EUROPEAN
COMMISSION

Brussels, 9.11.2026
SWD(2026) 331 final

COMMISSION STAFF WORKING DOCUMENT

Technical information

Accompanying the document

REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

EU Climate Action Progress Report 2026

{COM(2026) 601 final}

CONTENTS

1 Overview of EU climate targets 2
2 EU climate targets and scope estimates 4
3 EU's greenhouse gas emissions 2026 inventory 10
4 EU and Member States greenhouse gas 2026 projections 13
5 Approximated greenhouse gas inventory for 2025 19
6 Climate and energy key indicators 20
7 Progress towards EU climate neutrality 37
8 EU ETS emissions 41
9 Use of revenues from auctioning of ETS allowances 42
10 Emissions covered by the effort sharing legislation 55
11 LULUCF 74

1 Overview of EU climate targets

Table 1: Overview of EU climate targets

	International commitments	EU domestic targets					
	Paris Agreement	2030 Climate and Energy Framework				2040	2050
		EU ETS 1	EU ETS 2 [1]	Effort Sharing Regulation (ESR)	LULUCF		
Target year	2030	2030				2040	2050
Overall emission reduction target	at least -55% net emissions	at least -55% net domestic reduction vs 1990				90%	climate neutrality (balance between emissions and removals)
Emission reduction target		-62%	-42%	-40% Annual binding targets by MS ranging from -10% to -50%.	First phase 2021-2025 'no-debit' commitment to maintain current carbon sink levels. In a second phase 2026-2030: EU-wide target of -42 Mt by 2030 compared to the LULUCF category's inventory average	85% binding domestic reduction target, with up to 5% allowed via high-quality international carbon credits starting in 2036.	

[1] Surrendering of allowances under the new ETS 2 will start in 2027.

						for the years 2016-18, each MS will have nationally binding 2030 targets		
Base year	1990	2005		2005		Subject to accounting rules	1990	N/A
		1990 for overall emission reduction target						
Carry-over of units from preceding periods [2]	No	Indefinite validity of allowances not limited to trading periods. No need to carry over.		No		No	No	No
Gases covered	CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3	CO_2, CH_4 (from maritime transport as of 1 January 2026), N_2O, PFCs	CO_2	CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3	CO_2, CH_4, N_2O		CO_2, CH_4, N_2O, SF_6, NF_3, HFCs, PFCs	CO_2, CH_4, N_2O, SF_6, NF_3, HFCs, PFCs
Sectors included	Energy, industry, agriculture, waste, LULUCF	Electricity & heat generation, energy-intensive industry, aviation [3], maritime [4]	Buildings, road transport and small-emitting sectors (i.e. emissions from fuel combustion in these sectors)	Domestic transport (except aviation), buildings, non-ETS industry, agriculture and waste	Land use, land use change and forestry		All sectors	All sectors
Global Warming Potentials used	IPCC AR5	IPCC AR5					IPCC AR5	IPCC AR5

[2] For the CP2 it refers to carry over from CP1. For the ETS it refers to carry-over from previous trading period under the scheme itself. For the effort sharing legislation it refers to carry over from ESD to ESR. For LULUCF it refers to carry-over from Kyoto Protocol period.
[3] Emissions from flights between EEA airports as well as flights departing to airports in Switzerland and in the UK.
[4] Emissions from all large ships entering EU ports in respect of 50% of emissions from voyages starting or ending outside of the EU and 100% of emissions that occur between two EU ports and when ships are within EU ports.

2 EU climate targets and scope estimates

The **European Climate Law** [5] defines the scope of the EU's climate target as extending beyond domestic GHG emissions and removals in national inventory to include specific emissions from international aviation and maritime transport regulated under EU law (as detailed in last year's edition).

The **2024 Climate Action Progress Report** provided a first estimate of these emissions, aligning with the current scope of the EU Emission Trading System (ETS), which was expanded since 2005, and extending historical data back to 1990. The methodology developed by the Joint Research Centre remains publicly available [6], with estimates now revised based on the latest GHG inventory and ETS monitoring data.

This chapter outlines:

1. The **legal scope** of the 2050 climate-neutrality objective and 2030 target (as per the European Climate Law).
2. A **refined definition of aggregates** reflecting this scope, along with the recommended methodology for estimating emissions since 1990.

2.1 EU climate targets as defined in the European Climate Law

The **2050 climate-neutrality objective** (Art. 2(1)) requires the EU to balance **emissions and removals regulated in EU law** – domestically and without international credits – for the following GHGs:

- CO_2, CH_4, N_2O, SF_6, NF_3, HFCs, and PFCs *(full list in Annex V to Regulation (EU) 2018/1999)*.

The **2030 target** (Art. 4(1)) is a **binding 55% net reduction** (vs. 1990), serving as a milestone toward 2050. It covers the **same GHGs and territorial scope as the 2050 objective**, strictly limited to **emissions and removals regulated under EU law** (as detailed in last year's edition).

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

[6] https://publications.jrc.ec.europa.eu/repository/handle/JRC148005

2.2 The EU target scope

Based on the above, the **EU's climate mitigation scope** includes:

- Domestic GHG emission (including LULUCF);
- International aviation and maritime emissions regulated under EU Law.

Aviation

For the purpose of tracking the progress towards the EU climate target, it covers CO_2 emissions from:

- Flights between the **EU Member States**;
- Departing flights to **Iceland**, **Norway** [7], **Switzerland** and the **United Kingdom**.
- Non-domestic flights to/from **EU outermost regions** [8].

The European Commission has proposed a revised EU ETS including scope for aviation, following an assessment of CORSIA's ambition and participation under the revised EU ETS Directive [9] (for more details, see Chapter 2 of the main report).

Table 2: Aviation emissions covered by the EU climate target

Flights		Example	EU 2030 target scope	
Domestic aviation	Domestic flights in EU countries	Palermo-Rome	**Yes**	
	Domestic flights in Iceland and Norway	Oslo-Bergen	**No**	
	Domestic flights to/from outermost regions	Canary Islands-Madrid	**Yes**	
Intra-EEA aviation	Flights between two EU countries	Brussels-Prague	**Yes**	
	Flights between Iceland and Norway	Oslo-Reykjavik	**No**	
	Flights from Iceland and Norway to the EU	Oslo-Brussels	**No**	
	Flights from the EU to Iceland and Norway	Brussels-Oslo	**Yes**	
	Flights between the EU and outermost regions	Paris-Canary Islands	**Yes** (since 01/ 2024)	

[7] These are flights to countries of the European Economic Area, which also encompasses Liechtenstein. Currently Iceland and Norway have commercial airports, Liechtenstein does not, therefore it is not listed here.
[8] Since 1 January 2024, the revised EU ETS also covers non-domestic flights to and from outermost regions that were previously exempted. The outermost regions are: i) France: French Guiana, Guadeloupe, Martinique, Mayotte, Reunion, Saint Martin; ii) Spain: Canary Islands; iii) Portugal: Azores, Madeira.
[9] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32023L0958

Extra-EEA aviation	Departing flights from EU to the UK and Switzerland	Prague-London	**Yes**	
	Flights from the UK and Switzerland to the EU	London-Prague	**No**	
	Flights between the EU and other countries	Rome-New York	**No**	

Maritime

Emissions from international maritime transport includes GHG emissions (i.e. CO_2 and from 2026 also CH_4, N_2O) from cargo and passenger ships of or above 5 000 GT as follows:

- 50% of emissions from voyages departing from a port outside the jurisdiction of an EU Member State and arriving at a port under the jurisdiction of an EU Member State;
- 50% of emissions from voyages departing from a port under the jurisdiction of an EU Member State and arriving at a port outside the jurisdiction of an EU Member State;
- 100% of emissions from voyages departing from a port under the jurisdiction of an EU Member State and arriving at a port under the jurisdiction of another EU Member State;
- 100% of emissions within a port under the jurisdiction of an EU Member State.

Table 3: Maritime emissions covered by the EU climate target

Voyages		Example	EU 2030 target scope	
Domestic maritime transport	Voyages in EU countries	Valencia-Barcelona	**Yes**	
	Voyages in Norway/Iceland	Oslo-Bergen	**No**	
	Domestic voyages to/from outermost regions	Canary Islands-Barcelona	**Yes**	
International maritime transport	Voyages between two EU countries	Valencia-Rotterdam	**Yes**	
	Voyages between an EU country and Norway/Iceland	Rotterdam-Oslo	**Yes (50%)**	
	Voyages between an EU country and other country	Rotterdam-Houston	**Yes (50%)**	
	Voyages between Norway/Iceland and other country (or Iceland/Norway)	Oslo-Houston	**No**	
Within port	'Within port' emissions in an EU port		**Yes**	
	'Within port' emissions in a port in Norway / Iceland / other country		**No**	

2.3 Methodology

International aviation and maritime emissions covered by the EU targets, as defined in the European Climate Law, are estimated using the Joint Research Centre's Integrated Database of the European Energy System (JRC-IDEES). This enables a split of international transport emissions into intra-EU/extra-EU and intra-EEA/extra-EEA categories back to 1990.

To this end, JRC-IDEES uses a decomposition methodology that reconciles the scopes of available statistics and harmonises historical data on aviation and maritime emissions, energy use, and activity. The resulting annual dataset covers 1990-2024 and distinguishes domestic, intra-EU/-EEA, and extra-EU/-EEA activity for each EU Member State, Iceland, and Norway.

The methodology is detailed in a separate technical report and summarized below. Compared to previous editions, the methodology was revised as follows:

- The dataset now estimates emissions under the ETS scope for 1990-2024, calibrated to verified CO2 emissions from the ETS Union Registry for available years and including an estimate of non-CO2 maritime emissions.
- The aviation calibration uses flight-level EUROCONTROL data for the full 2004-2024 period and reports emissions under three ETS scopes (current, historical, extended)[10].
- The maritime calibration now estimates MRV-compliant pre-2018 emissions by Member State to derive corresponding ETS emissions.

Aviation: JRC-IDEES distinguishes flight categories across passenger and freight modes and three destination types (domestic, intra-EEA+CH+UK, extra-EEA+CH+UK). The decomposition allocates EU-level activity data from the DG MOVE Transport Pocketbook to each country and flight category using Eurostat passenger/flight data and EUROCONTROL flight distance data. Energy consumption is derived from EUROCONTROL flight-level fuel data and calibrated iteratively at EEA level to match ETS verified emissions, then scaled at country level to Eurostat energy balances and combined with standard emission factors. Finally, ETS emissions are reweighted for each reported scope using EUROCONTROL ETS-specific flight consumption data.

Maritime: JRC-IDEES estimates emissions from domestic navigation and intra-EU/-EEA and extra-EU/-EEA maritime bunkers. Transport activity is based on Eurostat gross weight data scaled to the Transport Pocketbook; load factors and annual mileage are calibrated at EEA level to THETIS MRV mileage data. Fuel use is derived from mileage and THETIS MRV average fuel efficiency, then iteratively scaled to match national Eurostat energy balances

[10] The current scope includes flights matching the 2024 ETS scope for all the 1990-2024 period and is used in the EU target calculations. The extended scope includes all departing flights to outermost regions and extra-EEA destinations.

and EEA-level THETIS MRV CO2 emissions[11]. Historical ETS emissions are derived from the 2024 ratio of ETS verified emissions to THETIS MRV reported emissions, and from ETS-specific non-CO2 reporting to THETIS MRV.

To estimate 2025 international transport ETS emissions, the dataset is used to scale the 2024 JRC-IDEES baseline values alongside preliminary statistical figures. For aviation, these figures are calculated using the 2024-2025 fuel-use growth rates on ETS routes from EUROCONTROL, while accounting for the reported Sustainable Aviation Fuel usage. For navigation, 2025 emissions are estimated from the 2024-2025 growth rates of emissions drawn from preliminary THETIS-MRV reports.

2.4 Emission estimates

Figure 1: EU-27 GHG international aviation and maritime transport under the EU target scope (1990-2025), Commission's estimates

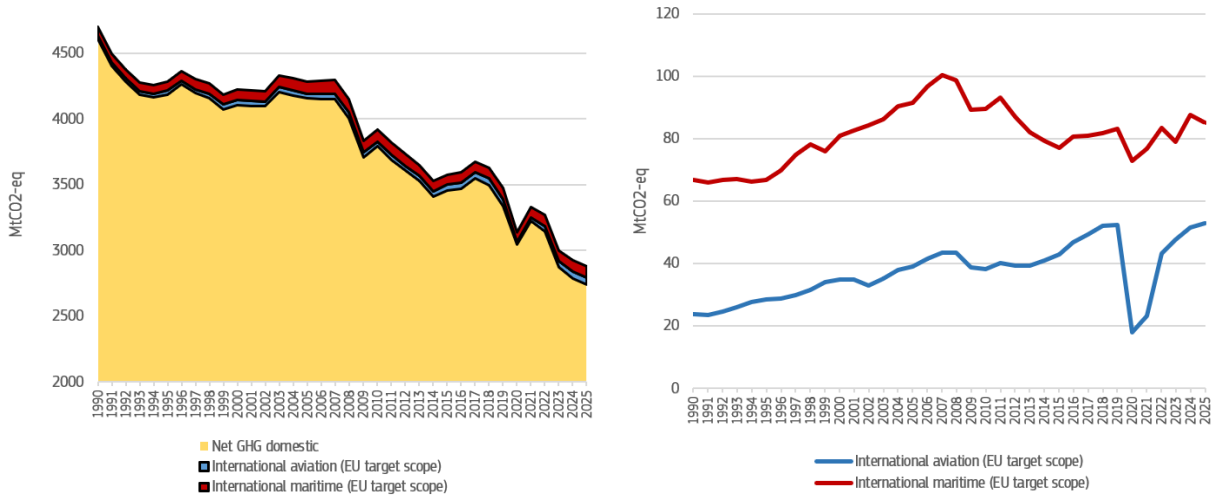


Table 4: EU-27 GHG emissions under the EU target scope (1990-2025), Commission's estimates

EU-27	Source	1990	1995	2000	2005	2010	2015	2020	2023	2024	2025 (proxy)
Total emissions (UNFCCC)	EEA GHG 2026	4867	4559	4449	4537	4169	3794	3281	3088	3017	2997
4 - Land Use, Land-Use Change and Forestry	EEA GHG 2026	-258	-372	-342	-383	-378	-337	-237	-216	-231	-256
Net GHG domestic emissions	EEA GHG 2026	4609	4187	4107	4154	3790	3458	3044	2873	2786	2742
Intern. aviation under the EU climate target scope	JRC-IDEES-2026	24	28	35	39	38	43	18	48	52	53
ntern. navigation under the EU climate target scope	JRC-IDEES-2026	67	67	81	92	89	77	73	79	88	85
Intra-EU navigation (MRV compliant, NDC scope*)	JRC-IDEES-2026	30	31	38	39	39	33	31	36	35	n.a.
Net GHG emissions (target scope)	own calculation	4699	4282	4223	4285	3918	3578	3135	2999	2925	2880
Net GHG emissions (NDC scope)	own calculation	4663	4246	4180	4232	3867	3534	3093	2956	2873	n.a.

Notes: i) Target scope includes: for International aviation, intra-EU flights, departing flights from EU27 to EEA (non-EU) countries, to UK and to CH; for International maritime: emissions from voyages between two EU27 Member States, 50% of emissions from voyages between a EU27 Member State and NO/IS, 50% of emissions from vvoyages between an EU27 Member States and a third country. ii) EU 2030 NDC scope includes: for International aviation as for the target scope; for International maritime, emissions from voyages within the EU27 Member States.

[11] Accounting for partial coverage of ships below 5000 GT prior to the 2024 MRV revision.

Table 5: EU-27 GHG emissions in 1990, 2024 and 2025 and % changes ($MtCO_2$-eq, %)

	1990	2024	2025	2025/2024	2025/1990
Domestic	4 867	3 017	2 997	-0.7%	-38.4%
Net domestic	4 609	2 786	2 742	-1.6%	-40.5%
Target scope	4 699	2 925	2 880	-1.6%	-38.7%
NDC scope	4 663	2 873	n.a.	n.a.	n.a.

3 EU's greenhouse gas emissions 2026 inventory

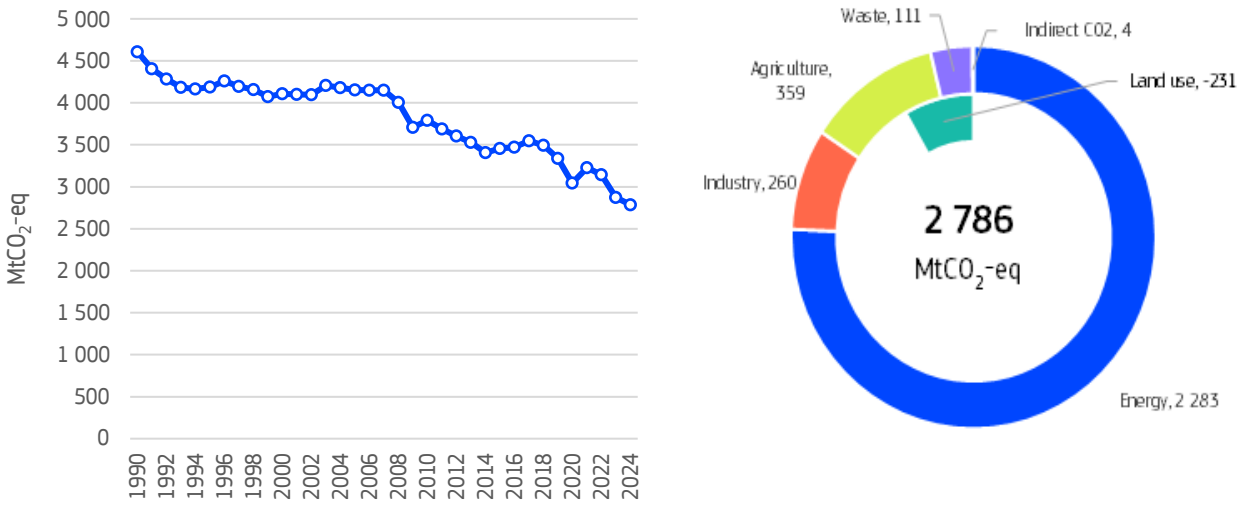
The EU, as a Party to the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement, reports its GHG inventory every year.

The inventory covers emissions and removals in the EU from 1990 to two years before the current year (t-2).

This report uses data consistent with the EU GHG inventory submitted in 2026 and covering period 1990–2024. The National Inventory Document provides further details.

Total GHG emissions, including LULUCF, decreased by 87 $MtCO_2$-eq, or 3%, between 2023 and 2024, reaching 2 786 $MtCO_2$-eq in 2024. Compared with 1990, emissions were 39.5% lower in 2024 (see Figure 2). This follows the strong performance in 2023, when the EU recorded one of its largest relative and absolute reductions in GHG emissions since 1990. Emissions continued to fall in 2024.

Figure 2: GHG net emissions (1990-2024) and 2024 sector composition



Source: 2026 GHG emissions inventory.

Energy was by far the largest source of EU greenhouse gas emissions in 2024, with 2 283 $MtCO_2$-eq. It accounted for most of the total. The second-largest source was agriculture, with 359 $MtCO_2$-eq, followed by industry, with 260 $MtCO_2$-eq. Waste contributed 111 $MtCO_2$-eq, while indirect CO_2 emissions were very small, at 4 $MtCO_2$-eq. Land use, land-use change and forestry had a negative value of -231 $MtCO_2$-eq. This means that, overall, this sector removed more CO_2 from the atmosphere than it emitted.

The largest reduction in 2024 came from the energy sector, especially public electricity and heat production, where emissions fell by more than 9%, corresponding to 53 $MtCO_2$-eq. This was mainly due to a strong reduction in coal use and, to a lesser extent, natural gas use. Renewable electricity accounted for 47% of net electricity generation in the EU in 2024, mainly thanks to hydro, wind and solar power.

Several other parts of the economy also helped reduce emissions in 2024. Whitin LULUCF, emissions from cropland decreased by 15 $MtCO_2$-eq. Emissions from manufacturing industries, excluding iron and steel, fell by 7 $MtCO_2$-eq. Emissions from residential fuel use, mainly fuels used for heating homes, decreased by 5 $MtCO_2$-eq. Forest land also improved slightly, with net removals increasing by 3 $MtCO_2$-eq.

Some emissions increased in 2024. The largest increase was in road transport, where emissions rose by 9 $MtCO_2$-eq. Emissions from grassland also increased by 4 $MtCO_2$-eq.

3.1 Recalculations

The inventory for the whole time series should be estimated using the same methodologies. Activity data and emission factors should also be used consistently. This ensures that changes in emission trends do not result from changes in estimation methods.

Countries therefore recalculate past emissions data every year when they improve their GHG inventories. These recalculations help keep the time series consistent and improve the accuracy and completeness of the inventory.

In 2026, **improvements to the emission inventory** resulted in lower historical estimates: recalculations reduced 1990 emissions by **27 $MtCO_2$-eq** and 2023 emissions by **34 $MtCO_2$-eq**. Forest land had the largest impact on these recalculations. This was mainly due to newly available data and/or improvements in land monitoring modelling in Sweden, Germany and France.

3.2 Main drivers

A combination of factors has helped the EU to reduce total domestic greenhouse gas emissions since 1990. Figure 3 shows the breakdown of this overall change into factors using a decomposition analysis with an extended Kaya identity distinguishing five distinct drivers[12]. The underlying methodology aligns with previous studies, such as those by the

[12] The Kaya identity is a mathematical identity stating that, in its original version, the total GHG emission level can be expressed as the product of four factors: human population, GDP per capita, energy intensity (per unit of GDP), and carbon intensity (emissions per unit of energy consumed). In this section we further decomposed the identity to distinguish emissions from fuel combustion from other emissions (non-energy effect). Other identities are possible.

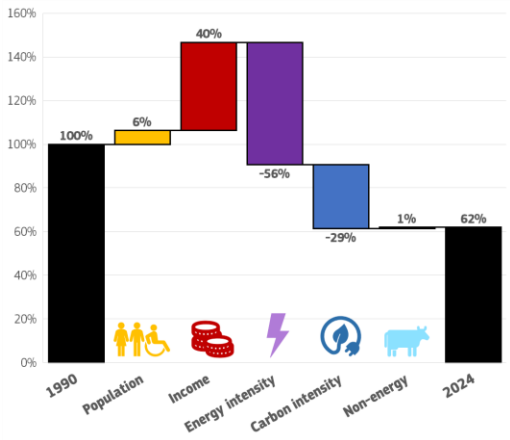
European Environment Agency[13]. As with all decomposition methods, these effects indicate the drivers' relative contributions rather than establishing direct causality.

Without technological advances in energy efficiency and carbon intensity, i.e. holding all other factors at 1990 level, the growth in GDP (income effect) and population (population effect) would have led to a substantial increase in GHG emissions. Economic growth would have caused increase by 40% and population growth increase by another 6%.

However, just the emission reduction from the decrease in primary energy use per unit of output generated (energy intensity effect) more than compensated for these growth factors and reduced emissions by 56%. Compared with 1990, half of energy is today needed to produce a unit of GDP. Several key structural changes have contributed to this efficiency gain. Better energy transformation processes, for example through electrification, have happened. There is also a general shift to the less energy-intensive[14] industries (EIIs). The share of EIIs in total GVA decreased respectively from 2.8% in 1995 to2.1% in 2024.

The second important driver was the carbon intensity effect, i.e. the volume of emissions from one unit of produced energy, which, taken individually, reduced emissions by 29%. The fuel switch plays a crucial role here. The share of fossil fuels in electricity and heat production decreased from 62% in 1990 to 32% in 2024, whereas the share of renewable increased from 13% in 1990 to 47% in 2024.

Figure 3: Effects on total GHG emissions between 1990-2024 (% of 1990 emissions)



Source: Eurostat, GHG emissions inventory, own calculation.

The change in **Total GHG emissions** (excluding LULUCF) are attributed to the following decomposition factors:

- Population = **POP**
- Income (GDP per capita) = **GDP/POP**
- Energy intensity of GDP = **PEC/GDP**
- Carbon intensity of energy consumption = **GHG_E/PEC**
- Non-energy effect = **GHG/GHG_E**

Where GDP = Gross Domestic Product, PEC = Primary Energy Consumption, and GHG_E emissions from energy fuel combustion (GHG category 1.A). The non-energy effect is positive if the emissions from fuel combustion declined faster than non-energy related emissions (e.g. agriculture, waste).

[13] The methodology of the Logarithm Mean Divisia Index (LMDI) method and the formula itself can be found in the EEA report No 03/2020 on trends and drivers of EU greenhouse gas emissions.

[14] Intensive energy sectors here is defined as the following NACE2 sectors: Manufacture of paper and paper products (NACE 17), Manufacture of chemicals and chemical products (NACE 20), Manufacture of other non-metallic mineral products (includes cement, concrete, glass, and ceramics) (NACE 23) and Manufacture of basic metals (NACE 24).

4 EU and Member States greenhouse gas 2026 projections

Since March 15, 2021, and every two years thereafter, EU Member States have to report their greenhouse gas projections in accordance with Art. 18.1(b) of the Governance Regulation and the related Implementing Regulation.

The reporting templates cover historical and projected emissions by gas, sector and scenario. The main scenarios are 'with existing measures' (WEM) and where available, 'with additional measures' (WAM). Member States report projections emissions and removals by sector and gas, including CO_2, CH_4, N_2O, SF_6, NF_3, HFCs and PFCs, together with total GHG emissions and the ETS and ESR splits.

The EU projections are compiled as the sum of EU Member States' individual projections. The European Commission (DG CLIMA) is responsible for coordinating the quality assurance and quality control (QA/QC) activities on GHG projections at EU level and to ensure that the objectives of the QA/QC programme are fulfilled. The European Environment Agency (EEA) is responsible for the annual implementation of the QA/QC procedures and produces an EU-27 dataset.

A major development in the consolidated dataset is the inclusion of **all emission sources and categories reported in national projections**, supporting more comprehensive trend analysis and alignment with the evolving scope of European policies and measures (PaMs).

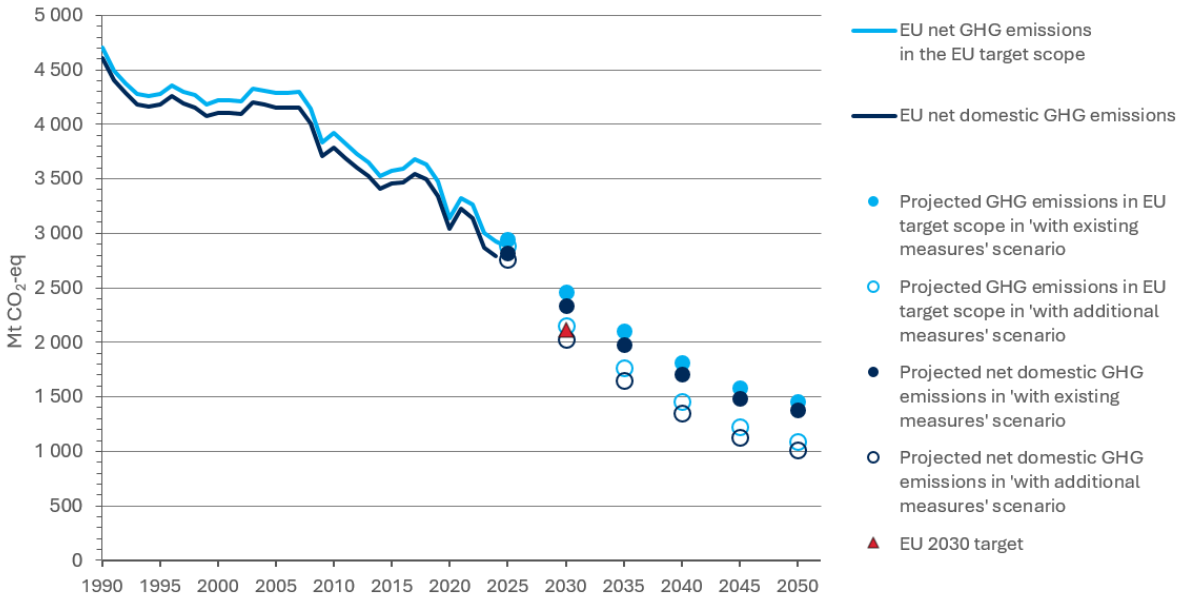
As 2026 was a non-mandatory reporting year, only Member States with substantial changes in their projections submitted updated reports. These were **Belgium**, **Denmark**, **Estonia**, **Germany**, **Ireland**, **Italy**, **Lithuania** and **Romania** [15]. Therefore, 2026 dataset combines updated projections from these eight Member States with the 2025 submissions from the remaining 19 Member States, maintaining coverage of the EU-27. As a result, the EU-27 aggregate is based on different national reporting years.

Not all EU Member States submitted a distinct 'with additional measures' (WAM) scenario during the 2025 and 2026 reporting cycles. Three Member States (**Denmark**, **Finland**, and **Sweden**) did not provide WAM projections, while **Germany** only updated its WEM scenario for the 2026 cycle. Therefore, their WAM values were gap-filled with WEM scenario projections within this dataset. Others, including **Bulgaria** and **Greece**, reported identical totals for both their WAM and WEM scenarios for 2030.

Figure 4 shows both historical and projected EU total GHG net emissions. Domestic-only and including international aviation and maritime emissions under the EU target scope are both visualised.

[15] In the 2025 mandatory reporting cycle, Belgium and Romania did not submit updated projections. For the 2026 EU compilation, however, both countries submitted updated projections and are included among the eight 2026 reporters.

Figure 4: Historic and projected net GHG emissions in the EU



Note: The EU 2030 target scope includes LULUCF net removals and estimated emissions from international aviation and maritime activities regulated under EU Law. EU Member States are not required to provide projections for such emissions. They are estimated assuming a constant proportion of such emissions to the total emissions from international transport (CRT category 1.D.1.a and 1.D.1.b).

Source: 2026 GHG inventory (2005-2024), approximated GHG inventories (2025), and GHG projections reported by Member States in 2025 and updated in 2026 under Article 18 of the Governance Regulation (2026-2030).

Total domestic greenhouse gas net emissions are projected to fall substantially from 2 786 $MtCO_2$-eq in 2024 to 2 333 $MtCO_2$-eq under the WEM scenario and 2 032 $MtCO_2$-eq under the WAM scenario by 2030. This translates into a reduction in net greenhouse gas emissions of 49% and 56%, respectively, as compared to 1990 levels (see Figure 4). EU Member States are not required to provide projections for the emissions related to international aviation and maritime transport under the EU target scope (see Chapter 2). Assuming a constant proportion of such emissions to the total emissions from international transport (CRT category 1.D.1.a and 1.D.1.b) the reduction by 2030 is estimated to be 48% and 54% under the WEM and WAM scenario, respectively. Changes in energy prices or disruptions in supply chains could substantially alter the economic context and hence the level of GHG emissions in the years ahead.

Reporting on parameters

The key parameters that underpin individual Member States' projections are submitted under Article 18 of the Governance Regulation. They undergo the quality assurance and control process documented in a methodology report [16]. These parameters affect projected activity levels, fuel use and technology choices and therefore help explain why national emission pathways differ.

Considering both the 2025 and the 2026 (update) submissions, the dataset contains 293 different parameters used by countries (292 in 2025). It is important to note that not all Member States report all parameters, as their relevance varies based on their application in projections. Parameters like gross domestic product (GDP), EU ETS carbon price, livestock and population find broader applications in general models, while others are employed in specific, often more sophisticated models. Additionally, frequently reported parameters are predominantly associated with Agriculture, Forestry, and Other Land Use (AFOLU), such as nitrogen input, indicating their significance in projecting the agricultural sector. These are followed by parameters linked to the economy and energy, such as fuel import prices and carbon prices, along with various indicators related to households, waste, and the transportation system (see ETC-CM Report ETC CM Report 10/2026 for a full detail).

In line with the Implementing Regulation (Article 38(3)) to increase EU wide consistency of projections the European Commission provided Member States with recommended supranational parameters on ETS carbon price, international oil and coal prices and other parameters e.g., international gas prices, GDP growth, population for the preparation of GHG projections. Checks were carried out to understand whether Member States used the provided values (Table 6) [17].

In general, it can be observed that the parameters related to population and international wholesale fuel prices for gas are the ones that Member States have followed the guidance mostly (75% and 71%, respectively). Only 24% of Member States were taking the EC recommended parameters for 'GDP relative' fully or partly into account. Not all Member States provided an explanation why recommended parameters were not considered but rather indicated that they had opted for reporting values from other modelling exercises.

[16] ETC-CM Report ETC CM Report 2023/09, Quality assurance and quality control procedure for national and Union GHG projections 2023, https://www.eionet.europa.eu/etcs/etc-cm/products/etc-cm-report-2023-09.

[17] Note that it is possible that for two projection years parameters do not deviate, but for other projection years they do (e.g. when national parameters are available, but not for the full time-series). In these instances, the ETC CM made an expert judgement if it can be assumed that the recommended parameters were used or not.

Table 6: Use of parameters recommended by the European Commission

Member State	GDP rel	Population	Fuel price - oil	Fuel price - gas	Fuel price - coal	ETS carbon price
Austria	no	yes	yes	yes	yes	partly
Belgium	NR	yes	NR	NR	NR	NR
Bulgaria	NR	yes	no	no	no	no
Croatia	yes	yes	no	no	no	no
Cyprus	NR	NR	yes	yes	NR	partly
Czechia	no	yes	yes	yes	yes	yes
Denmark	no	yes	no	no	no	no
Estonia	no	NR	no	no	no	partly
Finland	partly	yes	yes	yes	yes	yes
France	partly	yes	yes	yes	yes	yes
Germany	no	no	no	no	no	no
Greece	NR	partly	no	no	NR	no
Hungary	NR	NR	NR	NR	NR	NR
Ireland	no	no	yes	yes	yes	yes
Italy	yes	yes	yes	yes	yes	yes
Latvia	no	no	yes	yes	no	yes
Lithuania	yes	yes	NR	NR	NR	no
Luxembourg	no	partly	yes	yes	yes	NR
Malta	no	yes	NR	NR	NR	no
Netherlands	NR	yes	no	no	no	no
Poland	no	partly	no	yes	no	no
Portugal	no	yes	yes	yes	yes	yes
Romania	NR	no	yes	yes	yes	yes
Slovakia	NR	yes	NR	NR	NR	yes
Slovenia	no	partly	NR	NR	NR	NR
Spain	no	no	yes	yes	yes	yes
Sweden	no	no	yes	yes	yes	yes

Colour code:

NR	parameter not used for projections and therefore not reported (NR)
no	deviation to COM guidance >2% for all parameters in 2026
yes	deviation to COM guidance <2% for all parameters in 2026
partly	deviation to COM guidance >2% for some parameters in 2026

Source: ETC-CM report

Conclusion on completeness and robustness

The 2026 assessment confirms that **the EU system for greenhouse gas projections continues to provide a credible and policy-relevant basis for EU-level analysis**. A notable improvement in the 2026 cycle is the broader coverage of the consolidated dataset, which now includes all emission sources and categories reported in national projections.

Overall **completeness at EU level is therefore robust**, but it continues to rely in part on **technical corrections**, **interpolation**, **extrapolation** and other **gap-filling** measures where national submissions were incomplete or did not cover the full-time horizon. Most issues identified during the assessment were resolved directly with Member States, demonstrating **constructive cooperation** and the practical value of bilateral technical exchanges.

Nevertheless, the review also highlights **persistent challenges**, notably regarding timeliness, sector-specific completeness, LULUCF reporting and the transparency of underlying assumptions and parameters. Further progress in these areas will be essential to reduce reliance on corrective intervention and to ensure that future consolidated projections are increasingly based on complete, timely and well-documented national submissions.

5 Approximated greenhouse gas inventory for 2025

The approximated greenhouse gas (GHG) inventory is an early estimate of the GHG emissions for the preceding year. The Governance Regulation ((EU) 2018/1999) requires Member States to annually report approximated GHG inventories by 31 July. Approximated GHG inventory at EU level is annually compiled by the European Environment Agency (EEA) on the basis of the Member States' approximated GHG inventories. Should a Member State not provide their own approximated emission estimate, the EEA produces and uses gap-filled estimates in order to have a complete approximated GHG inventory for the European Union.

The scope of the approximated estimates covers total GHG emissions, for all gases, sectors, and Member States, as reported under the UNFCCC including the land use, land-use change and forestry (LULUCF) sector, indirect CO2 and international aviation and international navigation.

Member States are responsible for the methodological choice regarding their own estimates. Member states are encouraged to indicate the upcoming changes in the inventory submission. For gap-filling where a Member State has not provided their own estimate the EEA has used the latest Eurostat and EU ETS data to carry forward reported emissions from the energy and industrial processes sectors. These two source categories typically account for the bulk of emissions and have the largest annual change. International aviation was gap-filled, in case reporting countries have not reported the data. The gap-filling procedure used flight and emission data provided by Eurocontrol.

A total of 26 Member States submitted preliminary 2025 GHG data by 31 July 2026. The EEA used gap-filled estimates for Bulgaria full inventory and used t-2 data for LULUCF in Austria and Croatia to have a complete approximated GHG inventory for the European Union. **The approximated inventory indicates a decrease in total EU domestic net GHG emissions in 2025 of 1.6% compared with 2024 GHG inventory levels**.

Several Member States reported virtually no change across key sectors compared to the 2024 greenhouse gas (GHG) inventory. Specifically, **Belgium**, **Denmark**, **Estonia**, **Ireland**, and **Sweden** showed constant trends in the Land Use, Land-Use Change, and Forestry (LULUCF) sector. Additionally, agricultural emissions remained unchanged in **Belgium** and **Denmark**, while **Denmark**, **Czechia**, **France**, and **Romania** reported flat emission profiles in the **waste** sector.

6 Climate and energy key indicators

This chapter complements the assessment of progress towards climate objectives by examining the **main drivers behind emissions trends**. It presents a selection of key indicators relevant for climate action and decarbonisation across five topical dimensions in five main sectors: energy supply, industry, buildings, transport, and agriculture (see Table 7).

Designed as an initial effort to compile a streamlined set of indicators across various sectors, **this section should be viewed as an exploratory framework**. As such, it does not aim to draw definitive conclusions or formal recommendations. Instead, the choice of indicators, and their distribution across topical dimensions, reflect the Commission's current priorities on decarbonisation and competitiveness as key elements of the transition to climate neutrality.

First, **clean, affordable and secure energy** is at the heart of both competitiveness and decarbonisation, as highlighted in the Competitiveness Compass, the Clean Industrial Deal and the Energy Union framework. Second, **climate investment, net-zero technologies, practices and infrastructure** show the economy's capacity to support the transition through capital mobilisation and the deployment of physical and technological systems and innovative practices. Third, **reducing dependence and strengthening resilience** are essential to reducing reliance on fossil fuels and vulnerable external supply chains. Fourth, a **well-functioning regulatory framework** is needed to provide clear and predictable signals to economic actors, reduce implementation barriers, and ensure that climate objectives are reflected into market rules and public decision-making. Fifth, **human capital, skills and sustainable lifestyles** are important enablers of the transition, skills development are essential for driving green and digital transitions, while reskilling, sustainability awareness, and behavioural shifts (e.g., mobility, diet) are key to cutting emissions and accelerating low-carbon adoption.

The outcome is a **matrix** structured around one headline objective of emissions reduction and five topical dimensions of decarbonisation, observed through key indicators across the five main sectors.

Table 7: Climate and energy key indicators matrix

Sector	GHG Emissions Reduction	Clean, Affordable and Secure Energy	Climate Investments, Net-zero Technologies, Practices & Infrastructure	Decreasing Dependence and Increasing Resilience	Regulatory Framework	Human Capital, Skills & Sustainable Lifestyles
Cross-sector	GHG emissions per unit of GDP	Share of renewable in gross final energy consumption	Private investment in climate change as % of GDP	Energy import dependency	Share of environmental taxes in total tax revenues	Employment in the environmental goods and services sector
Energy supply	Carbon intensity of electricity, gas, steam and air conditioning supply sector	Share of renewable (and nuclear) energy sources in net electricity generation	Annual investment in clean energy technologies	Diversity index of energy supply	Implicit tax rate on energy	Employment in energy from renewable sources
Industry	Carbon intensity of manufacturing industry	Share of electricity in industrial energy use	Production of clean tech	Circular material use rate	Environmental taxes in industry	Persons employed in circular economy sectors
Buildings	GHG emissions in buildings per m^2 [with EU climate correction]	Share of renewable in gross final energy consumption (heating and cooling)	Installed thermal capacity of heat pumps	Population unable to keep home adequately warm	Electricity-to-gas price ratio for residential users	Household' energy consumption per m2 scaled to EU average climate
Transport	Total transport emissions per capita	Share of renewable in transport gross final energy consumption	Recharging points for electric vehicles	Fossil fuel share in transport energy consumption	Average CO_2 emissions from new passenger cars	Share of buses and trains in inland passenger transport
Agriculture	Agriculture emissions per utilised agricultural area	Consumption of renewable energy from agriculture	Share of utilised agricultural area under organic farming (% UAA)	Agriculture Production Resilience Index (APRi)	Share of CAP expenditure allocated to climate/environment objectives	Bovine meat consumption per capita

Overall, the indicators show a **clear progress towards the transition to climate neutrality**, although **uneven across sectors and dimensions**. In most cases, despite these positive trends, **a faster pace is required to meet climate goals**. Most of the **cross-sector** indicators overall point at positive changes across the analysed dimensions with some exceptions including, for example, the energy import dependency, which remains above its 1990 level.

In the **energy supply sector**, the GHG intensity of electricity generation fell markedly, accompanied by a positive upward trend in the clean, affordable and secure energy dimension with the share of renewables and nuclear in net electricity generation rising steadily over the years. However, the annual investment in clean energy technology has been stagnating after a sharp rise in 2022.

In the **industry sector**, the greenhouse gas intensity of manufacturing declined by about 3.5% per year over the last decade while registering progress also in the net-zero

technologies and in the resilience dimensions with positive results for both the circular material use rate and the production of clean technologies. However, EU industry has not yet fully benefited from the growth opportunities created by this roll-out. At the same time, the rate of electrification of the manufacturing sector shows a rather flat trend.

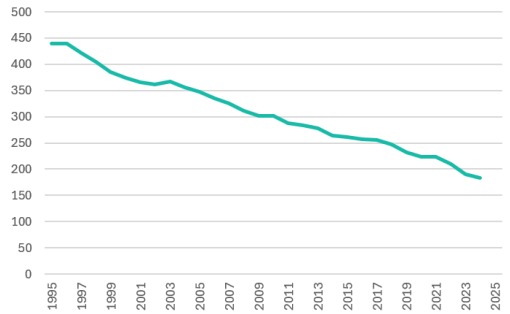
The **buildings sector** also shows growing renewable heating and cooling and rapidly expanding heat pump capacity over the last decade. However, this growth has yet to translate into significant overall emission reductions. In terms of resilience and regulatory dimensions, the share of total population unable to keep their home adequately warm has declined over the last two years after peaking in 2023, and the electricity-to-gas price ratio for residential users has also been declining, which makes electricity relatively more competitive against gas.

For the **transport sector** decarbonisation remains a persistent challenge. Although positive trends are visible in underlying indicators—such as a growing share of renewable in transport energy consumption and the expansion of recharging infrastructure—these localized gains have not yet translated into systemic change. Consequently, the sector's overall emission curve remains stubbornly flat.

Finally, the **agriculture sector** registers an overall downward trend, albeit marginal, in the emissions per utilised agricultural area in the last decade, accompanied by a progress in the clean practices dimension with a steady increase in the share of utilised agricultural area under organic farming in the last decade and a positive trend in the sustainable lifestyles dimension driven by a decrease, albeit slight, in the consumption of bovine meat per capita. The resilience of the sector to climate change has been broadly stable over the last decade and despite decreasing in 2022, it showed a positive rebound in 2023.

Cross sector indicators

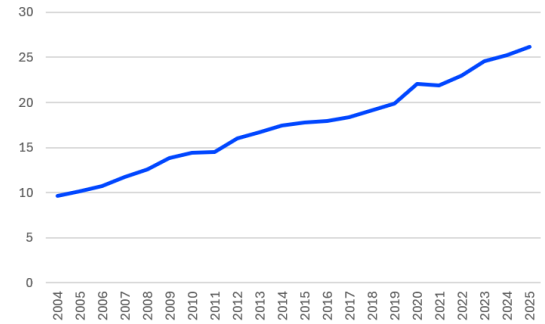
GHG emissions per unit of GDP	
Description	*Total GHG net emissions as a share of GDP.*
Unit of measure	*gCO_2-eq. per euro of GDP (chain linked volumes, 2020)*
Source	*Eurostat [env_air_gge; nama_10_gdp]*



GHG emissions per unit of GDP have been steadily decreasing, halving in less than three decades. This demonstrates a clear decoupling of EU economic growth from greenhouse gas emissions.

Yearly average change	
in the last 10 years	-3.6%
in the last two years	**-6.6%**

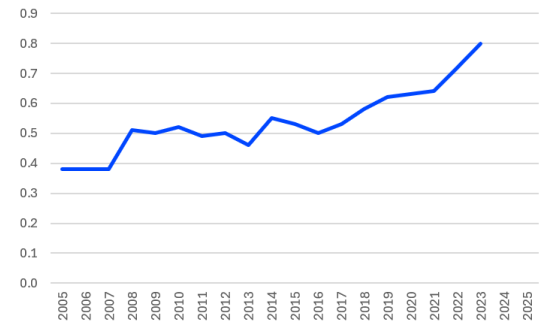
Share of renewable in gross final energy consumption	
Description	*The share of renewable energy in gross final energy consumption according to the Renewable Energy Directive*
Unit of measure	*Percentage (%)*
Source	*Eurostat [sdg_07_40; nrg_ind_ren]*



Over the last three decades, the share of renewable in gross final energy consumption has steadily grown, signalling a clear shift towards clean energy across the EU economy.

Yearly average change	
in the last 10 years	+3.9%
in the last two years	**+3.2%**

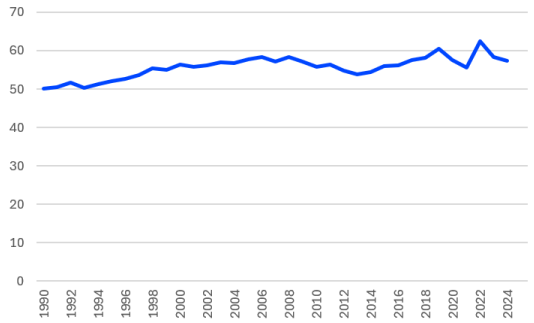
Private investment in climate change as % of GDP	
Description	*A measure of whether private capital is flowing at sufficient scale into decarbonisation technologies and infrastructure*
Unit of measure	*Percentage (%) - as a share of GDP*
Source	*Eurostat [env_ac_ccminv]*



Since 2016, private investment in climate change mitigation technology and infrastructure in the EU has been increasing faster than GDP, reaching 0.8% of GDP in 2023, with a noticeable surge in the final two years of the period.

Yearly average change	
in the last 10 years	+5.7%
in the last two years	**+11.8%**

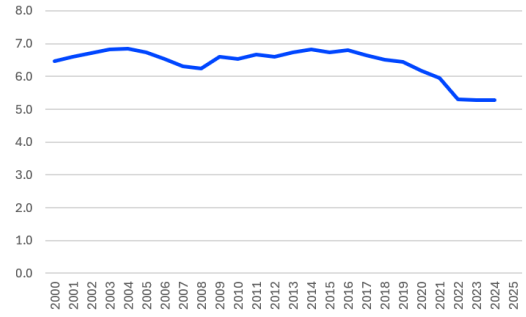
Energy import dependency	
Description	*The share of total energy needs met by imports from other countries (for EU aggregates, the net imports in principle cancel out all intra-EU trade). Energy dependence = (imports – exports) / gross available energy.*
Unit of measure	*Percentage (%)*
Source	*Eurostat [nrg_ind_id]*



The EU dependence from energy imports has slightly increased in the last 10 years at a yearly rate of 0.5%, with two peaks in 2019 (60.5%) and 2022 (62.5%). Despite an overall upward trend, it registered an annual average decrease of 4.3% in the last two years.

Yearly average change	
in the last 10 years	+0.5%
in the last two years	**-4.3%**

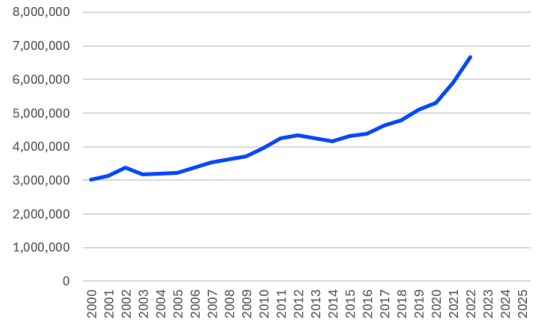
Share of environmental taxes in total tax revenues	
Description	*The share of environmental taxes in total revenues from taxes and social contributions*
Unit of measure	*Percentage (%)*
Source	*Eurostat [sdg_17_50]*



Over the last decade, environmental taxes have generally declined as a share of total tax revenues, though they have stabilised in the last three years, showing an annual variation of just 0.3% between 2023 and 2024.

Yearly average change	
in the last 10 years	-2.5%
in the last two years	**-0.3%**

Employment in the environmental goods and services sector	
Description	*Employment in activities for the production of output of environmental goods and services across all NACE sectors*
Unit of measure	*Full-time equivalent (FTE)*
Source	*Eurostat [env_ac_egss1]*

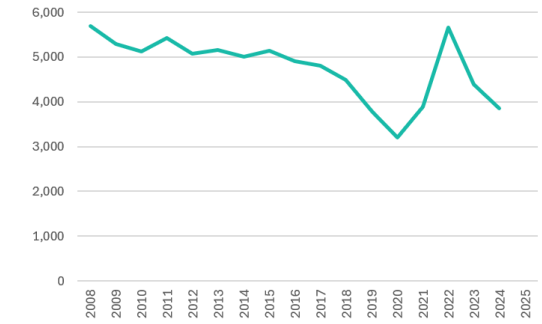


The employment in the environmental goods and services sector has been increasing steadily in the last decade, with even a steeper growth in the last two years.

Yearly average change	
in the last 10 years	+4.4%
in the last two years	**+12.1%**

Energy supply indicators

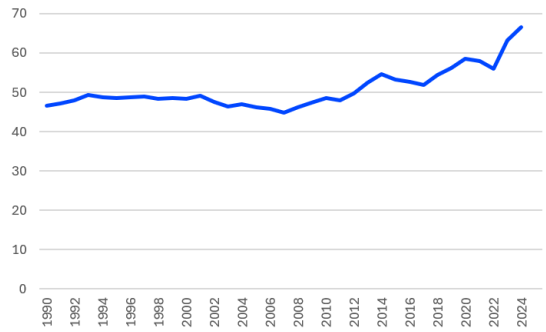
Carbon intensity of electricity, gas, steam and air conditioning supply sector	
Description	*GHG emissions per unit of Gross Value Added (GVA) from the electricity, gas, steam and air conditioning supply sector (NACE sector D)*
Unit of measure	*Grams per euro of GVA (chain linked volumes, 2020)*
Source	*Eurostat [env_ac_aeint_r2]*



The indicator declined by 2.6% annually in the last decade, hitting an historical low in 2020 during pandemic lockdowns. It then rose to a peak in 2022 amid the energy crisis, before falling again in the last two years mainly due to a surge in clean energy.

Yearly average change	
in the last 10 years	-2.6%
in the last two years	**-17.5%**

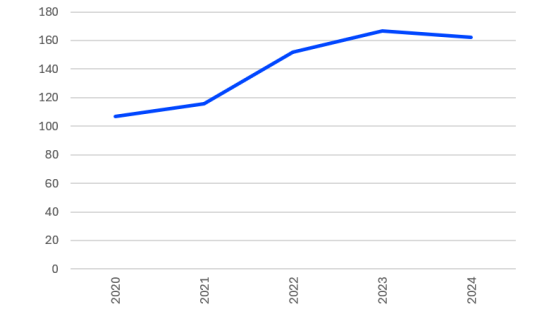
Share of renewable (and nuclear) energy sources in net electricity generation	
Description	*Share of annual net electricity production from renewables and nuclear sources*
Unit of measure	*Percentage (%)*
Source	*Eurostat [nrg_ind_peh]*



The indicator remained relatively stable between 1990 and 2007. Only over the last decade, it began to climb, rising by 2% annually despite a dip between 2014 and 2017. Following a sharp drop in 2022 the indicator surged by 9% annually over the last two years, reaching its peak in 2024.

Yearly average change	
in the last 10 years	+2.0%
in the last two years	**+9.0%**

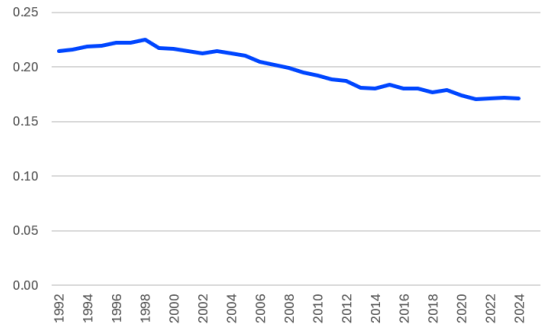
Annual investment in clean energy technologies	
Description	*The annual investment in clean energy technologies (renewable power, electricity grids, battery storage, biomethane, nuclear energy)*
Unit of measure	*billion EUR (2025)*
Source	*I4CE*



After a sharp rise in 2022, following the energy crisis, investment in clean energy has stagnated. Over the last two years the indicator grew by about 3.5% per year, peaking in 2023 and easing slightly in 2024.

Yearly average change	
in the last 10 years	/
in the last two years	**+3.5%**

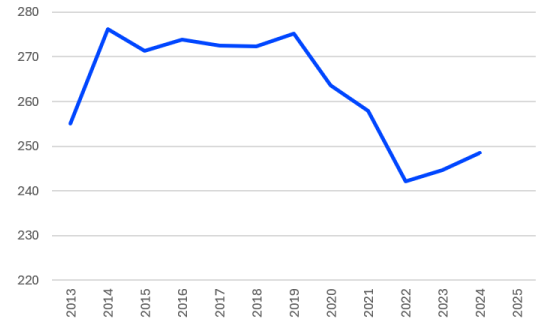
Diversity index of energy supply	
Description	*It measures the variety of a country's energy supply across domestic production, recycling, imports and stock draws*
Unit of measure	*Herfindahl–Hirschman index (0 to 1). Lower values indicate greater energy diversification*
Source	*Eurostat [nrg_ind_di]*



The diversity index of energy supply declined by an average of about 0.5% per year over the last decade. Over the last two years it remained overall stable around a value of 0.17.

Yearly average change	
in the last 10 years	-0.5%
in the last two years	**0%**

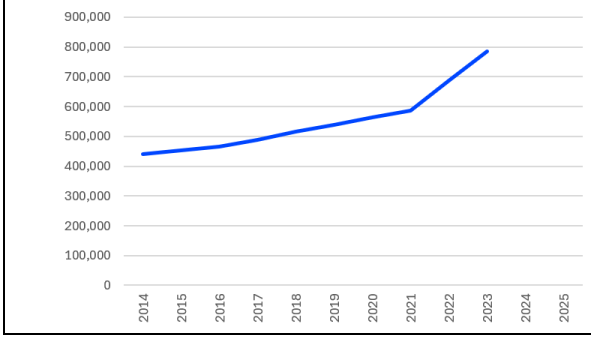
Implicit tax rate on energy	
Description	*Ratio between energy tax revenues and final energy consumption*
Unit of measure	*Euro per tonne of oil equivalent (TOE)*
Source	*Eurostat [ten00120]*



The implicit tax rate on energy fell with a yearly average change of 1% over the last decade, staying broadly stable from 2014 to 2019 before declining from 2020 to its lowest point in 2022. It then edged up by about 1.3% yearly over the last two years.

Yearly average change	
in the last 10 years	-1.0%
in the last two years	**+1.3%**

Employment in energy from renewable sources	
Description	*Number of employees in activities related to energy from renewable sources*
Unit of measure	*Number of full-time equivalent employees (FTE)*
Source	*Eurostat [env_egss_emp]*

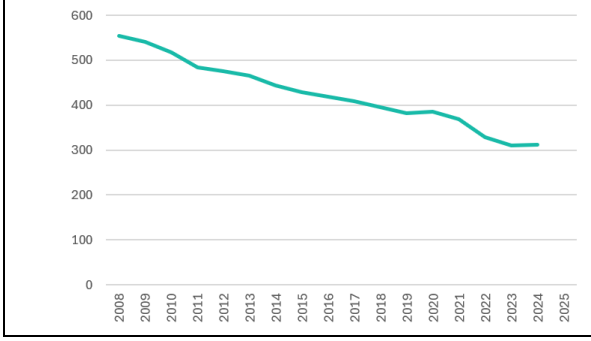


The indicator rose steadily over the period available (2014 to 2023). Over the last two years it grew by an average of about 15.8% per year, reaching its highest level in the series in 2023.

Yearly average change	
in the last 10 years	/
in the last two years	**+15.8%**

Industry indicators

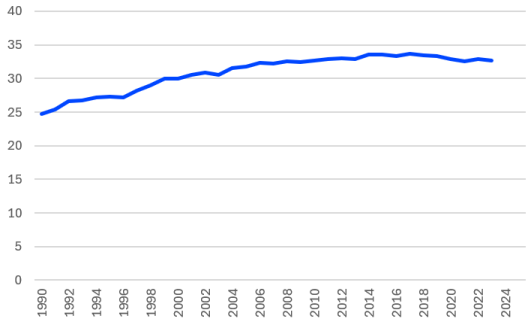
Carbon intensity of manufacturing industry	
Description	*GHG emissions per unit of GVA from the manufacturing sector*
Unit of measure	*Grams per Euro (chain linked volumes, 2020)*
Source	*Eurostat [env_ac_aeint_r2]*



The indicator fell steadily since 2008, with a rate of 3.5% per year over the last decade. In the last two years it began flattening, declining by an average of about 2.6% per year, while reaching its lowest level in the series in 2023.

Yearly average change	
in the last 10 years	-3.5%
in the last two years	**-2.6%**

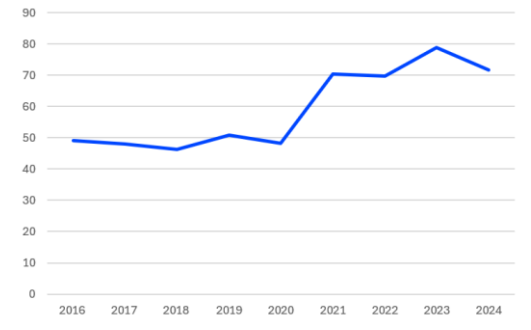
Share of electricity in industrial energy use	
Description	*Share of total energy use accounted for electricity in final energy consumption in the industry sector*
Unit of measure	*Percentage (%)*
Source	*Eurostat [nrg_ind_re]*



After an increase in the first two decades, the indicator showed a rather flat trend with a slight decrease of about 0.1% per year over the last decade, before reversing slightly to grow by an average of +0.1% over the last two years.

Yearly average change	
in the last 10 years	-0.1%
in the last two years	**+0.1%**

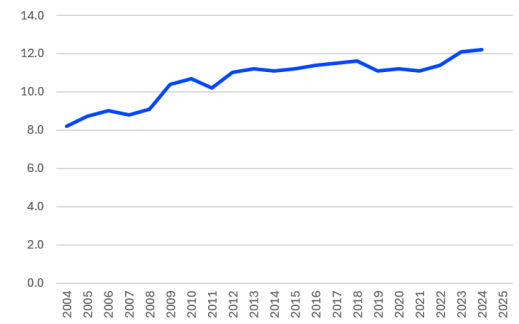
Production of clean tech	
Description	*Total Production Value of Net-Zero Technology Components in the EU.*
Unit of measure	*2024 prices, in billion EUR*
Source	*Eurostat PRODCOM database (ds-059358, customised extract) and elaborated by DG GROW*



The production value of net-zero technologies grew by an average of about 4.9% per year over the period 2016 to 2024. It is currently stagnating after a strong increase.

Yearly average change	
in the last 10 years	+4.9%
in the last two years	**+1.5%**

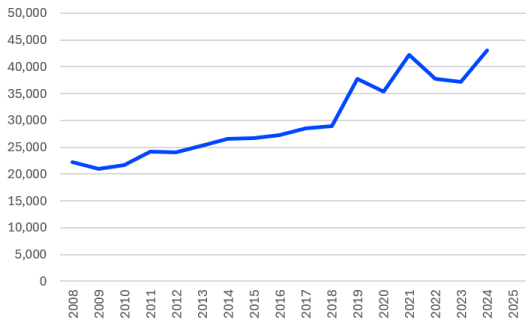
Circular material use rate	
Description	*Share of material recycled and fed back into the economy in overall material use.*
Unit of measure	*Percentage (%)*
Source	*Eurostat [cei_srm030]*



The circular material use rate grew by an average of about 1% per year over the last decade, increasing gradually until 2018, decreasing in 2019 and staying broadly flat until 2021. Then it grew by an average of about 3.4% per year over the last two years.

Yearly average change	
in the last 10 years	+0.9%
in the last two years	**+3.4%**

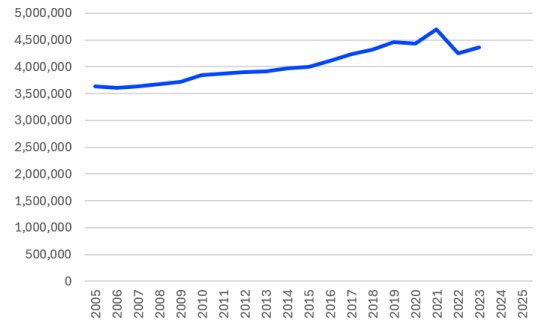
Environmental taxes in industry	
Description	*Total environmental taxes from manufacturing sector.*
Unit of measure	*Million Euro*
Source	*Eurostat [env_ac_taxind2]*



The indicator grew by an average of about 4.9% per year over the last decade, rising gradually until 2018. Over the last two years it grew by an average of about 6.8% per year, with a slight dip in 2023 followed by a jump in 2024 to the highest level in the series.

Yearly average change	
in the last 10 years	+4.9%
in the last two years	**+6.8%**

Persons employed in circular economy sectors	
Description	*Number of persons employed in the following three sectors: the recycling sector, repair and reuse sector and rental and leasing sector.*
Unit of measure	*FTE*
Source	*Eurostat [cei_cie011]*

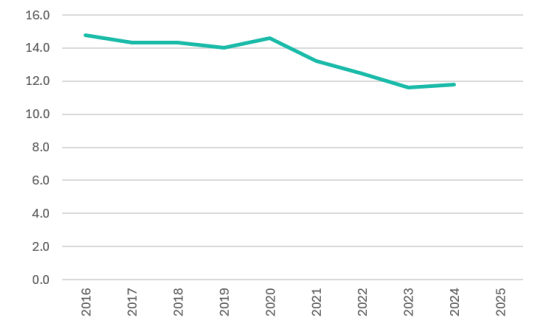


The indicator grew by an average of about 1.1% per year over the last decade, rising steadily until 2019 and peaking in 2021. Over the last two years it declined by an average of about 3.6% per year, with a sharp fall in 2022 with a partial recovery in 2023.

Yearly average change	
in the last 10 years	+1.1%
in the last two years	**-3.6%**

Buildings indicators

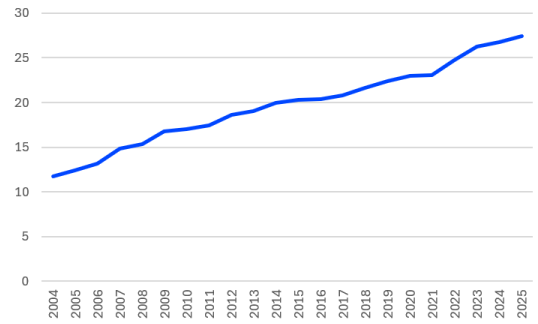
GHG emissions in buildings per m^2 [with EU climate correction]	
Description	*Emissions per square meter of residential floor area, adjusted for EU climate*
Unit of measure	*Millions of tonnes CO2 per m^2*
Source	*Eurostat [env_air_gge], own calculations (denominator constant in the last four years)*



The indicator declined until 2019 and rose sharply reaching a peak in 2020, during the pandemic. Afterwards it declined steadily, with an average yearly change of -2.8% in the last two years and a slight rebound in 2024.

Yearly average change	
in the last 10 years	/
in the last two years	**-2.8%**

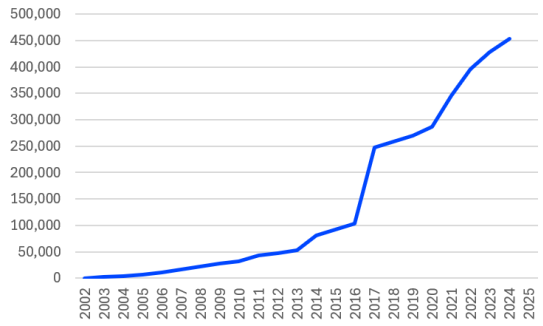
Share of renewable in gross final energy consumption (heating and cooling)	
Description	*Share of renewable energy in gross final energy consumption for heating and cooling*
Unit of measure	*Percentage (%)*
Source	*Eurostat [sdg_07_40]*



The indicator grew by an average of about 3.0% per year over the last decade, despite a pause in 2020-2021 and a subsequent surge in 2022 and 2023. Over the last two years, the pace has eased to a more measured average of about 2.2% per year.

Yearly average change	
in the last 10 years	+3.0%
in the last two years	**+2.2%**

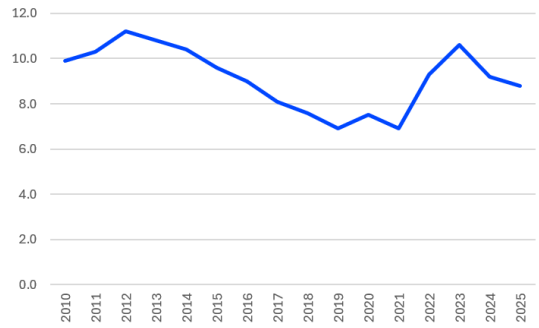
Installed thermal capacity of heat pumps	
Description	*Installed thermal capacity of aerothermal, geothermal and hydrothermal heat pumps*
Unit of measure	*Megawatt*
Source	*Eurostat [nrg_inf_hptc]*



The indicator grew steadily by 18.9% annually over the last decade, expanding gradually from around 2003. Over the last two years growth continues but at a slower pace by 7.1% per year.

Yearly average change	
in the last 10 years	+18.9%
in the last two years	**+7.1%**

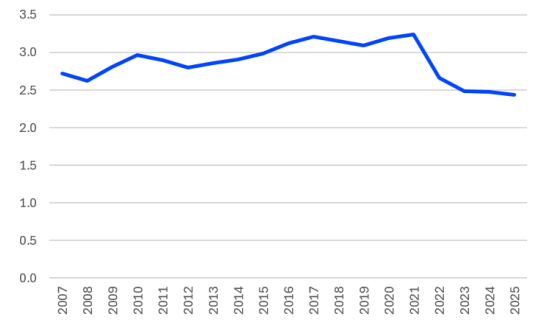
Population unable to keep home adequately warm	
Description	*Share of the population who are unable to afford to keep home adequately warm.*
Unit of measure	*Percentage of total population (%)*
Source	*Eurostat [sdg_07_60]*



The indicator declined by an average of about 0.9% per year over the last decade, falling until 2019 and staying around its lowest level until 2021 before rising sharply in 2022 and 2023. Over the last two years it declined by an average of about 8.9%.

Yearly average change	
in the last 10 years	-0.9%
in the last two years	**-8.9%**

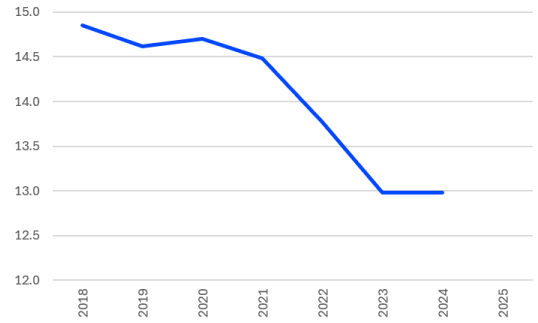
Electricity-to-gas price ratio for residential users	
Description	*Ratio of electricity retail price to gas retail price for household consumers; EU average*
Unit of measure	*Ratio (electricity price/gas price, averaged across all consumers bands)*
Source	*Eurostat [nrg_pc_204; nrg_pc_202_c]*



The indicator fluctuated upward from 2007 to peak at over 3.2 in 2021, before dropping sharply as surging gas prices closed the gap with electricity. Over the last two years (2023–2025), the ratio stabilized, declining by an average of 1.1% per year to reach a historic low of approximately 2.4.

Yearly average change	
in the last 10 years	-2.0%
in the last two years	**-1.1%**

Households' energy consumption per m2 scaled to EU average climate	
Description	*Household space-heating energy consumption per square meter of dwelling floor area, adjusted to EU average climate conditions*
Unit of measure	*Thousands of tonnes of oil equivalent per m^2 (climate condition adjustment based on heating and cooling days)*
Source	*ODYSSEE-MURE*

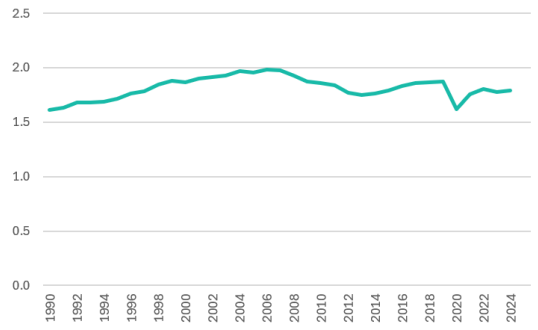


The indicator declined over the period available (2018 to 2024), staying broadly stable until 2021. Over the last two years it declined by an average of about 2.9% per year, with the whole fall concentrated in 2023 and no change in 2024.

Yearly average change	
in the last 10 years	/
in the last two years	**-2.9%**

Transport indicators

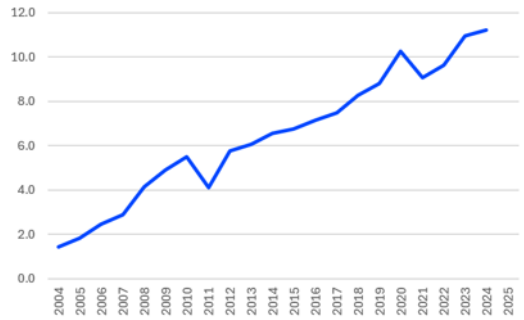
Total transport emissions per capita	
Description	*GHG emissions from domestic transport fuel combustion per capita*
Unit of measure	*Tonnes of CO_2 equivalent per capita*
Source	*Eurostat [env_air_gge; demo_pjan]*



The indicator rose steadily from 1990 before peaking around 2006. A gradual decline followed, reversing slightly after 2014 to net a marginal 0.2% average annual increase over the last decade. After the drop in 2020, and the rebound that followed, the indicator has since flattened out.

Yearly average change	
in the last 10 years	+0.2%
in the last two years	**-0.4%**

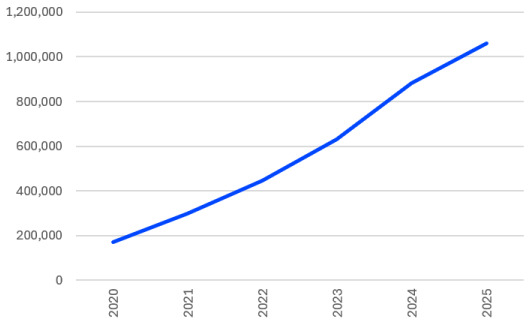
Share of renewable in transport gross final energy consumption	
Description	*Share of renewable energy in gross final energy consumption in the transport sector.*
Unit of measure	*Percentage (%)*
Source	*Eurostat [sdg_07_40]*



The indicator grew by an average of about 5.5% per year over the last decade, rising steadily until a peak in 2020 and dipping in 2021. Over the last two years it grew by an average of about 7.8% per year, reaching its highest level in the series in 2024.

Yearly average change	
in the last 10 years	+5.5%
in the last two years	**+7.8%**

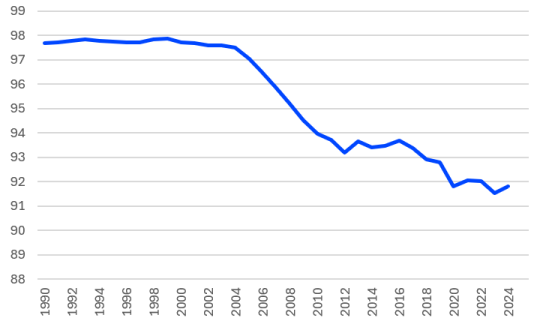
Recharging points for electric vehicles	
Description	*Total number of recharging points, according to the AFIR classification.*
Unit of measure	*Number*
Source	*European Alternative Fuels Observatory*



Over the period available (2020-2025), the total number of publicly accessible recharging points for electric vehicles grew consistently. Over the last two years, the average yearly growth was about 29.6%.

Yearly average change	
in the last 10 years	/
in the last two years	**+29.6%**

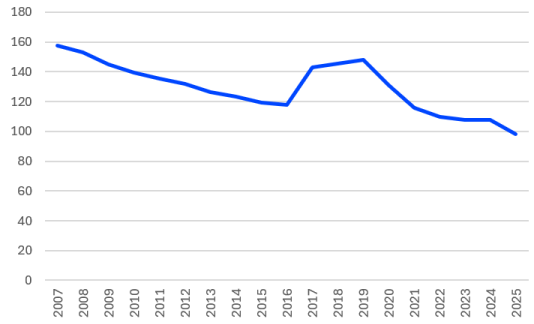
Fossil fuel share in transport energy consumption	
Description	*Share of fossil fuels (natural gas and oil and petroleum products) in final energy use in the transport sector*
Unit of measure	*Percentage (%)*
Source	*Eurostat [nrg_ind_fecf]*



The indicator declined by an average of about 0.2% per year over the last decade, falling gradually until reaching a low in 2020, staying broadly flat afterwards. Over the last two years it decreased by an average of about 0.1% per year.

Yearly average change	
in the last 10 years	-0.2%
in the last two years	**-0.1%**

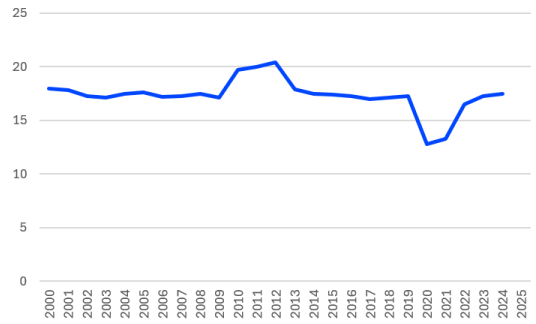
Average CO_2 emissions from new passenger cars	
Description	*Average carbon dioxide (CO_2) emissions per km by new passenger cars in a given year*
Unit of measure	*g CO_2/km*
Source	*Eurostat [sdg_13_31]*



Over the last decade, the indicator fell by about 1.9% per year, despite a significant multi-year increase between 2016 and 2019. Over the last two years, the yearly average decrease was about 4.4%, with the series almost flat between 2023 and 2024.

Yearly average change	
in the last 10 years	-1.9%
in the last two years	**-4.4%**

Share of buses and trains in inland passenger transport	
Description	*Share of buses, including coaches and trolley-buses, and trains in inland passenger transport, expressed in passenger-kilometres (pkm)*
Unit of measure	*Percentage (%)*
Source	*Eurostat [sdg_09_50]*

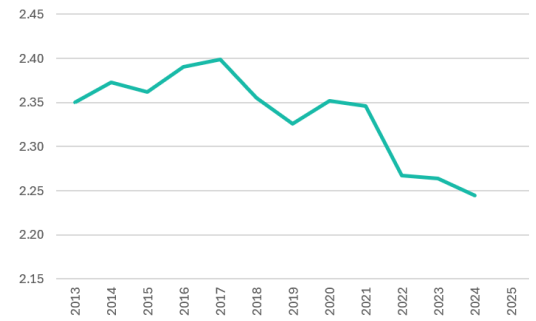


Over the last decade, the indicator remained essentially stable, with an average yearly change close to zero. Over the last two years, it rose by an average of about 3% per year, after the drop in 2020.

Yearly average change	
in the last 10 years	0.0%
in the last two years	**+3.0%**

Agriculture indicators

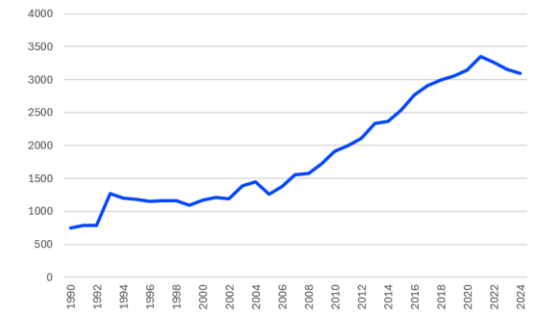
Agriculture emissions per utilised agricultural area	
Description	*GHG emissions from agriculture per hectare of utilised agricultural area*
Unit of measure	*Tonnes of CO_2 equivalent per hectare (GHG inventory category 3)*
Source	*Eurostat [env_air_gge], [tag00025]*



The indicator shows an initial increase up to a peak in 2017, followed by a sustained decline that averaged 0.6% annually over the last decade. This downward phase included a temporary spike in 2020. Over the last two years, it fell by 0.5% annually, hitting their lowest point in 2024.

Yearly average change	
in the last 10 years	-0.6%
in the last two years	**-0.5%**

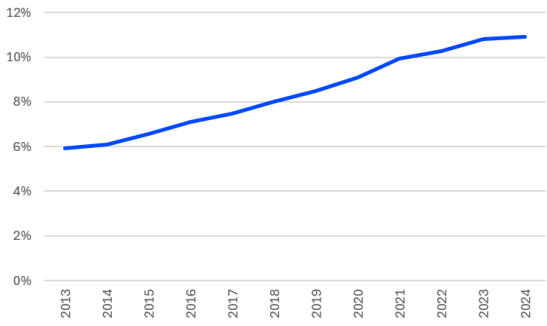
Consumption of renewable energy from agriculture	
Description	*Final energy consumption from renewables and biofuels in agriculture and forestry sector*
Unit of measure	*Thousand tonnes of oil equivalent*
Source	*Eurostat [nrg_bal_s]; PMEF Data Explorer*



The indicator grew by about 2.7% per year over the last decade, rising steadily until a peak in 2021 after a long period of slower growth in the 1990s and early 2000s. Over the last two years it declined by about 2.5% per year, falling gradually from its 2021 peak.

Yearly average change	
in the last 10 years	+2.7%
in the last two years	**-2.5%**

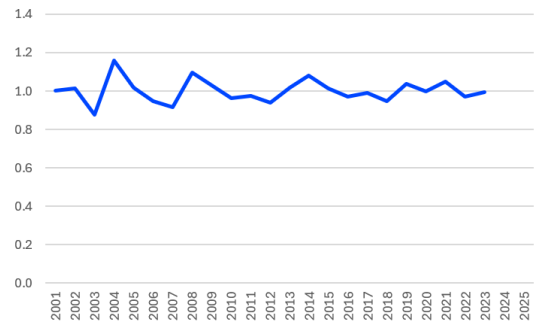
Share of utilised agricultural area under organic farming (% UAA)	
Description	*Area under organic farming as % of total utilised agricultural area (UAA)*
Unit of measure	*Percentage (%)*
Source	*Eurostat [tag00025], own calculations (values kept constant for Greece and Austria for organic farming)*



The indicator grew over the period available, staying broadly flat between 2013 and 2014 before rising steadily. Over the last two years, it grew by an average of about 3.0% per year, with growth easing between 2023 and 2024.

Yearly average change	
in the last 10 years	+6.0%
in the last two years	**+3.0%**

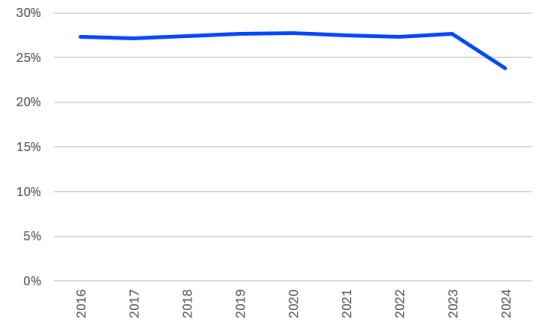
Agriculture Production Resilience index	
Description	*Resilience and reliability of agriculture production under intensifying weather variability.*
Unit of measure	*Index (higher value indicates that production remains stable even when severe weather hits)*
Source	*JRC*



The resilience of the agriculture production decreased by an average of 0.2% in the last decade, with fluctuations within a narrow band around a value of 1. Over the last two years it declined by an average of about 2.4%, falling in 2022 and recovering in 2023.

Yearly average change	
in the last 10 years	-0.2%
in the last two years	**+2.7%**

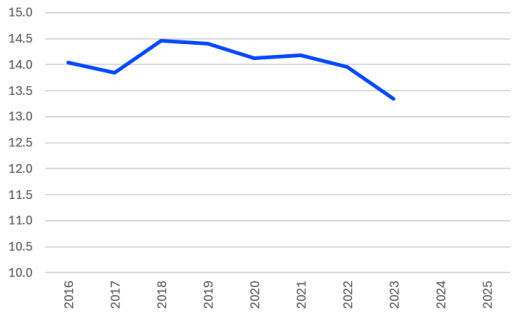
Share of CAP expenditure allocated to climate/environment objectives	
Description	*Share of greening payments (2015-2023), eco-schemes (2024) as well as rural development envelope reserved for environment/climate in total CAP expenditure.*
Unit of measure	*Percentage (%)*
Source	*CAP expenditure*



The indicator shows a slight downward trend over the period available, remaining broadly stable around 27% until 2023, before dropping sharply in 2024. Over the last two years, it declined by about 6.6% per year, reaching its lowest level in 2024.

Yearly average change	
in the last 10 years	/
in the last two years	**-6.6%**

Bovine meat consumption per capita	
Description	*Domestic supply quantity of bovine meat per capita (production+import-export-variation of stock).*
Unit of measure	*kg per capita*
Source	*FAOstat*



The consumption of bovine meat per capita declined slightly over the period available, fluctuating around 14 kg/capita. After rising between 2017 and 2018, it fell gradually. Over the last two years it declined by 3.0% per year, reaching its lowest level in 2023.

Yearly average change	
in the last 10 years	/
in the last two years	**-3.0%**

7 Progress towards EU climate neutrality

Long-term strategy update

On **6 November 2025**, **Czechia** submitted to the European Commission its updated long-term national strategy pursuant to Article 15 of the EU Governance Regulation. The revised strategy significantly strengthens the country's climate ambition, setting a clear goal to reach **climate neutrality by 2050**. This includes cutting **greenhouse gas emissions by 96%** (compared to 1990 levels, accounting for land use and forestry) and **aligning more closely with EU climate targets**.

The strategy also provides **detailed sector-by-sector roadmaps** up to 2050, including estimates of the **investment needed** to meet these goals. However, **current projections for energy efficiency improvements still fall short**, even in the most ambitious scenario.

While there are **some minor gaps in reporting** – such as missing details on land-use emissions, transport-specific targets, and the carbon intensity of the economy – these do not **undermine the overall credibility** of the strategy.

Due to the non-submission of the Long-Term Strategy by 2020 as required under the Governance Regulation, the Commission decided to refer **Poland** to Court in October 2025.

Climate neutrality dashboard

In 2023, the **Climate Action Progress Report** [18] provided, for the first time, an assessment of progress under the European Climate Law [19] including the collective progress made by Member States towards the EU's goal to achieve climate-neutrality by 2050 [20]. The assessment looked at progress on several aspects and from several sources, while considering the complexity inherent in the many possible paths to achieve a net-zero and resilient economy [21].

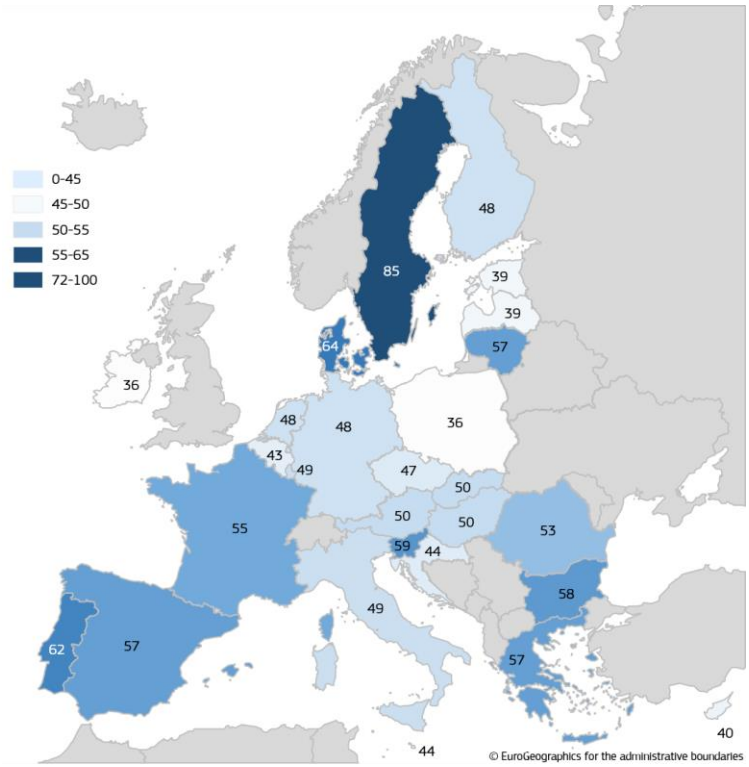
Overall, the report concluded that the level of progress by Member States in recent years fell significantly short of the effort required over the coming decades to meet both the medium and the long-term EU climate targets and the Commission issued country-specific recommendations [22].

[18] COM/2023/653 final.
[19] Articles 6 to 8 of the European Climate Law (EUR-Lex - 32021R1119 - EN - EUR-Lex (europa.eu)).
[20] The EU climate-neutrality objective, set out in Article 2(1) of Regulation (EU) 2021/1119, is achieved when EU-wide GHG emissions and removals regulated in EU law are balanced within the EU at the latest by 2050, reducing emissions to net zero. The EU shall aim to achieve negative emissions thereafter.
[21] The assessment was based on the detailed analysis provided in Chapter 5 of the staff working document – 'Technical information' (SWD(2023) 339 final).
[22] Article 7(2) of the European Climate Law.

The Commission has continued to monitor progress towards climate neutrality also through the **climate-neutrality dashboard**, a set of indicators used to examine historical developments and expected outcomes along multiple dimensions. These include climate levers to track specific drivers behind decarbonisation in key sectors. The aim is to maintain continuity in tracking progress towards achieving our common net-zero emissions objective, particularly in this decisive decade for climate action.

This year, a **Climate Neutrality Scoreboard** features on top of the Climate Neutrality Dashboard. The scoreboard uses a composite indicator to summarise the various indicators from the Climate-Neutrality Dashboard, grouped into five dimensions: i) **Historical progress**, ii) **Intensity indicators**, iii) **Medium-term objectives**, iv) **Long-term objectives**, and v) **Climate levers**. Each individual indicator is normalised on a scale from 0 to 100. Within each dimension, indicators are aggregated using weighted averages, where the weights reflect their relative importance within that dimension.

Figure 5: Climate Neutrality Scoreboard 2026



Note: Each individual indicator is normalised on a scale from 0 to 100 within each pillar, where higher score means higher contribution to the achievement of the overall EU climate neutrality target. The normalised indicators are aggregated using weighted averages, where the weights reflect the relative importance of each indicator within that specific pillar. The final scoreboard value is calculated as a simple average of the five-dimension scores.

Both the Dashboard and the Scoreboard provide a **tentative measure of the contribution of each Member States, relative to the others**, to the progress towards the common

objective of achieving climate neutrality by 2050. Values should not be interpreted as an absolute progress or a gap to the common EU objective, nor as the Commission's formal assessment as required by Article 7 and 8 of the European Climate Law.

Overall, the **climate-neutrality dashboard** and its **scoreboard** show that, compared with the 2025 edition, approximately two thirds of the indicators have improved, while one third have deteriorated. The most notable advances are in the intensity indicators, both for the emissions and the final energy consumption of GDP, as well as the share of gross final consumption of energy from renewable sources. Among the climate levers, sustainable mobility (measured by the average CO_2 emissions of new cars sold) improved in all Member States, while waste prevention, meat consumption and building efficiency showed a weaker improvement.

At the Member State level, the most **noticeable advancements** are seen in **Bulgaria**, **Denmark**, and **Lithuania**, which lead progress across the evaluated dashboard indicators. Conversely, **performance challenges** are more pronounced for **Croatia** and **Greece**, where a higher share of metrics shifted downward compared to the previous edition.

Some EU countries show **lower scores.** The reasons vary. For **Latvia and Estonia**, the main issue is a **lack of ambition in their long-term climate targets,** in addition to **the observed emission reductions**. **Ireland's** lower score stems from **limited progress towards its medium-term climate goals**. Meanwhile, **Poland's** performance is most affected by its **high greenhouse gas emissions relative to economic output**, meaning its economy remains **more carbon-intensive than average**.

Table 8: Climate Neutrality Dashboard 2026

Country	GHG per capita (1990)	% Change 1990 to Latest	% Change 2015 to latest	% Change prepandemic Years	% Change Previous Year	GHG intensity (gCO2eq/€)	Energy intensity (gOE/€)	GHG per capita (tCO2eq)	Energy in household per capita (KgOE)	GHG projections per capita by 2030 (tCO2eq/POP)	ESR distance to 2030 target (ppt)	LULUCF distance to 2030 target (tCO2eq/Km2)	Renewable energy (% of Gross FEC)	Zero-emission energy (RES+NU, %GEP)	Greening industry (RES+EL, %FEC)	Sustainable mobility (gCO2/Km)	Efficient buildings (gOE/m2/cc)	Green investment (% of GDP)	Waste prevention (Kg per capita)	Sustainable consumption (bovine meat kg per capita)	GHG projections per capita by 2050 (tCO2eq/POP)	Overshoot vs linear trajectory (GHG net emissions, 2024-2050)	Overshoot vs non-linear trajectory (Total GHG emissions,	Sum of Target year for climate neutrality	First Legal Status
Austria	8.63	6.9%	-6.3%	-18.3%	0.7%	169	84	8	755	5.5	-8.0	-6.9	44.2%	76.8%	50.5%	95.7	11.6	0.92%	782	13.8	2.5	20%	25%	2040	In law
Belgium	14.34	-31.3%	-16.7%	-15.3%	0.5%	184	118	8	599	6.9	-4.3	5.0	14.9%	72.6%	37.7%	74.7	14.0	0.91%	688	12.4	3.1	31%	8%		n.a
Bulgaria	9.57	-60.9%	-39.4%	-28.6%	-7.4%	436	295	5	305	2.8	25.6	0.2	22.7%	59.7%	41.9%	125.1	8.4	0.78%	490	3.3	-0.2	-34%	-5%	2050	In law
Croatia	5.26	-17.3%	9.6%	9.5%	-0.5%	304	147	5	572	3.9	4.6	-59.7	28.5%	63.9%	29.8%	124.7	15.6	0.86%	475	15.8	0.7	-4%	37%		n.a
Cyprus	9.61	57.0%	5.6%	-0.9%	-0.3%	285	102	9	357	5.2	-6.1	44.2	21.5%	23.8%	36.1%	119.3	10.9	0.18%	661	13.7	2.6	3%	35%	2050	In policy document
Czechia	17.89	-51.7%	-22.6%	-29.6%	-2.6%	365	189	8	571	5.0	10.5	-6.0	19.1%	46.0%	43.5%	127.9	15.5	0.60%	538	11.3	1.2	-19%	-8%	2050	In policy document
Denmark	15.28	-56.1%	-31.2%	-27.1%	-6.0%	95	53	6	692	3.8	2.8	1.0	48.2%	77.6%	43.1%	40.2	11.7	1.88%	759	21.6	1.4	-3%	-11%	2050	In law
Estonia	23.11	-66.9%	-34.8%	-30.7%	-1.2%	402	182	9	713	7.6	-1.6	20.4	42.3%	58.0%	61.1%	114.8	10.0	1.61%	373	8.1	6.0	56%	52%	2050	Declaration / pledge
Finland	8.65	6.9%	34.6%	-10.0%	-6.3%	187	143	8	954	7.2	-4.8	-95.1	53.0%	80.1%	69.1%	51.1	7.4	1.65%	468	17.4	4.1	46%	8%	2035	In law
France	8.97	-40.9%	-25.9%	-21.7%	-5.5%	116	89	4	533	3.6	-1.2	-50.3	23.9%	90.1%	43.9%	89.1	16.2	0.96%	527	21.0	2.6	43%	37%	2050	In law
Germany	20.58	-47.6%	-25.4%	-19.5%	-4.5%	185	76	8	628	5.9	-14.1	-3.5	23.9%	49.7%	40.8%	102.2	12.5	0.72%	613	13.8	2.8	8%	9%	2045	In law
Greece	10.05	-35.3%	-29.0%	-19.1%	-4.4%	322	121	6	372	4.0	20.6	29.4	26.9%	47.5%	45.8%	104.5	11.2	0.57%	523	14.7	0.3	-18%	8%	2050	In law
Hungary	8.84	-47.9%	-15.8%	-19.7%	0.9%	306	171	5	557	4.5	7.8	-4.1	19.6%	60.7%	46.2%	121.6	17.6	1.11%	429	4.5	1.1	32%	27%	2050	In law
Ireland	17.70	-11.1%	-12.9%	-12.0%	-2.3%	106	32	10	487	8.3	-18.7	-10.5	17.2%	46.1%	36.0%	85.4	30.1	0.08%	590	21.1	6.2	60%	47%	2050	In law
Italy	8.95	-37.6%	-19.0%	-12.2%	5.8%	162	78	5	454	3.9	-2.2	26.3	20.5%	47.1%	42.9%	113.0	14.9	0.53%	489	14.6	2.2	31%	46%	2050	In policy document
Latvia	5.21	-13.7%	30.8%	68.6%	-4.0%	372	159	6	588	7.3	1.2	-149.5	46.3%	69.7%	70.6%	113.5	15.1	1.45%	437	7.9	7.0	90%	10%	2050	In policy document
Lithuania	11.79	-76.3%	-17.9%	-27.4%	-1.6%	176	153	4	560	2.7	-0.7	20.5	38.5%	72.1%	46.8%	112.7	16.3	2.56%	446	4.9	1.0	10%	37%	2050	In policy document
Luxembourg	33.59	-47.1%	-32.0%	-35.3%	-1.7%	98	58	10	654	7.1	5.6	-25.8	20.2%	62.2%	56.0%	97.6	22.4	0.14%	718	30.3	0.8	-4%	-2%	2050	In law
Malta	7.41	-18.6%	-0.8%	0.2%	-2.1%	106	172	4	214	2.9	-48.7	15.5	18.8%	15.4%	75.9%	76.7	42.1	0.12%	603	18.4	2.3	64%	49%	2050	In policy document
Netherlands	15.22	-36.1%	-27.4%	-21.7%	0.2%	156	93	8	427	6.3	-1.3	-67.0	22.7%	47.5%	24.3%	51.4	16.0	0.58%	465	17.1	3.3	38%	23%	2050	In law
Poland	11.40	-27.8%	-8.0%	-11.4%	-1.0%	488	166	9	537	6.0	0.5	-36.0	18.7%	24.3%	42.7%	124.2	16.2	0.62%	367	-0.9	3.1	11%	28%		n.a
Portugal	6.41	-15.2%	-17.2%	-11.2%	4.2%	223	102	5	260	2.8	11.4	156.1	36.7%	75.3%	59.4%	79.4	12.4	0.76%	505	22.3	0.8	-16%	20%	2050	In law
Romania	10.03	-71.9%	-9.9%	-14.3%	1.5%	261	143	3	390	2.4	10.4	0.9	25.6%	54.1%	32.3%	116.2	18.4	0.97%	305	5.0	1.9	32%	39%	2045	In policy document
Slovakia	12.31	-56.4%	-22.5%	-21.0%	-1.9%	270	163	5	424	4.2	3.7	19.9	16.3%	74.4%	37.9%	132.8	15.0	0.37%	472	6.8	1.9	24%	32%	2050	In law
Slovenia	7.13	-33.2%	-45.3%	-24.6%	-13.7%	172	126	4	486	5.3	1.3	155.2	25.4%	68.8%	45.1%	116.3	16.4	0.55%	517	9.9	0.0	20%	6%	2045	In law
Spain	6.37	-10.9%	-20.4%	-13.6%	2.2%	158	100	4	284	2.9	7.6	-45.9	26.0%	74.9%	44.5%	105.3	9.9	0.56%	464	11.9	1.4	15%	36%	2050	In law
Sweden	1.37	-100.0%	-100.0%	-100.0%	-11.3%	-14	91	-1	662	0.4	-5.1	-74.8	65.4%	89.8%	80.9%	53.9	9.8	1.32%	392	22.5	0.3	-303%	30%	2045	In law
EU-27	11.02	-40.5%	-20.7%	-17.9%	-1.6%	177	94	6	507	4.5	-1.6	-26.9	26.2%	64.2%	44.9%	98.3	11.6	0.80%	511	13.4	2.3	20%	24%	2050	In law

Notes: (1) Historical GHG emissions and removals are based on EEA's GHG Inventory and Approximated emissions and removals. Emissions from international aviation and maritime transport activities are not included. For presentational purposes, indicators are capped at ±100%. This ensures readability by preventing extreme variances from skewing the chart scale. (2) GHG intensity of GDP (gCO2-eq/EUR2015) and GHG per capita (tCO2-eq) use net GHG emissions (i.e. including LULUCF and excluding international aviation). (3) GHG emission projections submitted by Member States under Art. 18 of the Governance Regulation considering additional measures (WAM). EU Population in 2030 and 2050 is based on the latest Eurostat population projections. Agriculture and forest land are based on the Eurostat land use statistics. (4) The set of complementary indicators, or levers, aim at tracking ***specific drivers*** *in key sector behind decarbonisation:* ***Zero emission energy:*** *share of renewables and nuclear power in gross electricity and heat production;* ***Green industry:*** *share of electricity and renewable in final energy consumption in industry;* ***Sustainable mobility:*** *average CO2 emissions per km from new passenger cars;* ***Efficient buildings:*** *final energy consumption in buildings, per floor area, considering climate conditions;* ***Green investment:*** *Private climate-related investments as a share of GDP;* ***Waste prevention:*** *municipal waste generation per capita;* ***Sustainable consumption:*** *domestic supply of bovine meat per capita. Source: Eurostat, EU building stock observatory, FAO (food balance). (5) The overshoot vs. a linear trajectory compares, for each Member State, the cumulative projected net GHG emissions (including LULUCF) between 2024 and 2050 with a linear trajectory starting from the 2024 emission level to zero by 2050. The overshoot against an indicative benchmark compares the cumulative projected GHG emissions (excluding LULUCF) with an indicative pathway to climate neutrality based on the scenarios proposed by the European Scientific Advisory Board on Climate Change and then distributed across Member States according to the country's share of EU emissions in the core policy scenario supporting the initiatives delivering the European Green Deal. Target dates to achieve climate neutrality as for the national long-term strategies, the NECP progress reports or from other unofficial sources (Net Zero Tracker)*

8 EU ETS emissions

The EU ETS applies in all 27 EU Member States plus Iceland, Liechtenstein and Norway, as well as to electricity generation plants in Northern Ireland [23]. Since January 2020, the EU ETS is linked with Switzerland's emissions trading system (Swiss ETS).

As of 2025, the sectoral scope of the EU ETS covers GHG emissions from over 12 000 entities from:

- Electricity and heat generation plants and manufacturing installations in Europe.
- Aircraft operators flying between airports in the European Economic Area (EEA) and from the EEA to Switzerland and to the United Kingdom.
- Maritime transport occurring between two EEA ports and when ships are in EEA ports, as well as half of emissions from voyages to or from EEA ports that start or end outside the EEA.

Table 9: Verified emissions data from the EU Emissions Trading System (EU ETS) – from power and industry installations and from aircraft operators (MtCO2-eq, and % change)

Year	2019	2020	2021	2022	2023	2024	2025
Installations	1 530	1 356 (1 253 UK excl.)	1 337	1 313	1 096	1 033	1 013
Year-on-year change	-9.1%	-11.4%	-1.4% (6.6% UK excl.)	-1.8%	-16.5%	-5.7%	-2.0%
Aircraft operators	68.2	25.2	27.9	49.5	54.4	62.6	62.7
Year-on-year change	+1.0%	-63.0%	+30.0%	+77.0%	+9.5%	+15%	+0,2%

Note: Data extracted from the Union Registry (for installations and aircraft operators) and the Swiss Registry (for aircraft operators administered by Switzerland).

[23] Under the Protocol on Ireland/Northern Ireland of the EU-UK Withdrawal Agreement.

9 Use of revenues from auctioning of ETS allowances

Table 24 summarises information from Member States' annual reports on the use of the EU Emission Trading System (ETS) auction revenue. Member States report on the use of ETS revenue under the Governance Regulation. These reports are based on templates and submitted via the e-platform Reportnet 3 managed by the European Environment Agency. In 2026, Member States submitted reports for 2025.

Under Article 10(3) of the ETS Directive, Member States are obliged to use 100% of the revenue collected (or an equivalent financial value) to support climate action and energy transformation, except for any revenue that Member States spend in aid for electricity-intensive industries for indirect carbon costs. The specific purposes are listed in Article 10(3) and include industrial decarbonisation, energy transformation, clean tech technologies, adaptation to climate change, decarbonisation of the transport sector and actions for just transition. The Commission closely monitors compliance with this obligation to ensure all ETS revenue is truly spent on these purposes.

Where Member States reported having spent revenue in aid for indirect carbon costs, this value was deducted from the total revenue to obtain the value of the revenue subject to the obligation under the Article 10(3). For details, see Carbon Market Report 2026.

These reports include a list of details for each funded project or measure, together with its description, the amount, the revenue year and the disbursement status. Progress against 100% target is calculated based on amounts disbursed and the year when the disbursed revenues were generated. Revenues can also be reported as committed when the spending purpose has been decided but the money has not yet been disbursed. The table lists the purposes with the largest amounts disbursed or committed in 2025 (this may concern revenues generated in previous years).

The Commission reporting on the Member States' use of ETS revenues does not prejudge the compliance of the expenditures with Article 10(3).

Table 10: Revenue generated by EU Member States from the auctioning of ETS allowances in 2023-2025 to be spent on climate and energy-related purposes (EUR million), the share reported as disbursed (%) and a summary of revenue usage and purposes, per country.

Austria		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	435.4	100%	100% previously	100% previously
2024	313.1		100%	100% previously
2025	302.6			100%

Revenue usage: All of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Revenue is not earmarked. Reported equivalent financial value spending on climate action and energy transformation is higher than the auction revenue.

The largest use of revenue in the most recent reporting year was for the „raus aus Öl und Gas“ programme, which provided EUR 1,042.9 million to replace oil, gas, coal and electric storage heating in one and two-family homes with efficient climate-friendly heating systems.

Belgium		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	541.2	41%	41%	41%
2024	539.1		38%	38%
2025	522.0			44%

Revenue usage: 44% of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed and 56% was reported as carried over for future spending and reporting. Additionally, EUR 121.8 million of pre-2024 revenue was reported as disbursed in 2025. Since 2023 the auction revenue has not been passed on to the federal and regional level, pending a new cooperation agreement on its division. The spending reported against it is therefore pre-financed.

The largest use of revenue in the most recent reporting year was for the following:

- The Walloon Air and Climate Agency (AWAC) provided EUR 55.0 million to support the low-carbon transition of businesses.
- AWAC provided EUR 15.8 million through the Reno-pack grant for housing renovation.
- AWAC provided EUR 43.4 million through the Eco-renopack recoverable advance for housing renovation.

Bulgaria		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	1,172.2	100%	100% previously	100% previously
2024	826.3		100%	100% previously
2025	836.2			100%

Revenue usage: Almost all (rounded: 100%) of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Almost all funds go via Bulgaria's Electricity System Security Fund (ESSF), including the three bullet points below. By the end of 2025, all relevant revenues had been transferred to the Fund. An amount corresponding to 27% of the 2025 revenue was not yet disbursed by the Fund, but remained earmarked on its accounts for expenditure during the ongoing regulatory period.

The largest use of revenue in the most recent reporting year was for the following:

- The support scheme for electricity producers from renewable energy sources provided EUR 462.8 million in premiums, covering installations with a capacity of up to 0.5 MW and the related purchase costs of public and final suppliers.
- The support scheme for highly efficient combined heat and power provided EUR 213.0 million in premiums to district heating companies, through the Electricity System Security Fund.

- EUR 86.6 million compensated household electricity customers connected to the low-voltage distribution network for part of their electricity supply costs.

Croatia		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	158.9	0%	24%	69%
2024	118.3		0%	42%
2025	116.5			1%

Revenue usage: 1% of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed, 29% as committed and 70% was reported as carried over for future spending and reporting. Regarding revenue generated in 2024, EUR 49.8 million of 2024 revenue was reported as disbursed in 2025 and EUR 1.4 million of 2024 revenue was reported as committed in 2025. Additionally, EUR 85.4 million of pre-2024 revenue was reported as disbursed in 2025. According to national law, 100% of the auctioning revenues are spent on climate and energy purposes via the Environmental Protection and Energy Efficiency Fund (EPEEF).

The largest use of revenue in the most recent reporting year was for the following:

- EUR 41.0 million subsidised part of the final gas supply price for households, through the Environmental Protection and Energy Efficiency Fund (EPEEF).
- EPEEF provided EUR 36.4 million for the energy renovation of family houses.
- EUR 22.4 million remained committed at 31 December 2025 for energy efficiency measures, including the 2024 procurement for smart solutions and services and the public call for energy renovation of family houses.

Cyprus		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	113.6	91%	91%	91%
2024	95.5		99%	99%
2025	not reported			

This Member State did not submit a report for the 2025 reporting year.

The report for the 2025 reporting year has not been submitted yet. The largest use of revenue in the most recent report, for the 2024 reporting year, was for the following actions (all from revenue generated in 2024):

- The Administration of the Ministry of Energy, Commerce and Industry granted EUR 42.0 million in emergency income support to citizens to offset electricity tariff increases.
- The Department of Road Transport, Ministry of Transport, Communications and Works provided EUR 19.4 million for public passenger transport.
- The Department of Forestry of the Ministry of Agriculture, Rural Development & Environment provided EUR 10.2 million to hire of aircraft and maritime means of transport for firefighting support and coordination.

Czechia		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	777.2	26%	30%	30%
2024	605.0		96%	100%
2025	501.7			100%

Revenue usage: Czechia reported spending EUR 57.0 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Czechia's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, all was reported as disbursed. Regarding revenue generated in 2024, EUR 26.5 million of 2024 revenue was reported as disbursed in 2025.

The largest use of revenue in the most recent reporting year was for the following:

- The Ministry of Transport provided EUR 171.8 million for railway junctions and stations.
- The Ministry of Transport provided EUR 136.9 million for the modernisation and optimisation of railways.
- The Ministry of Transport provided EUR 123.8 million for the electrification of railways.

Denmark		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	416.1	100%	100% previously	100% previously
2024	298.8		100%	100% previously
2025	294.0			100%

Revenue usage: All of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Revenues are not earmarked. Denmark reported projects for Art. 10(3) purposes of an equivalent financial value, so the figures for Denmark, including the largest uses listed below, refer to the revenue or the equivalent in financial value.

The largest use of revenue in the most recent reporting year was for the following:

- The Danish Energy Agency provided EUR 171.2 million in grants for the upgrading and purification of biogas.
- The Energy Technology Development and Demonstration Programme (EUDP) provided EUR 67.0 million for work by enterprises and universities demonstrating new green energy technologies.
- The Ministry of Foreign Affairs provided EUR 39.9 million through the Global Green Transition programme supporting developing countries.

Estonia		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	360.0	2%	9%	14%
2024	254.6		8%	39%
2025	256.5			7%
Revenue usage: 7% of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Regarding revenue generated in 2024, EUR 79.6 million of 2024 revenue was reported as disbursed in 2025. Additionally, EUR 107.8 million of pre-2024 revenue was reported as disbursed in 2025. Up to 2023, 50% of the auctioning revenue was earmarked and directed through the four-year State Budget Strategy and spent on Art. 10(3) purposes, which may take multiple years. Unspent revenues are carried over to later years and always used for climate and energy projects. The remaining 50% went to the general budget. From 2024 onwards, 100% of revenues are earmarked for Art 10(3) purposes.				
The largest use of revenue in the most recent reporting year was for the following: • EUR 41.6 million of state budget co-financing went to the Rail Baltica project, including the design and construction of the main railway. • EUR 26.8 million improved energy efficiency in public sector buildings, cutting energy consumption and maintenance costs and increasing the use of renewable energy. • EUR 34.3 million co-financed sustainable transport, including an electric ferry serving Estonia's main islands and the Rail Baltica project.				
Finland		**Total percentage disbursed up to the year indicated**		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	463.9	100%	100% previously	100% previously
2024	417.9		100%	100% previously
2025	259.9			100%
Revenue usage: Finland reported spending EUR 149.9 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Finland's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3), which amounts to EUR 259.9 million. Of the 2025 Article 10(3) amount, all was reported as disbursed. Revenues are not earmarked.				
The largest use of revenue in the most recent reporting year was for the following: • EUR 212.0 million supported renewable electricity generation under the feed-in tariff and premium scheme of Act 1396/2010, covering wind, biogas, forest chip and wood fuel plants. • EUR 17.0 million funded the management of waters and marine areas under Acts 1299/2004 and 246/2019 and the national Marine Environment Management Plan. • EUR 15.6 million funded the inventory, management and monitoring of protected areas, the Natura network and endangered species, including through the Helmi and METSO programmes.				
France		**Total percentage disbursed up to the year indicated**		

Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	2,100.2	100%	100% previously	100% previously
2024	700.0		100%	100% previously
2025	750.0			100%

Revenue usage: France reported spending EUR 794.1 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from France's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, all was reported as disbursed. The auctioning revenues co-fund energy efficiency improvements of low-income housing, up to a ceiling of EUR 700 million per year. The remainder is not earmarked but goes to the general budget, from which the equivalent financial value is reported.

The largest use of revenue in the most recent reporting year was for the following:

- MaPrimeRénov, the main French support scheme for residential energy renovation, provided EUR 700.0 million in grants to low-income households, particularly for replacing heating systems.
- EUR 50.0 million reached the organising authorities for mobility (AOM) through AFIT France, financing the operation and infrastructure of public transport.

Germany		**Total percentage disbursed up to the year indicated**		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	7,645.5	100%	100% previously	100% previously
2024	5,528.7		100%	100% previously
2025	2,643.4			100%

Revenue usage: Germany reported spending EUR 2,785.6 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Germany's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, all was reported as disbursed. Projects were financed from the Climate and Transformation Fund through funding guidelines, grants and state aid.

The largest use of revenue in the most recent reporting year was for the following:

- The federal programme for energy and resource efficiency in industry (EEW) provided EUR 614.3 million to cut greenhouse gas emissions through investment in high-efficiency plant and processes.
- EUR 469.9 million funded national hydrogen projects under the Important Project of Common European Interest (IPCEI) Hydrogen, with the federal government covering 70% of the grant and the Länder 30%.
- EUR 403.0 million funded hydrogen projects decarbonising industrial production, mainly steel and chemicals, selected under the IPCEI Hydrogen expression of interest procedure.

Greece		**Total percentage disbursed up to the year indicated**		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025

2023	1,208.9	99%	99%	99%
2024	820.2		100%	100% previously
2025	913.6			100%

Revenue usage: Greece reported spending EUR 227.6 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Greece's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, all was reported as disbursed.

The largest use of revenue in the most recent reporting year was for the following:

- The Energy Transition Fund provided EUR 421.1 million in state subsidy to reduce the cost of electricity, administered by DAPEEP.
- The Green Fund provided EUR 165.6 million for the protection, conservation and improvement of the natural environment and for adaptation to climate change, including water scarcity.
- The Special Account for renewable energy sources provided EUR 103.3 million in support, administered by DAPEEP SA.

Hungary		**Total percentage disbursed up to the year indicated**		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	438.9	30%	39%	39%
2024	584.6		20%	21%
2025	437.8			23%

Revenue usage: 23% of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed and 76% was reported as carried over for future spending and reporting. Regarding revenue generated in 2024, EUR 3.7 million of 2024 revenue was reported as disbursed in 2025 and EUR 2.8 million of 2024 revenue was reported as committed in 2025. Additionally, EUR 15.4 million of pre-2024 revenue was reported as disbursed in 2025 and EUR 5.5 million of pre-2024 revenue was reported as committed in 2025. Revenues are earmarked for Art. 10(3) purposes, any revenues not spent are carried over to future years.

The largest use of revenue in the most recent reporting year was for the following:

- The National Energy Agency provided EUR 61.8 million for the modernisation of public street lighting.
- The Independent Energy Data Centre provided EUR 20.4 million to install district heating smart meters.
- EUR 16.1 million supported MÁV Hungarian State Railways in maintaining single wagonload freight services, keeping small and medium-sized enterprises supplied by rail as an alternative to road transport.

Ireland		**Total percentage disbursed up to the year indicated**		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	158.3	100%	100% previously	100% previously
2024	138.8		100%	100% previously
2025	123.9			100%

Revenue usage: All of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Revenues are not earmarked for specific purposes. The amounts reported are equivalent to 100% of these revenues and are allocated to emission reduction activities in line with the purposes specified in Art 10(3).

The largest use of revenue in the most recent reporting year was for the following:

- EUR 90.3 million funded public transport investment, including Cork Area Commuter Rail, BusConnects Cork infrastructure, an electric bus fleet for Dublin and other urban areas, and bus depot electrification.
- EUR 30.1 million supported international climate finance, as set out in Ireland's annual Climate Finance Report.
- EUR 3.4 million compensated the Environmental Protection Agency for its operational costs as the administrator of the ETS in Ireland.

Italy		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	3,396.8	0%	0%	0%
2024	2,558.1		0%	0%
2025	not reported			

This Member State did not submit a report for the 2025 reporting year.

The report for the 2025 reporting year has not been submitted yet. The largest use of revenue in the most recent report, for the 2024 reporting year, was for the following actions (from revenue generated between 2014 and 2021):

- EUR 37.2 million for the development of hydrogen production projects in abandoned industrial areas in Basilicata, Piemonte, Puglia, Umbria and Friuli Venezia Giulia, implemented by the Ministry for the Environment and Regional Authorities.
- EUR 24.7 million for energy efficiency in public administration buildings: Energy Requalification Programme of the Central Public Administration. This programme promotes energy efficiency to meet energy-saving targets under Article 8 of EU Directive 2023/1791 (EED III).
- Agreement between Ministry of Environment and Carabinieri provided EUR 6.9 million for purchasing low environmental impact vehicles.

Latvia		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	90.8	30%	56%	56%
2024	64.5		6%	69%
2025	67.2			0%

Revenue usage: None of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed or committed, and all of it was reported as carried over for future spending and reporting. Regarding revenue generated in 2024, EUR 40.6 million was reported as disbursed in 2025 and EUR 2.0 million as committed in 2025. 100% of revenues go to the EAAI, a national green investment scheme aimed at tackling global climate change. Latvia states that in 2025 it continued to disburse revenue generated in 2024, and that the revenue generated in 2025 will be disbursed or committed in 2026 and following years.

The largest use of revenue in the most recent reporting year was for the following:

- An open tender under the Emission Allowances Auctioning Instrument provided EUR 19.6 million to support the purchase of electric and plug-in vehicles.
- An open tender under the same instrument provided EUR 10.7 million for household heat and electricity generation equipment and for connections to district heating.
- EUR 4.5 million covered the administrative expenses of managing the ETS.

Lithuania		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	113.7	61%	61%	61%
2024	87.0		12%	12%
2025	83.4			68%

Revenue usage: 68% of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Revenues fund the four-year (2022-2025) Climate Change Programme, of which 2025 is the final year. Funds are committed when funding applications are accepted, and paid after the projects are implemented.

The largest use of revenue in the most recent reporting year was for the following:

- The Environmental Project Management Agency (EPMA) provided EUR 34.0 million for the renovation of single-family and two-family homes owned by natural persons.
- EPMA provided EUR 25.0 million for the renovation of multi-apartment buildings.
- EPMA provided EUR 7.1 million to reduce the use of fluorinated gases.

Luxembourg		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	9.3	100%	100% previously	100% previously
2024	5.1		100%	100% previously
2025	2.3			100%

Revenue usage: All of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Auction revenues, together with the climate contribution on road fuels and a fraction (40%) of the annual motor vehicle tax, fund the Climate and Energy Fund. An equivalent amount of Article 10(3) actions from this fund are reported.

The largest use of revenue in the most recent reporting year was EUR 2.3 million for the activities of the Climate and Energy Fund, administered by the Ministry of the Environment, Climate and Biodiversity.

Malta		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	44.6	100%	100% previously	100% previously

2024	44.2		100%	100% previously
2025	52.9			100%

Revenue usage: All of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Revenues are not earmarked.

The largest use of revenue in the most recent reporting year was for the following:

- EUR 22.3 million funded the ARMS feed-in tariff, governed by Subsidiary Legislation 545.27.
- The Regulator for Energy and Water Services provided EUR 16.7 million in grants for household renewable energy and battery storage installations.
- The Ministry for Sustainable Mobility provided EUR 16.4 million in electric vehicle grants.

Netherlands		**Total percentage disbursed up to the year indicated**		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	1,281.4	100%	100% previously	100% previously
2024	927.8		100%	100% previously
2025	923.0			100%

Revenue usage: All of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Revenues are not earmarked. Equivalent spending has been reported as part of the spending on several large climate policies.

The largest use of revenue in the most recent reporting year was for the following:

- The Netherlands Enterprise Agency (RVO) provided EUR 614.4 million under the SDE scheme, which supports renewable energy projects by compensating part of the additional costs of renewable energy production compared with conventional energy.
- RVO provided EUR 1,748.2 million under the SDE+ scheme, which supports renewable energy projects and other technologies that reduce greenhouse gas emissions, such as CCUS and hydrogen.
- RVO provided EUR 522.6 million through the Sustainable Energy Investment Subsidy (ISDE). The scheme supports households and businesses in making investments in the use of renewable energy and energy-saving measures, such as heat pumps, insulation and solar water heaters.

Poland		**Total percentage disbursed up to the year indicated**		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	4,988.1	92%	92%	92%
2024	3,192.6		94%	100%
2025	3,121.4			100%

Revenue usage: Poland reported spending EUR 687.9 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Poland's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, all was reported as disbursed. Revenues are not earmarked. The equivalent financial value of actions for the purposes in Art. 10(3) have been reported.

The largest use of revenue in the most recent reporting year was for the following:

- EUR 1,084.6 million recapitalised Polskie Elektrownie Jądrowe (Polish Nuclear Power Plants) through the free transfer of Treasury securities, under the Act of 20 February 2025 on nuclear energy investments.
- EUR 559.2 million subsidised interregional and international passenger rail services from the state budget.
- EUR 420.2 million reflected the reduced VAT rate applied to bus and rail tickets.

Portugal		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	695.0	99.9%	100%	100% previously
2024	535.2		99%	100%
2025	496.0			92%

Revenue usage: Portugal reported spending EUR 50.0 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Portugal's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, 92% was reported as disbursed and 8% was reported as carried over for future spending and reporting. Regarding revenue generated in 2024, EUR 2.9 million of 2024 revenue was reported as disbursed in 2025, completing the use of its 2024 revenue. All revenue is channelled to the Environment Fund (alongside other revenues), which finances environmental projects, a portion of which support climate objectives. The amounts reported as spent represent climate and energy projects funded by the Environment Fund.

The largest use of revenue in the most recent reporting year was for the following:

- EUR 307.8 million supported renewable electricity generation through the compensation mechanism of the National Electric System, paid to E-REDES.
- EUR 52.7 million funded the expansion of the Oporto metro network, including the acquisition of rolling stock.
- EUR 16.8 million funded the expansion of the Lisbon metro network, including the acquisition of rolling stock.

Romania		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	435.9	100%	100% previously	100% previously
2024	519.0		100%	100% previously
2025	837.0			100%

Revenue usage: Romania reported spending EUR 76.5 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Romania's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, all was reported as disbursed. Distribution of auction revenues to different purposes is governed by law GEO 115/2011.

The largest use of revenue in the most recent reporting year was for the following:

- EUR 369.3 million funded the purchase and installation of photovoltaic systems for consumers connected to the national electricity distribution network.
- EUR 159.0 million completed unfinished natural gas transmission projects contracted under the 2014-2020 Large Infrastructure Operational Programme.
- EUR 138.7 million modernised public street lighting by replacing existing fittings with LED sources, under Order No 1866 of 12 October 2021.

Slovakia		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	298.0	31%	31%	31%
2024	233.5		37%	37%
2025	269.9			44%

Revenue usage: 44% of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed, 46% as committed and 10% was reported as carried over for future spending and reporting. Under Act No. 414/2012 Coll. on Emissions Trading, auctioning revenues are revenues of the Environmental Fund and form part of the state budget, so the Ministry of Finance determines how much is released to the Fund for eligible purposes.

The largest use of revenue in the most recent reporting year was for the following:

- EUR 60.0 million funded water pipes and sewers, including water retention measures, in line with the Environmental Strategy of the Slovak Republic to 2030 and the national water supply and sewerage development plans for 2021-2027
- EUR 43.8 million increased energy efficiency in existing public buildings, including insulation.
- EUR 25.6 million increased carbon sequestration in forest soils and biomass through conservation and management measures in protected areas.

Slovenia		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	161.1	79%	100%	100% previously
2024	108.0		87%	100%
2025	107.5			100%

Revenue usage: Slovenia reported spending EUR 25.2 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Slovenia's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, all was reported as disbursed. Regarding revenue generated in 2024, EUR 14.6 million of 2024 revenue was reported as disbursed in 2025. All of the auctioning revenues are used for purposes in Article 10(3), coordinated through the Climate Fund.

The largest use of revenue in the most recent reporting year was for the following:

- EUR 10.0 million was allocated for rail transport.
- EUR 7.0 million was allocated for municipal vehicles for the transport of passengers and school children.
- The Eco Fund provided EUR 20.5 million for efficient heating.

Spain		Total percentage disbursed up to the year indicated		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	3,355.5	33%	33%	33%
2024	2,331.4		48%	48%
2025	2,359.6			47%
Revenue usage: Spain reported spending EUR 244.0 million from its 2025 auction revenue to compensate for indirect carbon costs. This amount was deducted from Spain's total revenue for the purpose of calculating the amount it must spend on the purposes of Article 10(3). Of the 2025 Article 10(3) amount, 47% was reported as disbursed and 53% was reported as carried over for future spending and reporting. Estimated revenues are earmarked for climate and energy purposes ahead of each year, so actual revenues may differ from the allocated estimate. According to Spanish law, all estimated revenues that do not go to indirect cost compensation (excluded in the values above) must be used for climate and energy purposes.				
The largest use of revenue in the most recent reporting year was for the following: • EUR 1,100.0 million financed the renewable energy costs of the electricity system provided for in the Electricity Sector Act. • EUR 5.0 million went to the Adaptation Fund of the UN Framework Convention on Climate Change, which finances projects in developing countries vulnerable to climate change. • EUR 2.5 million funded climate change action under an agreement with the Fundación Biodiversidad.				
Sweden		**Total percentage disbursed up to the year indicated**		
Year of generation of revenues	Revenues to be spent on the purposes of Art. 10(3) (EUR million)	2023	2024	2025
2023	323.2	100%	100% previously	100% previously
2024	236.5		100%	100% previously
2025	183.1			100%
Revenue usage: All of the 2025 revenue to be spent for the purposes of Article 10(3) was reported as disbursed. Revenues are not earmarked, as Swedish budgetary rules do not allow strict earmarking of income. Sweden instead reports examples of projects for the purposes of Article 10(3) that are funded from the general budget.				
The largest use of revenue in the most recent reporting year was for the following: • The Swedish Energy Agency provided EUR 70.5 million through the climate premium, covering up to 60% of eligible costs for buyers of heavy trucks and electric work machines. • EUR 65.6 million funded the Climate Leap, a programme of local and regional investments to cut greenhouse gas emissions outside the EU ETS. • EUR 47.0 million funded the Industrial Leap, financing research, feasibility studies and investment that cut process emissions from industry.				

10 Emissions covered by the effort sharing legislation

Annual emission allocations

In 2025, based on approximated data, emissions from sectors covered by the ESR were above the aggregated EU emissions limit by 5%, and around 20.5% below 2005 emission levels. 18 Member States exceeded their 2025 ESR emission limits based on the approximated data: Austria, Belgium, Cyprus, Germany, Denmark, Estonia, Spain, Finland, France, Croatia, Hungary, Ireland, Italy, Lithuania, Malta, Poland, Portugal and Sweden.

The Commission determined the annual emission allocations for the period 2026-2030 based on the 2025 comprehensive review of the ESR emissions for the years 2021-2023 and the methodology set out in the Regulation [24]. The comprehensive review includes checks of Member States' national inventory data verifying that Member States' inventory data are transparent, accurate, consistent, comparable and complete, and to make corrections where necessary. In 2027 the ESR emissions will be comprehensively reviewed again for each of the years 2021 to 2025 for the compliance process starting in 2027.

Under the ESR, the Commission will check whether Member States respected and complied with their emission limits in two rounds – first in 2027 (for the years 2021 to 2025) and then in 2032 (for the years 2026 to 2030). During the compliance process Member States can make use of the different flexibilities available under the ESR [25].

[24] Commission Implementing Decision (EU) 2026/895 of 24 April 2026

[25] https://climate.ec.europa.eu/eu-action/effort-sharing-member-states-emission-targets/effort-sharing-2021-2030-targets-and-flexibilities_en

Table 11: Member States targets, historical and projected emissions under the effort-sharing legislation and distance to targets in percentage change from 2005 base year emissions

The 2021-2024 emissions are based on the 2026 inventory reports, the 2025 ESR emissions are based on approximated inventory reports, and 2030 ESR emissions are based on 2026 reporting (or 2025 reporting when no reporting was done in 2026). Positive values indicate projected overachievement while negative values indicate projected underachievement. WEM = with existing measures, WAM = with additional measures. The 2005 emissions used for the calculation are set out in Annex I of Commission Implementing Decision (EU) 2020/2126.

The targets, ESR emissions and distance to targets are rounded to the percentage targets which may result in the numbers not adding up visually. The targets in the table reflect Member State's 2030 emission limits, compared to their 2005 emissions, which takes into account adjustments made to the annual emission allocations for some Member States based on Article 10 ESR.

Member State	Target and emissions	2021	2022	2023	2024	2025	2030 (projections WEM)	2030 (projections WAM)
Belgium	Target	-13%	-15%	-19%	-23%	-27%	-47%	-47%
	Emissions	-17%	-23%	-24%	-24%	-24%	-28%	-43%
	Distance to target (percentage points)	4	8	4	1	-4	-19	-4
Bulgaria	Target	21%	13%	10%	7%	4%	-10%	-10%
	Emissions	14%	11%	8%	9%	-4%	-36%	-36%
	Distance to target (pp)	8	2	2	-2	9	26	26
Czechia	Target	2%	-6%	-9%	-11%	-14%	-26%	-26%
	Emissions	-9%	-11%	-14%	-14%	-15%	-28%	-36%
	Distance to target (pp)	11	5	6	3	1	2	10
Denmark	Target	-20%	-22%	-26%	-29%	-33%	-50%	-50%
	Emissions	-19%	-23%	-26%	-30%	-30%	-53%	-53%
	Distance to target (pp)	-1	0	0	0	-3	3	3
Germany	Target	-12%	-15%	-19%	-24%	-28%	-50%	-50%
	Emissions	-16%	-19%	-22%	-22%	-21%	-36%	-36%
	Distance to target (pp)	4	4	3	-1	-7	-14	-14

Member State	Target and emissions	2021	2022	2023	2024	2025	2030 (projections WEM)	2030 (projections WAM)
Estonia	Target	0%	-3%	-6%	-8%	-11%	-24%	-24%
	Emissions	-8%	-7%	-9%	-7%	-4%	-21%	-22%
	Distance to target (pp)	8	4	4	-1	-7	-3	-2
Ireland	Target	-9%	-11%	-15%	-19%	-23%	-42%	-42%
	Emissions	-6%	-7%	-10%	-11%	-12%	-12%	-23%
	Distance to target (pp)	-3	-4	-5	-8	-11	-30	-19
Greece	Target	-27%	-25%	-25%	-25%	-24%	-23%	-23%
	Emissions	-30%	-28%	-27%	-27%	-30%	-43%	-43%
	Distance to target (pp)	3	2	2	2	6	21	21
Spain	Target	-17%	-18%	-20%	-23%	-25%	-37%	-37%
	Emissions	-20%	-20%	-23%	-23%	-22%	-35%	-45%
	Distance to target (pp)	3	2	3	0	-3	-2	8
France	Target	-16%	-19%	-22%	-26%	-29%	-47%	-47%
	Emissions	-17%	-21%	-24%	-25%	-27%	-37%	-46%
	Distance to target (pp)	1	3	2	0[26]	-3	-10	-1
Croatia	Target	-2%	-8%	-9%	-10%	-11%	-17%	-17%
	Emissions	-4%	-1%	4%	10%	7%	-8%	-21%
	Distance to target (pp)	2	-8	-13	-20	-19	-8	5
Italy	Target	-20%	-22%	-24%	-27%	-30%	-43%	-43%
	Emissions	-20%	-22%	-24%	-23%	-22%	-31%	-41%
	Distance to target (pp)	0	1	0	-4	-7	-12	-2
Cyprus	Target	-5%	-7%	-10%	-13%	-16%	-32%	-32%
	Emissions	3%	4%	4%	5%	5%	-4%	-26%
	Distance to target (pp)	-7	-10	-14	-18	-21	-28	-6

[26] Note: these figures are rounded. The distance to target for France is rounded to 0% from -0.3%.

Member State	Target and emissions	2021	2022	2023	2024	2025	2030 (projections WEM)	2030 (projections WAM)
Latvia	Target	24%	3%	0%	-2%	-5%	-17%	-17%
	Emissions	-1%	-3%	-5%	-7%	-7%	-15%	-18%
	Distance to target (pp)	24	6	5	5	2	-2	1
Lithuania	Target	23%	5%	2%	-1%	-5%	-21%	-21%
	Emissions	5%	2%	0%	2%	-2%	-18%	-20%
	Distance to target (pp)	18	3	1	-4	-3	-3	-1
Luxembourg	Target	-17%	-19%	-23%	-27%	-31%	-50%	-50%
	Emissions	-19%	-29%	-31%	-34%	-36%	-33%	-56%
	Distance to target (pp)	2	10	8	7	5	-17	6
Hungary	Target	4%	-9%	-11%	-12%	-13%	-19%	-19%
	Emissions	-3%	-8%	-15%	-15%	-12%	-15%	-26%
	Distance to target (pp)	8	-2	4	3	-1	-3	8
Malta	Target	102%	21%	16%	11%	6%	-19%	-19%
	Emissions	30%	43%	38%	40%	37%	42%	30%
	Distance to target (pp)	73	-22	-22	-29	-31	-61	-49
Netherlands	Target	-23%	-25%	-27%	-30%	-33%	-48%	-48%
	Emissions	-27%	-34%	-35%	-37%	-38%	-44%	-47%
	Distance to target (pp)	4	10	7	7	5	-4	-1
Austria	Target	-14%	-17%	-21%	-25%	-29%	-48%	-48%
	Emissions	-13%	-18%	-22%	-25%	-27%	-32%	-40%
	Distance to target (pp)	-1	1	2	0	-1	-16	-8
Poland	Target	12%	6%	3%	0%	-3%	-18%	-18%
	Emissions	7%	1%	1%	0%	1%	-12%	-19%
	Distance to target (pp)	5	5	2	0	-4	-6	2
Portugal	Target	-13%	-16%	-18%	-19%	-21%	-29%	-29%
	Emissions	-19%	-19%	-18%	-19%	-20%	-30%	-40%

Member State	Target and emissions	2021	2022	2023	2024	2025	2030 (projections WEM)	2030 (projections WAM)
	Distance to target (pp)	6	3	0	-1	-1	1	11
Romania	Target	12%	-2%	-3%	-4%	-6%	-13%	-13%
	Emissions	-7%	-8%	-8%	-7%	-7%	-12%	-23%
	Distance to target (pp)	19	7	5	3	1	0	10
Slovenia	Target	-4%	-6%	-9%	-11%	-14%	-26%	-26%
	Emissions	-11%	-9%	-13%	-11%	-14%	-9%	-28%
	Distance to target (pp)	8	3	4	0	1	-17	2
Slovakia	Target	1%	-9%	-10%	-12%	-14%	-23%	-23%
	Emissions	-11%	-15%	-15%	-20%	-15%	-14%	-26%
	Distance to target (pp)	13	6	5	7	1	-8	4
Finland	Target	-16%	-19%	-23%	-27%	-30%	-50%	-50%
	Emissions	-20%	-23%	-25%	-25%	-29%	-45%	-45%
	Distance to target (pp)	4	4	3	-2	-2	-5	-5
Sweden	Target	-28%	-29%	-32%	-34%	-37%	-50%	-50%
	Emissions	-33%	-37%	-38%	-30%	-30%	-45%	-45%
	Distance to target (pp)	5	8	7	-4	-7	-5	-5
EU-27	Target	-12%	-15%	-18%	-21%	-24%	-40%	-40%
	Emissions	-15%	-18%	-20%	-21%	-21%	-32%	-38%
	Distance to target (pp)	4	3	2	-1	-4	-8	-1
Iceland	Target	-7%	-10%	-12%	-15%	-17%	-29%	-29%
	Emissions	-8%	-7%	-10%	-8%	-10%	-20%	-27%
	Distance to target (pp)	1	-3	-2	-7	-7	-9	-2
Norway	Target	-13%	-16%	-19%	-22%	-25%	-40%	-40%
	Emissions	-12%	-13%	-16%	-20%	-22%	-32%	-49%
	Distance to target (pp)	-1	-3	-3	-2	-3	-8	9

Table 12: Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation

Belgium	Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	71.1	69.1	65.9	62.7	59.4	57.0	53.6	50.1	46.7	43.3
Emissions	68.0	62.9	62.4	62.2	62.4	57.7	55.0	52.2	49.5	46.8
Distance to target	3.1	6.2	3.5	0.5	-3.0	-0.7	-1.4	-2.1	-2.8	-3.5
Cumulative balance of AEAs	3.1	9.3	12.8	13.3	10.4	9.7	8.3	6.2	3.4	-0.1

Baseline emissions		81.6 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	15.4 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	3.8 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Note: AEAs for the years 2021-2030 are established in Implementing Decision (EU) 2020/2126, latest amended by Implementing Decision (EU) 2026/895. The values of 'cumulative surplus of AEAs' are the cumulative annual distances to target and do not take into account cancellations and transfers. The 2021-2024 emissions are based on the 2026 inventory reports, the 2025 ESR emissions are based on approximated inventory reports, and 2030 ESR emissions are based on 2026 reporting (or 2025 reporting when no reporting was done in 2026). 2026 - 2030 emissions are based on the most recent WAM emissions projections reports, or in the absence of WAM projections the WEM projections. If in 2026 only WEM projections are reported, these most recent WEM projections were used (as opposed to older WAM projections reported in 2025). For Poland it includes the projections provided in its final updated NECP submitted to the Commission on 15 June 2026. First compliance check will take place in 2027.

Bulgaria

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	27.1	25.2	24.5	23.9	23.3	23.0	22.3	21.6	20.8	20.1
Emissions	25.4	24.7	24.0	24.4	21.4	18.6	17.5	16.5	15.4	14.4
Distance to target	1.7	0.5	0.5	-0.5	1.9	4.4	4.7	5.1	5.4	5.7
Cumulative balance of AEAs	1.7	2.1	2.6	2.1	4.0	8.4	13.2	18.2	23.6	29.3

Baseline emissions		22.3 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	4.1 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Czechia

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	66.0	60.9	59.3	57.7	56.1	54.0	52.5	51.0	49.6	48.1
Emissions	59.1	57.5	55.6	56.0	55.2	49.3	47.3	45.3	43.3	41.3
Distance to target	6.8	3.4	3.7	1.7	0.9	4.7	5.2	5.7	6.3	6.8
Cumulative balance of AEAs	6.8	10.2	14.0	15.7	16.6	21.2	26.5	32.2	38.5	45.3

Baseline emissions		65.0 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	2.6 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Denmark

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	32.1	31.3	29.9	28.5	27.1	27.3	25.6	23.8	22.0	20.2
Emissions	32.5	31.2	29.7	28.4	28.2	25.9	24.3	22.4	20.7	19.0
Distance to target	-0.4	0.1	0.2	0.1	-1.1	1.4	1.3	1.4	1.2	1.1
Cumulative balance of AEAs	-0.4	-0.3	-0.1	0.0	-1.1	0.3	1.6	2.9	4.2	5.3

Baseline emissions	40.4 $MtCO_2$-eq	2005 base year emissions
Flexibility – **ETS flexibility**	4.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
Flexibility – **Maximum LULUCF flexibility**	14.6 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)	Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Germany

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	427.3	413.2	391.9	370.5	349.2	338.8	314.7	290.6	266.5	242.4
Emissions	406.9	394.3	379.2	375.8	383.6	371.7	363.8	346.4	329.5	310.8
Distance to target	20.4	18.9	12.7	-5.3	-34.4	-32.9	-49.1	-55.8	-63.0	-68.4
Cumulative balance of AEAs	20.4	39.3	52.0	46.7	12.2	-20.7	-69.8	-125.5	-188.6	-257.0

Baseline emissions	484.7 $MtCO_2$-eq	2005 base year emissions
Flexibility – **ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
Flexibility – **Maximum LULUCF flexibility**	22.3 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)	Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Estonia

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation (MtCO2-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	6.2	6.0	5.8	5.7	5.5	5.3	5.2	5.0	4.9	4.7
Emissions	5.7	5.8	5.6	5.7	6.0	5.2	5.1	5.0	4.9	4.8
Distance to target	0.5	0.3	0.2	-0.1	-0.5	0.1	0.1	0.0	0.0	-0.1
Cumulative balance of AEAs	0.5	0.8	1.0	0.9	0.5	0.6	0.6	0.6	0.6	0.5

Baseline emissions		6.2 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	0.9 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Ireland

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	43.5	42.4	40.5	38.7	36.8	38.1	35.5	32.9	30.3	27.7
Emissions	44.9	44.3	42.8	42.6	42.0	40.4	39.4	38.5	37.5	36.6
Distance to target	-1.4	-1.9	-2.3	-3.9	-5.1	-2.3	-3.9	-5.6	-7.2	-8.9
Cumulative balance of AEAs	-1.4	-3.4	-5.6	-9.6	-14.7	-17.0	-20.9	-26.5	-33.7	-42.6

Baseline emissions		47.7 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	19.1 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	26.8 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Greece

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	46.2	47.0	47.2	47.4	47.6	46.6	47.1	47.6	48.2	48.7
Emissions	44.3	45.6	46.1	46.3	43.9	41.3	39.9	38.5	37.1	35.7
Distance to target	1.9	1.4	1.1	1.1	3.7	5.3	7.2	9.1	11.0	12.9
Cumulative balance of AEAs	1.9	3.3	4.4	5.5	9.2	14.5	21.7	30.8	41.9	54.8

Baseline emissions	63.0 $MtCO_2$-eq	2005 base year emissions
Flexibility – **ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
Flexibility – **Maximum LULUCF flexibility**	6.7 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)	Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Spain

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	201.0	198.7	192.8	186.9	181.0	178.4	171.7	165.0	158.3	151.7
Emissions	194.7	193.0	185.6	187.3	189.1	160.3	153.3	146.2	139.2	132.3
Distance to target	6.3	5.7	7.2	-0.4	-8.0	18.0	18.4	18.8	19.1	19.4
Cumulative balance of AEAs	6.3	12.0	19.2	18.8	10.7	28.7	47.2	65.9	85.1	104.5

Baseline emissions	242.0 $MtCO_2$-eq	2005 base year emissions
Flexibility – **ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
Flexibility – **Maximum LULUCF flexibility**	29.1 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)	Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

France

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	335.7	326.5	312.0	297.5	283.0	277.1	260.5	243.9	227.2	210.6
Emissions	331.0	316.3	303.2	299.0	294.3	264.7	252.4	240.1	227.7	215.4
Distance to target	4.7	10.2	8.8	-1.5	-11.2	12.4	8.1	3.8	-0.5	-4.8
Cumulative balance of AEAs	4.7	14.9	23.7	22.3	11.0	23.4	31.5	35.3	34.8	30.0

Baseline emissions		401.1 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	58.2 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Croatia

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	17.7	16.5	16.4	16.2	16.0	17.0	16.5	16.0	15.5	15.0
Emissions	17.3	18.0	18.7	19.8	19.4	16.0	15.6	15.1	14.7	14.2
Distance to target	0.3	-1.4	-2.4	-3.6	-3.4	0.9	0.9	0.9	0.9	0.8
Cumulative balance of AEAs	0.3	-1.1	-3.5	-7.1	-10.5	-9.6	-8.7	-7.8	-6.9	-6.1

Baseline emissions		18.1 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	0.9 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Italy

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	273.5	268.8	259.4	250.1	240.7	247.2	233.8	220.5	207.2	193.9
Emissions	273.1	266.7	260.6	263.7	266.1	244.8	232.8	221.5	211.1	200.8
Distance to target	0.4	2.1	-1.2	-13.6	-25.3	2.4	1.0	-1.0	-3.9	-6.9
Cumulative balance of AEAs	0.4	2.5	0.0	-13.5	-38.9	-36.5	-35.5	-36.5	-40.4	-47.3

Baseline emissions		343.1 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	11.5 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Cyprus

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	4.1	4.0	3.8	3.7	3.6	3.6	3.4	3.3	3.1	2.9
Emissions	4.4	4.4	4.4	4.5	4.5	3.8	3.7	3.5	3.3	3.2
Distance to target	-0.3	-0.4	-0.6	-0.8	-0.9	-0.1	-0.2	-0.2	-0.2	-0.3
Cumulative balance of AEAs	-0.3	-0.7	-1.3	-2.1	-3.0	-3.1	-3.4	-3.6	-3.8	-4.1

Baseline emissions		4.3 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	0.6 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Latvia

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	10.6	8.9	8.6	8.4	8.2	8.0	7.8	7.6	7.3	7.1
Emissions	8.5	8.3	8.2	8.0	8.0	7.4	7.3	7.2	7.1	7.0
Distance to target	2.1	0.5	0.4	0.4	0.2	0.6	0.5	0.3	0.2	0.1
Cumulative balance of AEAs	2.1	2.6	3.1	3.5	3.7	4.2	4.7	5.1	5.3	5.4

Baseline emissions		8.6 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	3.1 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Lithuania

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	16.1	13.7	13.3	12.9	12.4	12.3	11.8	11.3	10.8	10.3
Emissions	13.7	13.3	13.1	13.3	12.8	13.0	12.4	11.8	11.2	10.4
Distance to target	2.4	0.4	0.2	-0.5	-0.4	-0.7	-0.6	-0.5	-0.4	-0.1
Cumulative balance of AEAs	2.4	2.8	3.0	2.5	2.1	1.4	0.8	0.3	0.0	-0.1

Baseline emissions		13.1 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	6.5 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Luxembourg

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	8.4	8.1	7.8	7.4	7.0	6.5	6.2	5.8	5.4	5.1
Emissions	8.2	7.1	6.9	6.7	6.4	6.0	5.7	5.3	4.9	4.5
Distance to target	0.2	1.0	0.8	0.7	0.6	0.5	0.5	0.5	0.5	0.6
Cumulative balance of AEAs	0.2	1.2	2.1	2.8	3.3	3.8	4.3	4.8	5.3	5.9

Baseline emissions		10.1 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	2.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	0.3 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Hungary

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	49.9	43.3	42.8	42.2	41.7	41.9	41.2	40.4	39.6	38.9
Emissions	46.2	44.1	40.8	40.9	42.0	39.5	38.4	37.3	36.2	35.2
Distance to target	3.7	-0.7	2.0	1.4	-0.3	2.4	2.7	3.1	3.4	3.7
Cumulative balance of AEAs	3.7	3.0	4.9	6.3	6.0	8.5	11.2	14.3	17.7	21.4

Baseline emissions		47.8 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	2.1 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Malta

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	2.1	1.2	1.2	1.1	1.1	1.2	1.1	1.0	0.9	0.8
Emissions	1.3	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3
Distance to target	0.7	-0.2	-0.2	-0.3	-0.3	-0.2	-0.2	-0.3	-0.4	-0.5
Cumulative balance of AEAs	0.7	0.5	0.3	0.0	-0.3	-0.6	-0.8	-1.1	-1.5	-2.0

Baseline emissions	1.0 $MtCO_2$-eq	2005 base year emissions
Flexibility — **ETS flexibility**	0.5 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
Flexibility — **Maximum LULUCF flexibility**	0.0 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)	Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Netherlands

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	98.5	96.7	92.9	89.2	85.4	79.8	76.5	73.2	69.9	66.6
Emissions	93.6	84.5	83.9	80.8	79.2	80.1	77.4	73.8	71.5	68.3
Distance to target	5.0	12.2	9.0	8.3	6.2	-0.3	-0.9	-0.6	-1.6	-1.7
Cumulative balance of AEAs	5.0	17.1	26.2	34.5	40.7	40.4	39.5	38.9	37.3	35.7

Baseline emissions	128.1 $MtCO_2$-eq	2005 base year emissions
Flexibility — **ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
Flexibility — **Maximum LULUCF flexibility**	13.4 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)	Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Austria

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	48.8	47.4	45.2	43.0	40.7	40.6	37.9	35.1	32.4	29.6
Emissions	49.4	46.9	44.2	42.9	41.5	41.8	40.3	38.3	36.4	34.2
Distance to target	-0.6	0.6	1.0	0.1	-0.8	-1.2	-2.4	-3.1	-4.0	-4.6
Cumulative balance of AEAs	-0.6	-0.1	0.9	1.0	0.2	-1.0	-3.3	-6.5	-10.5	-15.0

Baseline emissions		57.0 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	11.4 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	2.5 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Poland

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	215.0	204.4	198.6	192.9	187.1	184.8	178.2	171.6	165.0	158.4
Emissions	205.5	194.9	194.4	192.2	194.8	178.8	172.9	166.9	161.0	155.1
Distance to target	9.5	9.5	4.2	0.6	-7.7	6.0	5.3	4.7	4.0	3.3
Cumulative balance of AEAs	9.5	18.9	23.2	23.8	16.1	22.1	27.4	32.1	36.1	39.4

Baseline emissions		192.5 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	21.7 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Portugal

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	42.5	40.8	40.1	39.3	38.5	37.9	37.1	36.3	35.5	34.7
Emissions	39.6	39.5	39.8	39.6	39.1	31.8	31.1	30.5	29.8	29.1
Distance to target	2.9	1.4	0.2	-0.3	-0.6	6.1	6.0	5.8	5.7	5.6
Cumulative balance of AEAs	2.9	4.3	4.5	4.2	3.6	9.7	15.7	21.6	27.3	32.9

Baseline emissions		48.6 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	5.2 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Romania

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	87.9	76.9	75.8	74.8	73.7	72.6	71.5	70.4	69.4	68.3
Emissions	73.1	71.8	71.8	72.6	73.0	67.6	65.7	63.9	62.0	60.2
Distance to target	14.8	5.1	4.0	2.2	0.7	5.0	5.8	6.6	7.3	8.1
Cumulative balance of AEAs	14.8	19.9	23.9	26.1	26.7	31.8	37.5	44.1	51.4	59.5

Baseline emissions		78.2 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	13.2 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Slovenia

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	11.4	11.1	10.8	10.5	10.2	9.9	9.6	9.3	9.0	8.7
Emissions	10.5	10.8	10.3	10.5	10.2	10.1	9.7	9.3	8.9	8.5
Distance to target	0.9	0.3	0.5	0.0	0.1	-0.2	-0.1	0.0	0.1	0.2
Cumulative balance of AEAs	0.9	1.3	1.8	1.8	1.9	1.7	1.6	1.6	1.7	1.9

Baseline emissions		11.8 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	1.3 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Slovakia

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	23.4	21.2	20.7	20.3	19.9	19.1	18.8	18.5	18.2	17.9
Emissions	20.5	19.7	19.7	18.6	19.7	18.6	18.2	17.8	17.4	17.0
Distance to target	2.9	1.4	1.1	1.7	0.2	0.5	0.6	0.7	0.8	0.9
Cumulative balance of AEAs	2.9	4.3	5.4	7.2	7.4	7.9	8.5	9.1	9.9	10.8

Baseline emissions		23.1 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	0.0 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	1.2 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Finland

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	28.8	28.0	26.6	25.3	23.9	23.2	21.7	20.2	18.7	17.2
Emissions	27.6	26.6	25.7	25.9	24.5	23.0	22.3	20.4	19.6	18.9
Distance to target	1.3	1.3	0.9	-0.6	-0.6	0.2	-0.6	-0.2	-0.9	-1.7
Cumulative balance of AEAs	1.3	2.6	3.5	2.9	2.3	2.5	1.8	1.7	0.8	-0.9

Baseline emissions		34.4 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	6.9 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	4.5 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

Sweden

Annual emissions allocations, historical and projected emissions, and distance to targets under the Effort Sharing Regulation ($MtCO_2$-eq) covering the period 2021 - 2030. Positive values indicate overachievement, negative values indicate underachievement.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated AEAs	31.3	30.7	29.6	28.5	27.3	25.5	24.5	23.6	22.6	21.6
Emissions	29.0	27.2	26.7	30.3	30.3	27.8	27.1	25.9	24.8	23.8
Distance to target	2.3	3.5	2.9	-1.9	-3.0	-2.3	-2.5	-2.3	-2.2	-2.2
Cumulative balance of AEAs	2.3	5.9	7.7	5.9	2.9	0.6	-1.9	-4.2	-6.5	-8.7

Baseline emissions		43.2 $MtCO_2$-eq	2005 base year emissions
Flexibility	**ETS flexibility**	5.2 $MtCO_2$-eq	Amount of ETS flexibility as per Commission Implementing Decision 2020/2126 and available over the 10-year period 2021-2030.
	Maximum LULUCF flexibility	4.9 $MtCO_2$-eq	The availability of LULUCF flexibility depends on the amount of LULUCF credits generated under the LULUCF Regulation. The use of the available LULUCF flexibility is limited to 50% of the maximum amount of LULUCF flexibility in the period 2021-2025 and 50% of the maximum amount of LULUCF flexibility in the period 2026-2030.
LULUCF debit (2021-2025)		Pursuant to Art 9(2) ESR, AEAs are reduced by the debit generated under the LULUCF Regulation in the period 2021-2025. See Chapter 4 of the main report.	

11 LULUCF

The revised **LULUCF regulation** sets out two compliance periods.

From 2021 to 2025: the assessment of Member States' progress is based on 'accounted' emissions and removals in the land sector, taking into account historical benchmarks for land use activities, such as the Forest Reference Level. Across all land categories, a Member State has to fulfil the 'no-debit' rule, meaning that the 'accounted' emissions must not exceed 'accounted' removals. If a Member State shows more accounted emissions than accounted removals, it has a 'debit' and is therefore in breach of the 'no-debit' rule. Conversely, if a Member State shows more accounted removals than accounted emissions, it has a surplus and therefore meets the 'no-debit' rule requirement. If the 'no-debit' rule is not met in a Member State, it will be able to use a number of flexibilities to compensate for the net debit. For example, a Member State may choose to transfer an amount of surplus to another Member State with a net debit. Another example is the **managed forest land flexibility mechanism**, subject to the EU as a whole meeting the 'no-debit' commitment. Member States can compensate excess accounted emissions from forest land provided they include measures to ensure conservation or the increase in forest sinks in their long-term strategies under the Governance Regulation, or they provide evidence of natural disturbances and plan measures to prevent or mitigate similar events in the future. If a net debit remains from the first compliance period, even after using all available flexibilities, this debit will be moved to the ESR account of the Member State.

From 2026 to 2030: the reporting rules are simplified and are based on the sum of reported emissions and removals in all land categories, with the historical benchmarks completely abolished. The revised EU target requires that the EU increases its land-based net removals by additional 42 $MtCO_2$-eq by 2030 as compared to the yearly average of the period 2016-2018 [27]. This target is then distributed among Member States by means of binding national targets for 2030 in a way that requires each Member State to increase their ambition in national agriculture and forestry policies [28].

There are several **flexibilities** Member States can make use of under the LULUCF Regulation. The **general flexibilities** include the flexibility with the ESR, as well as transfers of LULUCF surpluses among Member States. If a Member State fails to meet its LULUCF target or budget, it can deduct annual emission allocations under ESR and transfer them to LULUCF, up to the amount required to meet its target. If a Member State outperforms its LULUCF target, it can transfer its LULUCF surplus to another Member State.

[27] As compared to reference period 2016-2018. The average yearly net removals for the years 2016, 2017 and 2018, as reported in the 2020 greenhouse gas inventory submission, plus the additional −42 MtCO2-eq net removals result in total net removals of −310 $MtCO_2$-eq at the EU level. Any methodological adjustments due to improvements in Member States' monitoring and reporting into greenhouse gas inventories will be considered in the compliance check against the 2030 target.

[28] Handbook on the updated LULUCF Regulation EU 2018/841 - Guidance and orientation for the implementation of the updated regulation - Version 2 (europa.eu)

For the period 2026 to 2030, in addition to the general flexibilities, the **land use mechanism** can be used by Member States that do not meet their target, subject to the EU, as a whole, meeting its 2030 target. This includes compensation for natural disturbances as well as a flexibility due to the long-term effects of climate change or due to an exceptionally high proportion of organic soils on their land.

Table 13: LULUCF accounted net removals for 2021-2024 (2026 submission, $MtCO_2$-eq)

Country	Preliminary cumulative debit for 2021-2024
Austria	17.7
Belgium	0.5
Bulgaria	-7.5
Cyprus	0.1
Czechia	25.7
Germany	129.4
Denmark	-26.0
Spain	-76.7
Estonia	7.2
Finland	115.0
France	23.6
Greece	-6.7
Croatia	-7.2
Hungary	-20.0
Ireland	-21.1
Italy	-115.3
Lithuania	-14.4
Luxembourg	-1.2
Latvia	-7.8
Malta	0.0
Netherlands	-3.4
Poland	-34.3
Portugal	51.2
Romania	-33.0
Slovakia	-3.3
Slovenia	-2.3
Sweden	-39.8
EU total	**-49.6**

Note: Member States continuously improve their methodologies for greenhouse gas inventory reporting in terms of accuracy of data. Recalculations based on better data are reflected in the inventories over time. Consequently, some historic benchmarks used for accounting, such as the forest reference levels, will need to be updated accordingly. In addition, there are specific flexibilities available in the LULUCF Regulation, such as for natural disturbances, that may be used by Member States. These aspects will have to be taken into account before the compliance check against the 'no-debit' commitment for the compliance period 2021-2025. The Commission has set up a process to assist Member States and facilitate the preparation of these updates in the coming months.