

Table 1. Major international agreements and EU legislation that currently frame or promote climate change mitigation measures of the land use, land-use change and forest (LULUCF) sector globally and in the EU.

<b>Legal instrument</b>	<b>Central Provision(s)</b>	<b>Relevance to mitigation measures of the LULUCF sector</b>
<b>UNFCCC (1992), the United Nations Framework Convention on Climate Change</b>	Article 4.1 (a) and (d), also see <sup>1</sup>	Established obligations to develop national emission inventories, and promote the sustainable development, conservation and enhancement of GHG sinks and reservoirs.
<b>Decision 13/CP.9, Good practice guidance for land use, land-use change and forestry in the preparation of national greenhouse gas inventories under the Convention, UN Doc. FCCC/CP/2003/6/Add.1 (2004)</b>	Paragraph 2	Annex I Parties (developed countries) to the UNFCCC should use the IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry in their national inventories.
<b>Decision 24/CP.19, Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention, UN Doc. FCCC/CP/2013/10/Add.3 (2013)</b>	Paragraphs 4 and 13	Requires Annex I Parties to use the 2006 IPCC Guidelines for National Greenhouse Gas Inventories as guidance for the preparation of GHG inventories. It also invites the Parties to use the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, on wetlands
<b>Paris Agreement (2015)</b>	Articles 4.1 and 5	Parties should achieve a balance of GHGs between emissions and

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<sup>1</sup> <https://unfccc.int/topics/land-use/workstreams/land-use--land-use-change-and-forestry-lulucf/reporting-of-the-lulucf-sector-by-parties-included-in-annex-i-to-the-convention>

		sinks in second half of the century to reach long term goals; all parties should take action to conserve and enhance, as appropriate, sinks and reservoirs of GHGs and support the existing framework under the UNFCCC.
<b>Decision 18/CMA.1, Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, FCCC/PA/CMA/2018/3/Add.2 (2018)</b>	Paragraph 55	When reporting the emissions and subsequent removals from natural disturbances on managed lands in GHG inventories, parties must report information on the approach taken, and how it is consistent with IPCC guidance, as appropriate, and indicate if the estimates are indicated in national totals.
<b>EU LULUCF regulation (Regulation EU 841/2018) amended by 2023 revision (Regulation EU 2023/839)</b>	Article 4, Annex IIa, Articles 12-13	Established new accounting rules concerning the LULUCF sector, as well as binding land sector targets, both for the EU and individual Member States. The revision introduces a 310 Tg CO <sub>2</sub> eq. target for EU LULUCF sector in 2030, requiring the net sink to increase. During 2021-2025 each Member State shall ensure that accounted emissions from land use are compensated by at least an equivalent amount of accounted removals (a.k.a. “no debit” rule). Flexibilities for member states are provided (Articles 12-13), but most become applicable only if the EU-wide target is reached.
<b>The European Climate Law (Regulation EU 2021/1119)</b>	Article 2, Articles 3-11	Enshrines into law the target of at least 55 % emissions reductions by 2030 and establishes the European Union’s climate neutrality target by 2050 (Article 2).

		Articles 3-11 establish the new process to ensure progress and achievement of these legally binding goals, and they cover the LULUCF sector.
<b>EU Nature Restoration Law (pending approval)<sup>2</sup></b>	Articles 4, 6 and 9	<p>EU countries must restore habitat types covered by the new law to a good condition (30 % by 2030, 60 % by 2040, and 90 % by 2050), expected to contribute to climate mitigation considerably. However, member states lead implementation. Weak enforcement provisions and multiple reservations are included.</p> <p>For peatlands restoration targets applicable to member states are 30% by 2030 of which at least a quarter shall be rewetted, rising by 2040 to 40 % and by 2050 to 50 % respectively, both of which at least a third shall be rewetted;</p>
<b>EU Common Agricultural Policy 2023-2027 (Regulations EU 2021/2115 on CAP financing &amp; EU 2021/2116 on Member State Strategic Plans)</b>	E.g. Article 13 & Annex III of Regulation EU 2021/2116; Article 97 of Regulation EU 2021/2115	Member states must ensure appropriate protection of wetlands and peatlands as carbon stores; only a minor part of financing is going towards agriculture that aligns with the EU's environmental priorities; member states have to assign at least 25% benefiting public goods (including climate mitigation) through eco-schemes, although a majority of funding remains unaffected by climate objectives (European Commission 2023).

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<sup>2</sup> provisional analysis based on triologue outcome in November 2023, assuming that final outcome will be accepted by the EU council and parliament.