Basic information

2021/0200(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
Binding annual greenhouse gas emission reductions by Member States (Effort Sharing Regulation) Amending Regulation 2018/842 2016/0231(COD) **Subject** 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 **Legislative priorities** Joint Declaration 2021 Joint Declaration 2022	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ENVI Environment, Public Health and Food Safety	POLFJÄRD Jessica (EPP)	17/09/2021
	Shadow rapporteur LÓPEZ Javi (S&D) SØGAARD-LIDELL Linea (Renew) AUKEN Margrete (Greens/EFA) ZALEWSKA Anna (ECR) SARDONE Silvia (ID) MODIG Silvia (The Left)	

Committee for opinion	Rapporteur for opinion	Appointed
BUDG Budgets	The committee decided not to give an opinion.	
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	
TRAN Transport and Tourism	DZHAMBAZKI Angel (ECR)	10/11/2021

	REGI Regional Development	BOTOŞ Vlad-Marius (Renew)	27/09/2021
	AGRI Agriculture and Rural Development	LINS Norbert (EPP)	23/03/2022
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)0555	Summary
13/09/2021	Committee referral announced in Parliament, 1st reading		
17/05/2022	Vote in committee, 1st reading		
24/05/2022	Committee report tabled for plenary, 1st reading	A9-0163/2022	Summary
07/06/2022	Debate in Parliament		
08/06/2022	Decision by Parliament, 1st reading	T9-0232/2022	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	GEDA/A/(2023)001807 PE745.253	
13/03/2023	Debate in Parliament		
14/03/2023	Decision by Parliament, 1st reading	T9-0065/2023	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		
26/04/2023	Final act published in Official Journal		

Technical information

Procedure reference	2021/0200(COD)

Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Amending Regulation 2018/842 2016/0231(COD)
Legal basis	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/9/06906

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE703.217	17/01/2022	
Amendments tabled in committee		PE719.765	28/02/2022	
Committee opinion	REGI	PE700.446	21/03/2022	
Committee opinion	AGRI	PE700.696	23/03/2022	
Committee opinion	TRAN	PE703.253	02/05/2022	
Committee report tabled for plenary, 1st reading/single reading		A9-0163/2022	24/05/2022	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T9-0232/2022	08/06/2022	Summary
Text agreed during interinstitutional negotiations		PE745.253	21/12/2022	
Text adopted by Parliament, 1st reading/single reading		T9-0065/2023	14/03/2023	Summary

Council of the EU

Document type	Reference	Date	Summary
Coreper letter confirming interinstitutional agreement	GEDA/A/(2023)001807	21/12/2022	
Draft final act	00072/2022/LEX	19/04/2023	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2021)0555	14/07/2021	Summary
Document attached to the procedure	SEC(2021)0555	14/07/2021	
Document attached to the procedure	SWD(2021)0553	14/07/2021	

Document attached to the procedure	SWD(2021)0611	14/07/2021	
Document attached to the procedure	SWD(2021)0612	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)0555	04/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0553	04/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0611	04/11/2021	
Contribution	ES_PARLIAMENT	SWD(2021)0612	04/11/2021	
Contribution	CZ_SENATE	COM(2021)0555	15/11/2021	
Contribution	IT_CHAMBER	COM(2021)0555	30/05/2022	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES3947/2021	08/12/2021	
CofR	Committee of the Regions: opinion	CDR0061/2022	28/04/2022	

Additional information

Source	Document	Date
European Parliament	Briefing	24/11/2021
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency

Name	Role	Committee	Date	Interest representatives
HOLMGREN Pär	Shadow rapporteur for opinion	AGRI	07/02/2022	Stockholm Exergi
CERDAS Sara	Shadow rapporteur for opinion	TRAN	03/02/2022	Transport & Environment
				Climate Action Network Europe

HOLMGREN Pär	Rapporteur for opinion	AGRI	31/01/2022	Transport and Environment (European Federation for Transport and Environment) WWF European Policy Programme
HOLMGREN Pär	Rapporteur for opinion	AGRI	19/11/2021	Öko-Institut e.V.
HOLMGREN Pär	Rapporteur for opinion	AGRI	11/11/2021	Ecologic Institute
HOLMGREN Pär	Rapporteur for opinion	AGRI	29/10/2021	European Environmental Bureau

Final act	
Regulation 2023/0857 OJ L 111 26.04.2023, p. 0001	Summary

Binding annual greenhouse gas emission reductions by Member States (Effort Sharing Regulation)

2021/0200(COD) - 14/07/2021 - Legislative proposal

PURPOSE: to amend Regulation (EU) 2018/842 (Effort Sharing Regulation – ESR) on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement.

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 EU put in place a regulatory framework to achieve the 2030 greenhouse gas emission reduction target of at least 40% as endorsed by the European Council in 2014, before the entry into force of the Paris Agreement.

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.

CONTENT: with this proposal, the Commission aims to amend the Effort Sharing Regulation (ESR) in order to align its contribution to achieving the increased ambition for 2030.

Accelerating emission reductions in those sectors covered by the ESR

To achieve the EU's overall emission reduction target of at least 55% by 2030, the Commission proposes to **reduce emissions under the ESR by at least 40% compared to 2005 levels**. All Member States should contribute to achieving the EU's rising target. New updated Member State targets would be **between -10% and -50%** below 2005 levels.

The ESR would continue to cover the road transport and construction sectors, in parallel with their inclusion in a new emissions trading scheme.

National targets and flexibilities

The proposal updates the framework under which the Commission will set the new Member States' annual emission levels in the years 2023–2030 A review will be carried out in 2025 with a view to adjusting the annual emission allocations for the years of 2026 to 2030 in order to ensure that they are neither too lenient nor too stringent.

The proposal sets national ESR targets based mainly on GDP per capita, in order to ensure fairness and cost effectiveness in effort distribution, while enabling though its flexibilities a cost-efficient achievement of such targets.

Member States can decide to opt-out. This reserve could be triggered only once the requirements of the Climate Law are fulfilled, for the purpose of national compliance with ESR targets by transferring any unused LULUCF credits. They may use a limited a limited amount of credit generated under the LULUCF legislation for compliance in the ESR.

The Commission also proposes a new voluntary reserve, the **additional reserve**, to help Member States reaching their individual targets, allowing them to use non used net removals generated in the period 2026-2030, subject to the condition that the Union 55% emission reduction target is reached in 2030 with a maximum contribution of net removals set at 225 MtCO2Eq, as required by the European Climate Law.

Monitoring and reporting

The proposal continues the Effort Sharing Regulation with the same monitoring and reporting obligations for Member States and management tasks for the Commission. The Commission will continue to be supported by the European Environment Agency in monitoring Member States' progress in meeting their obligations under the proposal.

Budgetary implications

The increase in the ESR targets will require additional measures at national level and Member States will need to revise and implement more stringent climate action strategies. Therefore, there is a need for capacity building support measures to be implemented throughout five years (2023-2027) allowing Member States to adjust to a more demanding framework. The total estimated cost of the support measures is EUR 1 750 000.

Binding annual greenhouse gas emission reductions by Member States (Effort Sharing Regulation)

2021/0200(COD) - 26/04/2023 - Final act

PURPOSE: to amend Regulation (EU) 2018/842 (Effort Sharing Regulation – ESR) on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement.

LEGISLATIVE ACT: Regulation (EU) 2023/857 of the European Parliament and of the Council amending Regulation (EU) 2018/842 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement, and Regulation (EU) 2018/1999.

CONTENT: the revised Regulation on effort sharing regulation is part of the 'Fit for 55' package presented by the European Commission which aims to enable the EU to reduce its net greenhouse gas emissions by at least 55% by 2030, compared to 1990 levels, and to achieve climate neutrality in 2050.

Reduction targets of greenhouse gas emissions by 2030

The new effort sharing regulation (ESR) sets an EU-level **greenhouse gas emission reduction target of 40% by 2030**, compared to 2005, for the sectors that it covers.

While under the revised directive on the EU Emissions Trading System (EU ETS), emissions trading will also apply to international maritime transport as well as buildings, road transport and additional industrial sectors, the scope of the ESR is maintained (road and domestic maritime transport, buildings, agriculture, waste and small industries).

Annual emission levels for the period 2021-2030

The revised Regulation sets a **higher national target** for each Member State. Each Member State will, in 2030, limit its greenhouse gas emissions at least by the percentage set for that Member State in column 2 of Annex I in relation to its greenhouse gas emissions in 2005.

When undertaking the actions to limit the greenhouse gas emissions, Member States will consider the need to ensure a just and socially fair transition for all. The Commission may issue guidance to support Member States in that regard.

Flexibilities

The Regulation adapts the way Member States can use existing flexibilities to meet their targets.

For the years 2021 to 2025, a Member State will be able to use up to 7.5% of its annual emission allowance for the following year.

In addition, a Member State whose greenhouse gas emissions for a given year are below its annual emission allocation for that year, taking into account the use of flexibilities provided for in the Regulation, may:

- in respect of the year 2021, **bank** the excess part of its annual emission allocation up to a level of 75 % of its annual emission allocation for 2021 to subsequent years until 2030; and

- in respect of the years 2022 to 2029, bank the excess part of its annual emission allocation up to a level of 25 % of its annual emission allocations up to that year to subsequent years until 2030.

A Member State may **transfer** up to 10 % of its annual emission allocation for a given year to other Member States in respect of the years 2021 to 2025, and up to 15 % in respect of the years 2026 to 2030.

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

Corrective measures

The Regulation revises the requirements for corrective action plans to be submitted by Member States to the Commission in the event of failure to make sufficient progress towards achieving their annual emission levels. The Commission will be able to issue an opinion on the reliability of the corrective action plans submitted by Member States. If the Member State concerned does not respond to the Commission's opinion, it will have to provide a justification to the Commission.

Review

The Regulation will be kept under review taking into account, *inter alia*, evolving national circumstances, the manner in which all sectors of the economy contribute to the reduction of greenhouse gas emissions, international developments and efforts undertaken to achieve the long-term objectives of the Paris Agreement and of Regulation (EU) 2021/1119.

The Commission will submit a report to the European Parliament and to the Council, within six months of each global stocktake agreed under the Paris Agreement, on the operation of this Regulation, including the balance between supply and demand for annual emission allocations, as well as on the suitability of the national greenhouse gas emission reduction targets contained in Annex I to this Regulation as regards their contribution to the Union's climate objectives.

Binding annual greenhouse gas emission reductions by Member States (Effort Sharing Regulation)

2021/0200(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 Jessica POLFJÄRD (EPP, SE) on the proposal for a regulation of the European Parliament and of the Council Amending Regulation (EU) 2018/842 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement.

The objective of the Commission's proposal is to revise the Effort Sharing Regulation (ESR) so that it contributes to the ambition to reach at least 55 percent net greenhouse gas emission reductions by 2030 compared to 1990 levels in a cost-effective and coherent way while taking into account the need for a just transition and the need for all sectors to contribute to the EU's climate efforts. The aim is to achieve a gradual and balanced trajectory towards climate neutrality by 2050.

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:

Binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 and beyond

The Regulation lays down obligations on Member States with respect to their minimum contributions for the period from 2021 to 2030 towards fulfilling the Union's target of reducing its greenhouse gas emissions by 40 % below 2005 levels in 2030 in the sectors covered by the ESR. It would contribute to the **long-term target of climate neutrality in the Union by 2050** at the latest, with the aim to achieve negative emissions thereafter.

Members wanted to make it clear that the regulation does not just cover the period up to 2030 but goes beyond that.

The amended regulation sets Member States' annual emission allowances for the whole period 2023-2030, unlike the Commission's plan to readjust them in 2025, and changes the way the linear trajectory is defined.

An amendment clarifies that only biofuels, bioliquids and biomass fuels that meet the sustainability and greenhouse gas emission savings criteria set out in Directive (EU) 2018/2001 of the European Parliament and of the Council can be considered net zero emission.

Measures taken to limit greenhouse gas emissions should be implemented in accordance with a **just and inclusive transition**. The Commission should adopt common guidelines identifying methods to assist Member States in implementing this just and inclusive transition.

Adapting national targets to climate neutrality by 2050

Members want to establish a clear link between the ESR and the objective of climate neutrality enshrined in the Climate Law.

The European Commission is asked to report back to **ensure that national targets are sufficient** to achieve the long-term goal of climate neutrality by 2050 in a fair and cost-effective way, and to set out a greenhouse gas emission reduction pathway for each Member State.

Within six months of the publication of this report, the Commission should present proposals to limit greenhouse gas emissions for the sectors covered by the ESR.

Minimum emissions reduction contribution from non-C02 greenhouse gases for 2030

Members called for a legislative proposal to be presented by July 2023 setting one or more EU-wide targets for **non-CO2 emissions** covered by the ESR after close consultation with the Scientific Advisory Board on Climate Change.

Flexibilities by means of borrowing, banking and transfer

Members proposed to restrict the rules on banking, borrowing and trading of annual emission allowances and delete the provision to create a new voluntary mechanism, in the form of an additional reserve, which would help participating Member States to meet their obligations. The report also added a requirement that any proceeds by a Member State from emissions trading within the ESR must be allocated to climate action.

In addition, Members did not accept the proposal to introduce an additional safety reserve composed of surplus removals generated by Member States in excess of their targets in the LULUCF Regulation.

Corrective action

Remedial action plans submitted to the Commission should include:

- a detailed explanation as to why the Member State is not making sufficient progress in meeting its obligations under the ESR;

- the total amount of Union funds the Member State has received for climate and ecological transition expenditure and investments, how the use of these funds has contributed to meeting its obligations, and how it intends to use these funds to meet its obligations.

If a Member State exceeds its annual emissions quota for two or more consecutive years, it should undertake a **review of its integrated national energy and climate plan** and long-term strategy under Regulation (EU) 2018/1999 on the governance of the Energy Union and climate action. The Member State should complete this review within six months.

Access to justice

A new provision is introduced to ensure public access to justice for actions implementing the ESR as amended.

Binding annual greenhouse gas emission reductions by Member States (Effort Sharing Regulation)

2021/0200(COD) - 08/06/2022 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 437 votes to 142, with 40 abstentions, **amendments** to the proposal for a regulation of the European Parliament and of the Council Amending Regulation (EU) 2018/842 (Effort Sharing Regulation - ESR) on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement.

The matter was referred back to the competent committee for inter-institutional negotiations.

The main amendments adopted in plenary are as follows:

Binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 and beyond

This Regulation:

- lays down obligations on Member States with respect to their minimum contributions for the period from 2021 to 2030 towards fulfilling the Union’s target of reducing its greenhouse gas emissions by 40 % below 2005 levels in 2030 in the sectors covered by ESR;

- lays down rules on determining annual emission allocations and for the evaluation of Member States’ progress towards meeting their minimum contributions and paves the way for the setting of **post-2030** Union’s greenhouse gas emissions reduction targets.

The amended Regulation therefore sets Member States' annual emissions allowances for the whole of the period 2023-2030, unlike the Commission's plan to readjust them in 2025, and changes the way the linear trajectory is defined.

For the purposes of the Regulation, only biofuels, bioliquids and biomass fuels that meet the sustainability and greenhouse gas emission reduction criteria set out in Directive (EU) 2018/2001 of the European Parliament and of the Council could be considered net zero emission.

Alignment with the EU and Member States' climate neutrality objective

The European Commission is invited to present a **report** to ensure that national targets are sufficient to achieve the long-term objective of climate neutrality by 2050 in a fair and cost-effective manner, as well as to define a greenhouse gas emission reduction pathway for each Member State.

Within six months of the publication of this report, the Commission would present proposals to limit greenhouse gas emissions for the sectors covered by the ESR.

Minimum emissions reduction contribution from non-C02 greenhouse gases for 2030

Members called for a legislative proposal to be tabled by July 2023 setting EU-wide targets for **non-CO2 emissions** covered by the ESR after close consultation with the Scientific Advisory Board on Climate Change.

By 31 July 2023, the Commission should submit to the European Parliament and the Council an assessment report on the EU-wide non-CO2 emission reductions planned and implemented under the relevant national and EU legislation and policies.

Flexibilities by means of borrowing, banking and transfer

The amendments propose to restrict the rules on banking, borrowing and trading of annual emission allowances and delete the provision to create a new voluntary mechanism, in the form of an additional reserve, which would help participating Member States to meet their obligations.

Corrective action

Parliament proposes to strengthen remedial measures. For example, corrective action plans submitted to the Commission should include a detailed explanation of why the Member State is not making sufficient progress to meet its obligations under the ESR.

If a Member State exceeds its annual emissions quota for **two or more consecutive years**, it should undertake a review of its integrated national energy and climate plan and long-term strategy under Regulation (EU) 2018/1999 on the governance of the Energy Union and climate action. The Member State should complete this review within six months

Access to justice

A new provision is introduced to ensure public access to justice for actions implementing the ESR as amended.

Binding annual greenhouse gas emission reductions by Member States (Effort Sharing Regulation)

2021/0200(COD) - 14/03/2023 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 486 votes to 132, with 10 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council Amending Regulation (EU) 2018/842 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement (Effort Sharing Regulation - ESR).

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

Reduction targets of greenhouse gas emissions by 2030

This Regulation lays down obligations on Member States with respect to their minimum contributions for the period from 2021 to 2030 to fulfilling the Union's target of **reducing its greenhouse gas emissions by 40 %** below 2005 levels in 2030 in the sectors covered by this Regulation. It contributes to the long-term target of climate neutrality in the Union at the latest by 2050, with the aim of achieving negative emissions thereafter.

This Regulation also lays down rules on determining annual emission allocations and for the evaluation of Member States' progress towards meeting their minimum contributions.

Annual emission levels for the period from 2021 to 2030

Each Member State will, in 2030, limit its greenhouse gas emissions at least by the percentage set for that Member State in column 2 of Annex I of the Regulation in relation to its greenhouse gas emissions in 2005.

The Commission will adopt implementing acts setting out each Member State's annual emission allowances for the years 2021 to 2030 expressed in tonnes of CO2 equivalent in accordance with the linear trajectories set out in the Regulation.

The implementing acts will also specify, based on the percentages notified by Member States, the total quantities that may be taken into account for a Member State's compliance between 2021 and 2030. If the sum of all Member States' total quantities exceeds the collective total of 100 million, the total quantities for each Member State will be reduced on a pro rata basis so that the collective total is not exceeded.

When undertaking the actions to limit the greenhouse gas emissions, Member States will consider the need to ensure a **just and socially fair transition** for all. The Commission may issue guidance to support Member States in that regard.

Flexibilities by means of borrowing, banking and transfer

In respect of the years 2021 to 2025, a Member State may borrow a quantity of up to **7.5 % from its annual emission allocation for the following year**.

In addition, a Member State whose greenhouse gas emissions for a given year are below its annual emission allocation for that year, taking into account the use of flexibilities laid down in this Regulation may:

- in respect of the year 2021, bank the excess part of its annual emission allocation up to a level of **75 %** of its annual emission allocation for 2021 to subsequent years until 2030; and

- in respect of the years 2022 to 2029, bank the excess part of its annual emission allocation up to a level of **25 %** of its annual emission allocations up to that year to subsequent years until 2030.

A Member State may transfer up to **10 %** of its annual emission allocation for a given year to other Member States in respect of the years 2021 to 2025, and up to **15 %** in respect of the years 2026 to 2030. The receiving Member State may use that quantity for compliance for the given year or for subsequent years until 2030.

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

Corrective action

Parliament proposed to strengthen corrective action. Therefore, corrective actions plans submitted by the Commission will include:

- a **detailed explanation** of why that Member State is not making sufficient progress towards meeting those obligations;

- an assessment of how Union funding has supported that Member State's efforts towards meeting those obligations and of how it intends to use such funding to make progress towards meeting them;

- additional actions, complementing the integrated national energy and climate plan of that Member State;

- a strict timetable for implementing such actions, which enables the assessment of annual progress in implementation.

The Commission may issue an opinion regarding the robustness of the corrective action plans submitted within four months of receipt of those plans. 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 Commission's opinion or a substantial part thereof, that Member State will provide a justification to the Commission.

Each Member State will make its corrective action plan and any **justification** publicly available. The Commission will make its opinion **publicly available**.

Review

The Regulation will be kept under review taking into account, inter alia, evolving national circumstances, the manner in which all sectors of the economy contribute to the reduction of greenhouse gas emissions, international developments and efforts undertaken to achieve the long-term objectives of the Paris Agreement and of Regulation (EU) 2021/1119.