Land use, land use change and forestry (LULUCF)

2021/0201(COD) - 21/04/2023 - Final act

PURPOSE: to strengthen the contribution of the land use, land-use change and forestry (LULUCF) sector to achieving the EU's global climate ambitions by 2030.

LEGISLATIVE ACT: 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.

CONTENT: the land use, land-use change and forestry (LULUCF) sector covers the use of soils, trees, plants, biomass and timber, and is responsible for both emitting and absorbing CO2 from the atmosphere. Emissions and absorptions generated by the LULUCF sector are taken into account in the EU's overall 2030 target.

Commitments are targets

The new Regulation sets an overall EU-level objective of **310 million tonnes** of CO2 equivalent of net removals in the LULUCF sector in 2030.

For the period from 2026-2030, each Member State will have a **binding national target** for 2030 for the increase of net greenhouse gas removals, which together will deliver the collective EU target of 310 Mt. In addition, each Member State is committed to achieving a sum of net greenhouse gas emissions and removals for the period from 2026 to 2029 (**budget 2026-2029**).

Flexibilities, governance and monitoring

The Regulation provides flexibilities to help Member States meet their targets.

Considering the specificities of the LULUCF sector in each Member State, as well as the fact that Member States need to increase their performance to achieve their national binding targets, a range of flexibilities should remain at the disposal of the Member States, including trading surpluses and the extension of forest-specific flexibilities, while respecting the environmental integrity of the targets.

Furthermore, the Regulation maintains the option of excluding emissions from natural disturbances from LULUCF accounts during the period 2026-2030, subject to not using the compensation for natural disturbances under flexibilities.

Alternative provisions for natural disturbances such as fires, pest outbreaks, storms and extreme flood events, in order to address uncertainties due to natural processes in the LULUCF sector, should be available in 2032 to Member States that have done their utmost to take account of any Commission opinion addressed to them in the context of corrective action introduced by this amending Regulation, provided that they have exhausted all other flexibilities at their disposal, put in place appropriate measures to reduce the vulnerability of their land to such disturbances and that the 2030 Union target for the LULUCF sector has been achieved.

Monitoring, reporting and verification of emissions and removals will be improved, including by using more geographical data and remote sensing, so that EU countries' progress towards achieving their targets can be followed more accurately.

Corrective action

Where the Commission finds that a Member State is not making sufficient progress towards its 2030 target, taking into account the trajectory, the budget for 2026 to 2029 and the flexibilities under this Regulation, a corrective action mechanism will apply to help that Member State get back on the trajectory towards 2030, by ensuring that additional actions are taken, leading to enhanced net greenhouse gas removals.

Review

The Regulation will be reviewed taking into account, inter alia: (i) international developments; (ii) efforts to achieve the long-term objectives of the Paris Agreement; and (iii) Union law, including on nature restoration.

The Commission will submit a progress report no later than six months after the first global stocktaking agreed under the Paris Agreement. Where appropriate, the Commission will present legislative proposals. In particular, these proposals may set targets for the Union and for Member States for greenhouse gas emissions and removals, taking due account of any deficit accumulated by 2030 for each Member State.

ENTRY INTO FORCE: 11.5.2023.