



2025/2043

13.10.2025

**COMMISSION IMPLEMENTING REGULATION (EU) 2025/2043**

**of 10 October 2025**

**on the structure, technical details and process for submitting evidence about the impact of climate change and the legacy effects on organic soils pursuant to Regulation (EU) 2018/841 of the European Parliament and of the Council**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU<sup>(1)</sup>, and in particular Article 13b(10) thereof,

Whereas:

- (1) Regulation (EU) 2018/841 provides the Member States with access to compensation for specific excess emissions and diminishing removals. In accordance with that Regulation, such emissions and removals need to be attributable, either to the long-term impact of climate change resulting in excess emissions or diminishing sinks which are beyond the control of the Member States and do not qualify as natural disturbances, or to the legacy effects of past management practices in Member States with an exceptionally high proportion of organic soils in their managed land area.
- (2) In accordance with Article 13b(8) of Regulation (EU) 2018/841, aridity is to be considered as an environmental characteristic for the identification of areas affected by long-term impacts of climate change. To analyse changes in the ratio between water needs and water availability over long time periods, it is therefore appropriate to rely on the aridity index. The geographical distribution of biomes and the productivity of managed land are intrinsically linked to aridity. As the aridity index comprises the core variables of precipitation and potential evapotranspiration and is insensitive to local impacts of human activity, it is a reliable means of analysing changes in the ratio between water needs and water availability over long periods of time.
- (3) Areas that have shifted in aridity class from humid or dry subhumid to semi-arid, arid or hyper-arid as described in the UN Convention to Combat Desertification, or areas classified as semi-arid, arid or hyper-arid whose respective aridity index has decreased, face constraints led by water scarcity. Increasing water scarcity can result in changes characterised by sparser vegetation cover, low soil organic carbon, poor soil structure, reduced soil biodiversity, and a high rate of soil erosion. These developments decrease both the carbon sequestration potential of land and its climate resilience. An area that has undergone such a shift should therefore be considered an area affected by the long-term impact of climate change.
- (4) In order to allow for the use of potentially higher-quality data backed by the scientific community, Member States should be allowed to use indices other than the aridity index for determining areas affected by the long-term impact of climate change provided that they demonstrate the link between the long-term impacts of climate change and the reduced carbon sequestration capacity.
- (5) It is common practice in the scientific community to describe the occurrence of natural phenomena that are equal to or above the 85th percentile of a distribution as exceptional. Therefore, it is appropriate to consider the proportion of organic soils in a Member State's managed land area as being exceptionally high compared to the Union average, when it is equal to or above the 85th percentile of the frequency distribution of such proportions of all Member States.

<sup>(1)</sup> OJ L 156, 19.6.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/841/oj>.

- (6) The legacy effects of past management practices on organic soils, such as draining or afforestation on peatlands, may accelerate the degradation of organic soils and, therefore, generate soil emissions in the long term, leading to less resilient ecosystems. Areas showing negative impacts of such past management practices should thus also be considered as areas affected by the legacy effects.
- (7) So as not to undermine the integrity of Regulation (EU) 2018/841 and the efforts of the Member States to achieve the 2030 targets set out in that Regulation, the Member States seeking to make use of the additional compensation provided for in that Regulation should submit evidence of the action they have taken to improve climate performance in the affected areas, both in terms of climate mitigation and resilience to climate change. Such policy measures are a pre-requisite for making use of the flexibility mechanism. In the case of long-term effects of climate change, efforts of the Member State concerned should therefore include sustainable land management practices and technologies, and in the case of legacy effects of past management practices on organic soils, efforts should include the management of the level of the water table or equivalent management practices that minimise the negative impacts of the legacy effects, while taking into account the resilience of the affected areas.
- (8) To provide evidence of excess emissions and diminishing removals, it is appropriate to use comparison. In order to understand the magnitude, in terms of tonnes of CO<sub>2</sub> equivalent, of the long-term effects of climate change or of the legacy effects of past management practices on organic soils, the affected area should be compared to an unaffected area of the same core characteristics, such as size, land use, climate, terrain configuration and soil type.
- (9) Since both the long-term effects of climate change and the legacy effects of past management practices on organic soils require reversal of the negative trends on land-based removals, it is appropriate to submit evidence of such efforts at the beginning of the compliance period of 2026-2030.
- (10) To ensure alignment with the greenhouse gas inventory submissions required under Regulation (EU) 2018/1999 of the European Parliament and of the Council <sup>(2)</sup>, the data used to provide evidence for the amount of compensation for the excess emissions and diminishing removals should comply with the standards of transparency, accuracy, consistency, comparability and completeness applied to the greenhouse gas inventory reviews carried out in accordance with Article 38 of that Regulation.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

#### **Definitions**

For the purposes of this Regulation, the following definitions apply:

- (1) 'aridity index' means the ratio between precipitation and potential evapotranspiration;
- (2) 'aridity class' means any of the following categories in which areas are classified according to the aridity index:
  - 0,65: Humid;
  - 0,50-0,65: Dry subhumid;
  - 0,20-0,50: Semi-arid;

---

<sup>(2)</sup> Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1999/oj>).

- 0,05-0,20: Arid;
  - < 0,05: Hyper-arid.
- (3) 'organic soil' means a soil either fulfilling the definition based on approved national standards, used for reporting under the United Nations Framework Convention on Climate Change (UNFCCC), or, where there are no such standards, using criteria listed in 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines (Annex 3A.5. Default climate and soil classifications, Chapter 3 in Volume 4).

#### *Article 2*

##### **Evidence regarding areas affected by the long-term impact of climate change**

1. Member States shall identify, in a geographically explicit manner, areas affected by the long-term impact of climate change.
2. The evidence corroborating the identification of areas affected by the long-term impact of climate change referred to in paragraph 1 shall be based on the aridity index. An area that has shifted from humid or dry subhumid aridity class to semi-arid, arid or hyper-arid class, or an area classified as semi-arid, arid or hyper-arid whose respective aridity index has decreased, shall be considered an area affected by the long-term impact of climate change.
3. Where duly justified, Member States may base the evidence of the long-term impact of climate change on indices other than the aridity index. Those other indices shall demonstrate the link between the long-term impacts of climate change and the reduced carbon sequestration capacity in the affected area.
4. The data used for demonstrating the long-term impact of climate change shall stem from official meteorological services, authorities or scientific bodies, and shall be available across the Union.
5. The result of the analysis of the long-term impact of climate change shall demonstrate relevant shifts in aridity classes, by comparing time series of at least 20 consecutive years within the period ranging at least from 2001 until the end of 2025.
6. Evidence referred to in paragraphs 2 to 5 shall be verifiable and shall include the following elements:
  - (a) the method used, the input data used and the outcome of the identification referred to in paragraph 1;
  - (b) a description of the efforts to reverse the trend of excess emissions or diminishing sinks generated in the areas identified pursuant to paragraph 1.

#### *Article 3*

##### **Evidence regarding legacy effects in organic soils in Member States with exceptionally high proportion of organic soils**

1. The threshold for the determination of the exceptionally high proportion of organic soils, compared to the Union average, shall be the 85th percentile of the frequency distribution of the proportions of organic soils compared to the total managed land area in each Member State. The data determining the proportion of organic soils in managed land area is set out in the Annex.
2. Member States with an exceptionally high proportion of organic soils determined pursuant to paragraph 1 shall identify, in a geographically explicit manner, areas affected by the legacy effects of past management practices that occurred before 2013.

3. Evidence corroborating the identification of areas referred to in paragraph 2 shall be verifiable and shall include the following elements:

- (a) the method used, the input data used and the outcome of the identification referred to in paragraph 2;
- (b) a description of the past management practices referred to in paragraph 2, including the timeframe of their application, accompanied by evidence proving their occurrence;
- (c) a description of the efforts to reverse the trend of excess emissions generated in the areas identified pursuant to paragraph 2.

#### *Article 4*

### **Evidence of the excess emissions and diminishing removals**

1. Evidence of the excess emissions and diminishing removals provided by the Member States shall be verifiable.
2. For areas identified pursuant to Article 2(1), the evidence referred to in paragraph 1 of this Article shall be based on the difference of total emissions and total removals generated during the period 2026-2030 in those areas, compared to total emissions and total removals generated during that same period in an area of that Member State that is similar in climate and soil type and land reporting categories with the same management practices, and that was not identified in accordance with Article 2(1). That comparison may also be carried out on the same area, under the same management practices, in a historical period after 1990 during which that area would not qualify as area affected by the long-term impact of climate change in accordance with Article 2(1).
3. For areas identified pursuant to Article 3(2), the evidence referred to in paragraph 1 of this Article shall be based on the difference of total emissions and total removals generated during the period 2026-2030 in those areas, compared to total emissions and total removals generated during that same period in an area of that Member State that is similar in climate and soil type, and land reporting categories, and that does not qualify as affected in accordance with Article 3(2).

#### *Article 5*

### **Process for submission of evidence**

1. Member States intending to make use of the compensation for excess emissions or diminishing removals, shall submit the request to that effect to the Commission by 30 November 2026. The request shall include the evidence set out in Article 2 or Article 3, as applicable.
2. The Commission shall inform the Member States concerned of the outcome of the verification of the request no later than three months following the receipt of a complete request.
3. Following the outcome of the verification referred to in paragraph 2, and no later than 15 January 2032, the Member State concerned shall submit to the Commission the evidence set out in Article 4, including a description of the methods used.
4. By 31 May 2027, and every year thereafter, the Member State concerned shall update the evidence referred to in Article 2(6), point (b), or Article 3(3), point (c), as applicable, including on the progress made towards improving carbon sequestration capacity and climate resilience.
5. The evidence set out in Articles 2, 3 and 4 shall be transparent, accurate, consistent, comparable and complete.

*Article 6***Entry into force**

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, 10 October 2025.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

## ANNEX

**Percentile of proportion of organic soils in Member States' managed land area referred to in Article 3(1)**

	Total organic soils (ha)	Managed land area (ha)	Percentile of proportion of organic soils in managed land area in frequency distribution
Austria	35 193	8 387 000	62
Belgium	2 720	3 068 918	42
Bulgaria	3 201	11 100 190	23
Croatia	2 685	5 659 400	27
Cyprus	0	601 818	0
Czechia	20 816	7 886 922	58
Denmark	163 353	4 196 384	65
Estonia	713 246	4 141 134	88
Finland	12 725 643	27 580 372	100
France	87 735	63 858 640	50
Germany	1 730 444	35 790 117	73
Greece	6 665	10 989 138	35
Hungary	8 224	8 990 089	46
Ireland	2 022 529	6 985 006	92
Italy	24 285	30 133 601	38
Latvia	888 752	6 095 484	85
Lithuania	538 448	6 287 720	77
Luxembourg	0	258 600	0
Malta	0	22 778	0
Netherlands	387 405	4 154 194	81
Poland	1 362 674	31 393 136	69
Portugal	0	9 221 763	0
Romania	13 197	22 819 121	31
Slovakia	0	4 809 520	0
Slovenia	4 227	2 027 300	54
Spain	3	50 622 199	19
Sweden	11 682 346	37 726 543	96