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COMMISSION DELEGATED REGULATION (EU) 2026/81

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amending Delegated Regulation (EU) 2019/1122 as regards the functioning of the Union Registry in accordance with Regulation (EU) 2018/841 of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU ([1]), and in particular Article 15(1) thereof,

Whereas:

(1) Commission Delegated Regulation (EU) 2019/1122 ([2]) lays down the rules for the functioning of the Union Registry, established under Directive 2003/87/EC of the European Parliament and of the Council ([3]).

(2) Regulation (EU) 2018/841 was amended ([4]) to provide for the contribution of the land use, land use change and forestry (LULUCF) sector to the increased Union ambition to reduce greenhouse gas net emissions by at least 55 % by 2030 and to ensure that the LULUCF sector makes a sustainable and predictable long-term contribution to the Union climate neutrality objective.

(3) According to Article 15 of Regulation (EU) 2018/841, the Union Registry is to ensure the recording and accurate carrying out of operations in accordance with that Regulation.

(4) The Union Registry rules laid down by Delegated Regulation (EU) 2019/1122 should therefore be amended in order to enable the recording of the quantities of emissions and removals in accordance with Regulation (EU) 2018/841 and to ensure the accurate accounting of transactions related to the exercise of the flexibilities provided for in Articles 11, 12, 13, 13a and 13b of that Regulation, any methodological adjustment carried out in accordance with Article 14(1a) of that Regulation, and the assessment of compliance in accordance with Article 13c of that Regulation. The Union Registry should ensure that no transfers or transactions are carried out that are incompatible with the obligations resulting from Regulation (EU) 2018/841.

(5) Regulation (EU) 2018/841 introduced two compliance periods, namely, 2021 to 2025 and 2026 to 2030, during which Member States are to have access to certain flexibilities for the purpose of compliance with the obligations imposed by that Regulation.

(6) As a consequence, and in order to enable the recording and accurate carrying out of the operations referred to in Article 15(1), points (a) to (d), of Regulation (EU) 2018/841, several new accounts should be established in the Union Registry.

([1]) OJ L 156, 19.6.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/841/oj.

([2]) Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry (OJ L 177, 2.7.2019, p. 3, ELI: http://data.europa.eu/eli/reg_del/2019/1122/oj).

([3]) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj).

([4]) Regulation (EU) 2023/839 of the European Parliament and of the Council of 19 April 2023 amending Regulation (EU) 2018/841 as regards the scope, simplifying the reporting and compliance rules, and setting out the targets of the Member States for 2030, and Regulation (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review (OJ L 107, 21.4.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/839/oj).

(7) In order to reflect the difference in characteristics between the two compliance periods, one Union compliance account for greenhouse gas emissions and removals from land use, land use change and forestry ('EU LULUCF Compliance Account') should be opened for each of the two LULUCF compliance periods. The EU LULUCF Compliance Account should reflect the sum of the net emissions or net removals recorded in the Member State LULUCF compliance accounts.

(8) Similarly, one 'Member State LULUCF Compliance Account' should be opened for each Member State for each of the two LULUCF compliance periods. In the first LULUCF compliance period, the flexibility mechanisms provided for in Regulation (EU) 2018/841 are only available to certain land accounting categories. Therefore, the quantity of accounted emissions and removals for each land accounting category should be recorded in the Member State LULUCF Compliance Account. In the second LULUCF compliance period, the land use mechanism is available for all land reporting categories. Thus, it is sufficient to record the total reported emissions and removals for the land reporting categories. To allow for an assessment of compliance, both the Member State's target as laid down in column C of the table in Annex IIa to Regulation (EU) 2018/841 and the budget set out for that Member State should be reflected in the Member State LULUCF Compliance Account.

(9) In order to assess to which extent the flexibilities referred to in Articles 12, 13, 13a and 13b of Regulation (EU) 2018/841 should be made available, and after the introduction of the LULUCF-relevant data in the Member State's LULUCF Compliance Account, the Union Registry should calculate the balance of that account against either the 'no-debit' rule covering the first LULUCF compliance period, or the Member State specific target for the second LULUCF compliance period taking into account any methodological adjustment carried out during the second LULUCF compliance period.

(10) Where the balance of the Member State LULUCF Compliance Account is positive, the Union Registry should issue land removal units ('LRUs') in the LULUCF Compliance Account of the Member State concerned. LRUs should only be held in the Member State LULUCF Compliance Account in the Union Registry, and their transfer should only be allowed under certain conditions and upon request of the Member State. In accordance with Article 12 of Regulation (EU) 2018/841, Member States have the possibility to transfer any surplus of their LRUs to their compliance accounts under Regulation (EU) 2018/842 of the European Parliament and of the Council ([5]) (ESR Compliance Account) or the LULUCF Compliance Account of another Member State.

(11) To make use of the managed forest land flexibility available to the Member States in the first LULUCF compliance period, a Union managed forest land flexibility central account ('EU MFLFA Central Account') should be opened in the Union Registry and managed forest land flexibility allocation units ('MFLFA') should be created and reflected in the EU MFLFA Central Account in the quantities available to Member States as laid down in Regulation (EU) 2018/841. Transfers of such allocation units from this account should be enabled where the conditions set out in Article 13 of Regulation (EU) 2018/841 are fulfilled.

(12) To make use of additional compensation available to Finland under Regulation (EU) 2018/841, a Central Additional Compensation Account for Finland should be opened in the Union Registry and the additional flexibility allocation units for Finland ('AFAF') should be created and reflected in that account in the quantities available to Finland for the first LULUCF compliance period as laid down in Regulation (EU) 2018/841. Transfers of such allocations to the LULUCF Compliance Account of Finland should be enabled where the conditions set out in Article 13a of Regulation (EU) 2018/841 are fulfilled.

(13) At the end of the first LULUCF compliance period, excess LRUs from the Member State LULUCF compliance accounts should be transferred to the EU LULUCF Compliance Account in order to allow, in the second LULUCF compliance period, for the assessment of whether the Union has met its target in order to gain access to the land use flexibility mechanism in the second compliance period and should be kept in that account in the quantities referred to in Article 13b (3), point (c), second subparagraph, of Regulation (EU) 2018/841 until the assessment takes place. Any quantity above this threshold should be transferred to the EU LULUCF Deletion Account.

([5]) 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/oj).

(14) To make use of the land use flexibility available to the Member States for the second LULUCF compliance period, one Union land use flexibility allocation account ('EU LUFA Central Account') should be opened in the Union Registry and land use flexibility allocation units ('LUFA') should be created and reflected in that account in the quantities available to Member States in accordance with the land use mechanism as laid down in Article 13b(4) of Regulation (EU) 2018/841. Transfers of such allocation units should be enabled where the conditions set out in Article 13b of Regulation (EU) 2018/841 are fulfilled.

(15) To assess whether the objectives of Regulation (EU) 2018/841 have been achieved, the Union Registry should also enable the compliance checks set out in Regulation (EU) 2018/841 by providing a procedure for the introduction of the reviewed greenhouse gas emissions data in the Member State LULUCF Compliance Accounts, for the calculation of the balance of those accounts, the determination of their compliance status figure , and to reflect the results of any recalculations necessary resulting from methodological adjustments carried out in accordance with Article 14(1a) of Regulation (EU) 2018/841.

(16) To this end, for the second LULUCF compliance period, where there has been a change of methodology used by Member States under Regulation (EU) 2018/1999 of the European Parliament and of the Council ([6]) resulting in a difference between the average greenhouse gas inventory data as submitted in 2020 for the years 2016, 2017 and 2018, the average greenhouse gas inventory data as submitted in 2025 for the years 2021, 2022 and 2023, and the average greenhouse gas inventory data as submitted for the years 2021, 2022 and 2023 in 2032, the Union Registry should calculate the difference between the average greenhouse gas inventory data and the reviewed average greenhouse gas inventory data for those years and ensure that the result of the calculation is accurately reflected in the budget set for the Member State in the Member State LULUCF Compliance Account.

(17) Similarly, to reflect the change of methodology used by Member States under Regulation (EU) 2018/1999 in the second LULUCF compliance period, resulting in a difference between the average greenhouse gas inventory data as submitted in 2020 for the years 2016, 2017 and 2018, and the average greenhouse gas inventory data as submitted in 2032 for the years 2016, 2017 and 2018, the Union Registry should calculate the difference between the sum of the average greenhouse gas inventory data and the sum of the reviewed average greenhouse gas inventory data for those years and ensure that the result of the calculation is accurately reflected in the EU LULUCF Compliance Account.

(18) To ensure an accurate assessment of compliance with the obligations of Regulation (EU) 2018/841 and in order to facilitate the process, the Union Registry should allow for automated checks on each transaction carried out in accordance with Regulation (EU) 2018/841, and where necessary, it should block any transaction that does not comply with the requirements laid down in that Regulation.

(19) Delegated Regulation (EU) 2019/1122 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Delegated Regulation (EU) 2019/1122 is amended as follows:

(1) in Article 2, the following subparagraph is added:

'This Regulation also applies to emissions and removals recorded, and units created for the purposes of Regulation (EU) 2018/841 of the European Parliament and of the Council (*).

(*) Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/841/oj).';

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

(2) Article 3 is amended as follows:

(a) point (12) is replaced by the following:

'(12) "transaction" means a process in the Union Registry that involves the transfer of an allowance, an annual emission allocation unit, a land removal unit, and a unit of any flexibility allocation as set out in Articles 13, 13a and 13b of Regulation (EU) 2018/841 from one account to another account;';

(b) the following points (27) to (32) are added:

'(27) "first LULUCF compliance period" means the five-year period, from 1 January 2021 to 31 December 2025, during which the Member States are to account for emissions and removals of the greenhouse gasses occurring in the land accounting categories referred to in Article 2(1) of Regulation (EU) 2018/841;

(28) "second LULUCF compliance period" means the five-year period from 1 January 2026 to 31 December 2030 during which Member States are to report for the emissions and removals of the greenhouse gases occurring in the land reporting categories or sectors referred to in Article 2(2) of Regulation (EU) 2018/841;

(29) "land removal unit" ("LRU") means a removal in excess in a Member State calculated as the difference between the accounted or reported emissions and removals prior to the use of any flexibilities, compared with the commitment or with the target determined for that Member State equal to one tonne of carbon dioxide equivalent;

(30) "managed forest land flexibility allocation unit" ("MFLFA") means a subdivision of a maximum compensation amount available to the Member States in the first LULUCF compliance period under the managed forest land flexibility, as determined in Article 13 of Regulation (EU) 2018/841 and Annex VII to that Regulation, equal to one tonne of carbon dioxide equivalent;

(31) "additional flexibility allocation unit for Finland" ("AFAF") means a subdivision of a maximum compensation amount available to Finland in the first LULUCF compliance period under the additional compensation for Finland, as determined in Article 13a of Regulation (EU) 2018/841, equal to one tonne of carbon dioxide equivalent;

(32) "land use flexibility allocation unit" ("LUFA") means a subdivision of a maximum compensation amount available to the Member States in the second LULUCF compliance period under the land use flexibility mechanism, as determined in Article 13b of Regulation (EU) 2018/841 and Annex VII to that Regulation, equal to one tonne of carbon dioxide equivalent.'

(3) in Article 4, paragraph 2 is replaced by the following:

'2. Member States shall use the Union Registry for the purposes of meeting their obligations under Article 19 of Directive 2003/87/EC, Article 12 of Regulation (EU) 2018/842 of the European Parliament and of the Council (*), and Article 15 of Regulation (EU) 2018/841. The Union Registry shall provide national administrators and account holders with the processes set out in this Regulation.

(*) 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/oj).';

(4) in Article 7, paragraph 5 is replaced by the following:

'5. The central administrator, the competent authorities and national administrators shall only perform processes necessary to carry out their respective functions in accordance with Directive 2003/87/EC and Regulations (EU) 2018/841 and (EU) 2018/842.';

(5) Article 12 is amended as follows:

(a) the following paragraphs are inserted:

'1a. For the first LULUCF compliance period, the central administrator shall open the Union Compliance Account for greenhouse gas emissions and removals from land use, land use change and forestry ("EU LULUCF Compliance Account"), one LULUCF Compliance Account for each Member State ("Member State LULUCF Compliance Account"), one Central Additional Compensation Account for Finland, one Union Managed Forest Land Flexibility Allocation Central Account ("EU MFLFA Central Account"), and the EU LULUCF Deletion Account.

1b. For the second LULUCF compliance period, the central administrator shall open the EU LULUCF Compliance Account, a Member State LULUCF Compliance Account for each Member State and one Union Land Use Flexibility Allocation Central Account ("EU LUFA Central Account").';

(b) paragraph 2 is replaced by the following:

'2. The national administrator designated pursuant to Article 7(1) shall act as authorised representative of the ESR Compliance Accounts and the Member State LULUCF Compliance Accounts.';

(6) the following Article 27b is inserted:

'*Article 27b*

Closure of LULUCF Accounts

1. The central administrator shall close a Member State LULUCF Compliance Account not earlier than one month after the determination of the compliance status figure for that account pursuant to Article 59ad, and after giving prior notice to the account holder.

2. For the first LULUCF compliance period, the central administrator shall ensure that the Union Registry carries out a transfer of all remaining LRUs from the Member State LULUCF compliance accounts, which are positive at closure, to the EU LULUCF Compliance Account.

3. For the first LULUCF compliance period, the central administrator shall ensure that the Union Registry carries out a transfer of all remaining AFAFs from the Central Additional Compensation Account for Finland to the EU LULUCF Deletion Account.

4. In the EU LULUCF Compliance Account for the first LULUCF compliance period, the central administrator shall ensure that the Union Registry calculates up to 30 %, but no more than 20 million tonnes carbon dioxide equivalent, of unused LRUs to remain in the EU LULUCF Compliance Account and transfers any excess LRUs to the EU LULUCF Deletion Account.

5. For the second LULUCF compliance period, the central administrator shall ensure that the Union Registry carries out a transfer of all remaining LRUs from the Member State LULUCF Compliance Accounts which are positive at closure, all remaining LUFAs from the EU LUFA Central Account, and all remaining MFLFAs from the EU MFLFA Central Account, to the EU LULUCF Deletion Account.';

(7) in Title IIA, the following Chapter is added:

'*CHAPTER 2*

Transactions under Regulation (EU) 2018/841

Article 59t

Introduction of the LULUCF-relevant data

1. For the first LULUCF compliance period, in a timely manner and upon availability of the relevant reviewed greenhouse gas emissions and removals data in 2027, the central administrator shall enter into the Member State LULUCF Compliance Account the sum of the quantities of accounted emissions or accounted removals in each land accounting category referred to in Article 2(1), points (a) to (f), of Regulation (EU) 2018/841.

2. The central administrator shall ensure that the sum of accounted emissions and accounted removals for each Member State, referred to in paragraph 1, is entered in the EU LULUCF Compliance Account.

3. For the second LULUCF compliance period, in a timely manner and upon availability of the relevant reviewed greenhouse gas emissions and removals data in 2032, the central administrator shall enter into the Member States LULUCF Compliance Account the sum of the quantities of reported emissions and reported removals in the land reporting categories or sectors referred to in Article 2(2), points (a) to (j), of Regulation (EU) 2018/841.

4. For the second LULUCF compliance period, the central administrator shall ensure that the EU LULUCF Compliance Account reflects the Union target as laid down in Article 4(2) of Regulation (EU) 2018/841, and the Member State LULUCF Compliance Account reflects the value set for that Member State in Column C of Annex IIa to Regulation (EU) 2018/841. The central administrator shall also ensure that the Member State LULUCF Compliance Account reflects the budget and trajectory set for that Member State in accordance with Article 4(4), first subparagraph, and Article 4(5) of Regulation (EU) 2018/841 for the years 2026, 2027, 2028 and 2029.

5. The central administrator shall ensure that the sum of reported emissions and reported removals for each Member State, referred to in paragraph 3, is entered into the EU LULUCF Compliance Account.

Article 59u

Calculation of the balance of the Member State LULUCF Compliance Account and the EU LULUCF Compliance Account

1. Upon introduction of the LULUCF-relevant data pursuant to Article 59t of this Regulation relating to the first LULUCF compliance period, the central administrator shall ensure that the Union Registry calculates the balance of the Member State LULUCF Compliance Account by subtracting the total quantities of emissions from the total quantities of removals in each land accounting category as referred to in Article 2(1), points (a) to (f), of Regulation (EU) 2018/841. The central administrator shall ensure that the Union Registry includes the sum of the results of the calculation in the EU LULUCF Compliance Account.

2. Upon introduction of the LULUCF-relevant data pursuant to Article 59t of this Regulation relating to the second LULUCF compliance period, the central administrator shall ensure that the Union Registry calculates the balance of the Member State LULUCF Compliance Account by subtracting the total quantity of emissions from the total quantity of removals in all land reporting categories or sectors referred to in Article 2(2), points (a) to (j), of Regulation (EU) 2018/841. The central administrator shall ensure that the Union Registry reflects the result of the calculation in the EU LULUCF Compliance Account.

3. In the second LULUCF compliance period, where there has been a change of methodology used by the Member States under Regulation (EU) 2018/1999, resulting in a difference between the average greenhouse gas inventory data as submitted in 2020 for the years 2016, 2017 and 2018 and the average greenhouse gas inventory data as submitted for the same years in 2032, the central administrator shall ensure that the Union Registry calculates the difference between the average greenhouse gas inventory data as submitted in 2020 and the reviewed average greenhouse gas inventory data for the same years as submitted in 2032. Based on the results of the calculation, the Union Registry shall recalculate the sum of the greenhouse gas inventory data for the Union as a whole, as laid down in Column B of Annex IIa to Regulation (EU) 2018/841, in order to align with the Union target laid down in Article 4(2) of that Regulation.

4. In the second LULUCF compliance period, where there has been a change of methodology used by the Member States under Regulation (EU) 2018/1999, resulting in a difference between the average greenhouse gas inventory data as submitted in 2025 for the years 2021, 2022 and 2023 and the average greenhouse gas inventory data as submitted for the same years in 2032, the central administrator shall ensure that the Union Registry calculates the difference between the reviewed average greenhouse gas inventory data as submitted in 2025 and the reviewed average greenhouse gas inventory data for the same years as submitted in 2032. Based on the results of the calculations carried out in accordance with this paragraph and paragraph 3 of this Article, the Union Registry shall ensure that the budget for Member States is recalculated accordingly.

Article 59v

Creation of LRUs

1. Where the balance of the Member State LULUCF Compliance Account calculated pursuant to Article 59u is positive, the central administrator shall issue in the LULUCF Compliance Account of that Member State a number of LRUs corresponding to the quantity of removals in excess for both LULUCF compliance periods.

2. During both LULUCF compliance periods, LRUs shall only be eligible for transferring to other Member State LULUCF Compliance Accounts in accordance with the conditions laid down in Articles 11 and 12 of Regulation (EU) 2018/841 and to the ESR Compliance Accounts of the Member State concerned in accordance with the conditions laid down in Article 59k of this Regulation.

3. The central administrator shall ensure that the Union Registry assigns each LRU a unique unit identification code upon its creation.

Article 59w

Transfers of LRUs between the Member State LULUCF Compliance Accounts

1. The central administrator shall ensure that, upon request of a Member State holding LRUs, and after taking into account any LRUs transferred pursuant to Article 59x, the Union Registry transfers a requested quantity of LRUs from the LULUCF Compliance Account of the requesting Member State to the LULUCF Compliance Account of another Member State.

2. The transfers referred to in paragraph 1 shall not be carried out in any of the following cases:

(a) the Member State concerned has requested to transfer an amount of LRUs that exceeds the amount needed by the receiving Member State to bring the balance of its LULUCF Compliance Account calculated pursuant to Article 59u to zero;

(b) the Member State's request is submitted after the determination of the compliance status figure for the given compliance period pursuant to Article 59ad;

(c) the amount of the LRUs available is not sufficient to allow such transfer.

3. The central administrator shall ensure that the LRUs transferred in accordance with paragraph 1 of this Article are used only for the purpose of fulfilling the obligations of the receiving Member State under Article 4(1), (3) and (4) of Regulation (EU) 2018/841. The Union Registry shall block any subsequent transfer of the LRUs from the LULUCF Compliance Account of the receiving Member State into its ESR Compliance Account.

Article 59x

Transfers of LRUs and AEAs between the Member State LULUCF Compliance Accounts and the ESR Compliance Accounts

1. The central administrator shall ensure that the Union Registry identifies and displays, in the LULUCF Compliance Account of the Member State holding LRUs, the quantity of LRUs eligible for transfer to the ESR Compliance Account of that Member State by subtracting the LRUs that are not eligible for transfers under Article 59w(3) from the total quantity of LRUs in the same Compliance Account.

2. The central administrator shall ensure that, upon request of a Member State holding LRUs, the Union Registry transfers a requested amount of eligible LRUs from the LULUCF Compliance Account of the requesting Member State to its ESR Compliance Account. Such transfers shall only be carried out in accordance with the conditions laid down in Article 59k.

3. Where, in the first LULUCF compliance period, the balance of the Member State LULUCF Compliance Account calculated pursuant to Article 59u is negative, the central administrator shall ensure that, upon request of that Member State, the Union Registry transfers a requested quantity of AEAs from the ESR Compliance Account for a given year of the requesting Member State to its LULUCF Compliance Account. Such transfers shall not be carried out in any of the following cases:

(a) the Member State concerned has requested to transfer an amount of AEAs that exceeds the amount needed to bring the balance of the LULUCF Compliance Account calculated pursuant to Article 59u to zero;

(b) the Member State's request is submitted more than three months after the calculation of the balance of the Member State LULUCF Compliance Account for the given period;

(c) the status of the ESR Compliance Account does not allow such transfer.

4. Where, in the second LULUCF compliance period, the sum of the Member State LULUCF Compliance Account calculated pursuant to Article 59u is below the target set in Column C of Annex IIA to Regulation (EU) 2018/841 for that Member State, or is below the budget set for that Member State, the central administrator shall ensure that, upon request of that Member State, the Union Registry transfers a requested quantity of AEAs from the ESR Compliance Account for a given year of the requesting Member State to its LULUCF Compliance Account. Such transfers shall not be carried out in any of the following cases:

(a) the Member State concerned has requested to transfer an amount of AEAs that exceeds the amount needed to bring the balance of the LULUCF Compliance Account calculated pursuant to Article 59u in line with the target set in Column C of Annex IIa to Regulation (EU) 2018/841 for that Member State or in line with the budget as referred to in Article 4(4) of Regulation (EU) 2018/841;

(b) the Member State's request is submitted more than three months after the calculation of the balance of the Member State LULUCF Compliance Account for the given period;

(c) the status of the ESR Compliance Account does not allow such transfer.

5. The central administrator shall ensure that AEAs transferred in accordance with paragraphs 3 and 4 of this Article are only used for the purpose of fulfilling the Member State's obligations under Article 4(1), (3) and (4) of Regulation (EU) 2018/841 and that those transfers are reflected in the EU LULUCF Compliance Account. The Union Registry shall block any subsequent transfer of AEAs from the LULUCF Compliance Account of the receiving Member State to the LULUCF Compliance Accounts of other Member States.

6. Where a Member State intends to make use of the flexibility referred to in Article 12(1) of Regulation (EU) 2018/841, such request shall be submitted within three months following the publication of the implementing act referred to in Article 38(4) of Regulation (EU) 2018/1999.

Article 59y

Creation of MFLFAs

1. For the first LULUCF compliance period, the central administrator shall create in the EU MFLFA Central Account a number of MFLFAs equal to 50 % of the total amount of compensation available for the period 2021 to 2030 as set out in the second column of Annex VII to Regulation (EU) 2018/841.

The amount of MFLFAs eligible for transfer from the EU MFLFA Central Account to a Member State LULUCF Compliance Account for the first compliance period shall not exceed 50 % of the maximum amount of compensation available for the Member State concerned as set out in the second column of Annex VII to Regulation (EU) 2018/841.

2. MFLFAs shall only be valid for balancing out removals accounted for as emissions in the managed forest land accounting category of the Member State concerned with the view to meeting its commitments in accordance with Article 4(1) of Regulation (EU) 2018/841. MFLFAs shall only be eligible for transfer from the EU MFLFA Central Account to the LULUCF Compliance Account of the Member State concerned.

3. The central administrator shall ensure that the Union Registry assigns each MFLFA a unique unit identification code upon its creation.

Article 59z

Transfer of MFLFAs to the Member State LULUCF Compliance Account

1. The central administrator shall ensure that, upon request of a Member State, the Union Registry transfers the requested quantity of MFLFAs from the EU MFLFA Central Account to the LULUCF Compliance Account of the requesting Member State. Such transfers shall not be carried out in any of the following cases:

(a) the balance of the Member States LULUCF Compliance Account in the first LULUCF compliance period calculated pursuant to Article 59u is zero or positive;

(b) the Member State requested to transfer an amount of MFLFAs exceeding the amount needed to bring the balance of the LULUCF Compliance Account for the first LULUCF compliance period calculated pursuant to Article 59u to zero;

(c) the balance of the EU LULUCF Compliance Account for the first LULUCF compliance period, calculated pursuant to Article 59u, and after taking into account any transfers carried out pursuant to Article 59x, is negative;

(d) the Member State requested to transfer an amount of MFLFAs exceeding 50 % of the maximum amount of compensation available for that Member State as set out in the second column of Annex VII to Regulation (EU) 2018/841, recalculated if necessary, taking into account any previous requests under this Article by the same Member State;

(e) the Member State requested to transfer an amount of MFLFAs exceeding the quantity of sinks accounted for as emissions against its forest reference level in the managed forest land accounting category of that Member State;

(f) the Member State requested the transfer of an amount of MFLFAs to cover a deficit in a land accounting category other than the managed forest land accounting category;

(g) the Member State's request is submitted after the determination of the compliance status figures for the given compliance period;

(h) the Member State has not fulfilled the condition set out in Article 13(2), point (a), of Regulation (EU) 2018/841.

2. Where a Member State's total emissions exceed total removals in the managed forest land accounting category, and after exhausting the compensation provided for in accordance with the first sentence of paragraph 1, the central administrator shall ensure that the Union Registry transfers a requested amount of MFLFAs up to an amount unused by other Member States of the full amount of compensation for the period 2021 to 2025, as referred to in Article 59y(1), contained in the EU MFLFA Central Account to a Member State's LULUCF Compliance Account, provided that the requesting Member State has submitted evidence to the Commission concerning the impact of natural disturbances pursuant to Article 13(4) of Regulation (EU) 2018/841.

3. Where the requests by Member States in accordance with paragraph 2 exceed the amount of MFLFAs available in the EU MFLFA Central Account, the central administrator shall distribute the remaining MFLFAs on a pro rata basis.

4. In order to avoid double counting, the central administrator shall ensure that when carrying out the transfers in accordance with paragraphs 1, 2 and 3, the Union Registry subtracts the corresponding quantities of MFLFAs from the EU MFLFA Central Account.

Article 59aa

Creation of LUFAs

1. For the second LULUCF compliance period, the central administrator shall create in the EU LUFA Central Account a number of LUFAs equal to the maximum amount of 178 million tonnes of carbon dioxide equivalents available to all Member States for the period 2026 to 2030.

The amount of LUFAs eligible for transfer from the EU LUFA Central Account to a Member State LULUCF Compliance Account for the second compliance period shall not exceed 50 % of the maximum amount of compensation available for the Member State concerned as set out in the second column of Annex VII to Regulation (EU) 2018/841.

2. LUFAs shall only be valid to balance out net emissions or net removals, or both, accounted for as emissions against the target or the budget set for that Member State in accordance with Article 4(3) and (4) of Regulation (EU) 2018/841. LUFAs shall only be eligible for transfer from the EU LUFA Central Account to the LULUCF Compliance Account of the Member State concerned with a view to meeting its obligations under Article 4(3) and (4) of Regulation (EU) 2018/841.

3. The central administrator shall ensure that the Union Registry assigns each LUFA a unique unit identification code upon its creation.

Article 59ab

Transfer of LUFAs and MFLFAs to the Member State LULUCF Compliance Account

1. The central administrator shall ensure that, upon request of a Member State, the Union Registry transfers a requested quantity of LUFAs from the EU LUFA Central Account to the LULUCF Compliance Account of the requesting Member State. Such transfers shall not be carried out in any of the following cases:

(a) the Member State has not fulfilled the condition set out in Article 13b(3), point (a), of Regulation (EU) 2018/841;

(b) the Member State has not exhausted the possibility of transferring any surplus of AEAs from its ESR Compliance Account to its LULUCF Compliance Account in accordance with Article 59x;

(c) the 2030 Union target as provided for in Article 4(2) of Regulation (EU) 2018/841, calculated pursuant to Article 59u(2), (3) and (4) of this Regulation, and after taking into account any transfers carried out pursuant to Article 59x, has not been met.

2. For the purpose of assessing whether the 2030 Union target as referred to in point (c) of paragraph 1 has been met, and after taking into account any methodological adjustments carried out pursuant to Article 59u(3), the central administrator shall take into account any unused LRUs remaining in the EU LULUCF Compliance Account for the first compliance period after the transfer of excess LRUs has been carried out pursuant to Article 27b(4), provided that one or more Member States has submitted evidence to the Commission concerning the impact of natural disturbances in accordance with Article 13b(5) of Regulation (EU) 2018/841.

3. Where the difference between the sum of emissions and removals in a Member State, and the target of that Member State or the budget of the Member State as set in accordance with Article 4(3) and (4) of Regulation (EU) 2018/841, is negative, and after exhausting the compensation referred to in the first sentence of paragraph 1 of this Article, the central administrator shall ensure that the Union Registry transfers a requested amount of LUFAs up to an amount unused by other Member States of the full amount of compensation for the period 2026 to 2030, as referred to Article 59aa(1) of this Regulation, contained in the EU LUFA Central Account, to a Member State's LULUCF Compliance Account, provided that the requesting Member State has submitted evidence to the Commission concerning the impact of natural disturbances in accordance with Article 13b(5) of Regulation (EU) 2018/841.

4. Where the requests by Member States in accordance with paragraph 3 exceed the amount of unused LUFAs available in the EU LUFA Central Account, the central administrator shall distribute the remaining LUFAs on a pro rata basis.

5. Where the difference between the sum of emissions and removals in a Member State, and the target of that Member State or the budget of the Member State as set in accordance with Article 4(3) and (4) of Regulation (EU) 2018/841, is negative, the central administrator shall ensure that the Union Registry transfers a requested amount of LUFAs from the second compliance period and unused MFLFAs from the first LULUCF compliance period up to the full amount of unused compensation in the period 2021 to 2030, as laid down in the second column of Annex VII to Regulation (EU) 2018/841, but not exceeding 50 million tonnes of carbon dioxide equivalents in total, from the EU LUFA Central Account and the EU MFLFA Central Account to the LULUCF Compliance Account of the requesting Member State. Such transfers shall not be carried out in any of the following cases:

(a) the Member State has not exhausted the possibility of transferring any surplus of AEAs from its ESR Compliance Account(s) to its LULUCF Compliance Account in accordance with Article 59x;

(b) the Member State has not exhausted the use of flexibilities referred to in paragraphs 1, 2 and 3;

(c) the Member State has not submitted to the Commission the evidence referred to in Article 13b(6), point (i), or Article 13b(6), point (ii), of Regulation (EU) 2018/841;

(d) the Member State has not fulfilled the condition set out in Article 13b(6), point (c), of Regulation (EU) 2018/841.

6. In order to avoid double counting, the central administrator shall ensure that when carrying out the transfers in accordance with this Article, the Union Registry subtracts the corresponding quantities of LUFAs or MFLFAs transferred to the LULUCF Compliance Account of the requesting Member State from the EU LUFA Central Account and the EU MFLFA Central Account.

7. For the purpose of paragraphs 1 and 5, there is a surplus in the ESR Compliance Accounts if, at the time of the request for transfer of LUFAs, the sum of the AEAs in the ESR Compliance Accounts of the Member State concerned for the years 2026 to 2030 is higher than the sum of the emissions in the same compliance accounts.

Article 59ac

Creation and transfer of AFAFs

1. The central administrator shall create in the Central Additional Compensation Account for Finland a number of AFAFs equal to the maximum amount of 5 million tonnes of carbon dioxide equivalent. The central administrator shall ensure that the Union Registry assigns each AFAF a unique unit identification code upon its creation.

2. The central administrator shall ensure that, upon the request of Finland, the Union Registry transfers a requested amount of AFAFs from the Central Additional Compensation Account for Finland to the LULUCF Compliance Account for Finland. Such transfers shall not be carried out in any of the following cases:

(a) the requested transfer is to be used in land accounting categories other than managed forest land, deforested land, managed cropland and managed grassland;

(b) Finland has not fulfilled the condition set out in Article 13a(1), point (a), of Regulation (EU) 2018/841;

(c) the balance of the EU LULUCF Compliance Account for the first LULUCF compliance period, calculated pursuant to Article 59u, and after taking into account any transfers carried out pursuant to Article 59x, is negative;

(d) the requested transfer exceeds the amount of AFAFs available for Finland in the first LULUCF compliance period pursuant to Article 13a of Regulation (EU) 2018/841;

(e) the emissions created by historical change from forest land to any other land use category occurred after 31 December 2017;

(f) the requested transfer exceeds the amount necessary for compliance with Article 4(1) of Regulation (EU) 2018/841;

(g) Finland's request is submitted after the determination of the compliance status figure for the first compliance period.

3. The central administrator shall block any subsequent transfer of the AFAFs from the Member State LULUCF Compliance Account for Finland.

Article 59ad

Determination of the compliance status figures and compliance

1. The central administrator shall ensure that after a period of time set out in Article 38(5) of Regulation (EU) 2018/1999 for the exercise of flexibilities pursuant to Articles 12, 13, 13a and 13b of Regulation (EU) 2018/841, the Union Registry determines the compliance status figure for the Member State LULUCF Compliance Accounts by subtracting the total quantity of accounted or reported emissions from the total quantity of accounted or reported removals taking into account any flexibilities used pursuant to Regulations (EU) 2018/841 and (EU) 2018/842 in the Member State LULUCF Compliance Account.

2. In the first LULUCF compliance period, where the compliance status figure of a Member State's LULUCF Compliance Account determined pursuant to paragraph 1 is negative, the central administrator shall ensure that the Union Registry transfers to that Member State's LULUCF Compliance Account the quantity of AEAs needed to bring the compliance status figure to zero, in equal parts from the ESR Compliance Accounts of the Member State concerned for the years 2021, 2022, 2023, 2024 and 2025. If the quantity of AEAs needed to bring the compliance status figure to zero is not a multiple of five, the quantity of AEAs that exceeds the highest multiple of five shall be transferred in equal parts from the compliance accounts of years 2022, 2023, 2024, and 2025, or, if that is not possible, in equal parts from the compliance accounts of years 2023, 2024, and 2025, or, if that is not possible, in equal parts from the compliance accounts of years 2024 and 2025, or, if that is not possible, from the 2025 compliance account.

3. As a consequence of paragraph 2, the central administrator shall ensure that the Union Registry recalculates the compliance status figure for the Member State LULUCF Compliance Account concerned taking into account the amounts of transferred AEAs.

4. Where the compliance status figure of a Member State LULUCF Compliance Account determined pursuant to paragraph 1 is positive, the central administrator shall ensure that the Union Registry transfers all the remaining LRUs to the EU LULUCF Compliance Account.

5. In the second LULUCF compliance period, if a Member State fails to comply with the budget set for that Member State, recalculated if necessary in accordance with Article 59u(4), the central administrator shall ensure that the Union Registry transfers an amount equal to the amount in tonnes of carbon dioxide equivalent of the excess greenhouse gas net emissions or net removals accounted for as emissions, multiplied by a factor of 1,08, to the greenhouse gas net emissions figure reported by that Member State in 2032 for the year 2030 as laid down in Column C of Annex IIa to Regulation (EU) 2018/841.';

(8) in Article 70, paragraph 2 is replaced by the following:

'2. The central administrator shall ensure that the Union Registry conducts automated checks having regard to the data exchange and technical specifications provided for in Article 75 of this Regulation for all processes to identify irregularities and discrepancies, where the proposed process does not conform to the requirements of Directive 2003/87/EC, of Regulations (EU) 2018/841 and (EU) 2018/842, and of this Regulation.';

(9) Annexes I and XIII to Delegated Regulation (EU) 2019/1122 are amended in accordance with Annexes I and II to this Regulation.

Article 2

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

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

Done at Brussels, 13 January 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

In Annex I to Delegated Regulation (EU) 2019/1122, Table I-II is replaced by the following:

'Table I-II

Accounts for the purpose of accounting transactions pursuant to Title IIA

Account type name	Account holder	Account Administrator	No of accounts of this type	AEA	Accounted emissions / accounted removals ([1])	LRU	MFLFA ([2])	LUFA ([3])	AFAF
EU ESR AEA Total Quantity Account	EU	central administrator	1	Yes	No	No	No	No	No
ESR Deletion Account	EU	central administrator	1	Yes	No	Yes	No	No	No
EU Annex II AEA Total Quantity Account	EU	central administrator	1	Yes	No	No	No	No	No
EU ESR Safety Reserve Account	EU	central administrator	1	Yes	No	No	No	No	No
ESR Compliance Account	Member State	central administrator	1 for each of the 10 compliance years for each Member State	Yes	No	Yes	No	No	No
EU LULUCF Compliance Account	EU	central administrator	1 for each of the 2 compliance periods	No	Yes	Yes	No	No	No
EU LULUCF Deletion Account	EU	central administrator	1 covering the 2 compliance periods	No	Yes	Yes	Yes	Yes	Yes
MS LULUCF Compliance Account	Member State	central administrator	1 for each of the 2 compliance periods for each Member State	Yes	Yes	Yes	Yes	Yes	Yes
EU MFLFA Central Account	EU	central administrator	1 for the first compliance period	No	No	No	Yes	No	No

Account type name	Account holder	Account Administrator	No of accounts of this type	AEA	Accounted emissions / accounted removals (1)	LRU	MFLFA (2)	LUFA (3)	AFAF
EU LUFA Central Account	EU	central administrator	1 for the second compliance period	No	No	No	No	Yes	No
Central Additional Compensa-tion Account for Finland (4)	FI	central administrator	1 for the first compliance period	No	No	No	No	No	Yes

(1) Accounted emissions and accounted removals apply only in the first LULUCF compliance period. In the second LULUCF compliance period, reported emissions and reported removals apply.
(2) MFLFAs are issued for the first compliance period.
(3) LUFAs are issued for the second compliance period.
(4) The central administrator opens a Central Additional Compensation Account for Finland with an additional 5 million tonnes of CO_2 equivalents allocation for the first LULUCF compliance period.'

ANNEX II

In Annex XIII to Delegated Regulation (EU) 2019/1122, Part II is amended as follows:

(1) the following point 7a is inserted:

'7a. The central administrator shall make publicly available the following information for each LULUCF Compliance Account, and update it within 24 hours when relevant:

(a) information on the Member State holding the account;

(b) the status of each LULUCF Compliance Account in accordance with Article 9;

(c) the LULUCF relevant data pursuant to Article 59t;

(d) the balance of the Member States LULUCF Compliance Accounts and EU LULUCF Compliance Accounts pursuant to Article 59u;

(e) the quantity of LRUs in each Member State LULUCF Compliance Account;

(f) the quantity of LRUs eligible for transfer into the ESR Compliance Account in each Member State LULUCF Compliance Account;

(g) the compliance status figure pursuant to Article 59ad for each LULUCF Compliance Account as follows:

(i) A for compliance;

(ii) I for non-compliance;

(h) the information on transfers of LRUs between the LULUCF Compliance Accounts pursuant to Article 59w and between the LULUCF Compliance Accounts and ESR Compliance Accounts pursuant to Articles 59k and 59x;

(i) the information on transfers of AEAs pursuant to Articles 59x and 59k between the ESR Compliance Accounts and the LULUCF Compliance Accounts;

(j) the information on transfers of MFLFAs from the EU MFLFA Central Account to the Member States LULUCF Compliance Accounts;

(k) the information on transfers of AFAFs from the Central Additional Compensation Account for Finland to the LULUCF Compliance Account for Finland;

(l) the information on transfers of LUFAs from the EU LUFA Central Account to the Member States LULUCF Compliance Accounts;

(m) the following information about each completed transaction:

(i) account holder name and account holder ID of the transferring account;

(ii) account holder name and account holder ID of the acquiring account;

(iii) the amount of LRUs, AEAs, MFLFAs, AFAFs or LUFAs involved in the transaction;

(iv) transaction identification code;

(v) date and time at which the transaction was completed (in Central European Time);

(vi) type of the transaction.';

(2) the following point 9 is added:

'9. The Union Registry shall display on the part of the Union Registry's website only accessible to the holder of the LULUCF Compliance Account the following information, which shall be updated in real time:

(a) current holdings as a balance resulting from total transactions;

(b) list of proposed transactions initiated by that account holder, detailing for each proposed transaction:

(i) the elements in point 7a(m);

(ii) the date and time at which the transaction was proposed (in Central European Time);

(iii) the current status of that proposed transaction;

(iv) any response codes returned consequent to the checks made by the Union Registry;

(c) a list of LRUs, AEAs, MFLFAs, AFAFs and LUFAs acquired by that account as a result of completed transactions, detailing for each transaction the elements in point 7a(m);

(d) a list of LRUs transferred out of that account as a result of completed transactions, detailing for each transaction the elements in point 7a(m)'.