest reference level’ means an estimate, expressed in tonnes of CO₂ equivalent per year, of the average annual net emissions or removals resulting from managed forest land within the territory of a Member State in the periods from 2021 to 2025 and from 2026 to 2030, based on the criteria set out in this Regulation;

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- (8) ‘half-life value’ means the number of years it takes for the quantity of carbon stored in a category of harvested wood products to decrease to one half of its initial value;
- (9) ‘natural disturbances’ mean any non-anthropogenic events or circumstances that cause significant emissions in forests and the occurrence of which is beyond the control of the relevant Member State, and the effects of which the Member State is objectively unable to significantly limit, even after their occurrence, on emissions;
- (10) ‘instantaneous oxidation’ means an accounting method that assumes that the release into the atmosphere of the entire quantity of carbon stored in harvested wood products occurs at the time of harvest.

2 The Commission is empowered to adopt delegated acts in accordance with Article 16, to amend or delete the definitions contained in paragraph 1 of this Article, or add new definitions thereto, in order to adapt that paragraph to scientific developments or technical progress and to ensure consistency between those definitions and any changes to relevant definitions in the IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement.

Article 4

Commitments

For the periods from 2021 to 2025 and from 2026 to 2030, taking into account the flexibilities provided for in Articles 12 and 13, each Member State shall ensure that emissions do not exceed removals, calculated as the sum of total emissions and total removals on its territory in all of the land accounting categories referred to in Article 2 combined, as accounted in accordance with this Regulation.

Article 5

General accounting rules

1 Each Member State shall prepare and maintain accounts that accurately reflect the emissions and removals resulting from the land accounting categories referred to in Article 2. Member States shall ensure that their accounts and other data provided under this Regulation are accurate, complete, consistent, comparable and transparent. Member States shall denote emissions by a positive sign (+) and removals by a negative sign (-).

2 Member States shall prevent any double counting of emissions or removals, in particular by ensuring that emissions and removals are not accounted for under more than one land accounting category.

3 Where land use is converted, Member States shall, 20 years after the date of that conversion, change the categorisation of forest land, cropland, grassland, wetland, settlements and other land from such land converted to another type of land to such land remaining the same type of land.

4 Member States shall include in their accounts for each land accounting category any change in the carbon stock of the carbon pools listed in Section B of Annex I. Member States may choose not to include in their accounts changes in carbon stocks of carbon pools provided that the carbon pool is not a source. However, that option not to include changes in carbon stocks in the accounts shall not apply in relation to the carbon pools of above-ground biomass, dead wood and harvested wood products, in the land accounting category of managed forest land.

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5 Member States shall maintain a complete and accurate record of all data used in preparing their accounts.

6 The Commission is empowered to adopt delegated acts in accordance with Article 16 to amend Annex I in order to reflect changes in the IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement.

Article 6

Accounting for afforested land and deforested land

1 Member States shall account for emissions and removals resulting from afforested land and deforested land, as being the total emissions and total removals for each of the years in the periods from 2021 to 2025 and from 2026 to 2030.

2 By way of derogation from Article 5(3), where land use is converted from cropland, grassland, wetland, settlements or other land to forest land, a Member State may change the categorisation of such land from land converted to forest land to forest land remaining forest land, 30 years after the date of that conversion, if duly justified based on the IPCC Guidelines.

3 When calculating emissions and removals resulting from afforested land and deforested land, each Member State shall determine the forest area using the parameters specified in Annex II.

Article 7

Accounting for managed cropland, managed grassland and managed wetland

1 Each Member State shall account for emissions and removals resulting from managed cropland calculated as emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed cropland in its base period from 2005 to 2009.

2 Each Member State shall account for emissions and removals resulting from managed grassland calculated as emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed grassland in its base period from 2005 to 2009.

3 During the period from 2021 to 2025, each Member State that, pursuant to Article 2(2), includes managed wetland in the scope of its commitments, and all Member States during the period from 2026 to 2030, shall account for emissions and removals resulting from managed wetland, calculated as emissions and removals in the respective periods minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed wetland in its base period from 2005 to 2009.

4 During the period from 2021 to 2025, Member States that, pursuant to Article 2(2), have chosen not to include managed wetland in the scope of their commitments shall nevertheless report to the Commission on the emissions and removals from land use reported as:

- a wetland remaining wetland;
- b settlement or other land, converted to wetland; or
- c wetland converted to settlement or other land.

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Article 8

Accounting for managed forest land

1 Each Member State shall account for emissions and removals resulting from managed forest land, calculated as emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five the forest reference level of the Member State concerned.

2 Where the result of the calculation referred to in paragraph 1 of this Article is negative in relation to a Member State's forest reference level, the Member State concerned shall include in its managed forest land accounts total net removals of no more than the equivalent of 3,5 % of the emissions of that Member State in its base year or period as specified in Annex III, multiplied by five. Net removals resulting from the carbon pools of dead wood and harvested wood products, except the category of paper as referred to in point (a) of Article 9(1), in the land accounting category of managed forest land shall not be subject to this limitation.

3 Member States shall submit to the Commission their national forestry accounting plans, including a proposed forest reference level, by 31 December 2018 for the period from 2021 to 2025 and by 30 June 2023 for the period from 2026 to 2030. The national forestry accounting plan shall contain all the elements listed in Section B of Annex IV and shall be made public, including via the internet.

4 Member States shall determine their forest reference level based on the criteria set out in Section A of Annex IV. For Croatia, its forest reference level may also take into account, in addition to the criteria set out in Section A of Annex IV, the occupation of its territory, and wartime and post-war circumstances that had an impact on forest management during the reference period.

5 The forest reference level shall be based on the continuation of sustainable forest management practice, as documented in the period from 2000 to 2009 with regard to dynamic age-related forest characteristics in national forests, using the best available data.

Forest reference levels as determined in accordance with the first subparagraph shall take account of the future impact of dynamic age-related forest characteristics in order not to unduly constrain forest management intensity as a core element of sustainable forest management practice, with the aim of maintaining or strengthening long-term carbon sinks.

Member States shall demonstrate consistency between the methods and data used to determine the proposed forest reference level in the national forestry accounting plan and those used in the reporting for managed forest land.

6 The Commission, in consultation with experts appointed by the Member States, shall undertake a technical assessment of the national forestry accounting plans submitted by Member States in accordance with paragraph 3 of this Article with a view to assessing the extent to which the proposed forest reference levels have been determined in accordance with the principles and requirements set out in paragraphs 4 and 5 of this Article and in Article 5(1). In addition, the Commission shall consult stakeholders and civil society. The Commission shall publish a summary of the work carried out, including the views expressed by the experts appointed by the Member States, and the conclusions thereof.

The Commission shall, where necessary, issue technical recommendations to the Member States reflecting the conclusions of the technical assessment to facilitate the

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technical revision of the proposed forest reference levels. The Commission shall publish those technical recommendations.

7 Where necessary based on the technical assessments and on, where applicable, the technical recommendations, Member States shall communicate their revised proposed forest reference levels to the Commission by 31 December 2019 for the period from 2021 to 2025 and by 30 June 2024 for the period from 2026 to 2030. The Commission shall publish the proposed forest reference levels communicated to it by Member States.

8 Based on the proposed forest reference levels submitted by Member States, on the technical assessment carried out pursuant to paragraph 6 of this Article and, where applicable, on the revised proposed forest reference level submitted under paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to laying down the forest reference levels to be applied by the Member States for the periods from 2021 to 2025 and from 2026 to 2030.

9 If a Member State does not submit its forest reference level to the Commission by the dates specified in paragraph 3 of this Article and, where applicable, paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to laying down the forest reference level to be applied by that Member State for the period from 2021 to 2025 or from 2026 to 2030, based on any technical assessment carried out pursuant to paragraph 6 of this Article.

10 The delegated acts referred to in paragraphs 8 and 9 shall be adopted by 31 October 2020 for the period from 2021 to 2025 and by 30 April 2025 for the period from 2026 to 2030.

11 In order to ensure consistency as referred to in paragraph 5 of this Article, Member States shall, where necessary, submit to the Commission technical corrections not requiring amendments to the delegated acts adopted pursuant to paragraph 8 or 9 of this Article by the dates referred to in Article 14(1).

Article 9

Accounting for harvested wood products

1 In the accounts provided pursuant to Articles 6(1) and 8(1) relating to harvested wood products, Member States shall reflect emissions and removals resulting from changes in the carbon pool of harvested wood products falling within the following categories using the first order decay function, the methodologies and the default half-life values specified in Annex V:

- a paper;
- b wood panels;
- c sawn wood.

2 The Commission shall adopt delegated acts in accordance with Article 16 in order to amend paragraph 1 of this Article and Annex V by adding new categories of harvested wood products that have a carbon sequestration effect, based on IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement, and ensuring environmental integrity.

3 Member States may specify the wood-based material products, including bark, which fall within the existing and new categories referred to in paragraphs 1 and 2, respectively, based on IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement, provided that the available data are transparent and verifiable.

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Article 10

Accounting for natural disturbances

1 At the end of each of the periods from 2021 to 2025 and from 2026 to 2030, Member States may exclude from their accounts for afforested land and managed forest land greenhouse gas emissions, resulting from natural disturbances, that exceed the average emissions caused by natural disturbances in the period from 2001 to 2020, excluding statistical outliers ('background level'). That background level shall be calculated in accordance with this Article and Annex VI.

2 Where a Member State applies paragraph 1, it shall:

- a submit to the Commission information on the background level for the land accounting categories referred to in paragraph 1 and on the data and methodologies used in accordance with Annex VI; and
- b exclude from accounting until 2030 all subsequent removals on the land affected by natural disturbances.

3 The Commission is empowered to adopt delegated acts in accordance with Article 16 to amend Annex VI in order to revise the methodology and information requirements in that Annex to reflect changes in the IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement.

Article 11

Flexibilities

1 A Member State may use:

- a the general flexibilities set out in Article 12; and
- b in order to comply with the commitment in Article 4, the managed forest land flexibility set out in Article 13.

2 If a Member State is not in compliance with the monitoring requirements laid down in point (da) of Article 7(1) of Regulation (EU) No 525/2013, the Central Administrator designated under Article 20 of Directive 2003/87/EC ('the Central Administrator') shall temporarily prohibit that Member State from transferring or banking pursuant to Article 12(2) and (3) of this Regulation or using the managed forest land flexibility pursuant to Article 13 of this Regulation.

Article 12

General flexibilities

1 Where total emissions exceed total removals in a Member State, and that Member State has chosen to use its flexibility, and has requested to delete annual emission allocations under Regulation (EU) 2018/842, the quantity of deleted emission allocations shall be taken into account with respect to the Member State's compliance with its commitment pursuant to Article 4 of this Regulation.

2 To the extent that total removals exceed total emissions in a Member State and after subtraction of any quantity taken into account under Article 7 of Regulation (EU) 2018/842, that Member State may transfer the remaining quantity of removals to another Member State. The

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quantity transferred shall be taken into account when assessing the recipient Member State's compliance with its commitment pursuant to Article 4 of this Regulation.

3 To the extent that total removals exceed total emissions in a Member State in the period from 2021 to 2025, and after subtraction of any quantity taken into account under Article 7 of Regulation (EU) 2018/842 or transferred to another Member State pursuant to paragraph 2 of this Article, that Member State may bank the remaining quantity of removals to the period from 2026 to 2030.

4 In order to avoid double counting, the quantity of net removals taken into account under Article 7 of Regulation (EU) 2018/842 shall be subtracted from that Member State's quantity available for transfer to another Member State or for banking pursuant to paragraphs 2 and 3 of this Article.

Article 13

Managed forest land flexibility

1 Where total emissions exceed total removals in the land accounting categories referred to in Article 2, accounted for in accordance with this Regulation, in a Member State, that Member State may use the managed forest land flexibility set out in this Article in order to comply with Article 4.

2 Where the result of the calculation referred to in Article 8(1) is a positive figure, the Member State concerned shall be entitled to compensate those emissions provided that:

- a the Member State, in its strategy submitted in accordance with Article 4 of Regulation (EU) No 525/2013, has included ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs; and
- b within the Union, total emissions do not exceed total removals in the land accounting categories referred to in Article 2 of this Regulation for the period for which the Member State intends to use the compensation. When assessing whether, within the Union, total emissions exceed total removals, the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in this Regulation and Regulation (EU) 2018/842

3 As regards the amount of compensation, the Member State concerned may only compensate:

- a sinks accounted for as emissions against its forest reference level; and
- b up to the maximum amount of compensation for that Member State set out in Annex VII for the period from 2021 to 2030.

4 Finland may compensate up to 10 million tonnes of CO₂ equivalent emissions provided that it satisfies the conditions listed in points (a) and (b) of paragraph 2.

Article 14

Compliance check

1 By 15 March 2027 for the period from 2021 to 2025, and by 15 March 2032 for the period from 2026 to 2030, Member States shall submit to the Commission a compliance report containing the balance of total emissions and total removals for the relevant period on each of the land accounting categories specified in Article 2, using the accounting rules laid down in this Regulation.

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Such report shall also contain, where applicable, details on the intention to use the flexibilities referred to in Article 11 and related amounts or on the use of such flexibilities and related amounts.

2 The Commission shall carry out a comprehensive review of the compliance reports, provided under paragraph 1 of this Article, for the purpose of assessing compliance with Article 4.

3 The Commission shall prepare a report in 2027, for the period from 2021 to 2025, and in 2032, for the period from 2026 to 2030, on the Union's total emissions and total removals of greenhouse gases for each of the land accounting categories referred to in Article 2 calculated as the total reported emissions and total reported removals for the period minus the value obtained by multiplying by five the Union's average annual reported emissions and removals in the period from 2000 to 2009.

4 The European Environment Agency shall assist the Commission in the implementation of the monitoring and compliance framework provided for in this Article, in accordance with its annual work programme.

Article 15

Registry

1 The Commission shall adopt delegated acts in accordance with Article 16 of this Regulation to supplement this Regulation in order to lay down the rules for the recording of the quantity of emissions and removals for each land accounting category in each Member State and to ensure that the accounting carried out in relation to the exercise of the flexibilities pursuant to Articles 12 and 13 of this Regulation through the Union Registry established pursuant to Article 10 of Regulation (EU) No 525/2013 is accurate.

2 The Central Administrator shall conduct an automated check on each transaction under this Regulation and, where necessary, block transactions to ensure that there are no irregularities.

3 The information referred to in paragraphs 1 and 2 shall be accessible to the public.

Article 16

Exercise of delegation

1 The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2 The power to adopt delegated acts referred to in Articles 3(2), 5(6), 8(8) and (9), 9(2), 10(3) and 15(1) shall be conferred on the Commission for a period of five years from 9 July 2018. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

3 The delegation of powers referred to in Articles 3(2), 5(6), 8(8) and (9), 9(2), 10(3) and 15(1) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European*

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Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4 Before the adoption of a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5 As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6 A delegated act adopted pursuant to Articles 3(2), 5(6), 8(8) and (9), 9(2), 10(3) and 15(1) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Article 17

Review

1 This Regulation shall be kept under review taking into account, inter alia, international developments and efforts undertaken to achieve the long-term objectives of the Paris Agreement.

On the basis of the findings of the report prepared pursuant to Article 14(3) and the results of the assessment carried out pursuant to point (b) of Article 13(2), the Commission shall, where appropriate, make proposals to ensure that the integrity of the Union's overall 2030 greenhouse gas emission reduction target and its contribution to the goals of the Paris Agreement are respected.

2 The Commission shall submit a report to the European Parliament and to the Council, within six months of each global stocktake agreed under Article 14 of the Paris Agreement, on the operation of this Regulation, including, where relevant, an assessment of the impacts of the flexibilities referred to in Article 11, as well as on the contribution of this Regulation to the Union's overall 2030 greenhouse gas emission reduction target and its contribution to the goals of the Paris Agreement, in particular with regard to the need for additional Union policies and measures, including a post-2030 framework, in view of the necessary increase in greenhouse gas emissions reductions and removals in the Union, and shall make proposals if appropriate.

Article 18

Amendments to Regulation (EU) No 525/2013

Regulation (EU) No 525/2013 is amended as follows:

- (1) In Article 7, paragraph 1 is amended as follows:
 - (a) the following point is inserted:
 - (da) as of 2023, their emissions and removals covered by Article 2 of Regulation (EU) 2018/841 of the European Parliament and of

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the Council⁽¹⁾ in accordance with the methodologies specified in Annex IIIa to this Regulation;;

(b) the following subparagraph is added:

A Member State may request to be granted a derogation by the Commission from point (da) of the first subparagraph to apply a different methodology from that specified in Annex IIIa where the methodology improvement required cannot be achieved in time for the improvement to be taken into account in the greenhouse gas inventories for the period from 2021 to 2030, or where the cost of the methodology improvement would be disproportionately high compared to the benefits of applying such methodology to improve accounting for emissions and removals due to the low significance of the emissions and removals from the carbon pools concerned. Member States wishing to benefit from this derogation shall submit a reasoned request to the Commission by 31 December 2020, indicating by which time the methodology improvement could be implemented, the alternative methodology proposed or both, and an assessment of the potential impacts on the accuracy of accounting. The Commission may request additional information to be submitted within a specific, reasonable time period. Where the Commission considers that the request is justified, it shall grant the derogation. If the Commission rejects the request, it shall give reasons for its decision..

(2) In point (c) of Article 13(1), the following point is added:

(viii) as of 2023, information on national policies and measures implemented to meet their obligations under Regulation (EU) 2018/841 and information on additional national policies and measures planned with a view to limiting greenhouse gas emissions or enhancing sinks beyond their commitments under that Regulation;

(3) In Article 14(1), the following point is inserted:

(ba) as of 2023, total greenhouse gas projections and separate estimates for the projected greenhouse gas emissions and removals covered by Regulation (EU) 2018/841.

(4) The following Annex is inserted:

‘ANNEX Methodologies for monitoring and reporting referred to in point (da) of IIIA Article 7(1)

Approach 3: Geographically-explicit land-use conversion data in accordance with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

Tier 1 methodology in accordance with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

For emissions and removals for a carbon pool that accounts for at least 25-30 % of emissions or removals in a source or sink category which is prioritised within a Member State’s national inventory system because its estimate has a significant influence on a country’s total inventory of greenhouse gases in terms of the absolute level of emissions and removals, the trend in emissions and removals, or the uncertainty in emissions and removals in the land-use categories, at least Tier 2

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methodology in accordance with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

Member States are encouraged to apply Tier 3 methodology, in accordance with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.’.

Article 19

Amendment to Decision No 529/2013/EU

Decision No 529/2013/EU is amended as follows:

- (1) in Article 3(2), the first subparagraph is deleted;
- (2) in Article 6, paragraph 4 is deleted.

Article 20

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 30 May 2018.

For the European Parliament

The President

A. TAJANI

For the Council

The President

L. PAVLOVA

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- (1) Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).’;

Changes to legislation:

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Changes and effects yet to be applied to :

- Regulation revoked by [S.I. 2021/519 Sch.](#)