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**NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council  
Subject: Decarbonisation efforts in the area of climate post-2030  
- Exchange of views

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In view of the Council (Environment) on 17 March 2026, a background paper from the Presidency with questions to Ministers on the topic is contained in the [Annex](#).

The [Committee of Permanent Representatives](#) is invited to take note of the background note and to forward it to the Council.

**Decarbonisation efforts in the area of climate post-2030**

- *Exchange of views*

**Background**

The amendment to the European Climate Law<sup>1</sup> (the ‘ECL amendment’), including the agreement on the EU’s climate target for 2040, deals with key aspects of and principles for the Union’s post-2030 climate policy framework. In accordance with its work programme for 2026, the Commission is expected to propose a set of legislative proposals in the second semester of 2026 that are intended to achieve the 2040 climate target. This will ensure a credible pathway for the EU towards the 2050 climate neutrality objective.

**Towards a post-2030 legislative framework**

To facilitate the achievement of the 2040 target, the ECL amendment foresees flexibilities, which are to be reflected in the upcoming legislative proposals. These include, among others:

- starting from 2036, an adequate contribution towards the 2040 climate target of high-quality international credits under Article 6 of the Paris Agreement of up to 5% of 1990 EU net emissions, corresponding to a domestic *reduction of net* greenhouse gas emissions by 85% compared to 1990 levels by 2040 in a way that is ambitious and cost-efficient;
- the role of domestic permanent removals under the EU emission trading system (ETS) to compensate for residual hard-to-abate emissions;
- enhanced flexibility within and across sectors and instruments to support the achievement of targets in a simple and cost-effective way.

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<sup>1</sup> Draft Regulation of the European Parliament and of the Council amending Regulation (EU) 2021/1119 as regards the setting of a Union intermediate climate target for 2040 (European Climate Law), adopted by the Council on 5 March 2026.

Moreover, carbon removals will have to contribute realistically to the overall emissions reduction effort. At the same time, uncertainties relating to natural removals should be taken into account, and it should be ensured that possible shortfalls would not be at the expense of other economic sectors, while allowing Member States to use surplus natural removals to compensate for their emissions in other sectors.

The ECL amendment follows the guidance of the European Council conclusions of 23 October 2025, which emphasised that enhancing the Union's competitiveness and advancing the green transition are mutually reinforcing objectives that must be pursued together. In this context, the ECL amendment includes a number of provisions aimed at ensuring that the upcoming climate legislation will pursue a transformation which will be fair, just, pragmatic, cost-effective and socially balanced and will take account of different national specificities, securing Europe's competitiveness and prosperity.

### **Post-2030 policy framework**

The upcoming post-2030 policy framework will cover, on the climate side, the revision of the EU ETS, the post-2030 role of national climate targets and flexibilities, and the possible use of high-quality international credits. In addition, the post-2030 framework will include, on the energy side, the setting-up of the future renewable and energy efficiency frameworks and the development of the CO<sub>2</sub> transportation infrastructure and markets. As part of the new framework, the Commission will also adopt a proposal to revise the Regulation on the Governance of the Energy Union and Climate Action (the 'Governance Regulation').

In the context of the post-2030 framework, certain aspects of the EU ETS Directive as well as the related Market Stability Reserve (MSR) Decision are subject to a review by the third quarter of 2026. In this context, potential adjustments relating to aviation, maritime transport and stationary installations will be assessed to ensure that the EU ETS continues to contribute in the most cost-efficient manner to the EU climate objectives. The ongoing evaluation of the ETS Directive will provide important guidance for the Commission regarding the upcoming reviews. In line with the ECL amendment, the post-2030 revision will have to incorporate removals in the EU ETS.

The Effort Sharing Regulation, which sets out binding national targets for the reduction of greenhouse gas emissions for sectors outside the ETS1, and the land-use, land-use change and forestry (LULUCF) Regulation on carbon removals in the land sector will expire in 2030. The Commission work programme for 2026 schedules the revision of national climate targets and flexibilities for the last quarter of 2026. The legislation is expected to address national efforts to reduce emissions, the contribution of natural as well as industrial carbon removals to the 2040 climate objective, and flexibilities within and across sectors and instruments.

In addition, and in line with the ECL amendment, the upcoming legislative proposals will also address the contribution of high-quality international credits under Article 6 of the Paris Agreement, including the role of international credits in the post-2030 architecture, links with other instruments and a possible credit-purchasing mechanism. Securing the integrity of such credits will be an important consideration and key to ensuring that the 2040 target is achieved.

The current Governance Regulation from 2018 sets out the rules for planning, reporting and monitoring with a view to reaching the EU's climate and energy objectives. The revision planned for the last quarter of 2026 will tackle simplifying the regulation, making it fit for the post-2030 period, and enhancing the role of the national energy and climate plans as robust investment plans.

As climate mitigation and adaptation must go hand in hand, the Commission will also propose an integrated framework for climate resilience, including a legislative proposal. Its key objective is to make Europe significantly better prepared and more resilient to climate impacts. It will aim to promote a shared understanding of future climate conditions among decision-makers and ensure the implementation of climate resilience across sectors. It will cater for flexibilities to account for the specific circumstances of each Member State.

## Questions

*How can the post-2030 climate framework best support investments in the transition to a socially fair, competitive and decarbonised economy and effectively assist in delivering agreed emissions reductions in the run-up to 2040?*

*How could flexibilities across and within sectors be best integrated into the post-2030 framework, to secure cost-effective emissions reductions in all sectors?*

*How could international credits be integrated into the post-2030 climate policy architecture?*

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