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COMMISSION DELEGATED DECISION (EU) 2025/318

of 27 November 2024

on the unilateral inclusion of sectors by Sweden in the emissions trading system within the Union for buildings, road transport and additional sectors pursuant to Article 30j of Directive 2003/87/EC of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC ([1]), and in particular Article 30j thereof,

Whereas:

(1) Article 30j(1) of Directive 2003/87/EC of the European Parliament and of the Council provides Member States with the possibility, from 2027, to unilaterally extend the application of the emissions trading system within the Union ('EU ETS') for buildings, road transport and additional sectors, to sectors that are not listed in Annex III to Directive 2003/87/EC.

(2) When availing themselves of this possibility, Member States are to take into account in particular the effects on the internal market, potential distortions of competition, the environmental integrity of the emissions trading system and the reliability of the planned monitoring and reporting system.

(3) On 19 July 2024, Sweden notified a request to expand the application of the emission trading system for buildings, road transport and additional sectors to a list of sectors not yet covered by Annex III to, or by Chapters II and III of, Directive 2003/87/EC.

(4) The Swedish authorities explained that the inclusion of additional sectors leads to a more uniform pricing of carbon dioxide, and a more cost-effective climate transition, thereby further strengthening the environmental integrity of ETS 2. In addition, this unilateral extension would reduce the administrative burden and ease the reporting and monitoring processes for the regulated entities and the national competent authority.

(5) In the Commission's opinion, expanding the scope of the EU ETS beyond the list of activities listed under Annex III to Directive 2003/87/EC, as Sweden has requested, would indeed have environmental benefits, and would bring about an administrative simplification for fuel suppliers acting as regulated entities in Sweden.

(6) On the basis of the reviewed greenhouse gas emissions data for the years 2016, 2017 and 2018 carried out in 2020, in accordance with Article 4(3) of Regulation (EU) 2018/842 of the European Parliament and of the Council ([2]), the average total amount of emissions corresponding to the sectors notified by Sweden in the context of this request for unilateral extension amounts to 1 680 358 tCO_2. This amount will be used as a basis for calculating the future amount of additional allowances to be issued as of 2027.

(7) The Commission has assessed the reporting and monitoring methodologies planned by Sweden and has concluded that these are reliable and in line with the requirements of Article 30j of Directive 2003/87/EC.

([1]) OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/2024-03-01.

([2]) Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26, ELI: http://data.europa.eu/eli/reg/2018/842/2023-05-16).

(8) The excise duty system in place in Sweden, particularly the distribution infrastructures, does not effectively allow regulated entities to differentiate the end use of fuels between, on the one hand, sectors already covered by Annex III to Directive 2003/87/EC and, on the other hand, the sectors concerned by this extension of scope. To facilitate cost-effective monitoring, reporting and verification of emissions and reduce the administrative burden linked with reporting associated with the scope factor in the annual emissions reports and the monitoring plans, regulated entities should not be required to distinguish the reporting of emissions in sectors concerned by the extension of scope from emissions in sectors already covered by Annex III to Directive 2003/87/EC.

(9) In order to comply with the regular annual cycle for monitoring, reporting and verification of emissions in the new emissions trading system for buildings, road transport and additional sectors, it is appropriate for regulated entities to report verified emissions for the extended scope starting on 1 January 2025, in accordance with Article 30f(2) of Directive 2003/87/EC,

HAS ADOPTED THIS DECISION:

Article 1

Scope of the unilateral extension approval

The extension, in Sweden, of the activity referred to in Annex III to Directive 2003/87/EC to the sectors listed in the Annex to this Decision is approved subject to the conditions listed in Article 3.

Article 2

Authorisation of the issue of additional allowances

Additional allowances shall be issued in 2027 on the basis of the average amount of total emissions of 1 680 358 tCO_2 reported by Sweden for the sectors listed in the Annex to this decision for the years 2016, 2017 and 2018 in accordance with the rules set in Article 30c(1) of Directive 2003/87/EC.

Article 3

Monitoring and reporting obligations

Sweden shall ensure that each regulated entity monitors and reports, in accordance with Article 30f(2) of Directive 2003/87/EC, to the competent authority, for each calendar year, the emissions corresponding to the quantities of fuels released for consumption in the sectors listed in the Annex to this Decision that have taken place from 1 January 2025.

Article 4

Entry into force and application

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

Done at Brussels, 27 November 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

List of additional sectors subject to the EU ETS in Sweden pursuant to Article 30j of Directive 2003/87/EC

IPCC code	Sector	Content
1 A 3 c	Railways	Emissions from railway transport for both freight and passenger traffic routes
1 A 3 d (subset)	Waterborne Navigation	Emissions from fuels used in leisure boats, excluding commercial waterborne navigation
1 A 3 e ii	Off-road transportation	Combustion emissions from off-road machinery in airports and harbours, and off-road activities not otherwise reported
1 A 4 c	Agriculture/Forestry/Fishing	Emissions from fuel combustion in agriculture, forestry, or domestic inland, coastal and deep-sea fishing. This includes traction vehicles, pump fuel use, grain drying, horticultural greenhouses and other agriculture, forestry or fishing related fuel use (Activities included in ISIC categories 05, 11, 12, 1302), excluding highway agricultural transportation