

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 5*

**General accounting rules**

1 Each Member State shall prepare and maintain accounts that accurately reflect the emissions and removals resulting from the land accounting categories referred to in Article 2. Member States shall ensure that their accounts and other data provided under this Regulation are accurate, complete, consistent, comparable and transparent. Member States shall denote emissions by a positive sign (+) and removals by a negative sign (-).

2 Member States shall prevent any double counting of emissions or removals, in particular by ensuring that emissions and removals are not accounted for under more than one land accounting category.

3 Where land use is converted, Member States shall, 20 years after the date of that conversion, change the categorisation of forest land, cropland, grassland, wetland, settlements and other land from such land converted to another type of land to such land remaining the same type of land.

4 Member States shall include in their accounts for each land accounting category any change in the carbon stock of the carbon pools listed in Section B of Annex I. Member States may choose not to include in their accounts changes in carbon stocks of carbon pools provided that the carbon pool is not a source. However, that option not to include changes in carbon stocks in the accounts shall not apply in relation to the carbon pools of above-ground biomass, dead wood and harvested wood products, in the land accounting category of managed forest land.

5 Member States shall maintain a complete and accurate record of all data used in preparing their accounts.

6 The Commission is empowered to adopt delegated acts in accordance with Article 16 to amend Annex I in order to reflect changes in the IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement.

**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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

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