

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 (Text with EEA relevance)

*Article 13*

**Managed forest land flexibility**

- 1 Where total emissions exceed total removals in the land accounting categories referred to in Article 2, accounted for in accordance with this Regulation, in a Member State, that Member State may use the managed forest land flexibility set out in this Article in order to comply with Article 4.
- 2 Where the result of the calculation referred to in Article 8(1) is a positive figure, the Member State concerned shall be entitled to compensate those emissions provided that:
  - a the Member State, in its strategy submitted in accordance with Article 4 of Regulation (EU) No 525/2013, has included ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs; and
  - b within the Union, total emissions do not exceed total removals in the land accounting categories referred to in Article 2 of this Regulation for the period for which the Member State intends to use the compensation. When assessing whether, within the Union, total emissions exceed total removals, the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in this Regulation and Regulation (EU) 2018/842
- 3 As regards the amount of compensation, the Member State concerned may only compensate:
  - a sinks accounted for as emissions against its forest reference level; and
  - b up to the maximum amount of compensation for that Member State set out in Annex VII for the period from 2021 to 2030.
- 4 Finland may compensate up to 10 million tonnes of CO<sub>2</sub> equivalent emissions provided that it satisfies the conditions listed in points (a) and (b) of paragraph 2.