



TEXTS ADOPTED

P9_TA(2022)0233

Land use, land use change and forestry (LULUCF) *I**

Amendments* adopted by the European Parliament on 8 June 2022 on the proposal for a regulation of the European Parliament and of the Council Amending Regulations (EU) 2018/841 as regards the scope, simplifying the compliance rules, setting out the targets of the Member States for 2030 and committing to the collective achievement of climate neutrality by 2035 in the land use, forestry and agriculture sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review (COM(2021)0554 – C9-0320/2021 – 2021/0201(COD))¹

(Ordinary legislative procedure: first reading)

* References to 'cp' in the headings of adopted amendments shall be understood as the corresponding part of those amendments.

¹ The matter was referred back for interinstitutional negotiations to the committee responsible, pursuant to Rule 59(4), fourth subparagraph (A9-0161/2022).

Amendment 1

Draft legislative resolution Citation 4 a (new)

Draft legislative resolution

Amendment

— *having regard to the principles of subsidiarity, proportionality and solidarity;*

Amendment 2

Proposal for a regulation Title

Text proposed by the Commission

Amendment

Proposal for a
REGULATION OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL
amending Regulations (EU) 2018/841 *as regards the scope*, simplifying the compliance rules, setting out the targets of the Member States for **2030 and committing to the collective achievement of climate neutrality by 2035 in** the land use, forestry *and agriculture* sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review
(Text with EEA relevance)

Proposal for a
REGULATION OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL
amending Regulations (EU) 2018/841 simplifying the *reporting and* compliance rules, *and* setting out the targets of the Member States **from 2026 to 2030** for the land use, *land use change and* forestry sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review
(Text with EEA relevance)

Amendment 3

Proposal for a regulation Recital 1

Text proposed by the Commission

Amendment

(1) The Paris Agreement, adopted in December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) entered into force in November 2016 (“the Paris Agreement”)³⁶. Its Parties have agreed to hold the

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increase in the global average temperature well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels.

in the global average temperature well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels. ***By adopting the Glasgow Climate Pact, the Parties to the Paris Agreement recognised that limiting the increase in the global average temperature to 1,5 °C above pre-industrial levels would significantly reduce the risks and impacts of climate change, and they committed to strengthening their 2030 targets by the end of 2022 to close the ambition gap, in line with the findings of the Intergovernmental Panel on Climate Change (IPCC). This should be done in a manner that is equitable and respects the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances. The revision of the Regulation on land use, land use change and forestry (LULUCF) is a unique opportunity to contribute to stepping up the Union's climate action before the 27th session of the Conference of the Parties (COP 27) to the UNFCCC in Egypt.***

³⁶ Paris Agreement (OJ L 282, 19.10.2016, p. 4).

³⁶ Paris Agreement (OJ L 282, 19.10.2016, p. 4).

Amendment 4

Proposal for a regulation Recital 1 a (new)

Text proposed by the Commission

Amendment

(1a) The Union's actions and policies have so far been insufficient to halt the loss of biodiversity and achieve the 2020 Aichi Biodiversity Targets. In its report 'The European environment —state and outlook 2020: knowledge for transition to a sustainable Europe', the European Environment Agency notes that "Europe continues to lose biodiversity at an alarming rate and many agreed policy targets will not be achieved. Assessments

of species and habitats protected under the Habitats Directive show predominantly unfavourable conservation status at 60 % for species and 77 % for habitats.”^{1a}. A 2021 Joint Research Centre report shows that only 4,9 million hectares of Europe’s primary and ancient forests - essential for preserving biodiversity and mitigating climate change - remain, representing only 3% of the Union’s total forest area and 1,2% of the Union’s land mass.^{1b}

^{1a} EEA, "The European environment — state and outlook 2020", p. 74.

^{1b} Barredo, J., Brailescu, C., Teller, A., Sabatini, F.M., Mauri, A. and Janouskova, K., *Mapping and assessment of primary and old-growth forests in Europe*, EUR 30661 EN, Publications Office of the European Union, Luxembourg, 2021.

Amendment 5

Proposal for a regulation Recital 1 b (new)

Text proposed by the Commission

Amendment

(1b) Although tree cover is increasing, the capacity of the Union’s forests to remove carbon has been significantly declining since 2015 and this trend is set to continue. Until 2015, the Union land sector was able to remove around 7% of total EU emissions (about 300 million Mt-CO₂ equivalent)^{1a}. According to the European Environmental Agency (EEA)^{1b}, by 2030 the same land area will be removing 40 per cent less CO₂ equivalent (dropping to -185 Mt in 2030)^{1c}. That recent decrease in carbon storage is partly due to an increase in harvesting. Furthermore, climate change could reduce the carbon storage potential of Europe’s forests by 180 Mt CO₂ annually in 2021 to 2030, due to

disturbances, and thus reduce the expected net forest sink by more than 50 %.^{1d}

^{1a} *EEA Report No 6/2019.*

^{1b} *EEA, Total greenhouse gas emission trends and projections in Europe (https://www.eea.europa.eu/data-and-maps/indicators/greenhouse-gas-emission-trends-6/assessment-3).*

^{1c} *EEA, Total greenhouse gas emission trends and projections in Europe (https://www.eea.europa.eu/data-and-maps/indicators/greenhouse-gas-emission-trends-6/assessment-3).*

^{1d} *Seidl, R.; Schelhaas, M.-J.; Rammer, W.; Verkerk, P. J. (2014): Increasing forest disturbances in Europe and their impact on carbon storage. In: nature climate change 4 (9), pp. 806–810. DOI: 10.1038/nclimate2318.*

Amendment 6

Proposal for a regulation Recital 1 c (new)

Text proposed by the Commission

Amendment

(1c) In its communication of 11 December 2019 on the European Green Deal, the Commission sets out a new strategy as a first step in the transformation of the Union into an environmentally sustainable, carbon-neutral, toxic-free and fully circular economy within the limits of the planet by 2050 at the latest. The European Green Deal also aims to strengthen global efforts to implement the ‘One Health’ approach, which recognises the intrinsic link between human health, animal health and a healthy and resilient environment, and to contribute to the achievement of the objectives of the Paris Agreement and the Convention on Biological Diversity, as well as the United Nations Sustainable

Development Goals.

Amendment 7

Proposal for a regulation Recital 1 d (new)

Text proposed by the Commission

Amendment

1d. The Special Report on the Ocean and Cryosphere in a Changing Climate from the Intergovernmental Panel on Climate Change established that the oceans play a fundamental role in absorbing and redistributing natural and anthropogenic carbon dioxide (CO₂) and heat, as well in supporting ecosystems.

Amendment 8

Proposal for a regulation Recital 2

Text proposed by the Commission

Amendment

(2) Tackling climate and environmental-related challenges and reaching the objectives of the Paris Agreement are at the core of the Communication on 'The European Green Deal', adopted by the Commission on 11 December 2019²⁸. The necessity and value of the European Green Deal have only grown in light of the very severe effects of the COVID-19 pandemic on the health and economic well-being of the Union's citizens.

(2) ***Taking a holistic approach to*** tackling climate and environmental-related challenges and reaching the objectives of the Paris Agreement ***in a fair and inclusive way, leaving no one behind***, are at the core of the Communication on 'The European Green Deal', adopted by the Commission on 11 December 2019²⁸. ***It is therefore necessary to ensure that measures taken to meet the objectives of this Regulation take into account the 'do no significant harm' principle and the minimum safeguards within the meaning of Articles 17 and 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council, and also take into account the principles enshrined in the European Pillar of Social Rights.*** The necessity and value of the European Green Deal, ***and the need to implement it in a sustainable way***, have only grown in light of the very severe effects of the COVID-19 pandemic on the health, ***social cohesion*** and well-being of the Union's citizens.

²⁸ COM(2019)640 final.

²⁸ COM(2019)640 final.

^{28a} *Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).*

Amendment 9

Proposal for a regulation Recital 2 a (new)

Text proposed by the Commission

Amendment

(2a) The Commission communication of 20 May 2020 on EU Biodiversity Strategy for 2030: Bringing nature back into our lives steps up the Union’s ambition regarding the protection and restoration of biodiversity and well-functioning ecosystems. Scientific evidence, reports and recommendations on zoonoses and pandemics, including the IPBES workshop report on biodiversity loss and pandemics, and the United Nations Environment Programme report of 6 July 2020 entitled ‘Preventing the next pandemic – Zoonotic diseases and how to break the chain of transmission’, have demonstrated the importance of halting the loss of biodiversity and of holistically applying the ‘One Health’ principle in policy making, which reflects the fact that human health, animals and the environment are interconnected and that transformative changes are urgently needed across society.

Amendment 10

Proposal for a regulation Recital 2 b (new)

Text proposed by the Commission

Amendment

(2b) The Union's 8th Environmental Action Programme is aimed at accelerating the green transition to a climate-neutral, sustainable, non-toxic, resource-efficient, renewable energy-based, resilient and competitive circular economy in a just, equitable and inclusive way and at protecting, restoring and improving the state of the environment including by, inter alia, halting and reversing biodiversity loss. It recognises that a healthy environment underpins the well-being of all people, where biodiversity is conserved and ecosystems thrive and nature is protected and restored, leading to increased resilience in relation to climate change, weather and climate-related disasters and other environmental risks.

Amendment 11

Proposal for a regulation Recital 2 c (new)

Text proposed by the Commission

Amendment

(2c) The United Nations Environment Programme and the OECD Global Forum on Environment have highlighted that environmental changes have gender-specific impact. Gender-differentiated roles also cause differentiated vulnerabilities for women and men to the effects of climate change, and climate change impacts exacerbate gender inequalities. The 8th Environmental Action Programme defines gender mainstreaming throughout climate and environmental policies, including by incorporating a gender perspective at all stages of the policy making process, as a vital, enabling condition for the achievement of the priority objectives of the programme, requiring efforts from the Commission, the Member States, regional

and local authorities and stakeholders, as appropriate.

Amendment 12

Proposal for a regulation Recital 3

Text proposed by the Commission

(3) The Union committed to reducing the Union's economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction commitment submitted to the UNFCCC Secretariat on 17 December 2020²⁹.

29

https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/European%20Union%20First/EU_NDC_Submission_December%202020.pdf

Amendment 13

Proposal for a regulation Recital 3 a (new)

Text proposed by the Commission

Amendment

(3) The Union committed to reducing the Union's economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction commitment submitted to the UNFCCC Secretariat on 17 December 2020²⁹, ***while the European Parliament has called for a reduction of the Union's economy-wide gross greenhouse gas emissions by at least 60% below 1990 levels by 2030.***

29

https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/European%20Union%20First/EU_NDC_Submission_December%202020.pdf

(3a) Reducing methane emissions is critical in relation to meeting the Paris Agreement goal of limiting global temperature rise to 1,5°C by the end of the century. A 2021 report from the United Nations Environment Programme (UNEP) estimates that rapid action on methane emissions could take 0,3°C off global temperature by 2045. There is therefore an urgent need for the Union to adopt a reduction target and accompanying binding measures to

rapidly reduce methane emissions from all sources, including biogenic sources.

Amendment 14

Proposal for a regulation Recital 4

Text proposed by the Commission

(4) In Regulation (EU) 2021/1119 of the European Parliament and of the Council³⁰, the Union has enshrined the target of economy-wide **climate neutrality** by 2050 in legislation. That Regulation also establishes a binding Union commitment to reduce net greenhouse gas emissions (emissions after deduction of removals) by at least 55 % below 1990 levels by 2030. All sectors of the economy are expected to contribute to achieving that target, including the **land use, land use change and forestry** sector. **The** contribution of net removals to the 2030 Union climate target is limited to 225 million tonnes of CO₂ equivalent. **In the context of Regulation (EU) 2021/1119, the Commission reaffirmed in a corresponding statement its intention to propose a revision of Regulation (EU) 2018/841 of the European Parliament and of the Council³¹, in line with the ambition to increase net carbon removals to levels above 300 million tonnes of CO₂ equivalent in the land use, land use change and forestry sector by 2030.**

³⁰ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).'

³¹ **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**

Amendment

(4) In Regulation (EU) 2021/1119 of the European Parliament and of the Council³⁰, the Union has enshrined the target of **achieving an** economy-wide **balance between anthropogenic emissions by sources, and removals by sinks, of greenhouse gas emissions within the Union** by 2050 **at the latest, and of achieving negative emissions thereafter** in legislation. That Regulation also establishes a binding Union commitment to reduce net greenhouse gas emissions (emissions after deduction of removals) by at least 55 % below 1990 levels by 2030. All sectors of the economy are expected to contribute to achieving that target, including the **LULUCF** sector. **In order to ensure that sufficient mitigation efforts are deployed up to 2030, the** contribution of net removals to the 2030 Union climate target is limited to 225 million tonnes of CO₂ equivalent.

³⁰ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

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).

Amendment 15

Proposal for a regulation Recital 4 a (new)

Text proposed by the Commission

Amendment

(4a) The LULUCF sector has been a significant carbon sink since the beginning of the reporting period, in 1990. Forestry alone has sequestered annually around 400 Mt CO₂ equivalent within the Union since 1990.

Amendment 16

Proposal for a regulation Recital 4 b (new)

Text proposed by the Commission

Amendment

(4b) The construction of new transport infrastructure is needed to enhance the connections between, on the one hand, urban areas and, on the other, rural and remote areas across the Union and between Member States. However, such construction can, at the same time, contribute to land artificialisation, which, in turn, can reduce the capacity of soil to absorb greenhouse gases. Any such land use should be considered in terms of its potential for emissions reduction and its climate impact, while taking account of the need to keep a balance between economic, social and environmental dimensions. Member States should be encouraged to ensure that the planning, authorisation and deployment of transport and tourism infrastructure contributes to the sustainable fulfilment of the objectives of this Regulation, and to ensure good

maintenance of existing infrastructure and efficient land use from the climate perspective, especially in road transport networks.

Amendment 17

Proposal for a regulation

Recital 5

Text proposed by the Commission

(5) In order to *contribute* to the *increased ambition to reduce greenhouse gas net emissions from at least 40 % to at least 55 % below 1990 levels*, binding annual targets for net greenhouse gas removals should be set out for each Member State in the *land use, land use change and forestry* sector in the period from 2026 to 2030 (in analogy to the annual emission allocations set out in Regulation (EU) 2018/842 of the European Parliament and of the Council³²), resulting in *a* target of **310** millions of tonnes CO₂ equivalent of net removals for the Union as a whole in 2030. The methodology used to establish the national targets for 2030 should take into account the average greenhouse gas emissions and removals from the years 2016, 2017 and 2018, reported by each Member State, and reflect the current mitigation performance of the *land use, land use change and forestry* sector, and each Member State's share of the managed land area in the Union, taking into account the capacity of that Member State to improve its performance in the sector via land management practices or changes in land use that benefit the climate and biodiversity.

Amendment

(5) In order to *ensure that the LULUCF sector makes a sustainable and predictable long-term contribution* to the *Union climate neutrality objective by 2050 at the latest and to the aim of achieving negative emissions thereafter*, binding annual targets for net greenhouse gas removals should be set out for each Member State in the *LULUCF* sector in *the period up to at least 2050, starting with* the period from 2026 to 2030 (in analogy to the annual emission allocations set out in Regulation (EU) 2018/842 of the European Parliament and of the Council³²), resulting in *an intermediary* target of *at least 310* millions of tonnes CO₂ equivalent of net removals for the Union as a whole in 2030, *in accordance with Union climate targets as laid down in Regulation (EU) 2021/1119*. The methodology used to establish the national targets for 2030 should take into account the average greenhouse gas emissions and removals from the years 2016, 2017 and 2018, reported by each Member State, and reflect the current mitigation performance of the *LULUCF* sector, and each Member State's share of the managed land area in the Union, taking into account the capacity of that Member State to improve its performance in the sector via *restoration*, land management practices or changes in land use that benefit the climate and biodiversity. *Where Member States are willing to overachieve their targets, they should be encouraged to do so.*

³² Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

³² Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

Amendment 18

Proposal for a regulation Recital 5 a (new)

Text proposed by the Commission

Amendment

(5a) Deforestation and forest degradation contribute to the global climate crisis as they increase greenhouse gas emissions through associated forest fires, permanently removing carbon sink capacities, decreasing the climate change resilience of the affected area and substantially reducing its biodiversity. Halting and reversing deforestation as reaffirmed at the COP26 in Glasgow by the EU leaders is therefore vital in fighting against climate change. The Commission proposal to ban the import and export of commodities and products associated with deforestation and forest degradation (COM(2021)0366) is therefore an important incentive to further strengthen European forest owners in sustainable forest management and the fight against deforestation.

Amendment 19

Proposal for a regulation Recital 5 b (new)

Text proposed by the Commission

Amendment

(5b) Mapping and monitoring provisions, both in field and remote sensing

monitoring, should be introduced in order to require Member States to have geographically explicit information to identify priority areas that have the potential to be restored and that can contribute to climate action. As part of a general improvement of monitoring, reporting and verification, the work will also focus on harmonising and refining databases of activity and emissions factors to improve greenhouse gas inventories.

Amendment 20

Proposal for a regulation Recital 5 c (new)

Text proposed by the Commission

Amendment

(5c) Soil organic carbon and carbon pools of deadwood, much of which consequently feeds the soil carbon pool are of particularly high relevance, in a number of reporting categories, for both climate action and biodiversity protection. Empirical evidence exists on deadwood in the form of coarse woody debris acting as a carbon sink analogous to harvested wood products. It contributes further to the creation of terrestrial carbon sink in forest soil preventing mineralisation into CO₂ and both of those mechanisms should be adequately factored into the reporting. Research further confirms the global patterns reported for forest soils' vertical soil organic carbon applicability for European forests, whereby approximately 55–65% is stored in the upper 30 cm of soil, and the rest 40% is stored at higher depth, measured up to 1 m, in particular for organic soils. The Regulation should be amended in this respect.

Amendment 21

Proposal for a regulation

Recital 6

Text proposed by the Commission

(6) The binding annual targets for net greenhouse gas removals should be determined for each Member State by a linear trajectory. The trajectory should start in 2022, on the average of greenhouse gas emissions reported by that Member State during 2021, 2022 and 2023 and end in 2030 on the target set out for that Member State. For Member States that improve their methodology of calculating the emissions and removals, a concept of technical correction should be introduced. A technical correction should be added to the target of that Member State corresponding to the effect of the **change in** methodology on the targets and the efforts of the Member State to achieve them, in order to respect environmental integrity.

Amendment

(6) The binding annual targets for net greenhouse gas removals should be determined for each Member State by a linear trajectory. The trajectory should start in 2022, on the average of greenhouse gas emissions reported by that Member State during 2021, 2022 and 2023 and end in 2030 on the target set out for that Member State. For Member States that improve their methodology of calculating the emissions and removals, a concept of technical correction should be introduced, **subject to independent scientific review**. A technical correction should be added to the target of that Member State corresponding to the effect of the **improved accuracy in the** methodology **used** on the targets and the efforts of the Member State to achieve them, in order to respect environmental integrity.

Amendment 22

Proposal for a regulation Recital 6 a (new)

Text proposed by the Commission

Amendment

(6a) In its 2019 Global Assessment Report on Biodiversity and Ecosystem Services, the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) provided the latest scientific evidence on the ongoing worldwide erosion of biodiversity. Biodiversity loss accelerates climate change and severely increases vulnerability to it. On 11 October 2021, the Council of the Union authorised the Commission to endorse the Kunming Declaration on behalf of the Union, thereby committing the Union to reverse the current loss of biodiversity and ensure that biodiversity is put on a path to recovery by 2030 at the latest. Forests and

healthy soils are hugely important for biodiversity, but also for the purification of air and water, carbon sequestration and storage, and the provision of sustainably sourced long-lived wood products. The new EU Forest Strategy for 2030 and the EU Soil Strategy for 2030 both recognised the need to protect and improve the quality of forests and soil ecosystems in the Union, and to encourage reinforced sustainable management practices that can enhance carbon sequestration and strengthen the resilience of forests and soils in light of the climate and biodiversity crises.

Amendment 23

Proposal for a regulation

Recital 7

Text proposed by the Commission

(7) The Communication of 17 September 2020 on Stepping up Europe's 2030 climate ambition³³ outlined *an option to combine agriculture non-CO₂ greenhouse gas emissions with land use, land use change and forestry net removals, thus creating a newly regulated land sector. Such combination can promote synergies between land-based mitigation actions and enable more integrated policymaking and policy implementation at national and Union level. To this end, the obligation for Member States to submit integrated mitigation plans for the land sector should be reinforced.*

Amendment

(7) The Communication of 17 September 2020 on Stepping up Europe's 2030 climate ambition³³ outlined *different pathways and policy options to reach the Union's increased 2030 climate target. It stressed that reaching climate neutrality will require Union action to be significantly stepped up in all sectors of the economy. Progress made in one sector should not compensate for the lack of progress in other sectors. The priority should be to stop the release of fossil emissions. Moreover, removals of greenhouse gases by natural carbon sinks are fragile and potentially reversible, which leads to increased uncertainty in measuring emissions and removals in the land sector compared to other sectors. The risk of reversal of removals by natural carbon sinks is further aggravated by climate change. Climate science also shows that the climate response to emissions and removals is asymmetrical, meaning that one tonne of greenhouse gases emitted to the atmosphere cannot be compared to one tonne of greenhouse*

gases removed^{33a}. There are also differences between short-lived greenhouse gases, such as methane, and carbon dioxide that can stay in the atmosphere for up to 1 000 years. Therefore, the objective of enhancing removals by natural carbon sinks should be pursued strictly separately from the objective of rapidly and drastically reducing greenhouse gas emissions from other sectors, including non-CO₂ agricultural emissions.

³³ COM(2020) 562 final.

³³ COM(2020)0562.

^{33a} *Zickfeld K., Azevedo D., Mathesius S. et al. Asymmetry in the climate–carbon cycle response to positive and negative CO₂ emissions. Nature Climate Change 11, 613–617 (2021).*

Amendment 24

Proposal for a regulation Recital 8

Text proposed by the Commission

(8) *The land sector has the potential to become rapidly climate-neutral by 2035 in a cost-effective manner, and subsequently generate more greenhouse gas removals than emissions. A collective commitment aiming to achieve climate-neutrality in the land sector in 2035 at EU level can provide the needed planning certainty to drive land-based mitigation action in the short term, considering that it can take many years for such action to deliver the desired mitigation outcomes. Moreover, the land sector is projected to become the largest sector in the EU greenhouse gas flux profile in 2050. It is therefore particularly important to anchor **that** sector to a trajectory that can effectively deliver net zero greenhouse gas emissions by 2050. By mid-2024, the Member States should submit their updated integrated national energy and climate plans in*

Amendment

(8) The land sector is projected to become the largest sector in the EU greenhouse gas flux profile in 2050. *The sectors within the land pillar are expected to contribute differently to the climate neutrality goal. In particular, cropland, grassland and wetlands are currently net emitters of greenhouse gases in the Union, but have the potential to become a source of net removals of greenhouse gases, in particular through the upscaling of agroforestry, organic farming, and the restoration of wetlands and peatlands.* It is therefore particularly important to anchor *each* sector to a trajectory that can effectively deliver net zero greenhouse gas emissions by 2050. By mid-2024, the Member States should submit their updated integrated national energy and climate plans in accordance with Article 14 of Regulation (EU) 2018/1999 of the

accordance with Article 14 of Regulation (EU) 2018/1999 of the European Parliament and of the Council³⁴. The plans should include relevant measures by which each Member State best contributes to the ***collective target of climate neutrality in the land sector at EU level in 2035***. On the basis of these plans, the Commission should propose ***national targets, ensuring that the Union-wide greenhouse gas emissions and removals in the land use, land use change and forestry sector and the emissions from the agriculture non-CO2 sectors are at least balanced by 2035. Contrary to the EU level target of climate neutrality for the land sector by 2035***, such national targets will be binding and enforceable on each Member State.

³⁴ Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1).

Amendment 25

Proposal for a regulation Recital 8 a (new)

Text proposed by the Commission

European Parliament and of the Council³⁴. The plans should include relevant measures by which each Member State best contributes to the ***objective of ensuring a fair contribution of all towards that objective***. On the basis of these plans, ***and after taking into account the advice of the European Scientific Advisory Board on Climate Change and the Union greenhouse gas budget set out in Regulation (EU) 2021/1119***, the Commission should propose ***specific targets and measures to ensure a fair burden-sharing between all individual land sectors and Member States***.

³⁴ Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1).

Amendment

(8a) Peatlands are the largest terrestrial store of organic carbon but, if dried, they could become a potential source of greenhouse gases, contributing to the climate crisis. Globally, drained peatlands emit around 2 Gt of carbon dioxide per

year, which corresponds to about 5% of anthropogenic emissions. Therefore, improving peatland management and protection should be considered a priority in relation to increasing the absorption of greenhouse gases and thus contributing to climate change mitigation, and to the protection of biodiversity and of the soil against erosion.

Amendment 26

Proposal for a regulation Recital 8 b (new)

Text proposed by the Commission

Amendment

(8b) Forests provide important benefits for biodiversity, soil stabilisation, purification of air and water, carbon sequestration and storage, and potentially provide long-lived wood products. However, the nature and function of forests is highly variable across the Union, particularly from the north, where timber production is more prevalent, to the south, where soil conservation is a priority and other specific multifunctional forest types, such as Mediterranean forest or Dehesa, often need specific conservation and ecological measures, as well as long time periods for removal of CO₂ by sinks. Such Mediterranean forests are more vulnerable to climate change due to direct impacts, such as drought or temperature-induced forest dieback or evolution of aridity. In that context, an aridity index should be used as one of the tools needed to strengthen the resilience of the Union's forests.

Amendment 27

Proposal for a regulation Recital 8 c (new)

(8c) In implementing this regulation, account should be taken of Article 349 TFEU, which acknowledges the particular vulnerability of the outermost regions owing to their small size, insularity, remoteness from mainland regions, difficult topography and climate and economic dependence on a few products, a combination that severely hampers their development and generates substantial extra costs in many areas, particularly for transport. Efforts being made and targets for greenhouse gas reduction, set for Member States with outermost regions – Portugal, Spain and France – should be adapted to those regions’ difficult situation, balancing environmental objectives against the high social costs for those regions, and taking into account that some 80% of the Union’s biodiversity is found there. Those Member States should, therefore, involve the authorities of the outermost regions in the drawing up of their national energy and climate plans, ensuring a fair transition.

Amendment 28

Proposal for a regulation Recital 10

Text proposed by the Commission

(10) In order to enhance greenhouse gas removals, individual farmers or forest managers ***need a direct incentive*** to store more carbon on their land and their forests. ***New business models based on carbon farming incentives and on the certification of carbon removals need to be increasingly deployed in the period until 2030.*** Such incentives ***and business models will*** enhance climate mitigation in ***the*** bio-economy, including through the use of durable harvested wood products, in

Amendment

(10) In order to enhance greenhouse gas removals, individual farmers, ***land and forest owners*** or forest managers ***should be encouraged*** to store more carbon on their land and their forests, ***prioritising ecosystem-based approaches and biodiversity-friendly practices, such as close to nature forestry practices, proforestation, the restoration of forest carbon stocks, expansion of agroforestry coverage, soil carbon sequestration and restoration of wetlands as well as other***

full respect of ecological principles fostering biodiversity and the circular economy. Hence, new categories of *carbon storage* products *should* be introduced *in addition to the harvested wood products*. *The emerging business models, farming and land management practices to enhance removals contribute to a balanced territorial development and economic growth in rural areas. They also create opportunities for new jobs and provide incentives for relevant training, reskilling and upskilling.*

innovative solutions. Such incentives *should also* enhance climate mitigation *and overall emission reduction across sectors* in *the* bio-economy, including through the use of durable harvested wood products, in full respect of ecological principles fostering biodiversity and the circular economy. *Sustainably sourced long-lived harvested wood and bio-based carbon storage products can contribute to the circular bioeconomy by acting as substitutes for fossil-based options, but the potential for carbon storage in those products is determined by the lifespan of those products. The benefit of using wood to replace competing energies or materials with higher carbon footprints is also dependent on harvesting methods, transport and processing.* Hence, new categories of *carbon storage* products *may* be introduced *only if they are long-lived, have a net-positive carbon sequestration effect based on a life-cycle assessment, including the impact on land use and land use change associated with increased harvesting, and provided that the available data are science-based, transparent and verifiable. The Commission needs to take into account the need for the life cycle of those products not to cause significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.*

Amendment 29

Proposal for a regulation Recital 10 a (new)

Text proposed by the Commission

Amendment

(10a) Public funding under the Common Agricultural Policy (CAP) and other Union programmes can already support carbon sequestration and biodiversity-friendly approaches in forests and agricultural lands. To provide necessary and tailor-made financial support to land

and forest owners or managers to achieve the increased LULUCF targets, CAP Strategic Plans and other public or private sources of financing should be mobilised.

Amendment 30

Proposal for a regulation Recital 10 b (new)

Text proposed by the Commission

Amendment

(10b) In order to ensure constant progress towards meeting the objectives of this Regulation, Member States which fail to meet their annual targets in two consecutive years should revise their National Energy and Climate Plans and Long-term Strategies to ensure additional action is taken to enhance all sinks and reservoirs, and to reduce the vulnerability of the land to natural disturbances.

Amendment 31

Proposal for a regulation Recital 10 c (new)

Text proposed by the Commission

Amendment

(10c) To preserve and enhance social coherence, the European Green Deal needs to be implemented in an economically sustainable and socially sensitive way to ensure a fair and just transition that leaves no one behind and promotes gender equality. The increased level of ambition in the land-use and forestry sector can have social, labour and economic impacts. It can create opportunities for new quality employment and provide incentives for relevant training, reskilling and upskilling. It is therefore important to anticipate impacts of policies on jobs and job-related outcomes with Employment Impact Assessments, as laid down for example

through the ILO Reference Guide on Employment Impact Assessment, to ensure a just transition of the land-use and forestry sector to become more sustainable, with the full involvement of social partners and relevant civil society organisations in both the planning and implementation phases, benefitting forest and land managers, farmers, workers, the environment and society more widely. National policies should take this duly into account.

Amendment 32

Proposal for a regulation Recital 10 d (new)

Text proposed by the Commission

Amendment

(10d) The potential for carbon storage in wood products is determined by the lifespan of those products, which can range from a few days for a leaflet, to decades or even hundreds of years for a wooden building. Although a wood product does represent a carbon stock, the actual benefit of harvesting a tree depends on the lifespan of the product produced, which must be compared to that of the wood in the ecosystem if that tree had not been cut down.

Amendment 33

Proposal for a regulation Recital 10 e (new)

Text proposed by the Commission

Amendment

(10e) The definition of paludiculture (or bog farming) should be further discussed to swiftly shift to more climate-friendly farming on organic soils as well as to stop drainage and restore the natural water level.

Amendment 34

Proposal for a regulation
Recital 10 f (new)

Text proposed by the Commission

Amendment

(10f) In line with the Union objective of net zero land take by 2050, conversion of natural and agricultural land into built-up areas should be avoided. Therefore, Member States should introduce measures in their land-use plans designed to compensate for any reduction of land resulting from urbanisation.

Amendment 35

Proposal for a regulation
Recital 11

Text proposed by the Commission

Amendment

(11) Considering the specificities of the ***land use, land use change and forestry*** sector in each Member State, as well as the fact that Member States need to increase their performance to achieve their national binding targets, a range of flexibilities should remain at the disposal of the Member States, including trading surpluses and the extension of forest-specific flexibilities, while respecting the environmental integrity of the targets.

(11) Considering the specificities of the ***LULUCF*** sector in each Member State, as well as the fact that Member States need to increase their performance to achieve their national binding targets, a range of flexibilities should remain at the disposal of the Member States, including trading surpluses ***at a minimum price*** and the extension of forest-specific flexibilities, while respecting the environmental integrity of the targets.

Amendment 36

Proposal for a regulation
Recital 12

Text proposed by the Commission

Amendment

(12) Discontinuing the current accounting rules after 2025 creates a need for alternative provisions for natural disturbances such as fire, pest, and storms, in order to address uncertainties due to natural processes or ***as a result of*** climate change in the ***land use, land use change and forestry*** sector. A flexibility

(12) Discontinuing the current accounting rules after 2025 creates a need for alternative provisions for natural disturbances such as fire, pest, and storms, in order to address uncertainties due to natural processes or ***to ecosystem perturbations driven by*** climate change in the ***LULUCF*** sector, ***provided that those***

mechanism linked to natural disturbances should be available to Member States in 2032, provided that they have exhausted all other flexibilities at their disposal, put in place appropriate measures to reduce the vulnerability of their land to such disturbances and that the achievement by the Union of the 2030 target for the **land use, land use change and forestry** sector is completed.

disturbances could not have been anticipated or prevented, in particular by implementing adaptation measures. A flexibility mechanism linked to natural disturbances should be available to Member States in 2032, provided that they have exhausted all other flexibilities at their disposal, ***and have demonstrated that the remaining surplus is directly linked to the impact of natural disturbances or of ecosystem perturbations driven by climate change,*** put in place appropriate measures to ***enhance natural carbon sinks in a way that contributes to enhancing biodiversity, reduced*** vulnerability of their land to such disturbances and that the achievement by the Union of the 2030 target for the **LULUCF** sector is completed.

Amendment 37

Proposal for a regulation Recital 13

Text proposed by the Commission

(13) With the setting of binding national annual targets for greenhouse gas removals based on the reported greenhouse gas emissions and removals from 2026 onwards, the rules for target compliance should be set out. The principles laid down in Regulation (EU) 2018/842 should apply *mutatis mutandis*, with a penalty for non-compliance calculated in the following way: 108% of the gap between the assigned target and the net removals reported in the given year will be added to the greenhouse gas emission figure reported in the subsequent year by the Member State.

Amendment

(13) With the setting of binding national annual targets for greenhouse gas removals based on the reported greenhouse gas emissions and removals from 2026 onwards, the rules for target compliance should be set out. The principles laid down in Regulation (EU) 2018/842 should apply *mutatis mutandis*, with a penalty for non-compliance calculated in the following way: 108% of the gap between the assigned target and the net removals reported in the given year will be added to the greenhouse gas emission figure reported in the subsequent year by the Member State. ***The Commission should take all the necessary measures in accordance with the Treaties to ensure compliance by Member States with the provisions set out in this Regulation.***

Amendment 38

Proposal for a regulation
Recital 13 a (new)

Text proposed by the Commission

Amendment

(13a) Public scrutiny and access to justice are an essential part of the democratic values of the Union and a tool to safeguard rule of law. Civil society plays an essential role as a watchdog in the Member States and provides important support to help deliver the goals of the European Green Deal. To protect their rights and to challenge breaches of implementation of this Regulation at the national level, the Member States should ensure that citizens and non-governmental organisations have access to justice. In order to ensure that that right can be exercised evenly throughout the Member States, an article covering access to justice should be added to this Regulation.

Amendment 39

Proposal for a regulation
Recital 14

Text proposed by the Commission

Amendment

(14) In order to ***ensure uniform conditions for the implementation of the provisions of Regulation (EU) 2018/841 concerning the setting out of the annual target allocations for Member States, implementing powers should be conferred on the Commission. Those powers should be exercised*** in accordance with ***Regulation (EU) No 182/2011 of the European Parliament and of the Council***³⁷.

(14) In order to ***specify the requirements set out in this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission to supplement this Regulation in respect of setting out annual target allocations for Member States for the LULUCF sector as well as the method for determination of the technical correction to be added to the targets of the Member States and for the independent expert review, specifying minimum criteria for the inclusion of biodiversity monitoring in the land monitoring system, and adopting a methodology for assessing the impact of ecosystem perturbations driven by climate change. It is of***

particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016^{36a}. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

^{36a} OJ L 123, 12.5.2016, p. 1.

³⁷ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

Amendment 40

Proposal for a regulation Recital 15 a (new)

Text proposed by the Commission

Amendment

(15a) In Europe, National Forest Inventories (NFI) are used to provide information for forest ecosystem service assessments. The forest inventory monitoring system differs from country to country, as each country has its own forest inventory system with its own methodology. The Commission and the Member States should harmonize the indicators, definition and the different inventory systems and establish a consistent forest monitoring system across the Union.

Amendment 41

Proposal for a regulation Recital 16

Text proposed by the Commission

(16) Due to the change to reporting-based targets, the greenhouse gas emissions and removals need to be estimated with a higher level of accuracy. Moreover, the Communication from the Commission on EU Biodiversity Strategy for 2030³⁸, the Farm to Fork Strategy for a fair, healthy and environmentally-friendly food system³⁹, the EU Forest Strategy⁴⁰, the revised Directive (EU) 2018/2001 of the European Parliament and of the Council⁴¹ and the Communication from the Commission on Forging a climate-resilient Europe - the new EU Strategy on Adaptation to Climate Change⁴² will all require enhanced monitoring of land, thereby helping to protect and enhance the resilience of nature-based carbon removals throughout the Union. The monitoring and reporting of emissions and removals needs to be upgraded, using advanced technologies available under Union programmes, such as Copernicus, and digital data collected under the Common Agricultural Policy, applying the twin transition of green and digital innovation.

Amendment

(16) Due to the change to reporting-based targets, the greenhouse gas emissions and removals need to be estimated **and measured** with a higher level of accuracy. Moreover, the Communication from the Commission on EU Biodiversity Strategy for 2030³⁸, the Farm to Fork Strategy for a fair, healthy and environmentally-friendly food system³⁹, **the EU Soil Strategy^{39a}**, the EU Forest Strategy⁴⁰, **the Communication from the Commission on Sustainable Carbon Cycles^{40a}**, **the updated EU Bioeconomy Strategy^{40b}**, the revised Directive (EU) 2018/2001 of the European Parliament and of the Council⁴¹ and the Communication from the Commission on Forging a climate-resilient Europe - the new EU Strategy on Adaptation to Climate Change⁴² will all require enhanced monitoring of land, thereby helping to protect and enhance the resilience of nature-based carbon removals throughout the Union, **and to incentivise synergies between Union climate and biodiversity policies**. The **satellite and on-site** monitoring and reporting of emissions and removals needs to be upgraded, using advanced technologies available under Union programmes, such as Copernicus, **and making full use of already existing tools such as LUCAS surveys (Land use/cover area frame statistical survey)**, and digital data collected under the Common Agricultural Policy, applying the twin transition of green and digital innovation. **In that context, the Commission should provide assistance to Member States to apply Tier 3 methodology from 2026 onwards to ensure consistency and transparency of the data, and continue working on GIS geo-spatial data at the Union level.**

³⁸ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions EU Biodiversity Strategy for 2030 - Bringing nature back into our lives (COM(2020) 380 final).

³⁹ COM/2020/381 final.

⁴⁰ [...]

⁴¹ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

⁴² COM/2021/82 final.

Amendment 42

Proposal for a regulation Recital 16 a (new)

Text proposed by the Commission

³⁸ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions EU Biodiversity Strategy for 2030 - Bringing nature back into our lives (COM(2020) 380 final).

³⁹ COM/2020/381 final.

^{39a} *Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions EU Soil Strategy for 2030- Reaping the benefits of healthy soils for people, food, nature and climate (COM/2021/699 final).*

⁴⁰ [...]

^{40a} *Communication from the Commission to the European Parliament and the Council on Sustainable Carbon Cycles (COM/2021/800 final).*

^{40b} *Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - A sustainable Bioeconomy for Europe: Strengthening the connection between economy, society and the environment (COM/2018/673 final).*

⁴¹ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

⁴² COM/2021/82 final.

Amendment

(16a) In order to fulfil the commitments made under the EU biodiversity strategy for 2030 and New EU forest strategy for

2030, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of amending Annex V to Regulation (EU) 2018/1999 to add new land categories to those covered under the system for the monitoring of land use units subject to protection and to those covered under the system for the monitoring of land use units subject to restoration.

Amendment 43

Proposal for a regulation

Recital 17

Text proposed by the Commission

(17) ***The expected*** anthropogenic changes to marine ***and freshwaters environment use though***, for instance, planned expansion of offshore energy, potential increase in aquaculture production and the increasing levels of nature protection to meet the EU Biodiversity Strategy targets ***will influence greenhouse gas emissions and their sequestration***. Currently these emissions and removals are not included in the standard reporting tables to the UNFCCC. Subsequently to the adoption of the reporting methodology, the Commission will consider ***reporting on the progress, feasibility of analysis and impact of*** extending the ***reporting to*** marine and freshwater ***environment*** based on the latest scientific evidence of these fluxes when carrying out the review in accordance with Article 17(2) of this Regulation.

Amendment

(17) Anthropogenic changes to ***greenhouse gas emissions and removals in*** marine, ***coastal and freshwater ecosystems can be significant, and are expected to vary in the future as a result of changes in use though***, for instance, planned expansion of offshore energy, potential increase in aquaculture production and the increasing levels of nature protection ***required*** to meet the EU Biodiversity Strategy targets. ***Coastal wetlands are of specific interest for Union biodiversity as well as for the outermost regions and ecosystems concerned by the Union's external action, and can trigger important greenhouse gas emission reductions as the so-called "blue carbon" ecosystems***. Currently these emissions and removals are not included in the standard reporting tables to the UNFCCC. Subsequently to the adoption of the reporting methodology, the Commission will consider extending the ***scope of this Regulation to include greenhouse gas emissions and removals from the*** marine, ***coastal, including deltaic wetlands,*** and freshwater ***ecosystems*** based on the latest scientific evidence of these fluxes ***and their causes, and apply specific targets to***

such emissions and removals, when carrying out the review in accordance with Article 17(2) of this Regulation.

Amendment 44

Proposal for a regulation Recital 17 a (new)

Text proposed by the Commission

Amendment

(17a) The LULUCF Regulation should be amended to be in line with the Article 6 of the Paris Agreement and the outcome of the Climate Summit in Glasgow and avoid double counting. At the same time, the Union and Member States should encourage international partners and third parties to also take additional action in the LULUCF sector in the context of upcoming UN Climate Change Conferences and in other international settings.

Amendment 47

Proposal for a regulation Article 1 – paragraph 1 – point 1 Regulation (EU) 2018/841 Article 1 – paragraph 1 – point d b (new)

Text proposed by the Commission

Amendment

(db) commitments of the relevant Union institutions and Member States to take the necessary measures for enhancing net greenhouse gas removals in the LULUCF sector from 2031 onwards so as to contribute to Article 5(1) of the Paris Agreement and ensure a sustainable and predictable long-term contribution of natural sinks to achieving the Union's climate-neutrality objective by 2050 at the latest, and to achieving negative emissions thereafter, as set out in Regulation (EU) 2021/1119;

Amendment 48

Proposal for a regulation

Article 1 – paragraph 1 – point 1

Regulation (EU) 2018/841

Article 1 – paragraph 1 – point e

Text proposed by the Commission

Amendment

(e) commitments of Member States to take the necessary measures aiming towards the collective achievement of climate-neutrality in the Union by 2035 in the land use, land use change and forestry sector including emissions by the non-CO₂ agriculture.’; ***deleted***

Amendment 49

Proposal for a regulation

Article 1 – paragraph 1 – point 2

Regulation (EU) 2018/841

Article 2 – paragraph 3

Text proposed by the Commission

Amendment

3. This Regulation also applies to emissions and removals of the greenhouse gases listed in Section A of Annex I, reported pursuant to Article 26(4) of Regulation (EU) 2018/1999 and occurring on the territories of Member States from 2031 and onwards, in any of the land categories listed in paragraph 2, points (a) to (j) and in any of the following sectors: ***deleted***

- (a) enteric fermentation;***
- (b) manure management;***
- (c) rice cultivation;***
- (d) agricultural soils;***
- (e) prescribed burning of savannas;***
- (f) field burning of agricultural residues;***
- (g) liming;***

- (h) *urea application*;
- (i) *'other carbon-containing fertilizers'*;
- (j) *'other'*.

Amendments 97 and 50cp2

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraph 2

Text proposed by the Commission

2. The 2030 Union target for net greenhouse gas removals is 310 million tonnes CO₂ equivalent as a sum of the Member States targets established in accordance with paragraph 3 of this Article, and shall be based on the average of its greenhouse gas inventory data for the years 2016, 2017 and 2018.

Each Member State shall ensure that, taking into account the flexibilities provided for in Articles 12 **and 13** and 13b, the annual sum of its greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), in each year in the period from 2026 to 2030 does not exceed the limit established by a linear trajectory, ending in 2030 on the target set out for that Member State in Annex IIa. The linear trajectory of a Member State shall start in 2022.

Amendment

2. The 2030 Union target for net greenhouse gas removals ***in the land, land use change and forestry sector*** is ***at least*** 310 million tonnes CO₂ equivalent as a sum of the Member States targets established in accordance with paragraph 3 of this Article, and shall be based on the average of its greenhouse gas inventory data for the years 2016, 2017 and 2018. ***This target shall be further amplified by additional measures and initiatives at Union level to support carbon farming. Such measures and initiatives, as well as methodology for target calculation and distribution between Member States, shall supplement this Regulation one year after the entry into force of this legislation.***

Each Member State shall ensure that, taking into account the flexibilities provided for in Articles 12 and 13b, the annual sum of its greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), in each year in the period from 2026 to 2030 does not exceed the limit established by a linear trajectory, ending in 2030 on the target set out for that Member State in Annex IIa. The linear trajectory of a Member State shall start in 2022.

Amendment 51

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraph 3

Text proposed by the Commission

3. The Commission shall adopt **implementing acts** setting out the annual targets based on the linear trajectory for net greenhouse gas removals for each Member State, for each year in the period from 2026 to 2029 in terms of tonnes CO₂ equivalent. These national trajectories shall be based on the average greenhouse gas inventory data for the years 2021, 2022 and 2023, reported by each Member State. The value of the 310 million tonnes CO₂ equivalent net removals as a sum of the targets for Member States set out in Annex IIa may be subject to a technical correction due to a change of methodology by Member States. The method for determination of the technical correction to be added to the targets of the Member States, shall be set out in these **implementing acts**. For the purpose of those **implementing acts**, the Commission shall carry out a comprehensive review of the most recent national inventory data for the years 2021, 2022 and 2023 submitted by Member States pursuant to Article 26(4) of Regulation (EU) 2018/1999.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 16a.

Amendment

3. The Commission shall adopt **delegated acts in accordance with Article 16 to supplement this Regulation by** setting out the annual targets **for the LULUCF sector**, based on the linear trajectory for net greenhouse gas removals for each Member State, for each year in the period from 2026 to 2029 in terms of tonnes CO₂ equivalent. These national trajectories shall be based on the average greenhouse gas inventory data for the years 2021, 2022 and 2023, reported by each Member State. The value of the **at least** 310 million tonnes CO₂ equivalent net removals as a sum of the targets for Member States set out in Annex IIa may be subject to a technical correction due to a change of methodology by Member States, **subject to independent expert review confirming the necessity and proportionality of the technical correction based on the improved accuracy of the data monitored and reported**. The method for determination of the technical correction to be added to the targets of the Member States **and for the independent expert review** shall be set out in these **delegated acts and made publicly available**. For the purpose of those **delegated acts**, the Commission shall carry out a comprehensive review of the most recent national inventory data for the years 2021, 2022 and 2023 submitted by Member States pursuant to Article 26(4) of Regulation (EU) 2018/1999.

Amendment 108

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3 a. Where Member States are willing to overachieve their targets, they are encouraged to do so.

Amendment 53

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraph 3 b (new)

Text proposed by the Commission

Amendment

3b. The relevant Union institutions and the Member States shall take the necessary measures at Union and national level, respectively, to continue enhancing net greenhouse gas removals in the LULUCF sector from 2031 onwards so as to contribute to the implementation of Article 5(1) of the Paris Agreement and ensure a sustainable and predictable long-term contribution of natural sinks to the Union's climate-neutrality objective by 2050 at the latest and the aim of achieving negative emissions thereafter, as set out in Regulation (EU) 2021/1119.

By 1 January 2025, the Commission shall, taking into account the advice of the European Scientific Advisory Board on Climate Change and the Union greenhouse gas budget set out in Regulation (EU) 2021/1119, and on the basis of the integrated national energy and climate plans submitted by Member States by 30 June 2024, pursuant to Article 14 (2) of Regulation (EU) 2018/1999, submit a proposal to amend this Regulation to set out Union and

Member States targets for net greenhouse gas removals in land use, land use change and forestry at least for 2035, 2040, 2045 and 2050.

Amendment 54

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraph 4

Text proposed by the Commission

4. *The Union-wide greenhouse gas emissions in the sectors set out in Article 2(3), points (a) to (j), shall aim to be net zero by 2035 and the Union shall achieve negative emissions thereafter. The Union and the Member States shall take the necessary measures to enable the collective achievement of the target for 2035. The Commission shall, by 31 December 2025 and on the basis of integrated national energy and climate plans submitted by each Member State pursuant to Article 14 of Regulation (EU) 2018/1999 by 30 June 2024, make proposals for the contribution of each Member State to the net emissions reduction.*’;

Amendment

4. The Commission shall, by 31 December 2024, on the basis of *integrated national energy and climate progress reports and* of integrated national energy and climate plans submitted by each Member State pursuant to *Articles 14 and 17* of Regulation (EU) 2018/1999 by *that date, and taking into account the advice of the European Scientific Advisory Board on Climate Change and the Union greenhouse gas budget set out in Regulation (EU) 2021/1119, submit a report to the European Parliament and the Council on progress achieved in the increase of net-removals of greenhouse gases from cropland, grassland and wetlands under the scope of this Regulation and in the reduction of greenhouse gas emissions from agriculture under the scope of Regulation (EU) 2018/842, and assess whether current trends and future projections are consistent with the objective of achieving long-term greenhouse gas emission reductions in all sectors in accordance with the Union’s climate-neutrality objective and the Union’s intermediary climate targets set out in Regulation (EU) 2021/1119.*

That report shall include an impact assessment exploring options, including national targets, to ensure a fair contribution of each sector and each Member State to the Union’s climate-neutrality objective and the Union’s

intermediary climate targets set out in Regulation (EU) 2021/1119, while taking into account the objectives of the updated Bioeconomy Strategy 2018, sustainable local food production and food security, the Farm to Fork and Biodiversity Strategies, the forthcoming Sustainable Food System Legislation, assessing the synergies and trade-offs of accelerating the substitution of fossil fuels by bio-based products, and assessing the impacts down to farm level.

Following that report, the Commission shall submit legislative proposals where it deems it appropriate to ensure contributions by all sectors in accordance with the Union's climate-neutrality objective and the Union's intermediary climate targets set out in Regulation (EU) 2021/1119.

Amendment 55

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4a. When taking measures to meet their national targets as referred to in paragraph 2, Member States shall take into account the 'do no significant harm' principle and the minimum safeguards within the meaning of Articles 17 and 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council^{1a}, while taking into account the principles enshrined in the European Pillar of Social Rights. The Commission shall issue guidelines to specify common rules and methodologies to achieve the objective set out in this paragraph. The Commission is also empowered to adopt delegated acts in accordance with Article 16 to supplement this Regulation by setting minimum criteria for the inclusion of biodiversity monitoring in land

monitoring systems.

^{1a} Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).

Amendment 57

Proposal for a regulation

Article 1 – paragraph 1 – point 3 a (new)

Regulation (EU) 2018/841

Article 4 a (new)

Text proposed by the Commission

Amendment

(3a) the following Article 4a is inserted:

‘Article 4a

Financial support and just transition for increased climate mitigation and adaptation action in the LULUCF sector

1. By... [four months after the entry into force of this Regulation], the Commission shall submit a report to the European Parliament and the Council assessing the availability and consistency of all existing Union funding instruments to increase climate mitigation and adaptation in the LULUCF sector in order to contribute to the targets set out in accordance with Article 4(3), in accordance with Article 4(4a). In that report, the Commission shall, where applicable, issue recommendations to the Member States on how their CAP Strategic Plans need to be amended pursuant to Article 120 of Regulation (EU) 2021/2115 of the European Parliament and of the Council to provide the necessary and tailor-made financial support to land and forest owners or managers to achieve the targets set out pursuant to Article 4(3), in accordance

with Article 4(4a), with priority to be given to the promotion of ecosystem-based approaches in forests, agricultural land and agroforestry. Those recommendations shall take into account the need to ensure the permanence of the removals being generated through such financial support, and the risk of those removals being released at any point into the atmosphere, accidentally or intentionally.

2. Where Member States use public revenues generated from the auctioning of EU ETS allowances under Directive 2003/87/EC to support climate mitigation and adaptation measures adopted by land and forest owners or managers to achieve the targets set out pursuant to Article 4(3), in accordance with Article 4(4a), priority shall be given to the promotion of ecosystem-based approaches in forests and agricultural land. Projects shall be selected on the basis of objective, science-based and transparent common criteria, and shall reward practices whose climate and environmental benefits are scientifically proven and that lead to the sustainable and long-term increase of carbon sequestration in soils and biomass while ensuring societal co-benefits.

3. For the purpose of paragraph 3, the Commission shall adopt guidelines to lay down common criteria for the selection of projects, based, inter alia, on existing guidelines adopted by the Commission. The Commission shall consult the European Scientific Advisory Board on Climate Change referred to in Article 3 of Regulation (EU) 2021/1119, as well as civil society and relevant stakeholders, before the adoption of those guidelines.

4. By 31 December 2022, the Commission shall submit a legislative proposal, where appropriate, to set up a regulatory framework for the certification of scientifically robust, sustainable, reliable and permanent carbon removals, including through carbon farming practices, that ensure environmental integrity and respect ecological principles

favourable to biodiversity.

5. By... [two years after the entry into force of this Regulation], and every two years thereafter, Member States shall evaluate the social and labour impacts, including on gender equality and working conditions, both at national and regional level, that the obligations set out in this Regulation have in any of the land categories and sectors covered by Article 2.'

Amendment 58

Proposal for a regulation

Article 1 – paragraph 1 – point 3 b (new)

Regulation (EU) 2018/841

Article 5 – paragraph 1

Present text

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 (-).

Amendment

(3b) in Article 5, paragraph 1 is replaced by the following:

"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, ***publicly accessible***, comparable and transparent. Member States shall denote emissions by a positive sign (+) and removals by a negative sign (-).

Amendment 59

Proposal for a regulation

Article 1 – paragraph 1 – point 3 c (new)

Regulation (EU) 2018/841

Article 5 – paragraph 4

Present text

Amendment

(3c) in Article 5, paragraph 4 is replaced by the following:

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.

"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, ***mineral and organic soil carbon***, dead wood and harvested wood products, in the land accounting category of managed forest land.

Amendment 60

Proposal for a regulation

Article 1 – paragraph 1 – point 3 d (new)

Regulation (EU) 2018/841

Article 5 – paragraph 4 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

(3d) In Article 5, paragraph 4, the following subparagraph is added:

“No later than one year after [the entry into force of this amending Regulation], the Commission shall adopt a delegated act setting a recalibrated value of carbon stock for the main categories of primary and old-growth forests of the Union in the category of managed forest land based on the measured data.

The Commission shall use datasets provided by finalised or currently ongoing research projects for relevant primary and old-growth forest types and shall use other Union instruments to finance the projects for forest types with data gaps. If relevant, a specialised call under EU Missions in Horizon Europe related to climate change mitigation and adaptation may be created for this purpose.”

Amendment 61

Proposal for a regulation

Article 1 – paragraph 1 – point 3 e (new)

Regulation (EU) 2018/841

Article 5 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

(3e) in Article 5, the following paragraph is inserted:

‘5a. Data collection shall be further enhanced by Union-wide harmonised monitoring of the evolution in soil organic carbon content and factors which impact soil condition and its carbon stocks via annual LUCAS surveys (Land use/cover area frame statistical survey) conducted by the relevant services of the European Commission.’

Amendment 62

Proposal for a regulation

Article 1 – paragraph 1 – point 7 – point a

Regulation (EU) 2018/841

Article 9 – title

Text proposed by the Commission

Amendment

Carbon storage products;

Sustainable carbon storage products;

Amendment 63

Proposal for a regulation

Article 1 – paragraph 1 – point 7 – point b

Regulation (EU) 2018/841

Article 9 – paragraph 2

Text proposed by the Commission

Amendment

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 **carbon storage products, including** harvested wood products, that have a carbon sequestration effect, **based on IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC**

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, **provided that methodologies for new categories are science-based, transparent, verifiable, avoid double counting, and are**

or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement, and ensuring environmental integrity.

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.

Amendment 64

Proposal for a regulation

Article 1 – paragraph 1 – point 7 – point b a (new)

Regulation (EU) 2018/841

Article 9 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

(ba) the following paragraph is inserted:

‘2a. Within 6 months of the entry into force of a legislative act concerning a Union regulatory framework for the certification of carbon removals based on scientifically robust requirements and accounting rules in terms of measurement quality, monitoring standards, reporting protocols and verification means, ensuring environmental integrity and avoiding negative impacts on biodiversity and ecosystems, and where new IPCC Guidelines have been 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, the Commission shall submit a report to the European Parliament and the Council on the possible benefits and trade-offs in terms of climate mitigation, adaptation and biodiversity protection of the inclusion of sustainably sourced long-lived bio-based carbon storage products that have a net-positive carbon sequestration effect based on a life-cycle assessment, including the impact on land use and land use change associated with increased harvesting, and provided that the available data are science-based, transparent and verifiable. The Commission's report may be accompanied, where appropriate, by a legislative proposal to amend this

Regulation accordingly, while ensuring environmental integrity, avoiding double counting, and ensuring that natural resources are used and recycled for as long as possible, and allocated to the most valuable purposes possible at each stage. The Commission shall also take into account the need for the lifecycle of carbon storage products not to significantly harm other environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.'

Amendment 65

Proposal for a regulation

Article 1 – paragraph 1 – point 9 – point a a (new)

Regulation (EU) 2018/841

Article 11 – paragraph -1

Text proposed by the Commission

Amendment

(aa) the following paragraph -1 is inserted before paragraph 1:

'-1. Where the Commission finds that a Member State failed to meet its annual target as set out in Article 4(3) for two consecutive years, it shall issue recommendations to that Member State identifying adequate additional measures in the LULUCF sector to remedy that situation. The Commission shall make such recommendations publicly available. The Commission may also provide additional technical support to that Member State.

Where recommendations are issued in accordance with the first subparagraph, the Member State concerned shall, within six months of receipt of the recommendations, amend its National Energy and Climate Plan and Long-term Strategy as referred to in Articles 3 and 15 of Regulation (EU) 2018/1999 to adopt additional adequate measures, taking into account the recommendations adopted by the Commission. Those measures shall be duly reasoned and substantiated.

The Member State concerned shall notify the revised National Energy and Climate Plan and Long-term Strategy to the Commission, accompanied by a statement setting out how the proposed revision will remedy non-compliance with the annual targets and how the Commission's recommendations have been taken into account.

If the Member State concerned does not address the recommendations of the Commission, the Commission shall consider taking the necessary measures in accordance with the Treaties.’;

Amendment 66

Proposal for a regulation

Article 1 – paragraph 1 – point 9 – point b

Regulation (EU) 2018/841

Article 11 – paragraph 1

Text proposed by the Commission

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 **Articles** 13 and 13b.

Finland may, besides the flexibilities referred to in the first subparagraph, points (a) and (b), use additional compensations pursuant to Article 13a.

Amendment

1. **Without prejudice to paragraph -1**, a Member State may use:
 - (a) the general flexibilities set out in Article 12; and
 - (b) in order to comply with the **commitments and targets set out** in Article 4, the managed forest land flexibility set out in **Article** 13 and **the mechanism set out in Article** 13b.

Finland may, besides the flexibilities referred to in the first subparagraph, points (a) and (b), use additional compensations pursuant to Article 13a.

Amendment 67

Proposal for a regulation

Article 1 – paragraph 1 – point 9 – point b a (new)

Regulation (EU) 2018/841

Article 11 – paragraph 2

Present text

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."

Amendment 68

Proposal for a regulation

Article 1 – paragraph 1 – point 10 – point -a (new)

Regulation (EU) 2018/841

Article 12 – paragraph 2

Amendment

(ba) paragraph 2 is replaced by the following:

'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 pursuant to Article 12(2) of this Regulation or using the managed forest land flexibility pursuant to Article 13 of this Regulation.'

Present text

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 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.

Amendment

(-a) paragraph 2 is replaced by the following:

'2. To the extent that total removals exceed total emissions in a Member State ***for the period from 2021 to 2025, or that net greenhouse gas removals in a*** Member State ***exceed its annual target as set out in Article 4(3)***, that Member State ***may transfer the remaining quantity of removals to another Member State subject to the payment by the recipient Member State of a contribution equivalent to at least the average of the closing prices of EU ETS allowances on the common auction platform during the year for which the transfer applies***. The quantity transferred shall be taken into account when assessing the recipient Member State's compliance with its commitment ***and targets*** pursuant to Article 4 of this

Regulation.’

Amendment 69

Proposal for a regulation

Article 1 – paragraph 1 – point 10 – point b

Regulation (EU) 2018/841

Article 12 – paragraph 5

Text proposed by the Commission

5. Member States **may use** revenues generated by transfers pursuant to paragraph 2 to **tackle** climate change in the Union or in third countries **and** shall inform the Commission **of any such** actions taken.

Amendment

5. Member States **shall use all** revenues generated by transfers pursuant to paragraph 2 to **finance climate mitigation and adaptation measures in the LULUCF sector** in the Union or in third countries, **including ecosystem-based approaches, while taking into account the “do no significant harm” principle and the minimum safeguards as set out respectively in Articles 17 and 18 of Regulation (EU) 2020/852. Member States** shall inform the Commission **about the use of those revenues and the** actions taken **in the reports referred to in Article 19 of Regulation (EU) 2018/1999.**

Amendment 70

Proposal for a regulation

Article 1 – paragraph 1 – point 11

Regulation (EU) 2018/841

Article 13

Text proposed by the Commission

Article 13

Managed forest land flexibility

1. Where, in the period from 2021 to 2025, total emissions exceed total removals in the land accounting categories referred to in Article 2(1), [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(1).

Amendment

Article 13

Managed forest land flexibility

1. Where, in the period from 2021 to 2025, total emissions exceed total removals in the land accounting categories referred to in Article 2(1), [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(1).

2. Where, in the period from 2021 to 2025, the result of the calculation referred to in Article 8(1) is a positive figure, the Member State concerned shall be entitled to compensate emissions resulted from the calculation provided that the following conditions are fulfilled:

(a) the Member State has included in its strategy submitted in accordance with Article 15 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs; and

(b) total emissions within the Union do not exceed total removals in the land accounting categories referred to in Article 2(1) of this Regulation for the period from 2021 to 2025.

When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (b), the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Articles 7(1) or 9(2) of Regulation (EU) 2018/842

3. The compensation referred to in paragraph 2 may only cover sinks accounted for as emissions against the forest reference level of that Member State and may not exceed 50 % of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2021 to 2025.

4. Member States shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI in order to be eligible for compensation of remaining sinks

2. Where, in the period from 2021 to 2025, the result of the calculation referred to in Article 8(1) is a positive figure, the Member State concerned shall be entitled to compensate emissions resulted from the calculation provided that the following conditions are fulfilled:

(a) the Member State has included in its strategy submitted in accordance with Article 15 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs ***in a way that contributes to enhancing biodiversity, and to reduce the vulnerability of the land to natural disturbances***; and

(aa) the Member State complies with Council Directive 92/43/EEC* and Directive 2009/147/EC** of the European Parliament and of the Council; and

(b) total emissions within the Union do not exceed total removals in the land accounting categories referred to in Article 2(1) of this Regulation for the period from 2021 to 2025.

When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (b), the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Articles 7(1) or 9(2) of Regulation (EU) 2018/842

3. The compensation referred to in paragraph 2 may only cover sinks accounted for as emissions against the forest reference level of that Member State and may not exceed 50 % of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2021 to 2025.

4. Member States shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI ***and the measures they plan to adopt to prevent or mitigate similar***

accounted for as emissions against its forest reference level, up to the full amount of unused compensation by other Member States set out in Annex VII for the period from 2021 to 2025. In case the demand for compensation exceeds the amount of unused compensation available, the compensation shall be distributed proportionally among the Member States concerned.’;

effects in the future in order to be eligible for compensation of remaining sinks accounted for as emissions against its forest reference level, up to the full amount of unused compensation by other Member States set out in Annex VII for the period from 2021 to 2025. In case the demand for compensation exceeds the amount of unused compensation available, the compensation shall be distributed proportionally among the Member States concerned. ***The Commission shall make the evidence submitted by the Member States publicly available.***’;

* ***Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora, (OJ L 206 22.7.1992, p. 7).***

** ***Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds, (OJ L 020 26.1.2010, p. 7).***

Amendments 94 and 98

Proposal for a regulation

Article 1 – paragraph 1 – point 13

Regulation (EU) 2018/841

Article 13 b

Text proposed by the Commission

Article 13b

Land use flexibility mechanism for the period 2026 to 2030

1. A ***land use flexibility*** mechanism corresponding to a quantity of up to 178 million tonnes of CO₂ equivalent shall be established in the Union Registry established pursuant to Article 40 of Regulation (EU) No 2018/1999, subject to the fulfilment of the Union target referred to in Article 4(2). The ***flexibility*** mechanism shall be available in addition to the flexibilities provided for in Article 12.

Amendment

Article 13b

Natural disturbances mechanism for the period 2026 to 2030

1. A mechanism corresponding to a quantity of up to 178 million tonnes of CO₂ equivalent shall be established in the Union Registry established pursuant to Article 40 of Regulation (EU) No 2018/1999 ***to take into account the impact of natural disturbances, provided that those could not have been anticipated or prevented, in particular by implementing adaptation,*** subject to the fulfilment of the Union target referred to in Article 4(2). The mechanism

2. Where, in the period from 2026 to 2030, the difference between the annual sum of the greenhouse gas emissions and removals on the territory of a Member State and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the corresponding target is positive, accounted and reported in accordance with this Regulation, that Member State may use the *flexibility* set out in this Article in order to comply with its target set out pursuant to Article 4(2).

3. Where, in the period from 2026 to 2030, the result of the calculation referred to in paragraph 2 is positive, the Member State ***concerned shall be entitled to compensate the excess emissions*** provided that the following conditions are fulfilled:

(a) the Member State has ***included in its updated*** integrated national energy and climate plan ***submitted*** pursuant to Article 14 of Regulation (EU) 2018/1999 ***ongoing or planned specific*** measures to ***ensure the conservation or enhancement, as appropriate, of*** all land sinks and reservoirs, and to reduce the vulnerability of the land to natural disturbances;

(b) the Member State has exhausted all other flexibilities available pursuant to this Article 12 of this Regulation or Article 7(1) of Regulation (EU) 2018/842;

shall be available in addition to the flexibilities provided for in Article 12.

2. Where, in the period from 2026 to 2030, the difference between the annual sum of the greenhouse gas emissions and removals on the territory of a Member State and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the corresponding target is positive, accounted and reported in accordance with this Regulation, that Member State may use the ***mechanism*** set out in this Article in order to comply with its target set out pursuant to Article 4(2).

3. Where, in the period from 2026 to 2030, the result of the calculation referred to in paragraph 2 is positive, the Member State ***may use the mechanism set out in this Article*** provided that the following conditions are fulfilled:

(-a) the Member State has provided the Commission with sufficient evidence that the positive result is directly linked to the impact of natural disturbances calculated pursuant to Annex VI. The Commission shall make the evidence submitted by the Member States publicly available and may reject the evidence submitted by the Member State if, after checking information received from the Member State, it deems it is insufficiently justified or disproportionate;

(a) the Member State has ***effectively revised its*** integrated national energy and climate plan ***and long-term strategy*** pursuant to Article 11(-1) and has ***adopted new measures to enhance all land sinks and reservoirs in a way that contributes to enhancing biodiversity, and to reduce the vulnerability of the land to natural disturbances and the impact of climate change;***

(b) the Member State has exhausted all other flexibilities available pursuant to this Article 12 of this Regulation or Article 7(1) of Regulation (EU) 2018/842;

(c) the difference in the Union between the annual sum of all greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the Union target **[of 310 million tonnes CO₂ equivalent of net removals]** is negative, in the period from 2026 to 2030.

When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (c), the Commission shall determine whether to include 20% of net removals not banked by Member States from the period from 2021 to 2025 on the basis of the impact of natural disturbances and applying information submitted by Member States in accordance with paragraph 5 of this Article. The Commission shall in that assessment also ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Article 7(1) of Regulation (EU) 2018/842.

4. The amount of compensation referred to in paragraph 3 of this Article may only cover sinks accounted for as emissions against the target of the Member State in Annex IIa of this Regulation and may not exceed 50% of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2026 to 2030.

5. ***Member States shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI, in order to be eligible for compensation of remaining sinks accounted for as emissions against the target of a Member State concerned set out in Annex IIa, up to the full amount of unused compensation by other Member States set***

(ba) the Member State complies with Directives 92/43/EEC and 2009/147/EC, and;

(c) the difference in the Union between the annual sum of all greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the Union target ***as set out in Article 4(2), after exhausting all the other flexibilities available pursuant to Article 12***, is negative, in the period from 2026 to 2030.

When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (c), the Commission shall determine whether to include 20% of net removals not banked by Member States from the period from 2021 to 2025 on the basis of the impact of natural disturbances and applying information submitted by Member States in accordance with paragraph 5 of this Article. The Commission shall in that assessment also ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Article 7(1) of Regulation (EU) 2018/842.

4. The amount of compensation referred to in paragraph 3 of this Article may only cover sinks accounted for as emissions against the target of the Member State in Annex IIa of this Regulation and may not exceed 50% of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2026 to 2030.

5. In case the demand for compensation exceeds the amount of ***178 million tonnes of CO₂ equivalent*** available ***under the mechanism***, the compensation shall be distributed proportionally among the Member States concerned.

out in Annex VII for the period from 2026 to 2030. In case the demand for compensation exceeds the amount of *unused compensation* available, the compensation shall be distributed proportionally among the Member States concerned.

5a. Member States shall be entitled to compensate net sinks or removals accounted for as emissions against the targets set out for those Member States in Article 4(2) for the period from 2026 to 2030, up to the maximum amount of 50 million tonnes of CO₂ equivalent for the Union as a whole of unused compensation by other Member States set out in Annex VII for the period 2021-2025, after taking into account paragraph 3 of this Article, provided that those Member States:

(a) have exhausted all other flexibilities available pursuant to Article 12 of this Regulation, Article 7(1) of Regulation (EU) 2018/842, as well as paragraph 3 of this Article;

(b) have submitted sufficient evidence to the Commission concerning the impact of ecosystem perturbations driven by climate change resulting in excess emissions or diminishing net removals in a way which is beyond their control and could not have been anticipated or prevented, in particular by implementing sufficient adaptation measures to ensure the resilience of the affected area to climate change. The Commission shall make the evidence submitted by the Member States publicly available and may reject the evidence submitted by a Member State if, after checking information received from that Member State, it deems it is insufficiently justified or disproportionate;

(c) have included in their latest integrated national energy and climate plans submitted pursuant to Article 14 of Regulation (EU) 2018/1999 specific measures to ensure the conservation or enhancement, as appropriate, of all land

sinks and reservoirs ,and to reduce the vulnerability of the land to ecosystem perturbations driven by climate change, and;

(d) the difference in the Union between the annual sum of all greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the Union target as set out in Article 4(2), after exhausting all the other flexibilities available pursuant to Article 12, is negative, in the period from 2026 to 2030.

Where the demand for compensation exceeds the maximum amount of compensation available, the compensation shall be distributed proportionally among the Member States concerned.

5b. By [6 months after the entry into force of this Regulation], the Commission shall adopt delegated acts in accordance with Article 16 to supplement this Regulation by adopting a methodology for assessing the impact of ecosystem perturbations driven by climate change referred to in point (b) of paragraph 5a.

Amendment 72

Proposal for a regulation

Article 1 – paragraph 1 – point 14

Regulation (EU) 2018/841

Article 13 c

Text proposed by the Commission

Article 13c

Governance of the targets

If the reviewed greenhouse gas emissions and removals of a Member State in 2032 exceed the annual targets of that Member State for any specific year of the period 2026 to 2030, taking into account the flexibilities used pursuant to Articles 12 and 13b, the following measure shall

Amendment

Article 13c

Governance of the targets

If, as a result of the comprehensive review carried out by the Commission in 2032, pursuant to Article 14(2), the Commission finds that the targets and commitments of a Member State set out pursuant to Article 4 are not met for any specific year of the period 2026 to 2030, the following

apply:

An amount equal to the amount in tonnes of CO₂ equivalent of the excess greenhouse gas net emissions, multiplied by a factor of 1,08, shall be added to the greenhouse gas emission figure reported by that Member State in the following year, in accordance with the measures adopted pursuant to Article 15.

measure shall apply:

An amount equal to the amount in tonnes of CO₂ equivalent of the excess greenhouse gas net emissions, multiplied by a factor of 1,08, shall be added to the greenhouse gas emission figure *for those land categories* reported by that Member State in the following year, in accordance with the measures adopted pursuant to Article 15.

Where the Commission finds that Member States do not comply with this Regulation, it shall take the necessary measures in accordance with the Treaties.

Amendment 73

Proposal for a regulation

Article 1 – paragraph 1 – point 14 a (new)

Regulation (EU) 2018/841

Article 13 d (new)

Text proposed by the Commission

Amendment

(14a) the following Article 13d is inserted:

‘Article 13d

International cooperation

Where a Member State decides to authorise the use of carbon credits from the LULUCF sector for offsetting by public or private entities, including through Articles 6.2 or 6.4 of the Paris Agreement, the amount of removals transferred or used shall not be taken into account for the objective of meeting the annual targets of that Member State as set out in Article 4, paragraph 3, of this Regulation.’

Amendment 74

Proposal for a regulation

Article 1 – paragraph 1 – point 15

Regulation (EU) 2018/841

Article 14 – paragraph 1

Text proposed by the Commission

‘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(1), points (a) to (f), for the period from 2021 to 2025 and in Article 2(2), points (a) to (j) for the period from 2026 to 2030, using the accounting rules laid down in this Regulation.

The compliance report shall include an assessment of:

(a) the policies and measures regarding trade-offs;

(b) the synergies between climate mitigation and adaptation;

(c) synergies between climate mitigation and biodiversity.

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.’;

Amendment

‘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(1), points (a) to (f), for the period from 2021 to 2025 and in Article 2(2), points (a) to (j) for the period from 2026 to 2030, using the accounting rules laid down in this Regulation.

The compliance report shall include an assessment of:

(a) the policies and measures regarding ***possible*** trade-offs ***with other Union environmental objectives and strategies, such as those laid down in the 8th Environmental Action Programme and in the EU Biodiversity and Bioeconomy Strategies;***

(aa) the measures taken by Member States to comply with Article 4(4a);

(b) the synergies between climate mitigation and adaptation, ***including policies and measures to reduce the vulnerability of land to natural disturbances and climate;***

(c) synergies between climate mitigation and biodiversity;

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. ***The reports shall be made available to the public, in an easily accessible form.***

The compliance report shall be based on annual datasets, including information obtained from soil monitoring systems such as the LUCAS surveys, using samples of at least 30cm in depth and including all relevant parameters

affecting the potential of soil to sequester carbon.'

Amendment 75

Proposal for a regulation

Article 1 – paragraph 1 – point 16 a (new)

Regulation (EU) 2018/841

Article 15 a (new)

Text proposed by the Commission

Amendment

(16a) The following Article 15a is inserted:

'Article 15a

Access to justice

1. Member States shall ensure that, in accordance with their national legal system, members of the public concerned who meet the conditions set out in paragraph 2 have access to a review procedure before a court of law, or another independent and impartial body established by law, to challenge failure to comply with the legal obligations provided for in Articles 4 to 10.

2. Members of the public concerned shall have access to the review procedure as referred to in paragraph 1 when:

(a) they have sufficient interest; or

(b) they allege impairment of a right, where administrative procedural law of a Member State requires that as a precondition.

What constitutes a sufficient interest shall be determined by Member States, consistently with the objective of giving the members of the public concerned wide access to justice and in conformity with the Aarhus Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters.

To that end, the interest of any non-governmental organisation promoting environmental protection and meeting

any requirements under national law shall be deemed to have sufficient interest for the purposes of this paragraph.

3. Paragraphs 1 and 2 shall not exclude the possibility of being able to have recourse to a preliminary review procedure before an administrative authority and shall not affect the requirement to exhaust administrative review procedures prior to having recourse to judicial review procedures, where such a requirement exists under national law. Any such procedure shall be fair, equitable, timely and not prohibitively expensive.

4. Member States shall ensure that practical information is made easily available to the public on access to administrative and judicial review procedures.’;

Amendment 76

Proposal for a regulation

Article 1 – paragraph 1 – point 17

Regulation (EU) 2018/841

Article 16a (new)

Text proposed by the Commission

Amendment

(17) the following Article 16a is inserted:

deleted

Article 16a

Committee procedure

1. The Commission shall be assisted by the Climate Change Committee established by Article 44(3) of Regulation (EU) 2018/1999. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of the European Parliament and of the Council⁴⁴.

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply;

⁴⁴ *Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).*

Amendment 77

Proposal for a regulation

Article 1 – paragraph 1 – point 18

Regulation (EU) 2018/841

Article 17 – paragraph 2

Text proposed by the Commission

2. The Commission shall submit a report to the European Parliament and to the Council, no later than six months after [...] 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, in view of the necessary increase in greenhouse gas emissions reductions and removals in the Union.

Amendment

2. The Commission shall submit a **progress** report to the European Parliament and to the Council, **in 2025, 2027 and 2032** on the operation of this Regulation **and progress made towards meeting the targets set out in Article 4.**

2a. No later than six months after each global stocktake agreed under Article 14 of the Paris Agreement, the Commission shall submit a report to the European Parliament and to the Council on the contribution of this Regulation to the Union's climate neutrality objective and intermediary climate targets set out in Regulation (EU) 2021/1119, to the goals of the Paris Agreement, and to other Union environmental objectives and the objectives of the European Green Deal and its accompanying relevant strategies and legislation, including an assessment

of the impacts of the flexibilities referred to in Article 11 on achieving the objectives of this Regulation. The report shall assess the need for additional Union policies and measures in view of the necessary increase in greenhouse gas emissions reductions and removals in the Union and of the need to achieve the Union's environmental objectives, and taking into account any future improvement of the monitoring, data collection and reporting system concerning forests and soils. The report shall take into account the best available and most recent scientific evidence, including the latest reports of the IPCC, IPBES and of the European Scientific Advisory Board on Climate Change referred to in Article 3 of Regulation (EU) 2021/1119.

Following the report, the Commission shall make legislative proposals where it deems it appropriate. In particular, the proposals shall set out *annual targets and governance aiming towards the 2035 climate-neutrality target as laid down in Article 4(4)*, additional Union policies and measures, *and a post-2035 framework, including in the scope of the Regulation greenhouse gas emissions and removals from additional sectors, such as the marine and freshwater environment.*

Following *that* report, the Commission shall make legislative proposals where it deems it appropriate. In particular, the proposals shall set out additional Union policies and measures *to achieve the post-2030 LULUCF targets referred to in Article 4(3)*, and extend the scope of *this* Regulation *to include* greenhouse gas emissions and removals from the marine, *coastal* and freshwater *ecosystems, based on robust scientific methodologies, and to set additional separate net removals targets for those ecosystems.*

2b. Following the entry into force of a legislative act concerning a Union regulatory framework for nature restoration, the Commission shall submit a report to the European Parliament and to the Council assessing the consistency of this Regulation, in particular of the commitments and targets set out in Article 4, with the objectives of that legislative act. The report may be accompanied, where appropriate, by legislative proposals to amend this Regulation’;

Amendment 78

Proposal for a regulation

Article 2 – paragraph 1 – point 2

Regulation (EU) 2018/1999

Article 4 – paragraph 1 – point a – point 1 – point ii

Text proposed by the Commission

the Member State’s commitments and national targets for net greenhouse gas removals pursuant to Article 4(1) and (2) of Regulation (EU) 2018/841 **and its contributions aim towards reaching the Union objective of reducing greenhouse gas emissions to net zero by 2035 and achieving negative emissions thereafter pursuant to Article 4(4) of that Regulation;**

Amendment

the Member State’s commitments and national targets for net greenhouse gas removals pursuant to Article 4(1) and (2) of Regulation (EU) 2018/841;

Amendment 79

Proposal for a regulation

Article 2 – paragraph 1 – point 2 a (new)

Regulation (EU) 2018/1999

Article 26 – paragraph 6

Text proposed by the Commission

Amendment

(2a) In Article 26, paragraph 6, the following point is inserted:

‘(aa) amend points (b) and (c) of Part 3 of Annex V to add land categories to those covered under the system for the monitoring of land use units subject to protection and to those covered under the system for the monitoring of land use units subject to restoration, respectively, in accordance with relevant Union environmental legislation.’;

Amendment 80

Proposal for a regulation

Article 2 – paragraph 1 – point 3 – point c

Regulation (EU) 2018/1999

Article 38 – paragraph 4

Text proposed by the Commission

Amendment

Upon completion of the comprehensive

Upon completion of the comprehensive

review carried out pursuant to paragraph 1, the Commission shall, ***by means of implementing*** acts, ***determine*** the total sum of emissions for the relevant years arising from the corrected inventory data for each Member State split between emission data relevant for Article 9 of Regulation (EU) 2018/842 and emission data referred to in Part 1, point (c), of Annex V to this Regulation, and determine the total sum of emissions and removals relevant for Article 4 of Regulation (EU) 2018/841.;

review carried out pursuant to paragraph 1, the Commission shall ***adopt delegated*** acts, ***in accordance with Article 43, supplementing this Regulation by determining*** the total sum of emissions for the relevant years arising from the corrected inventory data for each Member State split between emission data relevant for Article 9 of Regulation (EU) 2018/842 and emission data referred to in Part 1, point (c), of Annex V to this Regulation, and determine the total sum of emissions and removals relevant for Article 4 of Regulation (EU) 2018/841.

Amendment 81

Proposal for a regulation

Annex II

Regulation (EU) 2018/841

Annex IIa – table

Text proposed by the Commission

The Union target and the national targets of the Member States of net greenhouse gas removals pursuant to Article 4(2) to be achieved in 2030

Member State	Value of the net greenhouse gas emissions reduction in kt of CO ₂ equivalent in 2030
Belgium	-1 352
Bulgaria	-9 718
Czechia	-1 228
Denmark	5 338
Germany	-30 840
Estonia	-2 545
Ireland	3 728
Greece	-4 373
Spain	-43 635
France	-34 046
Croatia	-5 527
Italy	-35 758
Cyprus	-352
Latvia	-644

Lithuania	-4 633
Luxembourg	-403
Hungary	-5 724
Malta	2
Netherlands	4 523
Austria	-5 650
Poland	-38 098
Portugal	-1 358
Romania	-25 665
Slovenia	-146
Slovakia	-6 821
Finland	-17 754
Sweden	-47 321
EU-27	-310 000

Amendment

The Union target and the national targets of the Member States of net greenhouse gas removals pursuant to Article 4(2) to be achieved in 2030

Member State	Value of the net greenhouse gas emissions reduction in kt of CO ₂ equivalent in 2030
Belgium	<i>At least</i> -1 352
Bulgaria	<i>At least</i> -9 718
Czechia	<i>At least</i> -1 228
Denmark	<i>At least</i> 5 338
Germany	<i>At least</i> -30 840
Estonia	<i>At least</i> -2 545
Ireland	<i>At least</i> 3 728
Greece	<i>At least</i> -4 373
Spain	<i>At least</i> -43 635
France	<i>At least</i> -34 046
Croatia	<i>At least</i> -5 527
Italy	<i>At least</i> -35 758
Cyprus	<i>At least</i> -352
Latvia	<i>At least</i> -644
Lithuania	<i>At least</i> -4 633

Luxembourg	<i>At least</i> -403
Hungary	<i>At least</i> -5 724
Malta	<i>At least</i> 2
Netherlands	<i>At least</i> 4 523
Austria	<i>At least</i> -5 650
Poland	<i>At least</i> -38 098
Portugal	<i>At least</i> -1 358
Romania	<i>At least</i> -25 665
Slovenia	<i>At least</i> -146
Slovakia	<i>At least</i> -6 821
Finland	<i>At least</i> -17 754
Sweden	<i>At least</i> -47 321
EU-27	<i>At least</i> -310 000

Amendment 82

Proposal for a regulation

Annex III

Regulation (EU) 2018/1999

Article V – Part 3

Text proposed by the Commission

Part 3 of Annex V to Regulation (EU) 2018/1999 is replaced by the following:

‘Geographically explicit land-use conversion data in accordance with the 2006 IPCC Guidelines for national GHG inventories. The greenhouse gas inventory shall operate on the basis of electronic databases and geographic information systems, and comprise:

- (a) a system for the monitoring of land use units with high-carbon stock land, as defined in Article 29(4) of Directive 2018/2001;
- (b) a system for the monitoring of land

Amendment

Part 3 of Annex V to Regulation (EU) 2018/1999 is replaced by the following:

‘Geographically explicit land-use conversion data in accordance with the 2006 IPCC Guidelines for national GHG inventories, *its 2013 Supplement and its 2019 Refinement*. The greenhouse gas inventory shall operate on the basis of electronic databases and geographic information systems, *for which the Union institutions shall provide adequate support and assistance to the Member States in order to ensure consistency and transparency of the data collected*, and comprise:

- (a) a system for the monitoring of land use units with high-carbon stock land, as defined in Article 29(4) of Directive 2018/2001;
- (b) a system for the monitoring of land

use units subject to protection, defined as land covered by one or more of the following categories:

- Land with a high biodiversity value as defined in Article 29(3) of Directive 2018/2001;
- Sites of Community Importance and Special Areas of Conservation as defined by Article 4 of Council Directive 92/43/EEC ¹ and land units outside of these which are subject to protection and conservation measures under Article 6(1) and (2) of that Directive in order to meet site conservation objectives;
- Breeding sites and resting places of the species listed in Annex IV to Directive 92/43/EEC which are subject to protection measures under Article 12 of that Directive;
- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC which are found outside sites of Community importance or special areas of conservation and which contribute to these habitats and species reaching favourable conservation status under Article 2 of that Directive or which can be made subject to preventive and remedial measures under Directive 2004/35/EC ² ;
- Special protection areas classified under Article 4 of Directive 2009/147/EEC of the European Parliament and of the Council ³ and the land units outside of these which are subject to protection and conservation measures under Article 4 of Directive 2009/147/EEC and Article 6(2) of Directive 92/43/EEC in order to meet site conservation objectives;
- Land units which are subject to measures for the preservation of birds reported as being not in secure status under Article 12 of Directive 2009/147/EC in order to fulfil the requirement under Article 4(4), second sentence of that Directive to strive to avoid pollution and habitat deterioration or fulfil the requirement under Article 3 of that

use units subject to protection, defined as land covered by one or more of the following categories:

- Land with a high biodiversity value as defined in Article 29(3) of Directive 2018/2001;
- Sites of Community Importance and Special Areas of Conservation as defined by Article 4 of Council Directive 92/43/EEC ¹ and land units outside of these which are subject to protection and conservation measures under Article 6(1) and (2) of that Directive in order to meet site conservation objectives;
- Breeding sites and resting places of the species listed in Annex IV to Directive 92/43/EEC which are subject to protection measures under Article 12 of that Directive;
- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC which are found outside sites of Community importance or special areas of conservation and which contribute to these habitats and species reaching favourable conservation status under Article 2 of that Directive or which can be made subject to preventive and remedial measures under Directive 2004/35/EC ² ;
- Special protection areas classified under Article 4 of Directive 2009/147/EEC of the European Parliament and of the Council ³ and the land units outside of these which are subject to protection and conservation measures under Article 4 of Directive 2009/147/EEC and Article 6(2) of Directive 92/43/EEC in order to meet site conservation objectives;
- Land units which are subject to measures for the preservation of birds reported as being not in secure status under Article 12 of Directive 2009/147/EC in order to fulfil the requirement under Article 4(4), second sentence of that Directive to strive to avoid pollution and habitat deterioration or fulfil the requirement under Article 3 of that

Directive to preserve, maintain a sufficient diversity and area of habitats for bird species;

- Any other habitats which the Member State designates for equivalent purposes to those laid down in Directive 92/42/EEC and 2009/147/EC;
- Land units subject to measures required to protect and ensure the non-deterioration of the ecological status of those bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC of the European Parliament and of the Council ⁴ ;
- Natural flood plains or areas for the retention of flood water protected by Member States in relation to flood risk management under Directive 2007/60/EC of the European Parliament and of the Council ⁵ ;

(c) a system for the monitoring of land use units subject to restoration, defined as land covered by one or more of the following categories:

- Sites of community importance, special areas of conservation and special protection areas as described in point (b) above, together with the land units outside of these which have been identified as in need of restoration or compensatory measures aimed at meeting site conservation objectives;
- The habitats of wild bird species referred to in Article 4(2) of Directive 2009/147/EC or listed in Annex I thereto, which are found outside of special protection areas and which have been identified as in need of restoration measures for purposes of Directive 2009/147/EC;
- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC outside sites of Community

Directive to preserve, maintain a sufficient diversity and area of habitats for bird species;

- Any other habitats which the Member State designates for equivalent purposes to those laid down in Directive 92/42/EEC and 2009/147/EC;
- Land units subject to measures required to protect and ensure the non-deterioration of the ecological status of those bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC of the European Parliament and of the Council ⁴ ;
- Natural flood plains or areas for the retention of flood water protected by Member States in relation to flood risk management under Directive 2007/60/EC of the European Parliament and of the Council ⁵ ;

– ***The protected areas designated by Member States in order to achieve the protected areas targets;***

(c) a system for the monitoring of land use units subject to restoration, defined as land covered by one or more of the following categories:

- Sites of community importance, special areas of conservation and special protection areas as described in point (b) above, together with the land units outside of these which have been identified as in need of restoration or compensatory measures aimed at meeting site conservation objectives;
- The habitats of wild bird species referred to in Article 4(2) of Directive 2009/147/EC or listed in Annex I thereto, which are found outside of special protection areas and which have been identified as in need of restoration measures for purposes of Directive 2009/147/EC;
- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC outside sites of Community

importance or special areas of conservation and identified as in need of restoration measures for purposes of the achievement of favourable conservation status under Directive 92/43/EEC and/or identified as in need of remedial measures for purposes of Article 6 of Directive 2004/35/EC;

– Areas identified as in need of restoration according to a nature restoration plan applicable in a Member State;

– Land units subject to measures required to restore to good ecological status the bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC, or measures required to restore such bodies to high ecological status where required by law;

– Land units subject to measures for the recreation and restoration of wetland areas, as referred to in Annex VI.B(vii) of Directive 2000/60/EC;

– Areas in need of ecosystem restoration so as to achieve good ecosystem condition in accordance with Regulation (EU) 2020/852 of the European Parliament of the Council ⁶;

(d) a system for the monitoring of land use units with high climate risk:

– Areas subject to compensation for natural disturbances under paragraph 5 of Article 13b of Regulation (EU) 2018/841

– Areas referred to in Article 5(1) of Directive 2007/60/EC

– Areas identified in the Member States' national adaptation strategy with high natural and man-made risks, subject to climate-related disaster risk reduction actions.

The greenhouse gas inventory shall enable the exchange and integration of data

importance or special areas of conservation and identified as in need of restoration measures for purposes of the achievement of favourable conservation status under Directive 92/43/EEC and/or identified as in need of remedial measures for purposes of Article 6 of Directive 2004/35/EC;

– Areas identified as in need of restoration ***or that are subject to measures for ensuring their non-deterioration*** according to a nature restoration plan applicable in a Member State;

– Land units subject to measures required to restore to good ecological status the bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC, or measures required to restore such bodies to high ecological status where required by law;

– Land units subject to measures for the recreation and restoration of wetland areas, as referred to in Annex VI.B(vii) of Directive 2000/60/EC;

– Areas in need of ecosystem restoration so as to achieve good ecosystem condition in accordance with Regulation (EU) 2020/852 of the European Parliament of the Council ⁶;

(d) a system for the monitoring of land use units with high climate risk:

– Areas subject to compensation for natural disturbances under paragraph 5 of Article 13b of Regulation (EU) 2018/841

– Areas referred to in Article 5(1) of Directive 2007/60/EC

– Areas identified in the Member States' national adaptation strategy with high natural and man-made risks, subject to climate-related disaster risk reduction actions.

(da) a system for the monitoring of soil carbon stocks, using, inter alia, annual Land use/cover area frame statistical survey (LUCAS) datasets.

The greenhouse gas inventory shall enable the exchange and integration of data

between the electronic databases and the geographic information systems.

For the period 2021-2025, Tier 1 methodology in accordance with the 2006 IPCC guidelines for national GHG 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 GHGs 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, and from 2026 for all carbon pool emission and removal estimates, at least Tier 2 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories.

¹ Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

² Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143,

between the electronic databases and the geographic information systems, *as well as their comparability and public accessibility*.

For the period 2021-2025, Tier 1 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories, *its 2013 Supplement and its 2019 Refinement*. 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 GHGs 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, and from 2026 for all carbon pool emission and removal estimates, at least Tier 2 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories, *its 2013 Supplement and its 2019 Refinement*.

Member States shall from 2026 for all carbon pool emission and removal estimates falling in areas of high carbon stock land use units referred to in point (c) above, areas of land use units under protection or under restoration referred to in points (d) and (e) above, and areas of land use units under high future climate risks referred to in point (f) above, apply Tier 3 methodology, in accordance with the 2006 IPCC guidelines for national GHG inventories, *its 2013 Supplement and its 2019 Refinement*.⁷

¹ Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

² Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143,

30.4.2004, p. 56).

³ Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).

⁴ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

⁵ Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).

⁶ Regulation (EU) 2020/852 of the European Parliament of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).

30.4.2004, p. 56).

³ Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).

⁴ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

⁵ Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).

⁶ Regulation (EU) 2020/852 of the European Parliament of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).