

Basic information	
<p>2021/0201(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Regulation</p>	Procedure completed
<p>Land use, land use change and forestry (LULUCF)</p> <p>Amending Regulation 2018/841 2016/0230(COD) Amending Regulation 2018/1999 2016/0375(COD)</p> <p>Subject</p> <p>3.10.11 Forestry policy 3.10.14.04 Set-aside and conversion of land 3.70.02 Atmospheric pollution, motor vehicle pollution 3.70.03 Climate policy, climate change, ozone layer 3.70.18 International and regional environment protection measures and agreements</p> <p>Legislative priorities</p> <p>Joint Declaration 2021 Joint Declaration 2022</p>	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	ENVI Environment, Public Health and Food Safety	NIINISTÖ Ville (Greens/EFA)	13/09/2021
		<p>Shadow rapporteur</p> <p>MOTREANU Dan-Ștefan (EPP)</p> <p>BURKHARDT Delara (S&D)</p> <p>HOJSÍK Martin (Renew)</p> <p>ZALEWSKA Anna (ECR)</p> <p>HUHTASAARI Laura (ID)</p> <p>MESURE Marina (The Left)</p>	
	Committee for opinion	Rapporteur for opinion	Appointed
	BUDG Budgets	The committee decided not to give an opinion.	
	ITRE Industry, Research and Energy	VIRKKUNEN Henna (EPP)	17/09/2021
	IMCO Internal Market and Consumer Protection	The committee decided not to give an opinion.	

	TRAN Transport and Tourism	AMERIKS Andris (S&D)	04/11/2021
	AGRI Agriculture and Rural Development (Associated committee)	LINS Norbert (EPP)	27/09/2021
Council of the European Union			
European Commission	Commission DG	Commissioner	
	Climate Action	TIMMERMANS Frans	
European Economic and Social Committee			
European Committee of the Regions			

Key events			
Date	Event	Reference	Summary
14/07/2021	Legislative proposal published	COM(2021)0554 	Summary
13/09/2021	Committee referral announced in Parliament, 1st reading		
11/11/2021	Referral to associated committees announced in Parliament		
17/05/2022	Vote in committee, 1st reading		
24/05/2022	Committee report tabled for plenary, 1st reading	A9-0161/2022	Summary
07/06/2022	Debate in Parliament		
08/06/2022	Decision by Parliament, 1st reading	T9-0233/2022	Summary
08/06/2022	Results of vote in Parliament		
08/06/2022	Matter referred back to the committee responsible for interinstitutional negotiations		
16/01/2023	Approval in committee of the text agreed at 1st reading interinstitutional negotiations	PE740.692 EP(2023)000303	
13/03/2023	Debate in Parliament		
14/03/2023	Decision by Parliament, 1st reading	T9-0066/2023	Summary
14/03/2023	Results of vote in Parliament		
28/03/2023	Act adopted by Council after Parliament's 1st reading		
19/04/2023	Final act signed		
21/04/2023	Final act published in Official Journal		

Technical information	
Procedure reference	2021/0201(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Amending Regulation 2018/841 2016/0230(COD) Amending Regulation 2018/1999 2016/0375(COD)
Legal basis	Rules of Procedure EP 57_o Treaty on the Functioning of the European Union TFEU 192-p1
Mandatory consultation of other institutions	European Economic and Social Committee European Committee of the Regions
Stage reached in procedure	Procedure completed
Committee dossier	ENVI/9/06900

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE699.175	17/12/2021	
Amendments tabled in committee		PE704.708	08/02/2022	
Amendments tabled in committee		PE704.709	08/02/2022	
Amendments tabled in committee		PE704.852	08/02/2022	
Committee opinion	ITRE	PE703.099	23/03/2022	
Committee opinion	TRAN	PE700.699	07/04/2022	
Committee opinion	AGRI	PE698.952	26/04/2022	
Committee report tabled for plenary, 1st reading/single reading		A9-0161/2022	24/05/2022	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T9-0233/2022	08/06/2022	Summary
Text agreed during interinstitutional negotiations		PE740.692	21/12/2022	
Text adopted by Parliament, 1st reading/single reading		T9-0066/2023	14/03/2023	Summary
Council of the EU				
Document type	Reference	Date	Summary	
Coreper letter confirming interinstitutional agreement	EP(2023)000303	21/12/2022		
Draft final act	00075/2022/LEX	19/04/2023		
European Commission				
Document type	Reference	Date	Summary	
	COM(2021)0554			

Legislative proposal		14/07/2021	Summary
Document attached to the procedure	SEC(2021)0554	14/07/2021	
Document attached to the procedure	SWD(2021)0551 	14/07/2021	
Document attached to the procedure	SWD(2021)0609 	14/07/2021	
Document attached to the procedure	SWD(2021)0610 	14/07/2021	
Commission response to text adopted in plenary	SP(2023)193	26/04/2023	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	ES_PARLIAMENT	COM(2021)0554	03/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0551	03/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0609	03/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0610	03/11/2021	
Contribution	CZ_SENATE	COM(2021)0554	15/11/2021	
Contribution	PL_SENATE	COM(2021)0554	30/11/2021	
Reasoned opinion	FR_SENATE	PE700.486	02/12/2021	
Contribution	IT_CHAMBER	COM(2021)0554	30/05/2022	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES3855/2021	08/12/2021	
CofR	Committee of the Regions: opinion	CDR0061/2022	28/04/2022	

Additional information

Source	Document	Date
EP Research Service	Briefing	13/12/2021
European Commission	EUR-Lex	

Final act

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Land use, land use change and forestry (LULUCF)

2021/0201(COD) - 14/07/2021 - Legislative proposal

PURPOSE: to revise Regulation (EU) 2018/841 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry (LULUCF).

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: the initial regulatory framework for the land use, land use change and forestry (LULUCF) sector, as laid down in Regulation (EU) 2018/841, was adopted in 2018 and covers CO₂ emissions and removals and greenhouse gas emissions of CH₄ and N₂O resulting from the management of land, forests and biomass during the period from 2021 to 2030. It contributes to the previous Union's emission reduction target of at least 40% by 2030 compared to 1990, by ensuring that the sum of total emissions does not exceed the sum of total removals generated by the sector after the application of the accounting rules and of the flexibility with the "effort sharing" (or ESR) sector set out by Regulation (EU) 2018/842.

The LULUCF Regulation primarily addresses Member States by establishing a minimum level of climate mitigation performance in the LULUCF sector; it does not set any reporting or compliance requirements for individual land managers.

Under the current LULUCF rules, the minimum amount of removals that the LULUCF sector should provide at the EU level in 2030 is around -225 MtCO₂eq.

The European Green Deal launched a new growth strategy for the EU that aims to transform the EU into a fair and prosperous society, with a modern, resource-efficient and competitive economy. The '[European Climate Law](#)' has made the EU's climate neutrality target by 2050 legally binding.

The Commission has presented a **complementary and interconnected set of proposals as part of the 2030 Climate and Energy 'Fit for 55'** package to achieve the greenhouse gas emission reduction target of **at least 55% compared to 1990**. This 'Fit for 55' legislative package is the most comprehensive building block in the efforts to implement the ambitious new 2030 climate target, and all economic sectors and policies will need to make their contribution.

The 'Fit for 55' package, the Next Generation EU and the Multiannual Financial Framework for 2021-2027 will help to achieve the twin green and digital transitions that Europe is aiming for.

As part of this package, this proposal aims to make the LULUCF Regulation fit for reaching at least 55% net greenhouse gas emission reductions by 2030 compared to 1990, in line with the 2030 Climate Target Plan, as a staging post to achieving climate neutrality by 2050.

CONTENT: with this proposal, the Commission aims to amend the Land Use, Land Use Change and Forestry (LULUCF) Regulation to provide stronger incentives for Member States to increase and enhance their natural carbon sinks, in line with EU climate law.

The proposed amendment introduces only minor and non-substantive changes to the LULUCF regulatory framework for the first compliance period, i.e. from 2021 to 2025. In contrast, new targets for increased net carbon removals are foreseen for the period 2026-2030.

To this end, the proposal:

- sets out the overall Union target of net greenhouse gas removals in the LULUCF sector to **310 million tonnes of CO₂ equivalent in 2030**;
- reinforces the obligation for Member States to submit integrated mitigation plans for the land sector and enhances the monitoring, reporting and verification of emissions and removals using digital technologies;
- aligns the objectives with related policy initiatives of biodiversity and bioenergy;
- determines the Union target of climate neutrality for 2035 in the land sector (which combines the LULUCF sector and the non-CO₂ agricultural sector);
- commits the Commission to make proposals for national contributions to the 2035 target by 2025.

Commitments to climate neutrality in 2035

From 2031 onwards, the LULUCF sector will include the non-CO₂ emissions from agriculture sector and the amended Regulation will aim towards the objective to achieve climate neutrality in the Union-wide greenhouse gas emissions and removals in the combined sectors at the latest by 2035; reducing emissions to net zero by that date and generating negative emissions thereafter. The Member States are obliged to contribute to reach the collective target and need to present how they intend to achieve this objective in their updated integrated national energy and climate plans by June 2024. In view of the submitted plans, the Commission will propose, by the end of 2025, individual Member State targets and EU-wide measures for the post-2030 period.

From 2036 onwards, the combined sector will need to generate further carbon removals to balance remaining emissions in other sectors, based on a robust carbon removal certification system. This policy framework could start to progressively combine the land sector with other sectors (beyond agriculture) that have exhausted their emissions reduction possibilities, or that have achieved for instance over 90% emission reductions. Thus, an incentive to steadily increase carbon removals in the combined sectors for period up to 2050 would be preserved.

Flexibility rules

The current LULUCF Regulation already provides Member States with several flexibility and trading options to exclude extreme emissions due to natural disturbances, such as forest fires, or unforeseen variations in harvesting rates. The proposal adapts those flexibility rules for the period from 2026 to 2030 and improves them, with a view to offering higher compensation in duly justified cases.

Land use, land use change and forestry (LULUCF)

2021/0201(COD) - 14/03/2023 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 497 votes to 97, with 43 abstentions, a legislative resolution on 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.

The European Parliament's position adopted at first reading following the ordinary legislative procedure amended the Commission proposal as follows:

Subject matter

This Regulation sets out rules concerning:

- commitments of Member States for the land use, land use change and forestry ('LULUCF') sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for the period from 2021 to 2025;
- accounting of greenhouse gas emissions and removals from the LULUCF sector and checking the compliance of Member States with the commitments for the period from 2021 to 2025;
- a 2030 Union target for net greenhouse gas removals in the LULUCF sector;
- targets for net greenhouse gas removals in the LULUCF sector for Member States for the period from 2026 to 2030'.

Commitments are targets

For the period from 2021 to 2025, each Member State should ensure that greenhouse gas emissions do not exceed greenhouse gas removals, calculated as the sum of total emissions and total removals on its territory in all of the land accounting categories referred to in Regulation.

The EU 2030 target for net greenhouse gas (GHG) removals in the land, land use change and forestry sector will be set at **310 million tonnes CO₂ equivalent**.

In order to ensure the collective achievement of the 2030 Union target while taking into account the interannual variability of the greenhouse gas emissions and removals in the LULUCF sector, it is appropriate to set for each Member State a commitment to achieve a sum of net greenhouse gas emissions and removals for the period from 2026 to 2029 (**the 'budget for 2026 to 2029'**) in addition to the national target for the year 2030.

Flexibilities, governance and monitoring

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.

To the extent that, in the period from 2021 to 2025, total removals exceed total emissions in a Member State, or, in the period from 2026 to 2030, the difference between the sum of the greenhouse gas emissions and removals on the territory of a Member State and the commitment, target or budget set for that Member State is negative, that Member State may transfer the remaining quantity of removals to another Member State.

Member States should use revenues, or their equivalent in financial value, generated by transfers to tackle climate change in the Union or in third countries. Member States should inform the Commission of any actions taken pursuant to this paragraph and shall make that information public in an easily accessible form.

A mechanism will also ensure that Member States receive compensation if **natural disasters**, such as forest fires, occur.

The rules for governance should be set out in a manner promoting early action towards achieving the intermediate Union climate target for 2030 and the economy-wide climate neutrality objective of the Union, following the trajectory for the years 2026 to 2029 introduced by this amending Regulation. The principles laid down in Regulation (EU) 2018/842 should apply *mutatis mutandis*, with a multiplier calculated in the following way: 108 % of the gap between a Member State's budget for 2026 to 2029 and the corresponding net removals reported will be added to the figure reported for 2030 by that Member State. In addition, any deficit accumulated by 2030 by each Member State should be taken into account where the Commission submits proposals concerning the post-2030 period.

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

In order to allow swift and effective 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.

The Commission may issue an opinion regarding the robustness of the submitted corrective action plans within four months. The Member State concerned will take utmost account of the Commission's opinion and may revise its corrective action plan accordingly. If the Member State concerned does not address the opinion or a substantial part thereof, that Member State will provide a justification to the Commission.

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.

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.

Land use, land use change and forestry (LULUCF)

2021/0201(COD) - 08/06/2022 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 472 votes to 124, with 22 abstentions, **amendments** 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.

The matter has been referred to the committee responsible for inter-institutional negotiations.

The proposed regulation is part of the 'Fit for 55 in 2030 package', which is the EU's plan to reduce greenhouse gas emissions by at least 55 % by 2030 compared to 1990 levels in line with the European Climate Law.

Support for strengthening the CO2 emission reduction target for land use, land-use change and forestry (LULUCF)

Parliament supports the Commission's proposal that the EU target for net CO2 removals in the LULUCF sector by 2030 should be increased to **at least 310 million tonnes of CO2 equivalent** and be based on the average of greenhouse gas inventory data for the years 2016, 2017 and 2018.

An amendment specifies that this target would be further enhanced by **additional measures and initiatives** at EU and Member State level to support carbon storage in agricultural soils. These measures and initiatives, as well as the methodology for calculating and allocating targets between Member States, will supplement the Regulation one year after the entry into force of this legislation.

Where Member States are willing to exceed their targets, they should be encouraged to do so.

In addition, measures should be taken at Union and national level to further increase net greenhouse gas removals in LULUCF **from 2031 onwards** in order to contribute to the implementation of the Paris Agreement and to ensure a long-term sustainable and predictable contribution of natural sinks to the Union's climate neutrality objective by 2050 at the latest and to the objective of achieving negative emissions thereafter.

By 1 January 2025, the Commission should submit a proposal to amend the Regulation in order to set targets for the Union and the Member States for net greenhouse gas removals from land use, land-use change and forestry **at least for 2035, 2040, 2045 and 2050**.

By 31 December 2024 at the latest, the Commission should report on progress in increasing net greenhouse gas removals from cropland, grassland and wetlands within the scope of the Regulation and in reducing greenhouse gas emissions from agriculture. Following this report, the Commission would, where appropriate, bring forward legislative proposals to ensure that all sectors contribute to the EU's climate neutrality objective and to the EU's interim climate targets.

When taking measures to meet their national targets, Member States should take into account the principle of '**no significant harm**' as well as the principles enshrined in the European Charter of Social Rights.

Financial support and just transition for increased climate change mitigation and adaptation action in LULUCF

No later than four months after the entry into force of the Regulation, the Commission should present a report on the availability and consistency of all existing **EU financing instruments** aimed at enhancing climate change mitigation and adaptation in the LULUCF sector.

In this report, the Commission would, where appropriate, make recommendations to Member States on how their CAP strategic plans need to be modified in order to provide land and forest owners or managers with the tailor-made financial support they need to achieve the objectives set out in accordance with the Regulation, with priority being given to the promotion of ecosystem-based approaches in forests, agricultural land and agroforestry

No later than two years after the entry into force of the Regulation and every two years thereafter, Member States should assess the **social and labour impacts** of the obligations set out in the Regulation across all land categories and sectors covered.

Flexibilities

In order to ensure continued progress towards the Regulation's objectives, Member States that have failed to meet their annual targets for **two consecutive years** should review their national energy and climate plans and long-term strategies to take additional measures to improve all sinks and reservoirs and reduce the vulnerability of land to natural disturbances.

Natural disturbance mechanism

Parliament proposed the establishment of a natural disturbance mechanism, for a period from **2026 to 2030**, available to Member States that have not met their annual targets due to 'natural disturbances', such as forest fires.

Agricultural emissions

Members pointed out that greenhouse gas removals by natural carbon sinks are fragile and potentially reversible, which increases the uncertainty in measuring emissions and removals in the land sector compared to other sectors. The objective of enhancing removals by natural carbon sinks should therefore be pursued separately from the objective of rapidly reducing greenhouse gas emissions from other sectors, including agricultural emissions other than CO₂.

Access to justice

Member States should ensure access to justice for citizens and non-governmental organisations. In order to ensure the uniform exercise of this right in all Member States, it is proposed to add an article on access to justice to the Regulation.

Land use, land use change and forestry (LULUCF)

2021/0201(COD) - 24/05/2022 - Committee report tabled for plenary, 1st reading/single reading

The Committee on the Environment, Public Health and Food Safety adopted the report by Ville NIINISTÖ (Greens/EFA, FI) on 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.

The proposed regulation is part of the 'Fit for 55 in 2030 package', which is the EU's plan to reduce greenhouse gas emissions by at least 55 % by 2030 compared to 1990 levels in line with the European Climate Law.

The committee responsible recommended that the European Parliament's position adopted at first reading under the ordinary legislative procedure should amend the proposal as follows:

Support for strengthening the CO₂ emission reduction target for land use, land-use change and forestry (LULUCF)

Members supports the Commission's proposal that the EU target for net CO₂ removals in the LULUCF sector by 2030 should be increased to **at least 310 million tonnes of CO₂ equivalent** and be based on the average of greenhouse gas inventory data for the years 2016, 2017 and 2018.

This target should be further amplified by additional measures and initiatives at Union and Member State level to support **carbon farming**, delivering at least 50 million additional tonnes CO₂ equivalent of net removals by 2030 at Union level.

In addition, measures should be taken at Union and national level to further increase net greenhouse gas removals in LULUCF from 2031 onwards in order to contribute to the implementation of the Paris Agreement and to ensure a long-term sustainable and predictable contribution of natural sinks to the Union's climate neutrality objective by 2050 at the latest and to the objective of achieving negative emissions thereafter.

By 1 January 2025, the Commission should submit a proposal to amend the Regulation in order to set targets for the Union and the Member States for net greenhouse gas removals from land use, land-use change and forestry at least for 2035, 2040, 2045 and 2050.

When taking measures to meet their national targets, Member States should take into account the principle of 'no significant harm' as well as the principles enshrined in the European Charter of Social Rights.

Financial support and just transition for increased climate change mitigation and adaptation action in LULUCF

No later than four months after the entry into force of the Regulation, the Commission should present a report on the availability and consistency of all existing EU financing instruments aimed at enhancing climate change mitigation and adaptation in the LULUCF sector.

Farmers and forest managers could benefit from incentives to store more carbon on their land and in their forests while ensuring the protection of biodiversity and other societal co-benefits.

Public funding under the Common Agricultural Policy (CAP) and other EU programmes should be further mobilised to support ecosystem-based approaches in forests and on agricultural land.

By 31 December 2022, the Commission should present, where appropriate, a legislative proposal to establish a **regulatory framework for the certification of scientifically sound, sustainable, reliable and permanent carbon removals**, including through carbon farming practices, which ensure environmental integrity and respect ecological principles for biodiversity.

No later than two years after the entry into force of the Regulation and every two years thereafter, Member States should assess the **social and labour impacts** of the obligations set out in the Regulation across all land categories and sectors covered.

Flexibilities

In order to ensure continued progress towards the Regulation's objectives, Member States that have failed to meet their annual targets for two consecutive years should review their **national energy and climate plans** and long-term strategies to take additional measures to improve all sinks and reservoirs and reduce the vulnerability of land to natural disturbances.

Natural disturbance mechanism

Parliament proposed the establishment of a natural disturbance mechanism, for a period from **2026 to 2030**, available to Member States that have not met their annual targets due to 'natural disturbances', such as forest fires.

Agricultural emissions

Members pointed out that greenhouse gas removals by natural carbon sinks are fragile and potentially reversible, which increases the uncertainty in measuring emissions and removals in the land sector compared to other sectors. The objective of enhancing removals by natural carbon sinks should therefore be **pursued separately** from the objective of rapidly reducing greenhouse gas emissions from other sectors, including agricultural emissions other than CO₂.

Access to justice

Member States should ensure access to justice for citizens and non-governmental organisations. In order to ensure the uniform exercise of this right in all Member States, it is proposed to add an article on access to justice to the Regulation.