

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 8*

**Accounting for managed forest land**

1 Each Member State shall account for emissions and removals resulting from managed forest land, calculated as emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five the forest reference level of the Member State concerned.

2 Where the result of the calculation referred to in paragraph 1 of this Article is negative in relation to a Member State's forest reference level, the Member State concerned shall include in its managed forest land accounts total net removals of no more than the equivalent of 3,5 % of the emissions of that Member State in its base year or period as specified in Annex III, multiplied by five. Net removals resulting from the carbon pools of dead wood and harvested wood products, except the category of paper as referred to in point (a) of Article 9(1), in the land accounting category of managed forest land shall not be subject to this limitation.

3 Member States shall submit to the Commission their national forestry accounting plans, including a proposed forest reference level, by 31 December 2018 for the period from 2021 to 2025 and by 30 June 2023 for the period from 2026 to 2030. The national forestry accounting plan shall contain all the elements listed in Section B of Annex IV and shall be made public, including via the internet.

4 Member States shall determine their forest reference level based on the criteria set out in Section A of Annex IV. For Croatia, its forest reference level may also take into account, in addition to the criteria set out in Section A of Annex IV, the occupation of its territory, and wartime and post-war circumstances that had an impact on forest management during the reference period.

5 The forest reference level shall be based on the continuation of sustainable forest management practice, as documented in the period from 2000 to 2009 with regard to dynamic age-related forest characteristics in national forests, using the best available data.

Forest reference levels as determined in accordance with the first subparagraph shall take account of the future impact of dynamic age-related forest characteristics in order not to unduly constrain forest management intensity as a core element of sustainable forest management practice, with the aim of maintaining or strengthening long-term carbon sinks.

Member States shall demonstrate consistency between the methods and data used to determine the proposed forest reference level in the national forestry accounting plan and those used in the reporting for managed forest land.

6 The Commission, in consultation with experts appointed by the Member States, shall undertake a technical assessment of the national forestry accounting plans submitted by Member States in accordance with paragraph 3 of this Article with a view to assessing the extent to which

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**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](#)

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the proposed forest reference levels have been determined in accordance with the principles and requirements set out in paragraphs 4 and 5 of this Article and in Article 5(1). In addition, the Commission shall consult stakeholders and civil society. The Commission shall publish a summary of the work carried out, including the views expressed by the experts appointed by the Member States, and the conclusions thereof.

The Commission shall, where necessary, issue technical recommendations to the Member States reflecting the conclusions of the technical assessment to facilitate the technical revision of the proposed forest reference levels. The Commission shall publish those technical recommendations.

7 Where necessary based on the technical assessments and on, where applicable, the technical recommendations, Member States shall communicate their revised proposed forest reference levels to the Commission by 31 December 2019 for the period from 2021 to 2025 and by 30 June 2024 for the period from 2026 to 2030. The Commission shall publish the proposed forest reference levels communicated to it by Member States.

8 Based on the proposed forest reference levels submitted by Member States, on the technical assessment carried out pursuant to paragraph 6 of this Article and, where applicable, on the revised proposed forest reference level submitted under paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to laying down the forest reference levels to be applied by the Member States for the periods from 2021 to 2025 and from 2026 to 2030.

9 If a Member State does not submit its forest reference level to the Commission by the dates specified in paragraph 3 of this Article and, where applicable, paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to laying down the forest reference level to be applied by that Member State for the period from 2021 to 2025 or from 2026 to 2030, based on any technical assessment carried out pursuant to paragraph 6 of this Article.

10 The delegated acts referred to in paragraphs 8 and 9 shall be adopted by 31 October 2020 for the period from 2021 to 2025 and by 30 April 2025 for the period from 2026 to 2030.

11 In order to ensure consistency as referred to in paragraph 5 of this Article, Member States shall, where necessary, submit to the Commission technical corrections not requiring amendments to the delegated acts adopted pursuant to paragraph 8 or 9 of this Article by the dates referred to in Article 14(1).

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

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