
Changes to legislation: There are outstanding changes not yet made to Regulation (EU) 2018/841 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

ANNEX I

GREENHOUSE GASES AND CARBON POOLS

A. Greenhouse gases as referred to in Article 2:

- (a) carbon dioxide (CO₂);
- (b) methane (CH₄);
- (c) nitrous oxide (N₂O).

Those greenhouse gases shall be expressed in terms of tonnes of CO₂ equivalent and determined pursuant to Regulation (EU) No 525/2013.

B. Carbon pools as referred to in Article 5(4):

- (a) above-ground biomass;
- (b) below-ground biomass;
- (c) litter;
- (d) dead wood;
- (e) soil organic carbon;
- (f) harvested wood products in the land accounting categories of afforested land and managed forest land.

Changes to legislation:

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Changes and effects yet to be applied to :

- Regulation revoked by [S.I. 2021/519 Sch.](#)