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COVER NOTE

From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 13 January 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

No. Cion doc.: C(2026) 52 final - annex

Subject: ANNEXES to the Commission Delegated Regulation amending Delegated Regulation (EU) 2019/1122 as regards the functioning of the Union Registry in accordance with Regulation (EU) 2018/841 of the European Parliament and of the Council

Delegations will find attached document C(2026) 52 final - annex.

Encl.: C(2026) 52 final - annex



Brussels, 13.1.2026
C(2026) 52 final

ANNEXES 1 to 2

ANNEXES

to the

Commission Delegated Regulation

amending Delegated Regulation (EU) 2019/1122 as regards the functioning of the Union Registry in accordance with Regulation (EU) 2018/841 of the European Parliament and of the Council

ANNEX I

In Annex I to Delegated Regulation (EU) 2019/1122, Table I-II is replaced by the following:

‘Table I-II

Accounts for the purpose of accounting transactions pursuant to Title IIA

Account type name	Account holder	Account Administrator	No. of accounts of this type	AEA	Accounted emissions / accounted removals ⁽¹⁾	LRU	MFLFA ⁽²⁾	LUFA ⁽³⁾	AFAF
EU ESR AEA Total Quantity Account	EU	central administrator	1	Yes	No	No	No	No	No
ESR Deletion Account	EU	central administrator	1	Yes	No	Yes	No	No	No
EU Annex II AEA Total Quantity Account	EU	central administrator	1	Yes	No	No	No	No	No
EU ESR Safety Reserve Account	EU	central administrator	1	Yes	No	No	No	No	No
ESR Compliance Account	Member State	central administrator	1 for each of the 10 compliance years for each Member State	Yes	No	Yes	No	No	No
EU LULUCF Compliance Account	EU	central administrator	1 for each of the 2 compliance periods	No	Yes	Yes	No	No	No
EU LULUCF Deletion Account	EU	central administrator	1 covering the 2 compliance periods	No	Yes	Yes	Yes	Yes	Yes

⁽¹⁾ Accounted emissions and accounted removals apply only in the first LULUCF compliance period. In the second LULUCF compliance period, reported emissions and reported removals apply.

⁽²⁾ MFLFAs are issued for the first compliance period.

⁽³⁾ LUFAs are issued for the second compliance period.

MS LULUCF Compliance Account	Member State	central administrator/	1 for each of the 2 compliance periods for each Member State	Yes	Yes	Yes	Yes	Yes	Yes
EU MFLFA Central Account	EU	central administrator	1 for the first compliance period	No	No	No	Yes	No	No
EU LUFA Central Account	EU	central administrator	1 for the second compliance period	No	No	No	No	Yes	No
Central Additional Compensation Account for Finland ⁽⁴⁾	FI	central administrator	1 for the first compliance period	No	No	No	No	No	Yes

⁽⁴⁾ The central administrator opens a Central Additional Compensation Account for Finland with an additional 5 million tonnes of CO₂ equivalents allocation for the first LULUCF compliance period.

ANNEX II

In Annex XIII to Delegated Regulation (EU) 2019/1122, Part II is amended as follows:

(1) the following point 7a is inserted:

‘7a. The central administrator shall make publicly available the following information for each LULUCF Compliance Account, and update it within 24 hours when relevant:

- (a) information on the Member State holding the account;
- (b) the status of each LULUCF Compliance Account in accordance with Article 9;
- (c) the LULUCF relevant data pursuant to Article 59t;
- (d) the balance of the Member States LULUCF Compliance Accounts and EU LULUCF Compliance Accounts pursuant to Article 59u;
- (e) the quantity of LRUs in each Member State LULUCF Compliance Account;
- (f) the quantity of LRUs eligible for transfer into the ESR Compliance Account in each Member State LULUCF Compliance Account;
- (g) the compliance status figure pursuant to Article 59ad for each LULUCF Compliance Account as follows:
 - (i) A for compliance;
 - (ii) I for non-compliance;
- (h) the information on transfers of LRUs between the LULUCF Compliance Accounts pursuant to Article 59w and between the LULUCF Compliance Accounts and ESR Compliance Accounts pursuant to Articles 59k and 59x;
- (i) the information on transfers of AEAs pursuant to Articles 59x and 59k between the ESR Compliance Accounts and the LULUCF Compliance Accounts;
- (j) the information on transfers of MFLFAs from the EU MFLFA Central Account to the Member States LULUCF Compliance Accounts;
- (k) the information on transfers of AFAs from the Central Additional Compensation Account for Finland to the LULUCF Compliance Account for Finland;
- (l) the information on transfers of LUFAs from the EU LUFA Central Account to the Member States LULUCF Compliance Accounts;
- (m) the following information about each completed transaction:
 - (i) account holder name and account holder ID of the transferring account,
 - (ii) account holder name and account holder ID of the acquiring account,
 - (iii) the amount of LRUs, AEAs, MFLFAs, AFAs or LUFAs involved in the transaction,
 - (iv) transaction identification code;
 - (v) date and time at which the transaction was completed (in Central European Time);
 - (vi) type of the transaction.’;

(2) the following point 9 is added:

‘9. The Union Registry shall display on the part of the Union Registry’s website only accessible to the holder of the LULUCF Compliance Account the following information, which shall be updated in real time:

(a) current holdings as a balance resulting from total transactions

(b) list of proposed transactions initiated by that account holder, detailing for each proposed transaction:

(i) the elements in point 7a(m);

(ii) the date and time at which the transaction was proposed (in Central European Time);

(iii) the current status of that proposed transaction;

(iv) any response codes returned consequent to the checks made by the Union Registry.

(c) a list of LRUs, AEAs, MFLFAs, AFAFs and LUFAs acquired by that account as a result of completed transactions, detailing for each transaction the elements in point 7a(m);

(d) a list of LRUs transferred out of that account as a result of completed transactions, detailing for each transaction the elements in point 7a(m).’