



2025/1131

4.6.2025

COMMISSION DELEGATED REGULATION (EU) 2025/1131

of 26 March 2025

amending Regulation (EU) No 691/2011 of the European Parliament and of the Council as regards investments on climate change mitigation and introducing the classification of environmental purposes

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts ⁽¹⁾, and in particular Article 3(3) thereof,

Whereas:

- (1) The European environmental economic accounts as established by Regulation (EU) No 691/2011 have a modular structure, and in particular modules on environmental protection expenditures accounts set out in Annex IV, environmental goods and services sector set out in Annex V and environmental subsidies and similar transfers set out in Annex VIII where data is to be reported in accordance with the classifications applied in environmental accounts.
- (2) European environmental economic accounts are a multi-purpose statistical source that provides data for the Union policies about environment, climate action and sustainability, in particular disclosing separate information about climate change, zero pollution and circular economy (waste), protection of soil and noise.
- (3) Climate change mitigation, including related investments, is indispensable to achieve the objective of climate neutrality in the Union by 2050. Therefore, characteristics regarding other investments on climate change mitigation should be included in the European environmental accounts. Those data should cover all sectors from the economy and activities. Those data should be broken down by Member State and cover all sectors of the economy relevant for climate change mitigation.
- (4) Annex V to Regulation (EU) No 691/2011 sets out the indicative compendium of environmental goods and services and of the economic activities. Climate change mitigation activities and related products, as defined on the basis of the categories of the classification of environmental purposes, are partially included in the indicative compendium and need to be complemented with low-carbon emissions economic activities.
- (5) During its 55th session in February 2024, the United Nations Statistical Commission endorsed the classification of environmental purposes (CEP) as international statistical classifications and recommended that it be included in the international family of classifications.
- (6) Regulation (EU) No 691/2011 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes IV, V and VIII to Regulation (EU) No 691/2011 are amended in accordance with the Annex to this Regulation.

⁽¹⁾ OJ L 192, 22.7.2011, p. 1, ELI: <http://data.europa.eu/eli/reg/2011/691/oj>.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 March 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Regulation (EU) No 691/2011 is amended as follows:

(1) in Annex IV, Section 5 is amended as follows:

(a) in point 1, the second indent is replaced by the following:

‘— groups of the classification of environmental purposes (CEP) grouped as follows:

- CEP 01 – Air and climate,
- CEP 0301 – Wastewater management,
- CEP 0401 – Waste management,
- CEP 0501 – Protection of soil, surface and groundwater,
- CEP 0502 – Protection of biodiversity and landscape,
- CEP 06 – Noise and radiation,
- Sum of CEP 0701, CEP 0703, CEP 0705, CEP 0707, CEP 0709 – R & D for reduction and control of air emissions, wastewater management, waste management, soil, surface, groundwater and biodiversity and noise and radiation.’;

(b) point 2 is deleted;

(2) Annex V is amended as follows:

(a) Section 3 is replaced by the following:

‘Section 3

LIST OF CHARACTERISTICS

Member States shall produce statistics on the environmental goods and services sector according to the following characteristics:

- output of the total environmental goods and services sector and of market activities,
- exports of the total environmental goods and services sector,
- value added of the total environmental goods and services sector and of market activities,
- employment in the total environmental goods and services sector and of market activities,
- gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),
- GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,
- final consumption of products mitigating climate change, broken down by government and households together with NPISH.

All data shall be reported in million national currency, except for the characteristic “employment”, for which the reporting unit shall be “full-time equivalent”.’;

(b) Section 5 is amended as follows:

(i) in point 1, the second indent is replaced by the following:

‘— groups of the classification of environmental purposes (CEP) grouped as follows:

- CEP 01 – Air and climate,
- CEP 0201 – Energy from renewable sources,
- CEP 0202 – Energy saving and management,
- CEP 0301 – Wastewater management,
- CEP 0302 – Water savings and management of natural water resources,
- CEP 0401 – Waste management,
- CEP 0402 – Materials recovery and savings,
- CEP 0501 – Protection of soil, surface and groundwater,
- CEP 0502 – Protection of biodiversity and landscape,
- CEP 0503 – Management of forest resources,
- CEP 06 – Noise and radiation,
- Sum of CEP 0701, CEP 0703, CEP 0705, CEP 0707, CEP 0709 – R & D for reduction and control of air emissions, wastewater management, waste management, soil, surface, groundwater and biodiversity and noise and radiation,
- Sum of CEP 0702, CEP 0704, CEP 0706, CEP 0708 – R & D for energy, water resources, materials recovery and savings and forest management,
- CEP 08 – Cross-cutting and other environmental purposes.’;

(ii) point 2 is deleted;

(3) in Annex VIII, Section 5 is amended as follows:

(a) point 2 is replaced by the following:

‘2. For each of the reporting categories referred to in point 1, data shall be reported by groups of the classification of environmental purposes (CEP) grouped as follows:

- CEP 01 – Air and climate,
- CEP 0201 – Energy from renewable sources,
- CEP 0202 – Energy saving and management,
- CEP 0301 – Wastewater management,
- CEP 0302 – Water savings and management of natural water resources,
- CEP 0401 – Waste management,
- CEP 0402 – Materials recovery and savings,
- CEP 0501 – Protection of soil, surface and groundwater,
- CEP 0502 – Protection of biodiversity and landscape,
- CEP 0503 – Management of forest resources,

- CEP 06 – Noise and radiation,
 - Sum of CEP 0701, CEP 0703, CEP 0705, CEP 0707, CEP 0709 – R & D for reduction and control of air emissions, wastewater management, waste management, soil, surface, groundwater and biodiversity and noise and radiation,
 - Sum of CEP 0702, CEP 0704, CEP 0706, CEP 0708 – R & D for energy, water resources, materials recovery and savings and forest management,
 - CEP 08 – Cross-cutting and other environmental purposes.’;
- (b) in point 3, the introductory sentence is replaced by the following:
‘Transfers receivable by corporations from general government grouped by the sum of all CEP divisions (CEP 01-08) shall be further grouped according to the classification of economic activities NACE Rev. 2 as follows:’;
- (c) point 4 is deleted.
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