

Basic information	
2022/0210(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
European environmental economic accounts: new modules Amending Regulation 2011/691 2010/0073(COD) Subject 3.10.11 Forestry policy 3.70.01 Protection of natural resources: fauna, flora, nature, wildlife, countryside; biodiversity 3.70.20 Sustainable development 8.60 European statistical legislation	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	ENVI Environment, Public Health and Food Safety		CANFIN Pascal (Renew)	12/09/2022
			Shadow rapporteur MARTUSCIELLO Fulvio (EPP) JERKOVIĆ Romana (S&D) EICKHOUT Bas (Greens /EFA) VONDRA Alexandr (ECR) KOKKALIS Petros (The Left)	
	Committee for opinion		Rapporteur for opinion	Appointed
	ECON Economic and Monetary Affairs		The committee decided not to give an opinion.	
Council of the European Union				
European Commission	Commission DG		Commissioner	
	Eurostat - European statistics		GENTILONI Paolo	

Key events			

Date	Event	Reference	Summary
11/07/2022	Legislative proposal published	COM(2022)0329 	Summary
12/09/2022	Committee referral announced in Parliament, 1st reading		
12/10/2023	Vote in committee, 1st reading		
17/10/2023	Committee report tabled for plenary, 1st reading	A9-0296/2023	Summary
09/11/2023	Decision by Parliament, 1st reading	T9-0390/2023	Summary
09/11/2023	Results of vote in Parliament		
09/11/2023	Matter referred back to the committee responsible for interinstitutional negotiations		
14/02/2024	Approval in committee of the text agreed at 1st reading interinstitutional negotiations	GEDA/A/(2024)000912	
10/04/2024	Decision by Parliament, 1st reading	T9-0194/2024	Summary
10/04/2024	Results of vote in Parliament		
05/11/2024	Act adopted by Council after Parliament's 1st reading		
27/11/2024	Final act signed		
06/12/2024	Final act published in Official Journal		

Technical information	
Procedure reference	2022/0210(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Amending Regulation 2011/691 2010/0073(COD)
Legal basis	Treaty on the Functioning of the European Union TFEU 338-p1
Stage reached in procedure	Procedure completed
Committee dossier	ENVI/9/09570

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE738.601	10/05/2023	
Amendments tabled in committee		PE749.916	12/06/2023	
Committee report tabled for plenary, 1st reading/single reading		A9-0296/2023	17/10/2023	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T9-0390/2023	09/11/2023	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0194/2024	10/04/2024	Summary

Council of the EU

Document type	Reference	Date	Summary
Coreper letter confirming interinstitutional agreement	GEDA/A/(2024)000912	09/02/2024	
Draft final act	00031/2024/LEX	27/11/2024	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2022)0329 	11/07/2022	Summary
Commission response to text adopted in plenary	SP(2024)377	29/07/2024	
Follow-up document	COM(2025)0697 	19/11/2025	
Follow-up document	COM(2025)0765 	16/12/2025	

Additional information

Source	Document	Date
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
JERKOVIĆ Romana	Shadow rapporteur	ENVI	13/12/2022	ZOE Institute

Final act

Regulation 2024/3024 OJ OJ L 06.12.2024	Summary
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European environmental economic accounts: new modules

2022/0210(COD) - 11/07/2022 - Legislative proposal

PURPOSE: to introduce new modules on environmental accounts into the existing legal framework for European statistics on European economic accounts for the environment.

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: [Regulation \(EU\) No 691/2011](#) of the European Parliament and of the Council on European Environmental Economic Accounts establishes a common framework for the collection, compilation, transmission and evaluation of European Environmental Economic Accounts.

Environmental economic accounts are a multipurpose statistical framework bringing together economic and environmental information. They measure the contribution of the environment to the economy and the impact of the economy on the environment in a consistent and compatible way with macroeconomic statistics (national accounts).

Article 10 of Regulation (EU) No 691/2011 lists potential new modules to be introduced at a later stage on the basis of Commission proposals, such as environment-related transfers (subsidies), forestry accounts and ecosystem services accounts.

In order to carry out its tasks under the Treaties, especially those related to the environment, sustainability and climate change, the Union should have relevant, comprehensive and reliable information. In order to better monitor progress towards a green, competitive and resilient circular economy and to monitor progress towards the Sustainable Development Goals in a Union context, additional data is required.

The main objective of the proposal is to extend the scope of the European environmental economic accounts to provide better information for the European Green Deal, a growth strategy that aims to transform the EU into a fair and prosperous society, with a modern, resource-efficient and competitive economy.

CONTENT: the proposal adds three new modules to the list of European environmental economic accounts modules: (i) **forest accounts**, (ii) **ecosystem accounts**, and (iii) **environmental subsidies and similar transfers accounts**.

Ecosystem accounts integrate biodiversity and natural capital considerations with mainstream economic questions on resource allocation and sustainability.

Forest accounts specifically measure forest area and its available share for timber extraction and trace their changes over time.

Environmental subsidies and similar transfers accounts identify and quantify domestic fiscal policy measures and non-EU resources that support the Green Deal through economic activities and products, protecting the environment and safeguarding natural resources.

The three proposed modules respond to and are underpinned by international statistical standards: the System of Environmental Economic Accounts (SEEA) Central Framework and SEEA Ecosystem Accounts.

The proposal provides **information for the European Green Deal** by integrating environmental sustainability considerations for economic policy purposes. The data produced under the Regulation will also contribute to the **European Semester's** greening initiatives, to the integration of sustainability into all EU policies, and to the monitoring of the United Nations 2030 Agenda for Sustainable Development.

A new provision empowers the Commission to adopt a delegated act to decide on which of the ecosystem services, already included in the reporting tables in Section 5 of Annex IX monetary values, will be reported. The provisions in Annex IX set ecosystem services in physical and monetary units. The ecosystem services in monetary units will be a subset of the ecosystem services in physical units.

The proposal allows Member States to use innovative approaches other than those already foreseen for data collection. It provides for the possibility to request a derogation from data reporting for the three new modules.

Lastly, it updates the areas to be included in the report to the Parliament and the Council on the implementation of the Regulation.

European environmental economic accounts: new modules

2022/0210(COD) - 09/11/2023 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 449 votes to 102, with 41 abstentions, **amendments** to the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards introducing new environmental economic accounts modules.

The matter was referred back to the relevant committee for interinstitutional negotiations.

Purpose of the regulation

Members clarified that the general objective of the Regulation is to provide data that supports the monitoring and evaluation of the Union's progress of meeting its environmental objectives laid down in Union law as well as its international commitments in this area.

Modules

By 3 years from the date of entry into force of this Regulation, the Commission should present a legislative proposal to develop the following modules:

- energy subsidies including fossil fuel subsidies;
- subsidies or support measures potentially harmful for the environment;
- water accounts (quantitative and qualitative);

- waste account;
- circular material use rate;
- climate mitigation;
- climate adaptation;
- protection and restoration of biodiversity and ecosystems;
- pollution prevention and control;
- resource management expenditure accounts, including critical raw material;
- environmental footprint.

By 18 months from the date of entry into force of this Regulation, the Commission (Eurostat) should submit a report on the monetary valuation of ecosystem services. The report should include an assessment of methodological possibilities and the feasibility of monetary valuation, possible reporting values where those values are missing and possible alternative ways of measuring for Ecosystem services Accounts. The report may, where appropriate, be accompanied by a legislative proposal to amend this Regulation.

By one year from the date of entry into force of this Regulation, the Commission should publish a study analysing the reporting data currently included in this regulation for Climate change mitigation, as well as propose the creation of a dedicated climate adaptation module to ensure that all reporting values to deliver the objectives of the European Green Deal and European Climate Law, the Fit for 55 package and the Net Zero Industry Act are provided by Member States. The study should be accompanied by an indicative timeline for the future development of the modules.

Pilot studies

The Commission should draw up a programme for pilot studies to be carried out by Member States on a voluntary basis in order to develop reporting and improve data quality, establish long time series and develop methodology. The programme should include pilot studies to test the new environmental economic account modules. In drawing up the programme, particular attention should be given to modules producing data on **energy subsidies, including fossil fuel subsidies**, and ensure that no additional administrative or financial burdens are placed on the Member States.

Data collection

The Commission may, within 3 months after being informed, advise Member States against using a specific innovative approach if it considers that the quality of the data risks not to be sufficient or make recommendations of how to achieve the required quality of the data. It should facilitate the exchange of best practices on innovative approaches among all Member States.

Transmission to the Commission (Eurostat)

By 18 months from the date of entry into force of this Regulation, the Commission (Eurostat) and the European Environmental Agency (EEA) should develop and provide the European Environment Accounts Dashboard with a science-based and freely accessible state-of-play information on data covered by the modules, such as the GHG emission reduction path, taking into account the objectives set in the European Climate law, progress towards biodiversity restoration and the associated investments.

The Dashboard should be updated annually and cover new modules and data available.

In order to achieve the objectives laid down in Regulation (EU) 2021/1119 (EU Climate Act), Member States should submit data regarding climate change mitigation as from 1 January 2025.

European environmental economic accounts: new modules

2022/0210(COD) - 17/10/2023 - Committee report tabled for plenary, 1st reading/single reading

The Committee on the Environment, Public Health and Food Safety adopted the report by Pascal CANFIN (Renew, FR) on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards introducing new environmental economic accounts modules.

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:

The report stated that it is critical to get relevant and granular data from Member States about their climate, energy and environment investment gaps to make sure that the Union is on the right track to deliver on the European Green Deal objectives with sufficient public and private capital allocated to the Green transition.

Given the urgent need to expand the system of European environmental economic accounts (EEEA) for policy-making and monitoring, the Commission should be empowered to adopt, by means of delegated acts, the new modules listed in this Regulation and to improve and further develop the existing modules set out in annexes to Regulation (EU) No 691/2011.

Modules

By 3 years from the date of entry into force of this Regulation, the Commission should adopt delegated acts to supplement this Regulation with the following further modules:

- energy subsidies including fossil fuel subsidies;
- subsidies or support measures potentially harmful for the environment;
- water accounts (quantitative and qualitative);
- waste account;
- circular material use rate;
- climate mitigation;
- climate adaptation;
- protection and restoration of biodiversity and ecosystems;
- pollution prevention and control;
- resource management expenditure accounts, including critical raw material;
- environmental footprint.

By 18 months from the date of entry into force of this Regulation, the Commission (Eurostat) should submit a report on the monetary valuation of ecosystem services. By one year from the date of entry into force of this Regulation, the Commission should publish a study analysing the reporting data currently included in this regulation for Climate change mitigation, as well as propose the creation of a dedicated climate adaptation module to ensure that all reporting values to deliver the objectives of the European Green Deal and European Climate Law, the Fit for 55 package and the Net Zero Industry Act are provided by Member States. The study should be accompanied by an indicative timeline for the future development of the modules.

The Commission is also empowered to adopt delegated acts to amend the annexes in order to adapt and further develop the modules.

Pilot studies

The Commission should draw up a programme for pilot studies to be carried out by Member States on a voluntary basis in order to develop reporting and improve data quality, establish long time series and develop methodology. The programme should include pilot studies to test the new environmental economic account modules. In drawing up the programme, particular attention should be given to modules producing data on **energy subsidies, including fossil fuel subsidies**, and ensure that no additional administrative or financial burdens are placed on the Member States.

European environmental economic accounts: new modules

2022/0210(COD) - 10/04/2024 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 492 votes to 82, with 48 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards introducing new environmental economic accounts modules.

The position adopted by the European Parliament at first reading under the ordinary legislative procedure is as follows:

Aim of the Regulation

The amended text specifies that the Regulation contributes to provide sound information on key trends, pressures and drivers for environmental change and thereby supports monitoring and evaluation of the Union's progress in meeting its environmental objectives laid down in Union law as well as its international commitments in this area.

Delegated acts

To take account of environmental, economic and technical developments, the Commission should have the power to adopt delegated acts to supplement this Regulation by providing methodological guidance and to amend the Annexes.

Programme of pilot studies

The Commission should draw up a programme for pilot studies to be carried out by Member States on a voluntary basis in order to **develop reporting and improve data quality, establish long time series and develop methodology**. The programme should include pilot studies to test the new environmental economic account modules. In drawing up the programme, the Commission should give particular attention to modules producing data on energy subsidies, including fossil fuel subsidies, and ensure that no additional administrative or financial burdens are placed on the Member States and on the respondent units.

In addition to the programme of pilot studies, the Commission (Eurostat) should by 18 months from the date of entry into force of this Regulation at the latest, in cooperation with the Member States carry out an assessment of methodological possibilities and the feasibility of monetary valuation, possible

reporting values where those values are missing and possible alternative ways of measuring for Ecosystem services Accounts taking into account international standards of SEEA EA. Based on the results of these studies, the Commission may submit to the European Parliament and to the Council a new proposal amending this Regulation in order to include monetary ecosystem accounts.

Derogations

The Commission may adopt implementing acts granting derogations to Member States in so far as the national statistical systems require major adaptations.

Financing

For the implementation of this Regulation, the Union should provide, from the Single Market Programme, financial support to the national statistical institutes and other national authorities for: (i) the development of methodologies for statistics under this Regulation; (ii) to improve statistical quality of accounts, in particular for the development or enhancement of processes, including digitally based solutions that aim to produce statistics of a higher quality; (iii) to improve timeliness of accounts and to reduce the administrative and reporting burden.

The amount of Union financial contribution should be established in accordance with the rules of the Single Market Programme as part of the annual budgetary procedure, subject to the availability of funding.

Environmental Economic Account Dashboard

The Commission (Eurostat) should establish an Environmental Economic Account **Statistical Data Portal** ('Dashboard'), which should summarise the key indicators from environmental economic accounts in a user-friendly and interactive way.

The Data portal should display the data provided by Member States in each of the modules covered in this Regulation and on climate change mitigation investment. The Data portal should be operational by December 2024 and should be updated by the Commission (Eurostat) once a year. The data portal should be made publicly available on the Eurostat website.

Review

By 31 December 2024 at the latest and at least every two years thereafter, the Commission (Eurostat) should issue a **digital publication** that contains data and statistics on climate-change mitigation including investments, compiled from the relevant data available from the environmental economic account modules and, if appropriate, from other data sources.

By 2 years from the date of entry into force of this Regulation, the Commission should assess the quality of data available on energy subsidies, including fossil fuel subsidies, on climate change adaptation and on water, and, if appropriate, submit a legislative proposal introducing the new modules.

European environmental economic accounts: new modules

2022/0210(COD) - 06/12/2024 - Final act

PURPOSE: to introduce new modules on environmental accounts into the existing legal framework for European statistics on European economic accounts for the environment.

LEGISLATIVE ACT: Regulation (EU) 2024/3024 of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards introducing new environmental economic account modules.

CONTENT: the amended regulation aims to provide better information for the **European Green Deal**, in order to support monitoring and evaluation of the EU's progress in meeting its environmental objectives.

New account modules

Relevant and detailed data from Member States is key to keeping the EU on track to meet the European Green Deal objectives. Therefore, the new regulation introduces **three new environmental account modules** for more comprehensive monitoring:

(1) Forest accounts record and present data on forest resources and economic activity in the forestry and logging industry in a way that is fully compatible with the data reported under the ESA 2010. Forest accounts provide complementary information and use concepts adapted to the particular nature of forests and of the forestry and logging industry. They record the stocks and flows of forest resources (wooded land and timber) and economic activity in the forestry and logging industry, including production of roundwood and the extraction and gathering of wild growing non-wood forest products.

(2) Environmental subsidies collect and present data on current and capital transfers intended to support activities that protect the environment and natural resources, including the production and use of environmental products, in a way that is compatible with the concepts and definitions of the ESA 2010. These accounts record unrequited payments from the general government to institutional sectors (within the domestic economy and to the rest of the world) and from non-residents (rest of the world), for the purpose of protecting the environment or reducing the use and extraction of natural resources.

(3) Ecosystem accounts, which provide data on the extent and condition of ecosystems and on the services delivered to society and the economy by ecosystem assets. Ecosystem accounts record the extent of ecosystems, the condition of ecosystems, and the flows of ecosystem services.

Member States will start reporting these data to the Commission (Eurostat) in 2025 and 2026.

The Commission may adopt implementing acts granting derogations to Member States in so far as their national statistical systems require major adaptations.

Programme of pilot studies

The Commission will draw up a programme for pilot studies to be carried out by Member States on a voluntary basis in order to develop reporting and improve data quality, establish long time series and develop methodology. The programme will include pilot studies to test the new environmental economic account modules. In drawing up the programme, the Commission will give particular attention to modules producing data on energy subsidies, including fossil fuel subsidies, and ensure that no additional administrative or financial burdens are placed on the Member States and on the respondent units.

Statistical data portal

The amended regulation introduces a new statistical data portal (statistical dashboard) for environmental economic accounts, which will summarise the key indicators and data from those accounts in an **understandable and accessible way** for all users. It will also contain data on climate change mitigation investments by member states.

The data portal will be operated by the Commission (Eurostat) from December 2024 and will be updated once a year. It will be publicly available on the Eurostat website.

ENTRY INTO FORCE: 26.12.2024.