



2026/1312

17.6.2026

COMMISSION DECISION (EU) 2026/1312

of 15 June 2026

concerning national implementation measures for the transitional free allocation of greenhouse gas emission allowances for the period 2026 to 2030 in accordance with Article 11(3) of Directive 2003/87/EC of the European Parliament and of the Council

(notified under document C(2026) 3975)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003, establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC ⁽¹⁾ and in particular Article 11 thereof,

Whereas:

- (1) Auctioning is the rule for the allocation of emission allowances from 2013 onwards to operators of installations within the scope of the emissions trading system of the Union (EU ETS). Eligible operators will continue to receive free allowances in the trading period 2026 to 2030. The amount of allowances that each such operator receives is determined based on Union-wide harmonised rules set out in Directive 2003/87/EC and Commission Delegated Regulation (EU) 2019/331 ⁽²⁾.
- (2) Member States were required to submit to the Commission by 30 September 2024 their National Implementation Measures (NIMs), comprising a list of installations covered by Directive 2003/87/EC on their territory and including information on production activity, transfers of heat and gases, electricity production and emissions at sub-installation level, over the five-year period from 2019 to 2023 ('baseline period') in accordance with Annex IV to Delegated Regulation (EU) 2019/331.
- (3) To ensure data quality and comparability, Member States submitted their NIMs using the electronic template provided by the Commission in accordance with Article 14(1) of Delegated Regulation (EU) 2019/331, which included the relevant data per installation. Member States also submitted a methodology report setting out the data collection process conducted by their authorities.
- (4) Given the wide range of information and data submitted, the Commission first analysed the completeness of all the NIMs. Where the Commission noted that submissions were incomplete, it requested additional information from the Member States concerned. In reply to those requests, the relevant authorities submitted additional relevant information in order to complete the submitted NIMs.
- (5) The Commission then assessed the NIMs against the criteria contained in Directive 2003/87/EC and in Delegated Regulation (EU) 2019/331, taking into account the Commission's guidance documents to Member States. Those consistency checks constituted the second phase of the NIMs assessment.

⁽¹⁾ OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>.

⁽²⁾ Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 59, 27.2.2019, p. 8, ELI: http://data.europa.eu/eli/reg_del/2019/331/oj).

- (6) The consistency checks of the NIMs were carried out for each Member State and each installation separately and in comparison with other installations in the same sector. As part of that comprehensive assessment, the Commission analysed the consistency of the data itself and with the Union-wide rules for harmonised free allocation for phase 4 (allocation period 2026-2030) laid out in Delegated Regulation (EU) 2019/331. The Commission examined the eligibility of installations for free allocation, the division of installations into sub-installations and their boundaries, in order to apply the correct benchmark. Considering that the data is used for calculating the revised benchmark values, the Commission paid particular attention to the attribution of emissions to each sub-installation. Furthermore, given the significant impact on allocations, the Commission analysed in detail the data concerning calculation of the historical activity levels of installations during the baseline period. The Commission also examined whether the inclusion of an installation in the NIMs lists was in line with the provisions of Annex I to Directive 2003/87/EC.
- (7) Further in-depth analyses of the data for specific installations per Member State that have had an impact on the calculation of the revised benchmark values were conducted. The specific assessments were based on a risk assessment analysis concerning the quality and consistency of data that took into account several criteria including the emissions intensity for each product benchmark sub-installation.
- (8) Based on the results of those checks, the Commission carried out a detailed assessment of installations where potential irregularities in the application of the harmonised allocation rules were identified. For those installations, further clarification was sought from the competent authorities of the Member States concerned.
- (9) In light of the results of that compliance assessment, the NIMs of Belgium, Bulgaria, Czechia, Denmark, Estonia, Ireland, Italy, Germany, Greece, France, Croatia, Cyprus, Latvia, Lithuania, Luxembourg, Malta, Hungary, the Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia and Finland were found to be compatible with the criteria set out in Directive 2003/87/EC and Delegated Regulation (EU) 2019/331. Therefore, the installations included in the NIMs by those Member States have been found eligible for free allocation .
- (10) The NIMs of Spain and Sweden were found compatible with the criteria set out in Directive 2003/87/EC and Delegated Regulation (EU) 2019/331, except for certain installations that were included on the list referred to in Article 11(1) of Directive 2003/87/EC without meeting the criteria required under that Directive and Delegated Regulation.
- (11) Spain and Sweden each proposed the inclusion of one installation in their territory, where during the preceding relevant five-year period referred to in Article 11(1), second subparagraph, of Directive 2003/87/EC emissions from the combustion of biomass that complies with the criteria set out pursuant to Article 14(1) of that Directive contribute on average to more than 95 % of the total average greenhouse gas emissions. Such installations are to be excluded from the EU ETS pursuant to point 1 of Annex I to Directive 2003/87/EC. Therefore, the inclusion of those installations on the list referred to in Article 11(1) of Directive 2003/87/EC is to be rejected for the baseline period.

HAS ADOPTED THIS DECISION:

Article 1

Approval of the NIMs lists

1. Except as set out under paragraph 2, no objections are raised with regard to the lists of installations covered by Directive 2003/87/EC as submitted by Member States pursuant to Article 11(1) of Directive 2003/87/EC and the data corresponding to those installations.
2. The inscription of the installations listed in Annex to this Decision and the corresponding data relating to those installations are rejected.

Article 2

Addressees

This Decision is addressed to the Member States.

Done at Brussels, 15 June 2026.

For the Commission
Wopke HOEKSTRA
Member of the Commission

ANNEX

Installations with emissions from the combustion of biomass excluded pursuant to point 1, second sentence, of Annex I to Directive 2003/87/EC

Installations Identifier in the NIMs lists

ES000000000000794

SE000000000000446
