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From:	General Secretariat of the Council
To:	Delegations
Subject:	AOB for the meeting of the Council (Environment) on 17 March 2026 Implementing the LULUCF Regulation - Information from Austria, Czechia, Estonia, France, Hungary, Latvia, Lithuania, Portugal and Slovakia

Forests play a unique role in climate action. Through active sustainable forest management, forests have the ability to contribute significantly to climate mitigation by acting as carbon sinks and by providing renewable resources that substitute non-renewable and fossil-based products as part of a growing bioeconomy across sectors. At the same time, Europe's forests and agricultural soils are facing growing pressure from climate change. Extreme weather events such as droughts, heatwaves, storms, and wildfires—often accompanied by pest outbreaks—are occurring with increasing frequency and intensity. These developments jeopardize forest and soil health, reduce productivity, and undermine their capacity for long-term carbon storage. In addition to the problem of increasing calamity pressure due to climate change, the naturally declining CO2 uptake rate in aging forest stands and their increased vulnerability to biotic and abiotic disturbances, must also be considered.

According to current forest inventories, the increasing proportion of older forest stands results in many Member States in declining annual growth and increased stand risks. As a result, both the ecological functions and the economic value of forests are increasingly at risk. Recent data from the European Environment Agency (EEA) show a declining trend from a stable net-sink of more than 300 Mt CO2e from the 1990s until 2015 to less than 200 Mt CO2e in the 2020s. According to the projections, the net-sink will decrease further to 140-180 Mt CO2e in 2050.

These developments are to a large extend beyond the direct control of forest owners and Member States. We should therefore make an effort to not create a system that penalises those who are actively managing forests to keep them healthy and productive and to enhance the overall contribution of LULUCF to carbon neutrality, while recognising the influence of non-anthropogenic factors, including those resulting from climate change. It is therefore essential to strengthen forest resilience through active forest management practices.

The undersigned Member States Austria, Czechia, Estonia, France, Hungary, Latvia, Lithuania, Portugal and Slovakia therefore call to re-evaluate expectations and policy goals for forests in the post 2030 architecture, moving away from short-term carbon sink targets towards goals of long-term ecosystem resistance and resilience, ensuring that possible shortfalls in the LULUCF sector will not be at the expense of other economic sectors. The goal is to ensure progress towards our long-term objectives and that active forest management contributes cost-effectively to carbon neutrality.

A number of issues need to be considered in the implementation of the LULUCF-regulation to ensure the unique role of forests in climate action is appropriately reflected.

1. Implementation of the LULUCF Regulation for the 2021 – 2025 period

For the signatories, the recent increase in the amount of damaged wood — driven by extreme weather events, droughts, bark beetle infestations and storms — is a major factor behind the decline of the forest net-sink. Salvage logging and other phytosanitary measures are a standard silvicultural practice and a legal requirement in many EU Member States. Improved knowledge management and data availability on these practices needs to be fully reflected in the implementation of the LULUCF Regulation.

We take note of the Commission's revision of the LULUCF Registry Regulation, which introduces stringent requirements for the functioning of the registry. While we support legal clarity and welcome the criteria set out in Article 13 of the LULUCF Regulation, we would have favoured an approach for the Managed Forest Land Flexibility, allowing the instrument to be used effectively, when genuinely needed. In light of the now defined approach adopted in the Registry Regulation, we remain committed to provide data and information as early as possible, but also call on the Commission to apply a pragmatic perspective and take an active role in facilitating and supporting the compliance process, since transparent and timely information is essential for well-informed decisions.

2. Lessons learned for 2026-2030

The results of the compliance process for the 2021-2025 period must be carefully analysed and fully considered when planning implementation and compliance for the 2026-2030 period, including continued need for methodological data adjustments to ensure consistency in accounting and reporting. Lessons learned should be systematically and timely incorporated in the next period, going beyond a purely calculatory exercise.

3. LULUCF beyond 2030

Given their multifunctional role and the aim to substitute fossil-based products, forests deserve special recognition within European climate policy. The specific role of the LULUCF-sector has been acknowledged to a certain extend in the revised European climate law. Looking beyond 2030, a more fundamental revision of the LULUCF regime will be required. Without prejudice to the general discussion on post-2030 national climate targets, such a revision needs to better reflect the inherent specificities of the land use sector. Natural removals are subject to factors such as forest age structure, the proportion of organic soils, natural variability, and uncertainties related to climate change impacts and natural disturbances. In addition, the revision should also place stronger emphasis on the necessary adaptation to climate change, strengthening forest resilience, the role of forests and forest resources in the bioeconomy. These elements are explicitly reflected in Article 4(5)(e) of the European Climate Law, which underlines the need to maintain, manage and enhance natural sinks in the long term, as well as protect and restore biodiversity and promote a sustainable bioeconomy.

- The European Climate Law clearly demonstrates the need for a broader and more balanced approach. A rigid LULUCF target architecture, based on linear trajectories derived solely from historical data, fails to adequately reflect both the growing impacts of climate change and natural disturbances on land use as well as the diverse requirements placed upon it.

- The increasing frequency and intensity of natural disturbances, resulting in higher emissions and larger amounts of damaged wood, underscore the clear need for a pragmatic and workable solution to address the impacts of climate change and natural disturbances on the land use sector.

- We are also interested in discussing how we can improve reporting and accounting for harvested wood products on EU-level, in line with reporting requirements under the Paris Agreement, to better address intra-EU harvested and traded wood commodities in future LULUCF targets.

- We reiterate the importance of sustainable forest management and a globally competitive European timber industry as contributors to value- and job creation within the EU. Especially in light of current geoeconomic developments, sustainable forest resources for bioeconomy and renewable energy with the objective to support economic sovereignty must be adequately recognized in the LULUCF regulation.

We encourage the Commission to consider these preliminary proposals for further discussions. We call on the European Commission to address these issues and look forward to continuing close cooperation towards the goal of a long-term ecosystem resilience.