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COMMISSION DECISION

of 7 May 2026

instructing the Central Administrator of the Union Registry to enter corrections to the national allocation tables of Belgium, Ireland, Spain, France, Italy, Poland, Slovakia and Finland into the Union Registry

(C/2026/4727)

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]),

Having regard to 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 ([2]), and in particular Article 47(3), second subparagraph, thereof,

Whereas:

(1) Member States submitted to the Commission the list of installations in their territory pursuant to Article 11(1) of Directive 2003/87/EC.

(2) In accordance with Article 2 of Commission Decision (EU) 2021/355 ([3]), the Commission raised no objections to the lists of installations covered by Directive 2003/87/EC as submitted by Belgium, Bulgaria, Czechia, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Croatia, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, the Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland and Sweden, except as set out in Article 1 and Annexes of that Decision.

(3) Member States determined and notified the preliminary annual amounts of free allowances per installation using the revised benchmark values determined in Commission Implementing Regulation (EU) 2021/447 ([4]), pursuant to Article 14(5) of Commission Delegated Regulation (EU) 2019/331 ([5]).

(4) In Article 1 of Commission Implementing Decision (EU) 2021/927 ([6]), it was determined that no adjustment needed to be applied to the preliminary annual amounts of free allowances pursuant to Article 10a(5) of Directive 2003/87/EC, as demand did not exceed the maximum amount.

(5) Belgium notified changes to its national allocation table, by letter dated 4 July 2025. The electricity generator status has been corrected for installation BE-224. The non-ETS heat import of the nitric acid sub-installation has been corrected for installation BE-205758. The historical activity levels of the heat sub-installation and fuel sub-installation have been corrected for installation BE-205758.

([1]) OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj.
([2]) OJ L 177, 2.7.2019, p. 3, ELI: http://data.europa.eu/eli/reg_del/2019/1122/oj.
([3]) Commission Decision (EU) 2021/355 of 25 February 2021 concerning national implementation measures for the transitional free allocation of greenhouse gas emission allowances in accordance with Article 11(3) of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 68, 26.2.2021, p. 221, ELI: http://data.europa.eu/eli/dec/2021/355/oj).
([4]) Commission Implementing Regulation (EU) 2021/447 of 12 March 2021 determining revised benchmark values for free allocation of emission allowances for the period from 2021 to 2025 pursuant to Article 10a(2) of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 87, 15.3.2021, p. 29, ELI: http://data.europa.eu/eli/reg_impl/2021/447/oj).
([5]) Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 59, 27.2.2019, p. 8, ELI: http://data.europa.eu/eli/reg_del/2019/331/oj).
([6]) Commission Implementing Decision (EU) 2021/927 of 31 May 2021 determining the uniform cross-sectoral correction factor for the adjustment of free allocations of emission allowances for the period 2021 to 2025 (OJ L 203, 9.6.2021, p. 14, ELI: http://data.europa.eu/eli/dec_impl/2021/927/oj).

(6) Ireland notified changes to its national allocation table, by letter dated 17 February 2026. A dried secondary gypsum sub-installation has been added to installation IE-2.

(7) Spain notified changes to its national allocation table, by letter dated 25 March 2026. The historical activity levels of the heat sub-installation and fuel sub-installation have been corrected for installation ES-519. The historical activity level of the carbon leakage heat sub-installation has been corrected for installation ES-758. A non-carbon leakage heat sub-installation has been added to installation ES-758. The historical activity level of the carbon leakage heat sub-installation has been corrected for installation ES-90021. A non-carbon leakage heat sub-installation has been added to installation ES-90021. The historical activity level of the carbon leakage heat sub-installation has been corrected for installation ES-90030. A non-carbon leakage heat sub-installation and a district heating sub-installation have been added to installation ES-90030.

(8) France notified changes to its national allocation table, by letter dated 2 April 2026. A non-carbon leakage fuel sub-installation has been added to installation FR-55. The historical activity levels of the carbon leakage heat sub-installation and carbon leakage fuel sub-installation have been corrected for installation FR-55. The carbon leakage status of the process emissions sub-installation has been corrected for installation FR-204907. A non-carbon leakage fuel sub-installation and a non-carbon leakage process emissions sub-installation have been added to installation FR-204921. The historical activity levels of the carbon leakage fuel sub-installation and process emissions sub-installation have been corrected for installation FR-204921. The carbon leakage status of the heat sub-installation and fuel sub-installation have been corrected for installation FR-206303. A fuel sub-installation has been added to installation FR-206360. The process emissions sub-installation has been removed from installation FR-206360.

(9) Italy notified changes to its national allocation table, by letter dated 7 April 2026. A heat sub-installation has been added to installation IT-352. The historical activity level of the heat sub-installation has been corrected for installation IT-941. A fuel sub-installation has been added to installation IT-941.

(10) Poland notified changes to its national allocation table, by letters dated 15 January 2026, 19 January 2026 and 27 March 2026. The historical activity levels of the heat sub-installations have been corrected for installation PL-240. The historical activity level of the district heating sub-installation has been corrected for installation PL-456. The heat sub-installation has been removed from installation PL-456. The historical activity level of the carbon leakage fuel sub-installation has been corrected for installation PL-202254. The non-carbon leakage heat sub-installation, the non-carbon leakage fuel sub-installation and the non-carbon leakage process emissions sub-installation have been removed from installation PL-202254. A hydrogen sub-installation, a carbon leakage heat sub-installation and a carbon leakage process emissions sub-installation have been added to installation PL-202254.

(11) Slovakia notified changes to its national allocation table, by letter dated 31 March 2026. The historical activity level of the lime sub-installation has been corrected for installation SK-17. The historical activity levels of the heat sub-installation and fuel sub-installation have been corrected for installations SK-118. The historical activity level of the fuel sub-installation has been corrected for installation SK-176. A heat sub-installation has been added to installation SK-176. The historical activity levels of the heat sub-installation and fuel sub-installation have been corrected for installation SK-197.

(12) Finland notified changes to its national allocation table, by letter dated 31 March 2026. The historical activity levels of the heat sub-installation and district heating sub-installation have been corrected for installation FI-239. The process emissions sub-installation has been removed from installation FI-395. The historical activity level of the carbon leakage heat sub-installation has been corrected for installation FI-396. A non-carbon leakage heat sub-installation has been added to installation FI-396. The historical activity levels of the heat sub-installation and district heating sub-installation have been corrected for installation FI-397. The uncoated carton board sub-installation has been removed from installation FI-397. A fuel sub-installation has been added to installation FI-397. The historical activity levels of the heat sub-installations have been corrected for installation FI-399. The historical activity level of the tissue sub-installation has been corrected for installation FI-404. The lime sub-installation has been removed from installation FI-406. The carbon leakage heat sub-installation has been removed from installation FI-435. The historical activity level of the non-carbon leakage heat sub-installation has been corrected for installation FI-435. The historical activity levels of the uncoated fine paper sub-installation and coated fine paper sub-installation have been corrected for installation FI-471. The historical activity levels of the heat sub-installation, district heating

sub-installation, fuel sub-installation and process emissions sub-installation have been corrected for installation FI-476. The non-ETS heat import and the electricity exchangeability factor of the synthesis gas sub-installation have been corrected for installation FI-476. The historical activity level of the process emissions sub-installation has been corrected for installation FI-610. The process emissions sub-installation has been removed from installation FI-623. The electricity exchangeability factor of the steam cracking sub-installation has been corrected for installation FI-623. The historical activity level of the dried secondary gypsum sub-installation has been corrected for installation FI-205649. The historical activity level of the fuel sub-installation has been corrected for installation FI-206161.

(13) The notified national allocation tables are in conformity with Article 10c of Directive 2003/87/EC, Delegated Regulation (EU) 2019/331 and Decision (EU) 2021/355.

(14) It is therefore appropriate to instruct the central administrator to enter those corrections into the Union Registry,

HAS DECIDED AS FOLLOWS:

Sole Article

The central administrator of the Union Registry is hereby instructed to enter corrections to the national allocation tables of Belgium, Ireland, Spain, France, Italy, Poland, Slovakia and Finland with the final annual amounts for the transitional free allocation of emission allowances for the period from 2021 to 2025, as set out in the Annex, into the Union Registry.

Done at Brussels, 7 May 2026.

For the Commission
Wopke HOEKSTRA
Member of the Commission

ANNEX I

National allocation table for the period 2021-2025 pursuant to Article 10a of Directive 2003/87/EC

Member State: Belgium

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
BE000000000205758	205758	EuroChem Antwerpen NV	EuroChem Antwerpen NV	284 836	284 836	284 836	284 836	284 836	1 424 180
BE000000000000224	224	AB INBEV site Leuven	INBEV Belgium bvba	5 310	5 310	5 310	5 310	5 310	26 550
TOTAL				290 146	290 146	290 146	290 146	290 146	1 450 730

ANNEX II

National allocation table for the period 2021-2025 pursuant to Article 10a of Directive 2003/87/EC

Member State: Ireland

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
IE000000000000002	2	Kingscourt Works	Saint-Gobain Construction Products (Ireland) Limited	8 048	8 048	8 048	8 048	8 048	40 240
TOTAL				8 048	8 048	8 048	8 048	8 048	40 240

ANNEX III

National allocation table for the period 2021-2025 pursuant to Article 10a of Directive 2003/87/EC

Member State: Spain

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
ES000000000000519	519	URSA IBÉRICA AISLANTES, S.A.	URSA IBÉRICA AISLANTES, S.A.	15 227	15 227	15 227	15 227	15 227	76 135
ES000000000000758	758	GUARDIAN INDUSTRIES NAVARRA, S.L	GUARDIAN INDUSTRIES NAVARRA, S.L	91 894	91 894	91 894	91 894	91 894	459 470
ES000000000090021	90021	MASOL IBERIA BIOFUEL, S.L.U.	MASOL IBERIA BIOFUEL, S.L.U.	16 366	16 366	16 366	16 366	16 366	81 830
ES000000000090030	90030	Ciudad Agroalimentaria de Tudela S.L.	Ciudad Agroalimentaria de Tudela S.L.	6 872	6 696	6 520	6 343	6 166	32 597
TOTAL				130 359	130 183	130 007	129 830	129 653	650 032

ANNEX IV

National allocation table for the period 2021-2025 pursuant to Article 10a of Directive 2003/87/EC

Member State: France

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
FR000000000000055	55	Tereos Starch & Sweeteners Europe Etablissement de Nesle (80190)	Tereos Starch & Sweeteners	112 869	112 869	112 869	112 869	112 869	564 345
FR000000000204907	204907	ELKEM SILICONES Site de ST Fons	ELKEM SILICONES SAS France	14 764	14 764	14 764	14 764	14 764	29 555
FR000000000204921	204921	ELKEM SILICONES Site de Roussillon	ELKEM Silicones France	61 836	61 836	61 836	61 836	61 836	2 738 985
FR000000000206303	206303	ArcelorMittal Construction France Site 1 Contrisson	ArcelorMittal Construction France Site 1 Contrisson	14 496	14 496	14 496	14 496	14 496	
FR000000000206360	206360	POLYCHIM Industrie	POLYCHIM Industrie	3 546	3 546	3 546	3 546	3 546	17 730
			TOTAL	207 511	207 511	207 511	207 511	207 511	3 350 615

ELI: http://data.europa.eu/eli/C/2026/4727/oj

ANNEX V

National allocation table for the period 2021-2025 pursuant to Article 10a of Directive 2003/87/EC

Member State: Italy

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
IT000000000000352	352	Cartiera di Ferrara S.p.a.	Cartiera di Ferrara S.p.a.	0	13 795	13 795	13 795	13 795	55 180
IT000000000000941	941	Centrale produzione vapore stabilimento di San Pietro di Morubio	ITAL GREEN OIL SRL	7 122	7 122	7 122	7 122	7 122	35 610
			TOTAL	7 122	20 917	20 917	20 917	20 917	90 790

National allocation table for the period 2021-2025 pursuant to Article 10a of Directive 2003/87/EC

Member State: Poland

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
PL000000000000240	240	CIEPŁOWNIA KONSTANTYNOWSKA - PABIANICE	Zakład Energetyki Cieplnej Sp. z o.o.	7 756	7 756	7 756	7 756	7 756	38 780
PL000000000000456	456	Elektrociepłownia	ArcelorMittal Poland S.A.	1 593	1 552	1 511	1 470	1 429	7 555
PL000000000202254	202254	Wydział Blach Transformatorowych Stalprodukt S.A.	STALPRODUKT S.A.	31 914	31 914	31 914	31 914	31 914	159 570
			TOTAL	41 263	41 222	41 181	41 140	41 099	205 905

ANNEX VII

National allocation table for the period 2021-2025 pursuant to Article 10a of Directive 2003/87/EC

Member State: Slovakia

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
SK000000000000017	17	Calmit, spol. s r. o., Závod Zirany	Calmit, spol. s r. o.	30 330	30 330	30 330	30 330	30 330	151 650
SK000000000000118	118	SLOVMAG, a.s. Lubeník	SLOVMAG, a.s. Lubeník	43 087	43 087	43 087	43 087	43 087	215 435
SK000000000000176	176	Výroba keramických výrobkov vypaľovaním - Pezinská tehelňa	Pezinské tehelne - Paneláreň, a.s.	4 754	4 754	4 754	4 754	4 754	23 770
SK000000000000197	197	Tehelňa Močarmany	Leier Baustoffe SK s.r.o.	7 906	7 906	7 906	7 906	7 906	39 530
			TOTAL	86 077	86 077	86 077	86 077	86 077	430 385

ANNEX VIII

National allocation table for the period 2021-2025 pursuant to Article 10a of Directive 2003/87/EC

Member State: Finland

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
FI000000000000623	623	Borealis Polymers Oy:n tuotantolaitokset	Borealis Polymers Oy	577 263	577 263	577 263	577 263	577 263	2 886 315
FI000000000000395	395	Heinolan Flutingtehdas	Stora Enso Oyj	53 556	53 556	53 556	53 556	53 556	267 780
FI000000000000476	476	Laanilan teollisuusalue	Laanilan Voima Oy	81 681	81 681	81 681	81 681	81 681	408 405
FI000000000000610	610	Tornion voimalaitos	Tornion Voima Oy	80 891	78 812	76 733	74 655	72 576	383 667
FI000000000000406	406	Pietarsaaren tehtaat	UPM-Kymmene Oyj	153 549	153 549	153 549	153 549	153 549	767 745
FI000000000000471	471	Jämsänkosken paperitehdas ja voimalaitos	UPM-Kymmene Oyj	153 448	153 448	153 448	153 448	153 448	767 240
FI000000000000404	404	Rauman tehtaat	UPM-Kymmene Oyj	213 642	213 642	213 642	213 642	213 642	1 068 210
FI000000000206161	206161	Yara Suomi Oy Siilinjärvi	Yara Suomi Oy	129 403	129 403	129 403	129 403	129 403	647 015
FI000000000000396	396	Stora Enso Oyj, Imatran tehtaat	Stora Enso Oyj	247 791	247 791	247 791	247 791	247 791	1 238 955
FI000000000000435	435	Stora Enso Publication Papers Oy Ltd, Anjalan tehtaat	Stora Enso Publication Papers Oy Ltd	144 180	144 180	144 180	144 180	144 180	720 900
FI000000000000397	397	MM Kotkamills Boards Oy	MM Kotkamills Boards Oy	166 661	166 661	166 661	166 661	166 661	833 305
FI000000000000239	239	Aittaluodon voimalaitos	Pori Energia Oy	26 034	25 365	24 695	24 026	23 358	123 478

Installation ID	Installation ID (Union registry)	Installation name	Operator name	Quantity to be allocated					Quantity to be allocated by installation
				2021	2022	2023	2024	2025	
FI000000000000399	399	Stora Enso Oyj Varkauden tehtaat	Stora Enso Oyj	83 794	83 794	83 794	83 794	83 794	418 970
FI000000000205649	205649	Saint-Gobain Rakennustuotteet Oy, Gyproc Kipsilevytehdas	Saint-Gobain Finland Oy	3 589	3 589	3 589	3 589	3 589	17 945
TOTAL				2 115 482	2 112 734	2 109 985	2 107 238	2 104 491	10 549 930

ELI: http://data.europa.eu/eli/C/2026/4727/oj