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#### COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	26 March 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2025) 1777 final
Subject:	Commission Delegated Regulation (EU) .../... of 26.3.2025 amending Regulation (EU) No 691/2011 of the European Parliament and of the Council as regards investments on climate change mitigation and introducing the classification of environmental purposes

Delegations will find attached document C(2025) 1777 final.

Encl.: C(2025) 1777 final



EUROPEAN  
COMMISSION

Brussels, 26.3.2025  
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**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 26.3.2025**

**amending Regulation (EU) No 691/2011 of the European Parliament and of the Council  
as regards investments on climate change mitigation and introducing the classification  
of environmental purposes**

(Text with EEA relevance)

## **EXPLANATORY MEMORANDUM**

### **1. CONTEXT OF THE DELEGATED ACT**

Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts sets out a common framework for collecting, compiling, transmitting and evaluating European environmental economic accounts.

Regulation (EU) No 691/2011 helps provide sound information on key trends, pressures and drivers for environmental change. In doing so, it supports the monitoring and evaluation of the EU's progress in meeting its environmental objectives laid down in EU law as well as its international commitments in this area. In particular, climate change mitigation, including related investments, is indispensable to achieve the objective of climate neutrality in the EU by 2050.

To achieve that objective, it is essential to gather relevant and detailed data from Member States about their environmental investments. Article 10 of Regulation (EU) No 691/2011, as amended by Regulation (EU) 2024/3024<sup>1</sup> empowers the Commission to amend, as appropriate, Annex V, Section 3, to include characteristics regarding investments on climate change mitigation, to make them part of the European environmental economic accounts.

In March 2024, the United Nations Statistical Commission adopted the classification of environmental purposes (CEP) as the new international statistical classification replacing classifications CEPA and CReMA, to be used with the System of Environmental Economics Accounting (SEEA). Regulation (EU) No 691/2011 refers to the old classifications CEPA and CReMA for the environmental accounts defined in Annexes IV (environmental protection expenditure accounts), V (environmental goods and services sector accounts) and VIII (environmental subsidies and similar transfers accounts), which need to be updated. Article 3(3) of Regulation (EU) No 691/2011 empowers the Commission to adopt delegated acts to update that information referred to in the reporting tables.

### **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

Appropriate consultations were carried out during the preparatory work, including at expert level.

The expert group on monetary environmental statistics and accounts was consulted in May 2023 and May 2024.

The expert group of Directors of sectoral and environmental statistics and accounts was consulted in October 2024.

The Commission also consulted the expert group representing the National Statistical Institutes of the European Statistical System in February 2025.

Both the European Parliament and the Council have been duly informed of the meetings of Commission expert groups for the preparation of this legal act.

### **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

The Commission is empowered to adopt delegated acts, where necessary, to take account of environmental, economic and technical developments, in accordance with Article 9 of Regulation (EU) No 691/2011.

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<sup>1</sup> OJ L, 2024/3024, 6.12.2024, ELI: <http://data.europa.eu/eli/reg/2024/3024/oj>

The objective of this delegated act is twofold:

(a) to ensure international comparability of environmental economic accounts by implementing the classification of environmental purposes adopted at international level in March 2024 in the environmental accounts set out in Annexes IV, V and VIII to Regulation (EU) No 691/2011; and

(b) to provide sound information on key trends, pressures and drivers for environmental change by amending the list in Annex V, Section 3, to Regulation (EU) No 691/2011, which sets out characteristics for measuring investments in climate change mitigation.

Member States should produce environmental economic accounts using common specifications, based on the international SEEA standards and then transmit the data to the Commission (Eurostat) for validation and dissemination.

The proposed act concerns a European Economic Area matter and should therefore extend to the European Economic Area.

**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 26.3.2025**

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as regards investments on climate change mitigation and introducing the classification  
of environmental purposes**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts<sup>2</sup>, and in particular Article 3 (3) thereof,

Whereas:

- (1) The European environmental economic accounts as established by Regulation (EU) No 691/2011 have a modular structure, and in particular modules on environmental protection expenditures accounts set out in Annex IV, environmental goods and services sector set out in Annex V and environmental subsidies and similar transfers set out in Annex VIII where data is to be reported in accordance with the classifications applied in environmental accounts.
- (2) European environmental economic accounts are a multi-purpose statistical source that provides data for the Union policies about environment, climate action and sustainability, in particular disclosing separate information about climate change, zero pollution and circular economy (waste), protection of soil and noise.
- (3) Climate change mitigation, including related investments, is indispensable to achieve the objective of climate neutrality in the Union by 2050. Therefore, characteristics regarding other investments on climate change mitigation should be included in the European environmental accounts. Those data should cover all sectors from the economy and activities. Those data should be broken down by Member State and cover all sectors of the economy relevant for climate change mitigation.
- (4) Annex V to Regulation (EU) No 691/2011 sets out the indicative compendium of environmental goods and services and of the economic activities. Climate change mitigation activities and related products, as defined on the basis of the categories of the classification of environmental purposes, are partially included in the indicative compendium and need to be complemented with low-carbon emissions economic activities.
- (5) During its 55<sup>th</sup> session in February 2024, the United Nations Statistical Commission endorsed the classification of environmental purposes (CEP) as international statistical classifications and recommended that it be included in the international family of classifications.

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<sup>2</sup> OJ L 192, 22.7.2011, p. 1-16

(6) Regulation (EU) No 691/2011 should therefore be amended accordingly.

HAS ADOPTED THIS REGULATION:

*Article 1*

Annexes IV, V and VIII to Regulation (EU) No 691/2011 are amended in accordance with the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26.3.2025

*For the Commission*  
*The President*  
*Ursula VON DER LEYEN*