

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2022/125

of 19 November 2021

amending Annexes I to V to Regulation (EU) No 691/2011 of the European Parliament and of the Council on European environmental economic accounts

(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) To carry out its tasks under the Treaties, especially those related to the environment, sustainability and climate change, the Commission requires access to full, up-to-date and reliable information. Regulation (EU) No 691/2011 establishes a common framework for European environmental economic accounts, including lists of characteristics for which data are to be compiled and transmitted, and rules on the frequency and transmission deadlines for the compilation of the accounts.
- (2) The lists of characteristics of environmental accounts are essential to ensure comparability of statistical data across Member States. They now need to be updated to align to updates in the data sources for the accounts and to keep relevance for users.
- (3) To better monitor progress towards a green, competitive and resilient circular economy ⁽²⁾ and progress towards the sustainable development goals relevant to the EU, additional up-to-date data concerning the links of the environment and the economy is required.
- (4) The lists of characteristics of environmental accounts are essential to ensure comparability of statistical data across Member States.
- (5) The list of air pollutants in Annex I to Regulation (EU) No 691/2011 should be updated to align to the list of greenhouse gases that are reported under the United Nations Framework Convention on Climate Change (UNFCCC), which was revised after the second commitment period of the Kyoto Protocol, as well as to the guidelines for emission inventories under the Convention on long-range transboundary air pollution (CLRTAP) and definitions of Directive (EU) 2016/2284 of the European Parliament and of the Council on the reduction of national emissions of certain atmospheric pollutants (National Emissions Ceilings Directive) ⁽³⁾.
- (6) To better serve climate policies, Member States should be required to provide a breakdown of taxes recorded for government revenue arising from the EU Emissions Trading System (EU ETS) and other CO₂ taxes. Those taxes should therefore be included in the list of characteristics in Annex II to Regulation (EU) No 691/2011.

⁽¹⁾ OJ L 192, 22.7.2011, p. 1.

⁽²⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A new Circular Economy Action Plan For a cleaner and more competitive Europe, COM(2020)98 final.

⁽³⁾ Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1).

- (7) The information in Tables C and E of Annex III to Regulation (EU) No 691/2011 is no longer necessary to produce Union aggregates, as Eurostat has developed a new method based on other readily available data. Those tables should therefore be deleted.
- (8) To better serve thematic environmental policies for the European Green Deal, the environmental accounts protection expenditure accounts must distinguish for all sectors the environmental purposes of Protection of ambient air and climate (Classification of environmental protection activities (CEPA) 1), Wastewater management (CEPA 2), Waste management (CEPA 3), Protection and remediation of soil, groundwater and surface water (CEPA 4), Noise and vibration abatement (CEPA 5), Protection of biodiversity and landscapes (CEPA 6), Protection against radiation, R & D and other environmental protection activities (CEPA 7–9). Annex IV to Regulation (EU) No 691/2011 should therefore be updated to reflect those changes.
- (9) Information on the marketed share of the environmental goods and services sector is not sufficient to serve environmental policies. Annex V to Regulation (EU) No 691/2011 should therefore be updated to require Member States to provide information on the total size of the sector.
- (10) To make it easier for users to interpret data and to allow Member States to assure quality during data compilation, Member States should provide information on all components of national expenditure on environmental protection. This includes estimates and information on the intermediate consumption of environmental protection services. Eurostat's experience with validating Member States' data demonstrates that, based on the accounting relations between other mandatory reporting categories, Eurostat cannot derive the data on the intermediate consumption of environmental protection services, such as costs of waste disposal or wastewater treatment services incurred by corporations, with sufficient quality for all Member States. Annex IV to Regulation (EU) No 691/2011 should therefore be updated so that Member States compile and report data for this item, undertaking all relevant quality assurance measures.
- (11) To accurately measure the total national expenditure on environmental protection, there is a need to identify all expenditure for environmental protection services that have been incurred for the purpose of producing other environmental protection services, and thus have already been covered in the value of relevant final products. Therefore, it is essential that Member States report all intermediate consumption of environmental protection services for the production of environmental protection services, whether by specialist producers or not.
- (12) Reporting deadlines for European environmental economic accounts should be reduced, to improve the usefulness of the accounts for policy making purposes.
- (13) To reduce the reporting burden for the Member States, the required level of detail of the classification NACE should be reduced for the environmental goods and services sector accounts and for the environmental protection expenditure accounts for NACE category 'Manufacturing'. That is a cost-effective measure which also enhances data availability to users, by reducing the number of confidentiality flags and data disclosure restrictions. Annexes IV and V to Regulation (EU) No 691/2011 should therefore be updated.
- (14) To offset the additional burden imposed by shorter reporting deadlines and updated lists of characteristics, a burden reduction should be introduced in the form of a threshold of 1 % for breakdowns by economic activity in the environmental protection expenditure account.
- (15) The first reference year for the updated data must be established.
- (16) Regulation (EU) No 691/2011 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

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

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 the Member States.

Done at Brussels, 19 November 2021.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Annexes I to V to Regulation (EU) No 691/2011 are amended as follows:

(1) Annex I is amended as follows:

(a) Section 3 is replaced by the following:

‘Section 3

LIST OF CHARACTERISTICS

Member States shall produce statistics on the emissions of the following air pollutants:

Name	Symbol	Reporting unit
Carbon dioxide without emissions from biomass	CO ₂	1 000 tonnes (Gg)
Carbon dioxide from biomass	Biomass CO ₂	1 000 tonnes (Gg)
Nitrous oxide	N ₂ O	tonnes (Mg)
Methane	CH ₄	tonnes (Mg)
Perfluorocarbons	PFCs	tonnes (Mg) CO ₂ -equivalents
Hydrofluorocarbons	HFCs	tonnes (Mg) CO ₂ -equivalents
Sulphur hexafluoride and nitrogen trifluoride	SF ₆ NF ₃	tonnes (Mg) CO ₂ -equivalents
Nitrogen oxides	NO _X	tonnes (Mg) NO ₂ -equivalents
Non-methane volatile organic compounds	NMVOCs	tonnes (Mg)
Carbon monoxide	CO	tonnes (Mg)
Particulate matter < 10 µm	PM ₁₀	tonnes (Mg)
Particulate matter < 2,5 µm	PM _{2,5}	tonnes (Mg)
Sulphur oxides	SO _X	tonnes (Mg) SO ₂ -equivalents
Ammonia	NH ₃	tonnes (Mg)

All data shall be reported to one decimal place.’;

(b) Section 5 is replaced by the following:

‘Section 5

REPORTING TABLES

1. For each of the characteristics referred to in Section 3, data shall be produced by a hierarchical classification of economic activities, NACE Rev. 2 (A*64 aggregation level), fully compatible with ESA 95. In addition, data shall be produced for:

- Household air emissions,
- Bridging items, by which is meant reporting items which clearly reconcile the differences between the air emissions accounts reported under this Regulation and those data reported in official national air emission inventories.

2. The hierarchical classification referred to in paragraph 1 is as follows:

Air emissions by industry – NACE Rev. 2 (A*64)

Household air emissions

- Transport
- Heating/cooling
- Other

Bridging items

Total air emission accounts (production activities + households) for each of the characteristics referred to in Section 3

Less national residents abroad

- National fishing vessels operating abroad
- Land transport
- Water transport
- Air transport

Plus non-residents on the territory

- + Land transport
- + Water transport
- + Air transport

(+ or –) Other adjustments and statistical discrepancies

= Total emissions of pollutant X as reported to UNFCCC ⁽¹⁾/CLRTAP ⁽²⁾;

(2) in Annex II, Sections 3 and 4 are replaced by the following:

‘Section 3

LIST OF CHARACTERISTICS

Member States shall produce statistics on environmentally related taxes according to the following characteristics:

- energy taxes,
- transport taxes,
- pollution taxes,
- resource taxes,

Member States shall also report, as a distinct characteristic, government tax revenue recorded in the European System of Accounts in relation to their participation in the EU Emissions Trading System.

Member States shall also report, as a distinct characteristic, other environmentally related taxes which have been included in total energy, transport, pollution or resource taxes and are levied on carbon content of fuels (other CO₂ taxes).

All data shall be reported in million national currency.

Section 4

FIRST REFERENCE YEAR, FREQUENCY AND TRANSMISSION DEADLINES

1. Statistics shall be compiled and transmitted on a yearly basis.
2. Statistics shall be transmitted within 16 months of the end of the reference year. This applies from the reference year 2020.
3. In order to meet user needs for complete and timely datasets, the Commission (Eurostat) shall produce, as soon as sufficient country data becomes available, estimates for the EU-27 totals for the main aggregates of this module. The Commission (Eurostat) shall, wherever possible, produce and publish estimates for data that have not been transmitted by Member States within the deadline specified in point 2.

⁽¹⁾ United Nations Framework Convention on Climate Change.

⁽²⁾ Convention on Long-Range Transboundary Air Pollution.

4. The first reference year is the year 2020.
 5. In each data transmission to the Commission, Member States shall provide annual data for the years n-4, n-3, n-2, n-1 and n, where n is the reference year. Member States may provide any available data for the years preceding 2016.;
- (3) in Annex III, Sections 4 and 5 are replaced by the following:

‘Section 4

FIRST REFERENCE YEAR, FREQUENCY AND TRANSMISSION DEADLINES

1. Statistics shall be compiled and transmitted on a yearly basis.
2. Statistics shall be transmitted within 16 months of the end of the reference year. This applies from the reference year 2021.
3. In order to meet user needs for complete and timely datasets, the Commission (Eurostat) shall produce, as soon as sufficient country data becomes available, estimates for the EU-27 totals for the main aggregates of this module. The Commission (Eurostat) shall, wherever possible, produce and publish estimates for data that have not been transmitted by Member States within the deadline specified in point 2.
4. The first reference year is 2021.
5. In each data transmission to the Commission, Member States shall provide annual data for the years n-4, n-3, n-2, n-1 and n, where n is the reference year. Member States may provide any available data for the years preceding 2017.

Section 5

REPORTING TABLES

Data, expressed in mass units, shall be produced for the characteristics listed in the following tables.

Table A – Domestic extraction

MF.1	Biomass
MF.1.1	Crops (excluding fodder crops)
MF.1.1.1	Cereals
MF.1.1.2	Roots, tubers
MF.1.1.3	Sugar crops
MF.1.1.4	Pulses
MF.1.1.5	Nuts
MF.1.1.6	Oil-bearing crops
MF.1.1.7	Vegetables
MF.1.1.8	Fruits
MF.1.1.9	Fibres
MF.1.1.A	Other crops (excluding fodder crops) n.e.c.
MF.1.2	Crop residues (used), fodder crops and grazed biomass
MF.1.2.1	Crop residues (used)
MF.1.2.1.1	Straw
MF.1.2.1.2	Other crop residues (sugar and fodder beet leaves, etc.)
MF.1.2.2	Fodder crops and grazed biomass
MF.1.2.2.1	Fodder crops (including biomass harvest from grassland)

MF.1.2.2.2	Grazed biomass
MF.1.3	Wood
MF.1.3.1	Timber (industrial roundwood)
MF.1.3.2	Wood fuel and other extraction
MF.1.4	Wild fish catch, aquatic plants and animals, hunting and gathering
MF.1.4.1	Wild fish catch
MF.1.4.2	All other aquatic animals and plants
MF.1.4.3	Hunting and gathering
MF.2	Metal ores (gross ores)
MF.2.1	Iron
MF.2.2	Non-ferrous metal
MF.2.2.1	Copper
MF.2.2.2	Nickel
MF.2.2.3	Lead
MF.2.2.4	Zinc
MF.2.2.5	Tin
MF.2.2.6	Gold, silver, platinum and other precious metals
MF.2.2.7	Bauxite and other aluminium
MF.2.2.8	Uranium and thorium
MF.2.2.9	Other non-ferrous metals
MF.3	Non-metallic minerals
MF.3.1	Marble, granite, sandstone, porphyry, basalt, other ornamental or building stone (excluding slate)
MF.3.2	Chalk and dolomite
MF.3.3	Slate
MF.3.4	Chemical and fertiliser minerals
MF.3.5	Salt
MF.3.6	Limestone and gypsum
MF.3.7	Clays and kaolin
MF.3.8	Sand and gravel
MF.3.9	Other non-metallic minerals n.e.c.
MF.3.A	Excavated earthen materials (including soil), only if used (optional reporting)
MF.4	Fossil energy materials/carriers
MF.4.1	Coal and other solid energy materials/carriers
MF.4.1.1	Lignite (brown coal)
MF.4.1.2	Hard coal
MF.4.1.3	Oil shale and tar sands
MF.4.1.4	Peat
MF.4.2	Liquid and gaseous energy materials/carriers
MF.4.2.1	Crude oil, condensate and natural gas liquids (NGL)
MF.4.2.2	Natural gas

Tables B (Imports – Total trade) and D (Exports – Total trade)

- MF.1 Biomass
 - MF.1.1 Crops (excluding fodder crops)
 - MF.1.1.1 Cereals
 - MF.1.1.2 Roots, tubers
 - MF.1.1.3 Sugar crops
 - MF.1.1.4 Pulses
 - MF.1.1.5 Nuts
 - MF.1.1.6 Oil-bearing crops
 - MF.1.1.7 Vegetables
 - MF.1.1.8 Fruits
 - MF.1.1.9 Fibres
 - MF.1.1.A Other crops (excluding fodder crops) n.e.c.
 - MF.1.2 Crop residues (used), fodder crops and grazed biomass
 - MF.1.2.1 Crop residues (used)
 - MF.1.2.1.1 Straw
 - MF.1.2.1.2 Other crop residues (sugar and fodder beet leaves, etc.)
 - MF.1.2.2 Fodder crops and grazed biomass
 - MF.1.2.2.1 Fodder crops (including biomass harvest from grassland)
 - MF.1.3 Wood
 - MF.1.3.1 Timber (industrial roundwood)
 - MF.1.3.2 Wood fuel and other extraction
 - MF.1.4 Wild fish catch, aquatic plants and animals, hunting and gathering
 - MF.1.4.1 Wild fish catch
 - MF.1.4.2 All other aquatic animals and plants
 - MF.1.5 Live animals and animal products (excluding wild fish, aquatic plants and animals, hunted and gathered animals)
 - MF.1.5.1 Live animals (excluding wild fish, aquatic plants and animals, hunted and gathered animals)
 - MF.1.5.2 Meat and meat preparations
 - MF.1.5.3 Dairy products, birds, eggs and honey
 - MF.1.5.4 Other products from animals (animal fibres, skins, furs, leather, etc.)
 - MF.1.6 Products mainly from biomass
- MF.2 Metal ores (gross ores)
 - MF.2.1 Iron
 - MF.2.2 Non-ferrous metal
 - MF.2.2.1 Copper
 - MF.2.2.2 Nickel
 - MF.2.2.3 Lead
 - MF.2.2.4 Zinc
 - MF.2.2.5 Tin
 - MF.2.2.6 Gold, silver, platinum and other precious metals
 - MF.2.2.7 Bauxite and other aluminium
 - MF.2.2.8 Uranium and thorium

- MF.2.2.9 Other non-ferrous metals
- MF.2.3 Products mainly from metals
- MF.3 Non-metallic minerals
 - MF.3.1 Marble, granite, sandstone, porphyry, basalt, other ornamental or building stone (excluding slate)
 - MF.3.2 Chalk and dolomite
 - MF.3.3 Slate
 - MF.3.4 Chemical and fertiliser minerals
 - MF.3.5 Salt
 - MF.3.6 Limestone and gypsum
 - MF.3.7 Clays and kaolin
 - MF.3.8 Sand and gravel
 - MF.3.9 Other non-metallic minerals n.e.c.
 - MF.3.B Products mainly from non-metallic minerals
- MF.4 Fossil energy materials/carriers
 - MF.4.1 Coal and other solid energy materials/carriers
 - MF.4.1.1 Lignite (brown coal)
 - MF.4.1.2 Hard coal
 - MF.4.1.3 Oil shale and tar sands
 - MF.4.1.4 Peat
 - MF.4.2 Liquid and gaseous energy materials/carriers
 - MF.4.2.1 Crude oil, condensate and natural gas liquids (NGL)
 - MF.4.2.2 Natural gas
 - MF.4.2.3 Fuels bunkered (Imports: by resident units abroad; Exports: by non-resident units domestically)
 - MF.4.2.3.1 Fuel for land transport
 - MF.4.2.3.2 Fuel for water transport
 - MF.4.2.3.3 Fuel for air transport
 - MF.4.3 Products mainly from fossil energy products
- MF.5 Other products
- MF.6 Waste for final treatment and disposal;

(4) in Annex IV, Sections 3, 4 and 5 are replaced by the following:

‘Section 3

LIST OF CHARACTERISTICS

Member States shall produce environmental protection expenditure accounts according to the following characteristics which are defined in accordance with ESA:

- output of environmental protection services. Market output, non-market output and output of ancillary activities are distinguished,
- intermediate consumption of environmental protection services
- intermediate consumption of environmental protection services for production of environmental protection services,
- imports and exports of environmental protection services,
- valued added tax (VAT) and other taxes less subsidies on products on environmental protection services,

- gross fixed capital formation and acquisitions less disposals of non-financial non-produced assets for the production of environmental protection services,
- final consumption of environmental protection services,
- environmental protection transfers (received/paid).

All data shall be reported in million national currency.

Section 4

FIRST REFERENCE YEAR, FREQUENCY AND TRANSMISSION DEADLINES

1. Statistics shall be compiled and transmitted on a yearly basis.
2. Statistics shall be transmitted within 24 months of the end of the reference year. This applies from the reference year 2020.
3. In order to meet user needs for complete and timely datasets, the Commission (Eurostat) shall produce, as soon as sufficient country data becomes available, estimates for the EU-28 totals for the main aggregates of this module. The Commission (Eurostat) shall, wherever possible, produce and publish estimates for data that have not been transmitted by Member States within the deadline specified in point 2.
4. The first reference year is 2020.
5. In each data transmission to the Commission, Member States shall provide annual data for the years $n - 2$, $n - 1$ and n , where n is the reference year. Member States may provide any available data for the years preceding 2018.

Section 5

REPORTING TABLES

1. For the characteristics referred to in Section 3, data shall be reported in a breakdown by:
 - type of producers/consumers of environmental protection services as defined in Section 2,
 - classes of the classification of environmental protection activities (CEPA) grouped as follows:
 - CEPA 1
 - CEPA 2
 - CEPA 3
 - CEPA 4
 - CEPA 5
 - CEPA 6
 - Sum of CEPA 7, CEPA 8 and CEPA 9
 - The following NACE breakdowns for the ancillary production of environmental protection services: NACE Rev. 2 B, C, D, Division 36. Data for section C shall be presented as follows:
 - NACE C10-C12 – Manufacture of food products; beverages and tobacco products
 - NACE C17 – Manufacture of paper and paper products
 - NACE C19-20 – Manufacture of coke, chemicals and refined petroleum and chemical products
 - NACE C 21-23 – Manufacture of pharmaceuticals, rubber, plastic and other non-metallic products
 - NACE C 24 – Manufacture of basic metals
 - NACE C 25-30 – Manufacture of fabricated metal products, including machinery and equipment
 - NACE C13-16, 18, 31-33 – other manufacturing activities

Member States where the total amount of the turnover or the number of persons employed in one or more of these NACE breakdowns represents less than 1 % of the Union total do not need to provide data for those NACE breakdowns.

2. The CEPA classes referred to in point 1 are as follows:

CEPA 1 – Protection of ambient air and climate

CEPA 2 – Wastewater management

CEPA 3 – Waste management

CEPA 4 – Protection and remediation of soil, groundwater and surface water

CEPA 5 – Noise and vibration abatement

CEPA 6 – Protection of biodiversity and landscapes

CEPA 7 – Protection against radiation

CEPA 8 – Environmental research and development

CEPA 9 – Other environmental protection activities.’;

(5) in Annex V, Sections 3, 4 and 5 are 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.

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

Section 4

FIRST REFERENCE YEAR, FREQUENCY AND TRANSMISSION DEADLINES

1. Statistics shall be compiled and transmitted on a yearly basis.
2. Statistics shall be transmitted within 22 months of the end of the reference year. This applies from the reference year 2020.
3. In order to meet user needs for complete and timely datasets, the Commission (Eurostat) shall produce, as soon as sufficient country data becomes available, estimates for the EU-28 totals for the main aggregates of this module. The Commission (Eurostat) shall, wherever possible, produce and publish estimates for data that have not been transmitted by Member States within the deadline specified in point 2.
4. The first reference year is 2020.
5. In each data transmission to the Commission, Member States shall provide annual data for the years $n - 2$, $n - 1$ and n , where n is the reference year. Member States may provide any available data for the years preceding 2018.

Section 5

REPORTING TABLES

1. For the characteristics referred to in Section 3, data shall be reported cross-classified by:
 - classification of economic activities, NACE Rev. 2 grouped as follows:
 - NACE A

- NACE B
- NACE C
- NACE D
- NACE E
- NACE F
- NACE J
- NACE M
- NACE O
- NACE P
- Sum of NACE G+NACE H+NACE I+NACE K+NACE L+ NACE N+NACE Q+NACE R+ NACE S + NACE T + NACE U
- classes of the classification of environmental protection activities (CEPA) and the classification of resource management activities (CReMA) grouped as follows:
 - CEPA 1
 - CEPA 2
 - CEPA 3
 - CEPA 4
 - CEPA 5
 - CEPA 6
 - Sum of CEPA 7, CEPA 8 and CEPA 9
 - CReMA 10
 - CReMA 11
 - CReMA 13
 - CReMA 13A
 - CReMA 13B
 - CReMA 13C
 - CReMA 14
 - Sum of CReMA 12, CReMA 15 and CReMA 16

2. The CEPA classes referred to in point 1 are as set out in Annex IV. The CReMA classes referred to in point 1 are as follows:

CReMA 10 – Management of water

CReMA 11 – Management of forest resources

CReMA 12 – Management of wild flora and fauna

CReMA 13 – Management of energy resources:

CReMA 13A – Production of energy from renewable resources

CReMA 13B – Heat/energy saving and management

CReMA 13C – Minimisation of the use of fossil energy as raw materials

CReMA 14 – Management of minerals

CReMA 15 – Research and development activities for resource management

CReMA 16 – Other resource management activities.’
