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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on exercising the power to adopt delegated acts conferred on the Commission pursuant to Regulation (EU) No 691/2011 on European environmental economic accounts

(1) BACKGROUND

Article 3(3) and 3(4) and Article 10 of Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts[1] confer on the Commission the power to adopt delegated acts. In accordance with Article 9(2) of that Regulation, the power to adopt delegated acts is conferred for a period of five years from 11 August 2011. That power is to be tacitly extended for periods of five years unless the European Parliament or the Council opposes such an extension.

The Commission must draw up a report on how it has exercised the power conferred on it no later than nine months before the end of each five-year period. The Commission submitted its first report in November 2015[2] and its second report in December 2020[3]. The power to adopt delegated acts was automatically extended for a period of five years after each of the two reports, as it was not revoked by either the European Parliament or the Council pursuant to Article 9(3).

This is the third report on how the Commission has exercised the power to adopt delegated acts conferred on it by Regulation (EU) No 691/2011. It covers the period from 2020 to 2025.

(2) COMMISSION'S EXERCISING OF DELEGATED POWERS PURSUANT TO REGULATION (EU) No 691/2011

Since the last report, submitted in 2020, the Commission has adopted three Commission Delegated Regulations.

- Commission Delegated Regulation (EU) 2022/125 amended Annexes I to V to Regulation (EU) No 691/2011[4] as set out below.
    - The list of air pollutants and reporting items in Annex I to Regulation (EU) No 691/2011 was updated to bring it into line with: (i) the list of greenhouse gases reported under the United Nations Framework Convention on Climate Change; (ii) the guidelines for emission inventories under the Convention on Long-range Transboundary Air

[1] OJ L 192, 22.7.2011, p. 1, ELI: http://data.europa.eu/eli/reg/2011/691/oj.

[2] Report from the Commission to the European Parliament and the Council on the exercise of the power to adopt delegated acts conferred on the Commission pursuant Regulation (EU) No 691/2011 on European environmental economic accounts, COM(2015) 577 final of 23 November 2015.

[3] Report from the Commission to the European Parliament and the Council on exercising the power to adopt delegated acts conferred on the Commission pursuant to Regulation (EU) No 691/2011 on European environmental economic accounts, COM(2020) 776 final of 2 December 2020.

[4] Commission Delegated Regulation (EU) 2022/125 of 19 November 2021 amending Annexes I to V to Regulation (EU) No 691/2011 of the European Parliament and of the Council on European environmental economic accounts (OJ L 20, 31.1.2022, p. 40, ELI: http://data.europa.eu/eli/reg_del/2022/125/oj).

Pollution; and (iii) the definitions laid down by the National Emissions Ceilings Directive[5].

- To better serve climate policy, Annex II now requires Member States to provide a breakdown of government tax revenue from the EU Emissions Trading System and other CO_2 taxes.
- Tables C and E in Annex III were deleted to reduce the burden on Member States. The information in those tables was no longer needed to produce EU aggregates, as Eurostat had developed a new method based on other readily available data.
- Annex IV on environmental protection expenditure accounts now distinguishes between the following different types of economic agents: ancillary activities of corporations, corporations as secondary and specialist producers, and households as consumers.
- The scope of Annex V on the environmental goods and services sector was extended from the marketed share of the economy to the total economy.
- The reporting deadlines for European environmental economic accounts were shortened to make the accounts more useful for policymaking.

- Commission Delegated Regulation (EU) 2025/472[6] introduced the requirement to use the statistical classification of economic activities (NACE) Rev.2.1 when transmitting environmental accounts and amended Regulation (EU) No 691/2011 to update the data transmission requirements from NACE Rev.2 to NACE Rev.2.1 (the most recent update) for the Annexes concerned.

- Commission Delegated Regulation (EU) 2025/1131[7] included climate change mitigation investments in the European environmental accounts and introduced the statistical classification of environmental purposes.

  Data on climate change mitigation, including related investments, are indispensable to achieve the objective of climate neutrality in the EU by 2050. Characteristics regarding other climate change mitigation investments were

[5] Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1, ELI: http://data.europa.eu/eli/dir/2016/2284/oj).

[6] Commission Delegated Regulation (EU) 2025/472 of 2 September 2024 amending Regulation (EU) No 691/2011 of the European Parliament and of the Council, as regards references to the statistical classification of economic activities NACE established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council (OJ L, 2025/472, 11.3.2025, ELI: http://data.europa.eu/eli/reg_del/2025/472/oj).

[7] Commission Delegated Regulation (EU) 2025/1131 of 26 March 2025 amending Regulation (EU) No 691/2011 of the European Parliament and of the Council as regards investments on climate change mitigation and introducing the classification of environmental purposes (OJ L, 2025/1131, 4.6.2025, ELI: http://data.europa.eu/eli/reg_del/2025/1131/oj).

therefore included in the European environmental accounts. The data cover all economic sectors and activities. Article 10 of Regulation (EU) No 691/2011 as amended by Regulation (EU) 2024/3024 specifically requires the Commission to adopt a delegated act.

Pursuant to Article 3(3) of Regulation (EU) No 691/2011, the same Commission Delegated Regulation also replaced the old classification of environmental protection activities with the statistical classification of environmental purposes. This new classification is to be applied to Annexes IV, V and VIII. Article 3(3) empowers the Commission to adopt delegated acts when an Annex requires updating to take account of environmental, economic and technical developments.

These regulations are all technical updates of variables, statistical classifications and reporting tables laid down by the Regulation. The updates were necessary to serve EU information needs for the European Green Deal or to align with new statistical standards, e.g. as regards classifications.

During the preparatory work for all the above Commission Delegated Regulations, appropriate consultations were carried out, including at expert level. Eurostat's working group on environmental accounts and working group on monetary environmental accounts and statistics were consulted in meetings in May 2021, 2022, 2023 and 2024. The expert group of Directors of sectoral and environmental statistics and accounts was consulted in October 2021, 2022, 2023 and 2024. Both the European Parliament and the Council were duly informed.

The Commission may need to continue using the powers conferred on it by Article 3(3) and 3(4) and Article 10 in the near future to better provide for the data needs of current and future EU policies.

(3) CONCLUSIONS

The Commission exercised its delegated powers correctly and invites the European Parliament and the Council to take note of this report.

The Commission considers that it should continue to have the powers conferred on it by Regulation (EU) No 691/2011, as it may need to adopt delegated acts in the future to reflect progress in statistical methodologies and to adjust the priorities to meet new needs for environmental information.