



06.05.2022

2021/0201(COD)

COMPROMISE AMENDMENTS 1 – 17

Draft report
Ville Niinistö
(PE699.175v01-00)

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

Proposal for a regulation
(COM(2021)0554 – C9-0320/2021 – 2021/0201(COD))

- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)
- Formatted: French (France)

AM_Com_LegCompr

PE730.044v01-00

2/58

AM\1252644EN.docx

EN

Compromise Amendment 1 - AFOLU

Amendment 1

Supported by EPP, S&D, RE, Greens, ECR, The Left

Compromise amendment replacing Amendments 11-12, 14, 24-26, 33, 73, 77-78, 171-201, 207, 210, 304, 329-346, 353-369, 371-372, 408, 438-459, 466, 685-693, AGRI 8, AGRI 9, AGRI 11, AGRI 12, AGRI 27, AGRI 28, AGRI 29, AGRI 30, AGRI 36, AGRI 37, AGRI 38, AGRI 42, AGRI 51, TRAN 11, TRAN 16, TRAN 17, TRAN 18, TRAN 19, TRAN 12, ITRE 7, ITRE 8, ITRE 20, ITRE 21

Proposal for a regulation

Title

Text proposed by the Commission

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)

Amendment

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)

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

(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-*

Amendment

Deleted

CO₂ agriculture.’;

Proposal for a regulation
Article 1 – paragraph 1 – point 2

Regulation (EU) 2018/841
Article 2 – paragraph 2

Text proposed by the Commission

2. 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 in the period from 2026 to 2030, in any of the following land reporting categories and/or sectors:

- (a) forest land;
- (b) cropland;
- (c) grassland;
- (d) wetlands;
- (e) settlements;
- (f) other land;
- (g) harvested wood products;
- (h) other;
- (i) atmospheric deposition;
- (j) nitrogen leaching and run-off.

Proposal for a regulation
Article 1 – paragraph 1 – point 2

Regulation (EU) 2018/841
Article 2 – paragraph 3

Text proposed by the Commission

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

Amendment

2. 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 in the period from 2026 to 2030, in any of the following land reporting categories and/or sectors:

- (a) forest land;
- (b) cropland;
- (c) grassland;
- (d) wetlands;
- (e) settlements;
- (f) other land;
- (g) harvested wood products;
- (h) other;
- (i) atmospheric deposition;
- (j) nitrogen leaching and run-off.

Amendment

Deleted

Formatted: English (United Kingdom)

Formatted: English (United Kingdom)

Formatted: English (United Kingdom)

Formatted: English (United Kingdom)

the land categories listed in paragraph 2, points (a) to (j) and in any of the following sectors:

- (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'.*

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;

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraph 4

Formatted: English (United Kingdom)

Formatted: English (United Kingdom)

Formatted: English (United Kingdom)

Formatted: English (United Kingdom)

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 and sectoral sub-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 make 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.

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 1000 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.

^{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).

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 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***

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 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***

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.

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).

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).

Or. en

Compromise Amendment 2 - Scope (Article 1)

Formatted: French (France)

Amendment 2

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Formatted: French (France)

Formatted: French (France)

Formatted: French (France)

Formatted: French (France)

Formatted: French (France)

Formatted: French (France)

Compromise amendment replacing Amendments 305-307, 311, 313-318, 320, 324-326, 349-352, AGRI 26

Proposal for a regulation

Article 1 – paragraph 1 – point 1

Regulation (EU) 2018/841

Article 1 – paragraph 1— points (a) to (d)

Text proposed by the Commission

Amendment

Article 1 is replaced by the following:

Article 1 is replaced by the following:

‘Article 1

Subject matter

This Regulation sets out rules concerning:

- (a) commitments of Member States for the land use, land use change and forestry sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for the period from 2021 to 2025;
 - (b) accounting of greenhouse gas emissions and removals from the land use, land use change and forestry sector and for checking the compliance of Member States with the commitments referred to in point (a) for the period from 2021 to 2025;
 - (c) a Union target for net greenhouse gas removals in the land use, land use change and forestry sector for the period from 2026 to 2030;
 - (d) targets for net greenhouse gas removals in the land use, land use change and forestry sector for Member States for the period from 2026 to 2030;
- [...];

‘Article 1

Subject matter

This Regulation sets out rules concerning:

- (a) commitments of Member States for the land use, land use change and forestry sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for the period from 2021 to 2025;
 - (b) accounting of greenhouse gas emissions and removals from the land use, land use change and forestry sector and for checking the compliance of Member States with the commitments referred to in point (a) for the period from 2021 to 2025;
 - (c) a Union target for net greenhouse gas removals in the land use, land use change and forestry sector for the period from 2026 to 2030;
- [...]
- (d) targets for net greenhouse gas removals in the land use, land use change and forestry sector for Member States for the period from 2026 to 2030;
- [...];

Or. en

Compromise Amendment 2A - Sub-targets

Amendment 2

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 21, 22, 308-310, 312, 319, 321-323

Proposal for a regulation

Article 1 – paragraph 1 – point 1

Regulation (EU) 2018/841

Article 1 – paragraph 1 – points (ca) and (da)

PE730.044v01-00

10/58

AM\1252644EN.docx

EN

Text proposed by the Commission

Amendment

(ca) Union-wide sub-targets for net greenhouse gas emissions from cropland, grassland and wetlands so that those land categories contribute to the Union's 2030 climate target and the climate-neutrality objective set out in Regulation (EU) 2021/1119;

[...]

(da) sub-targets for net greenhouse gas emissions from cropland, grassland and wetlands for Member States so that those land categories contribute to the Union's 2030 climate target and the climate-neutrality objective set out in Regulation (EU) 2021/1119, taking into account national specificities;

Proposal for a regulation

Article 1 – paragraph 1 – point 1

Regulation (EU) 2018/841

Article 4 – paragraph 3a (new)

Text proposed by the Commission

Amendment

3a. The Commission shall adopt delegated acts in accordance with Article 16 to supplement this Regulation by adopting a methodology for setting up Union and Member States sub-targets for cropland, grassland and wetlands to ensure those land categories contribute to the EU's 2030 climate target and the climate-neutrality objective set out in Regulation (EU) 2021/1119, taking into account national specificities and sequestration potential in those land categories.

Compromise Amendment 3 - Post-2030 targets

Amendment 3

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 23, 32, 327-328, 348, 436-437, 462, AGRI 35

Proposal for a regulation

Article 1 – paragraph 1 – point 1

Regulation (EU) 2018/841

Article 1 – paragraph 1 – point da (new)

Text proposed by the Commission

Amendment

(d a) 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 and 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 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;

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraph 3b (new)

Text proposed by the Commission

Amendment

3 b. 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 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 to achieve

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, adopt 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.

Or. en

Compromise Amendment 4 - LULUCF 2030 targets (Article 4)

Amendment 4 EPP, S&D, RE, Greens, ECR, The Left

Compromise amendment replacing Amendments 8, 9, 28, 30-31, 69, 74, 122-144, 151-163, 378-407, 409-435, 659-660, 721-733, AGRI 5, AGRI 7, AGRI 31, AGRI 32, AGRI 33, AGRI 34, TRAN 9, TRAN 10, TRAN 17, ITRE 5, ITRE 6, ITRE 22, ITRE 23, ITRE 24, ITRE 25

Proposal for a regulation

Article 1 – paragraph 1 – point 3

Regulation (EU) 2018/841

Article 4 – paragraphs 1 to 3

Text proposed by the Commission

Article 4 is replaced by the following:

‘Article 4

Commitments and targets

1. For the period from 2021 to 2025, taking into account the flexibilities provided for in Articles 12, 13 and 13a, each Member State shall ensure that greenhouse gas emissions do not exceed greenhouse gas removals, calculated as the sum of total emissions and total removals on its territory in all of the land accounting

AM\1252644EN.docx

Amendment

Article 4 is replaced by the following:

‘Article 4

Commitments and targets

1. For the period from 2021 to 2025, taking into account the flexibilities provided for in Articles 12, 13 and 13a, each Member State shall ensure that greenhouse gas emissions do not exceed greenhouse gas removals, calculated as the sum of total emissions and total removals on its territory in all of the land accounting

13/58

PE730.044v01-00

EN

categories referred to in Article 2(1).

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.

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

categories referred to in Article 2(1).

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 and Member States level to support carbon farming, delivering at least 50 million additional tonnes CO₂ equivalent of net removals by 2030 at Union level.**

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.

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 **and additional at least 50 million tonnes CO₂ equivalent as referred to in paragraph 2**

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.

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.

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

Or. en

Proposal for a regulation
Annex II
Regulation (EU) 2018/841
Annex II a – 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

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).

Or. en

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

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 to achieve 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

PE730.044v01-00

18/58

AM\1252644EN.docx

EN

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.

2030, *as well as an additional target of at least 50 million tonnes CO₂ equivalent of net removals to be achieved by additional measures and initiatives at Union and Member States level to support carbon farming measures based on rules at Union level, but voluntary at farm level, while ensuring that those additional net removals are not offsetting necessary emissions reductions 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 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 *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 are 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).

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

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. 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.

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.

Compromise Amendment 5 - Policy coherence

Amendment 5

EPP, S&D, RE, Greens, ECR, The Left

Compromise amendment replacing Amendments 4, 13, 34, 85, 86, 91, 95-100, 166, 202, 237, 463-465, 468-469, 481, AGRI 1, AGRI 6, AGRI 18, AGRI 40, ITRE 13, ITRE 26, ITRE 27

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

4 a. 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 set up 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).

**Proposal for a regulation
Recital 2**

Text proposed by the Commission

(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.

Amendment

(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, while taking 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.

**Proposal for a regulation
Recital 6a (new)**

AM\1252644EN.docx

21/58

PE730.044v01-00

EN

Text proposed by the Commission

Amendment

(6 a) In its 2019 Global Assessment Report on Biodiversity and Ecosystem Services, the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystems Services (IPBES) provided the latest scientific evidence on the ongoing worldwide erosion of biodiversity. Biodiversity loss accelerates climate change and severely increases the vulnerability to it. On 11 October 2021, the Council of the Union authorized 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, 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.

Or. en

Compromise Amendment 6 - Funding for farmers & forest owners

Amendment 6

Supported by EPP, S&D, RE, Greens, ECR, The Left

Compromise amendment replacing Amendments 35, 234, 236, 238, 460, 472, 474-475, 650, AGRI 16, ITRE 12

Proposal for a regulation

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

Regulation (EU) 2018/841

Article 4 a (new)

PE730.044v01-00

22/58

AM\1252644EN.docx

EN

(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 EU funding instruments available 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 a 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 given to the promotion of ecosystem-based approaches in forests and 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 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 should 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 these guidelines.

4. By 31 December 2022, the Commission shall make a legislative proposal, as 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 are in respect of 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.'

Proposal for a regulation
Recital 10a (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 a 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.

Proposal for a regulation
Recital 10b (new)

Text proposed by the Commission

Amendment

(10b) 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.

Compromise Amendment 7 - Sustainable Carbon Storage Products

Amendment 7

Supported by EPP, S&D, RE, Greens, ECR, The Left

Compromise amendment replacing Amendments 15, 36-37, 214, 217-233, 235, 239, 243, 484-506, AGRI 3, AGRI 14, AGRI 15, AGRI 41, TRAN 6, TRAN 20, TRAN 13, ITRE 4, ITRE 10, ITRE 11, ITRE 29, ITRE 30, ITRE 31

Proposal for a regulation

Article 1 – paragraph 1 – point 7 – point a

Regulation (EU) 2018/841

Article 9 – Title

Text proposed by the Commission

(7) Article 9 is amended as follows:

(a) the title is replaced by the following:

Carbon storage products;

Amendment

(7) Article 9 is amended as follows:

(a) the title is replaced by the following:

Sustainable carbon storage products;

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

(b) paragraph 2 is replaced by the following:

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***

Amendment

(b) paragraph 2 is replaced by the following:

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,***

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.

avoid double counting, and are 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.

2a. Within 6 months after 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. to the categories of harvested wood products listed in paragraph 1. The Commission's report may be accompanied, where appropriate, by a legislative proposal to amend this Regulation accordingly, while ensuring environmental integrity ,avoid 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 ~~ensure~~ that the lifecycle

of carbon storage products does not significantly harm other environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.

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 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.***

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 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 may contribute to the circular bioeconomy by acting as substitutes for fossil-based options, but the interest of carbon storage in these products is determined by the lifespan of these 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 ~~ensure~~ take into account that the life cycle of those products does not cause significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.

Or. en

Compromise Amendment 8 - Governance (Article 11)

Amendment 8

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 10, 38-41, 509-518

Proposal for a regulation

Article 1 – paragraph 1 – point 9

Regulation (EU) 2018/841

Article 11

Text proposed by the Commission

“Article 11 is amended as follow:

Article 11

Flexibilities and governance

Amendment

“Article 11 is amended as follow:

Article 11

Flexibilities and governance

-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 this 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 sub-paragraph, 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 of the recommendations adopted by the Commission. These 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 provisions of the Treaties.

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.

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

1. **Without prejudice to paragraph -I,** 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.

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

land flexibility pursuant to Article 13 of this Regulation.”

Article 13 of this Regulation.”

Recital 10 a (new)

Text proposed by the Commission

Amendment

(10 a) 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.

Or. en

Compromise Amendment 9 - General flexibilities (Article 12)

Amendment 9

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 16, 43-44, 245-253, 521-533, AGRI 19, AGRI 43, ITRE 32, ITRE 33, TRAN 14

Proposal for a regulation

Article 1 – paragraph 1 – point 10

Regulation (EU) 2018/841

Article 12

Text proposed by the Commission

Amendment

“Article 12 is amended as follows:

“Article 12 is amended as follows:

Article 12

Article 12

General flexibilities

General flexibilities

[...]

[...]

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***

AM\1252644EN.docx

31/58

PE730.044v01-00

EN

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.

3. [Deleted]

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

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.

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 over 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.

3. [Deleted]

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

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 ~~respecting~~ 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 *as to the use of those revenues and to the* actions taken

in the reports referred to in Article 19 of Regulation (EU) 2018/1999.

6. Any transfer pursuant to paragraph 2 may be the result of a greenhouse gas mitigation project or programme carried out in the selling Member State and remunerated by the receiving Member State, provided that double counting is avoided and traceability is ensured.’;

6. Any transfer pursuant to paragraph 2 may be the result of a greenhouse gas mitigation project or programme carried out in the selling Member State and remunerated by the receiving Member State, provided that double counting is avoided and traceability is ensured.’;

Or. en

Proposal for a regulation
Recital 11

Text proposed by the Commission

(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.

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 *at a minimum price* and the extension of forest-specific flexibilities, while respecting the environmental integrity of the targets.

Compromise Amendment 10 - Managed Forest Land Flexibility for the period 2021-2025 (Art. 13)

Amendment 10

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 45-47, 534-549, AGRI 44, ITRE 34

Proposal for a regulation

Article 1 – paragraph 1 – point 11

Regulation (EU) 2018/841

Article 13 d (new)

AM\1252644EN.docx

33/58

PE730.044v01-00

EN

Text proposed by the Commission

“Article 13 is replaced by the following:

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

Amendment

“Article 13 is replaced by the following:

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 ***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 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.’;

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 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**’;

Or. en

Compromise Amendment 11 - Natural Disturbances Mechanism for the period 2026-2030 (Art. 13b)

Amendment 11

Supported by EPP, S&D, RE, Greens, ECR, The Left

Compromise amendment replacing Amendments 17, 50-59, 256-263, 374, 461, 471, 562-607, 658, AGRI 12, ITRE 15

Proposal for a regulation

Article 1 – paragraph 1 – point 13

Regulation (EU) 2018/841

Article 13b – title

AM\1252644EN.docx

35/58

PE730.044v01-00

EN

Text proposed by the Commission

Land use flexibility mechanism for the period 2026 to 2030

Proposal for a regulation

Article 1 – paragraph 1 – point 13

Regulation (EU) 2018/841

Article 13b

Text proposed by the Commission

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.

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:

Amendment

Natural disturbances mechanism for the period 2026 to 2030

Amendment

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, or of ecosystem perturbations driven by climate change 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 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;

(-aa) or the Member State has provided the Commission with sufficient evidence that the positive result is directly linked to the impact of ecosystem perturbations driven by climate change and that those 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, in accordance with the methodology set out in the delegated act referred to in paragraph 5a. The Commission 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 ***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;***

(c) the difference in the Union between the annual sum of all greenhouse gas

(a) the Member State has ***effectively revised its*** integrated national energy and climate plan ***and long-term strategy*** pursuant to Article 11(-I) ***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;***

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

(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 out in Annex VII for the period from 2026 to 2030.* In case the demand for compensation exceeds the amount of

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,* 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.

5a. 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

unused compensation available, the compensation shall be distributed proportionally among the Member States concerned.

point (-aa) of paragraph 3.

Or. en

Proposal for a regulation Recital 12

Text proposed by the Commission

(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 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.

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 **to ecosystem perturbations driven by** climate change in the land use, land use change and forestry sector, **provided that those 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 land use, land use change and forestry sector is completed.

Compromise Amendment 12 - Governance of the targets (Art. 13c)

Amendment 12

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 50-59, 63-64, 562-630, 634, AGRI 46, AGRI 47, ITRE 35

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 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.

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 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 the provisions set out in this Regulation, it shall take the necessary measures in accordance with the Treaties.

Or. en

Proposal for a regulation

Recital 13

Text proposed by the Commission

(13) With the setting of binding national annual targets for greenhouse gas removals

PE730.044v01-00

Amendment

(13) With the setting of binding national annual targets for greenhouse gas removals

40/58

AM\1252644EN.docx

EN

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.

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.***

Compromise Amendment 13 - International cooperation

Amendment 13

Supported by EPP, S&D, RE, Greens, ECR, The Left

Compromise amendment replacing Amendments 65, 303, 631, ITRE 37

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

(14 a) 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.

Proposal for a regulation
Recital 17 a (new)

Text proposed by the Commission

Amendment

(17 a) The LULUCF Regulation should 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 land use, land use change, and forestry sectors in the context of upcoming UN Climate Change Conferences and in other international settings.

Or. en

Compromise Amendment 14 - Compliance reports (Art. 14)

Amendment 14

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 635-647, AGRI 48, AGRI 49, ITRE 28, ITRE 38, ITRE 39

Proposal for a regulation

Article 1 – paragraph 1 – point 14

Regulation (EU) 2018/841

Article 14

Text proposed by the Commission

Amendment

in Article 14, paragraph 1 is replaced by the following:

‘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

in Article 14, paragraph 1 is replaced by the following:

‘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

PE730.044v01-00

42/58

AM\1252644EN.docx

EN

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.;

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 'Land Use/Land Cover Area Frame Survey' (LUCAS), using samples of at least 30cm depth and including all relevant parameters affecting the potential of soil to sequester carbon.

Or. en

Compromise Amendment 15 - Review (Art. 17)

Amendment 15

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 20, 70-72, 297-301, 467, 661-682, 684, AGRI 39, AGRI 50, TRAN 21, ITRE 18, ITRE 40, ITRE 41, ITRE 42

Proposal for a regulation

Article 1 – paragraph 1 – point 18

Regulation (EU) 2018/841

Article 17 - paragraph 2

Text proposed by the Commission

In Article 17, paragraph 2 is replaced by the following:

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

In Article 17, paragraph 2 is replaced by the following:

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 towards the targets set out in Article 4.**

2 a. 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 legislations, 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

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.**

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 *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, and to set additional separate net removals targets for those ecosystems.**

2 b. 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 Regulation. The report may be accompanied, where appropriate, by legislative proposals to amend this 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 through***, 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 have a 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 reduction 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 those***, when carrying out the review in accordance with Article 17(2) of this Regulation.

Or. en

Compromise Amendment 16 - Annex III

Amendment 16

Supported by EPP, S&D, RE, Greens, ID, ECR, The Left

Compromise amendment replacing Amendments 288-293, 296, 470, 701-719, AGRI 24, AGRI 54, AGRI 55, TRAN 14, ITRE 17, ITRE 43, ITRE 44, ITRE 45

PE730.044v01-00

46/58

AM\1252644EN.docx

EN

Proposal for a regulation

Annex III

Regulation (EU) 2018/841

Annex 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 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 [4](#) 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;

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 will 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 [4](#) 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 [5](#) ;

– Special protection areas classified under Article 4 of Directive 2009/147/EEC of the European Parliament and of the Council [6](#) 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 [7](#) ;

– 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

– 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 [5](#) ;

– Special protection areas classified under Article 4 of Directive 2009/147/EEC of the European Parliament and of the Council [6](#) 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 [7](#) ;

– 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 [8](#) ;

(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

AM\1252644EN.docx

of the European Parliament and of the Council [8](#) ;

– ***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 ***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

49/58

PE730.044v01-00

EN

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 [9](#) ;
- (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 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

PE730.044v01-00

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 [9](#) ;
- (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/Land Cover Area Frame Survey (LUCAS) datasets.

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

50/58

AM\1252644EN.docx

EN

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.

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*.’

Proposal for a regulation

Article 2 – paragraph 1 – point 3 – point c

Regulation (EU) 2018/1999

Article 26 – paragraph 6

Current text

Amendment

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.’

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^{39b}**, **the updated EU Bioeconomy Strategy^{39c}**, 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-** 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 statistical surveys**, 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 EU level. In order to fulfil the commitments made under the EU Biodiversity Strategy for 2030 and the 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

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.

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).***

^{39b} ***Communication from the Commission to the European Parliament and the Council on Sustainable Carbon Cycles COM(2021) 800 final***

^{39c} ***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)***

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).

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.

⁴² COM/2021/82 final.

Proposal for a regulation
Recital 16 a (new)

Text proposed by the Commission

Amendment

(16 a) 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.

Or. en

Compromise Amendment 17 - Recitals

Amendment 17

Supported by EPP, S&D, RE, Greens, ECR, The Left

Compromise amendment replacing Amendments 1, 7, 19, 81-83, 108-119, 212-219, 278-286, AGRI 2, AGRI 23, TRAN 1, TRAN 2, TRAN 8, ITRE 1, ITRE 2, ITRE 3, ITRE 9, ITRE 16

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 increase in the global average temperature

(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 increase in the global average temperature

PE730.044v01-00

54/58

AM\1252644EN.docx

EN

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.

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).

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

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 to achieve negative emissions thereafter*** in legislation. That Regulation also establishes a binding Union commitment to reduce net greenhouse gas emissions

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.***

Proposal for a regulation

Recital 9

Text proposed by the Commission

(9) The accounting rules set out in Articles 6, 7, 8 and 10 of Regulation (EU) 2018/841 were designed to determine the extent to which mitigation performance in the land use, land use change and forestry sector could contribute to the 2030 EU target for reduction of greenhouse gas net emissions of 40 %, which did not include the land use, land use change and forestry sector. In order to simplify the regulatory framework for that sector, the current accounting rules should not apply after 2025, and the compliance with national targets of the Member States should be verified on the basis of reported greenhouse gas emissions and removals. This ensures methodological consistency with Directive 2003/87/EC of the European Parliament and of the Council³⁵, Regulation (EU) 2018/842 of the European Parliament and of the Council³⁶, and the determination of the new target for reduction of greenhouse gas net emissions of at least 55 %, which also includes the land use, land use change and forestry sector).

PE730.044v01-00

(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. ***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.***

Amendment

(9) The accounting rules set out in Articles 6, 7, 8 and 10 of Regulation (EU) 2018/841 were designed to determine the extent to which mitigation performance in the land use, land use change and forestry sector could contribute to the 2030 EU target for reduction of greenhouse gas net emissions of 40 %, which did not include the land use, land use change and forestry sector. In order to simplify the regulatory framework for that sector, the current accounting rules should not apply after 2025, and the compliance with national targets of the Member States should be verified on the basis of reported greenhouse gas emissions and removals. This ensures methodological consistency with Directive 2003/87/EC of the European Parliament and of the Council³⁵, Regulation (EU) 2018/842 of the European Parliament and of the Council³⁶, and the determination of the new target for reduction of greenhouse gas net emissions of at least 55 %, which also includes the land use, land use change and forestry sector).

56/58

AM\1252644EN.docx

EN

³⁵ Directive 2003/87/EC of the European Parliament and of the Councils of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading with the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32) as amended by Directive (EU) 2018/410 of the European Parliament and of the Council of 14 March 2018 amending Directive 2003/87/EC to enhance cost-effective emission reductions and low-carbon investments, and Decision (EU) 2015/1814 (OJ L 76, 19.3.2018, p. 3).

³⁶ 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).

³⁵ Directive 2003/87/EC of the European Parliament and of the Councils of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading with the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32) as amended by Directive (EU) 2018/410 of the European Parliament and of the Council of 14 March 2018 amending Directive 2003/87/EC to enhance cost-effective emission reductions and low-carbon investments, and Decision (EU) 2015/1814 (OJ L 76, 19.3.2018, p. 3).

³⁶ 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).

Proposal for a regulation

Recital 14

Text proposed by the Commission

(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.

Amendment

(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 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^{1a}. 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.

Proposal for a regulation
Recital 15

Text proposed by the Commission

(15) In view of setting out the net greenhouse gas removals targets for the Member States for the period from 2026 to 2030, the Commission should exercise a comprehensive review to verify the greenhouse gas inventory data for the years 2021, 2022 and 2023. For this purpose, a comprehensive review should be carried out in 2025, in addition to the comprehensive reviews that the Commission is to carry out in 2027 and 2032 in accordance with Article 38 of Regulation (EU) 2018/1999.

Amendment

(15) In view of setting out the net greenhouse gas removals targets for the Member States for the period from 2026 to 2030, the Commission should exercise a comprehensive review to verify the greenhouse gas inventory data for the years 2021, 2022 and 2023. For this purpose, a comprehensive review should be carried out in 2025, in addition to the comprehensive reviews that the Commission is to carry out in 2027 and 2032 in accordance with Article 38 of Regulation (EU) 2018/1999.