EUROPEAN
COMMISSION

Brussels, 14.7.2021
COM(2021) 554 final

ANNEX

ANNEX

to the Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Regulations (EU) 2018/841 as regards the scope, simplifying the compliance rules, setting out the targets of the Member States for 2030 and committing to the collective achievement of climate neutrality by 2035 in the land use, forestry and agriculture sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review

{SEC(2021) 554 final} - {SWD(2021) 551 final} - {SWD(2021) 609 final} - {SWD(2021) 610 final}

ANNEX I

In Annex I to Regulation (EU) 2018/841, section B is replaced by the following:

‘B. Carbon pools as referred to in Article 5(4):

(a) living biomass;

(b) litter[1];

(c) deadwood[1];

(d) dead organic matter[2];

(e) mineral soils;

(f) organic soils;

(g) harvested wood products in the land accounting categories of afforested land and managed forest land.’

[1] Applies to Afforested Land and Managed Forest Land only.

[2] Applies to Deforested Land, Managed Cropland, Managed Grassland and Managed Wetlands only.

ANNEX II

The following Annex IIa to Regulation (EU) 2018/841 is inserted:

‘Annex IIa

The Union target and the national targets of the Member States of net greenhouse gas removals pursuant to Article 4(2) to be achieved in 2030

Member State	**Value of the net greenhouse gas emissions reduction in kt of CO_2 equivalent in 2030**
Belgium	-1 352
Bulgaria	-9 718
Czechia	-1 228
Denmark	5 338
Germany	-30 840
Estonia	-2 545
Ireland	3 728
Greece	-4 373
Spain	-43 635
France	-34 046
Croatia	-5 527
Italy	-35 758
Cyprus	-352
Latvia	-644
Lithuania	-4 633
Luxembourg	-403
Hungary	-5 724
Malta	2
Netherlands	4 523
Austria	-5 650
Poland	-38 098
Portugal	-1 358
Romania	-25 665
Slovenia	-146
Slovakia	-6 821
Finland	-17 754
Sweden	-47 321
EU-27	-310 000

'

ANNEX III

Part 3 of Annex V to Regulation (EU) 2018/1999 is replaced by the following:

'Geographically explicit land-use conversion data in accordance with the 2006 IPCC Guidelines for national GHG inventories. The greenhouse gas inventory shall operate on the basis of electronic databases and geographic information systems, and comprise:

(a) a system for the monitoring of land use units with high-carbon stock land, as defined in Article 29(4) of Directive 2018/2001;

(b) a system for the monitoring of land use units subject to protection, defined as land covered by one or more of the following categories:

- Land with a high biodiversity value as defined in Article 29(3) of Directive 2018/2001;

- Sites of Community Importance and Special Areas of Conservation as defined by Article 4 of Council Directive 92/43/EEC[1] and land units outside of these which are subject to protection and conservation measures under Article 6(1) and (2) of that Directive in order to meet site conservation objectives;

- Breeding sites and resting places of the species listed in Annex IV to Directive 92/43/EEC which are subject to protection measures under Article 12 of that Directive;

- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC which are found outside sites of Community importance or special areas of conservation and which contribute to these habitats and species reaching favourable conservation status under Article 2 of that Directive or which can be made subject to preventive and remedial measures under Directive 2004/35/EC[2];

- Special protection areas classified under Article 4 of Directive 2009/147/EEC of the European Parliament and of the Council[3] and the land units outside of these which are subject to protection and conservation measures under Article 4 of Directive 2009/147/EEC and Article 6(2) of Directive 92/43/EEC in order to meet site conservation objectives;

- Land units which are subject to measures for the preservation of birds reported as being not in secure status under Article 12 of Directive 2009/147/EC in order to fulfil the requirement under Article 4(4), second sentence of that Directive to strive to avoid pollution and habitat deterioration or fulfil the requirement under Article 3 of that Directive to preserve, maintain a sufficient diversity and area of habitats for bird species;

---

1 Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

2 Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143, 30.4.2004, p. 56).

3 Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).

- Any other habitats which the Member State designates for equivalent purposes to those laid down in Directive 92/42/EEC and 2009/147/EC;

- Land units subject to measures required to protect and ensure the non-deterioration of the ecological status of those bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC of the European Parliament and of the Council[4];

- Natural flood plains or areas for the retention of flood water protected by Member States in relation to flood risk management under Directive 2007/60/EC of the European Parliament and of the Council[5];

(c) a system for the monitoring of land use units subject to restoration, defined as land covered by one or more of the following categories:

- Sites of community importance, special areas of conservation and special protection areas as described in point (b) above, together with the land units outside of these which have been identified as in need of restoration or compensatory measures aimed at meeting site conservation objectives;

- The habitats of wild bird species referred to in Article 4(2) of Directive 2009/147/EC or listed in Annex I thereto, which are found outside of special protection areas and which have been identified as in need of restoration measures for purposes of Directive 2009/147/EC;

- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC outside sites of Community importance or special areas of conservation and identified as in need of restoration measures for purposes of the achievement of favourable conservation status under Directive 92/43/EEC and/or identified as in need of remedial measures for purposes of Article 6 of Directive 2004/35/EC;

- Areas identified as in need of restoration according to a nature restoration plan applicable in a Member State;

- Land units subject to measures required to restore to good ecological status the bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC, or measures required to restore such bodies to high ecological status where required by law;

- Land units subject to measures for the recreation and restoration of wetland areas, as referred to in Annex VI.B(vii) of Directive 2000/60/EC;

- Areas in need of ecosystem restoration so as to achieve good ecosystem condition in accordance with Regulation (EU) 2020/852 of the European Parliament of the Council[6];

(d) a system for the monitoring of land use units with high climate risk:

---

4 Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

5 Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).

6 Regulation (EU) 2020/852 of the European Parliament of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).

- Areas subject to compensation for natural disturbances under paragraph 5 of Article 13b of Regulation (EU) 2018/841

- Areas referred to in Article 5(1) of Directive 2007/60/EC

- Areas identified in the Member States' national adaptation strategy with high natural and man-made risks, subject to climate-related disaster risk reduction actions.

The greenhouse gas inventory shall enable the exchange and integration of data between the electronic databases and the geographic information systems.

For the period 2021-2025, Tier 1 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories. For emissions and removals for a carbon pool that accounts for at least 25-30 % of emissions or removals in a source or sink category which is prioritised within a Member State's national inventory system because its estimate has a significant influence on a country's total inventory of GHGs in terms of the absolute level of emissions and removals, the trend in emissions and removals, or the uncertainty in emissions and removals in the land use categories, and from 2026 for all carbon pool emission and removal estimates, at least Tier 2 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories.

Member States shall from 2026 for all carbon pool emission and removal estimates falling in areas of high carbon stock land use units referred to in point (c) above, areas of land use units under protection or under restoration referred to in points (d) and (e) above, and areas of land use units under high future climate risks referred to in point (f) above, apply Tier 3 methodology, in accordance with the 2006 IPCC guidelines for national GHG inventories.'.