



COMMISSION IMPLEMENTING DECISION (EU) 2026/406

of 24 February 2026

recognising that the report submitted by the United Kingdom under Article 31(3) of Directive (EU) 2018/2001 of the European Parliament and of the Council contains accurate data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of winter wheat, oilseed rape and sugar beet in that country

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources ⁽¹⁾, and in particular Article 31(4) thereof,

Whereas:

- (1) Directive (EU) 2018/2001 requires biofuels, bioliquids, and biomass fuels to save significant greenhouse gas emissions compared to fossil fuels so that they can be counted towards the targets set in that Directive. For that purpose, Article 29(10) of that Directive sets specific emission savings thresholds for those fuels, and Article 31 regulates how to calculate the greenhouse gas emission savings from their use. When making those calculations, it is possible to use the default values set out in Annexes V and VI to Directive (EU) 2018/2001. Instead of the default values of greenhouse gas emissions from the cultivation of agricultural raw materials, it is possible to use typical values under some conditions. Those typical values, representing the average value in a specific area, may be reported to the Commission by Member States or third countries. The typical values may only be used if the Commission recognises them to be accurate.
- (2) Article 31(2) of Directive (EU) 2018/2001 allows Member States to submit to the Commission reports including information on the typical greenhouse gas emissions from the cultivation of agricultural raw materials of the areas on their territory classified as level 2 in the nomenclature of territorial units for statistics (NUTS) or as a more disaggregated NUTS level, in accordance with Regulation (EC) No 1059/2003 of the European Parliament and of the Council ⁽²⁾. Article 31(3) of Directive (EU) 2018/2001 allows third countries to submit reports equivalent to those submitted by Member States referred to in Article 31(2) of that Directive
- (3) On 29 July 2025, the United Kingdom submitted to the Commission the final report with data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of winter wheat, oilseed rape and sugar beet typically produced in areas on its territory classified as level 2 in the nomenclature of territorial units for statistics. The United Kingdom asked for the data to be recognised as accurate in accordance with Article 31(4) of Directive (EU) 2018/2001.
- (4) The Commission assessed the report and found that it contains accurate data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of winter wheat, oilseed rape and sugar beet typically produced in NUTS 2 regions in the United Kingdom. Therefore, the accuracy of the data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of those feedstocks should be recognised.
- (5) The measures provided for in this Decision are in accordance with the opinion of the Committee on the Sustainability of Biofuels, Bioliquids and Biomass Fuels,

⁽¹⁾ OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>.

⁽²⁾ Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ L 154, 21.6.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1059/oj>).

HAS ADOPTED THIS DECISION:

Article 1

The report submitted for recognition to the Commission by the United Kingdom on 29 July 2025 contains accurate data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of winter wheat, oilseed rape and sugar beet typically produced in NUTS 2 regions in the United Kingdom. The summary of the report's data is set out in the Annex.

Article 2

If the data contained in the report as submitted for recognition to the Commission on 29 July 2025, changes in a way that might affect the accuracy of the data and thereby the basis for this Decision, the United Kingdom shall notify the Commission of such changes immediately. The Commission shall assess the notified changes to determine whether the report still provides the accurate data for which it is recognised.

Article 3

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

It shall cease to apply on 17 March 2031.

Done at Brussels, 24 February 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Greenhouse gas emissions from cultivation of winter wheat in the regions of the United Kingdom [kg CO₂e/tonne dry feedstock]

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
	North East								
C1	Tees Valley & Durham	58,10	23,33	67,30	32,63	7,64	46,38	7,04	256,81
C2	Northumberland and Tyne and Wear	58,10	23,33	67,30	32,63	7,64	46,38	7,04	256,81
	North West								
D1	Cumbria	98,72	31,93	92,12	34,32	10,46	75,95	9,63	372,82
D3	Greater Manchester	98,72	31,93	92,12	34,32	10,46	75,95	9,63	372,82
D4	Lancashire	98,72	31,93	92,12	34,32	10,46	75,95	9,63	372,82
D6	Cheshire	98,72	31,93	92,12	34,32	10,46	75,95	9,63	372,82
D7	Merseyside	98,72	31,93	92,12	34,32	10,46	75,95	9,63	372,82
	Yorkshire & Humber								
E1	East Yorkshire and Northern Lincolnshire	55,31	23,40	67,52	46,51	7,67	46,91	6,44	254,32
E2	North Yorkshire	55,31	23,40	67,52	46,51	7,67	46,91	6,44	254,32
E3	South Yorkshire	55,31	23,40	67,52	46,51	7,67	46,91	6,44	254,32
E4	West Yorkshire	55,31	23,40	67,52	46,51	7,67	46,91	6,44	254,32
	East Midlands								
F1	Derbyshire and Nottinghamshire	53,94	23,92	69,02	46,91	7,84	42,62	6,58	251,41
F2	Leicestershire, Rutland and Northamptonshire	53,94	23,92	69,02	46,91	7,84	42,62	6,58	251,41

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
F3	Lincolnshire	53,94	23,92	69,02	46,91	7,84	42,62	6,58	251,41
	West Midlands								
G1	Herefordshire, Worcestershire and Warwickshire	64,57	25,50	73,57	33,06	8,35	57,17	7,01	284,95
G2	Shropshire and Staffordshire	64,57	25,50	73,57	33,06	8,35	57,17	7,01	284,95
G3	West Midlands	64,57	25,50	73,57	33,06	8,35	57,17	7,01	284,95
	East of England								
H1	East Anglia	51,16	23,38	67,46	46,49	7,66	41,17	6,43	244,31
H2	Bedfordshire and Hertfordshire	51,16	23,38	67,46	46,49	7,66	41,17	6,43	244,31
H3	Essex	51,16	23,38	67,46	46,49	7,66	41,17	6,43	244,31
	South East								
J1	Berkshire, Buckinghamshire and Oxfordshire	61,36	23,35	67,38	46,47	7,65	46,64	6,42	259,83
J2	Surrey, East and West Sussex	61,36	23,35	67,38	46,47	7,65	46,64	6,42	259,83
J3	Hampshire and Isle of Wight	61,36	23,35	67,38	46,47	7,65	46,64	6,42	259,83
J4	Kent	61,36	23,35	67,38	46,47	7,65	46,64	6,42	259,83
	South West								
K1	Gloucestershire, Wiltshire and Bristol/Bath area	78,14	24,15	69,68	47,09	7,91	59,55	6,96	294,07
K2	Dorset and Somerset	78,14	24,15	70,68	47,09	6,81	59,55	6,96	293,97
K3	Cornwall and Isles of Scilly	78,14	24,15	70,68	32,80	6,81	59,55	6,96	293,97

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
K4	Devon	78,14	24,15	70,68	32,80	6,81	59,55	6,96	293,97
	Wales								
L1	West Wales and The Valleys	104,97	26,11	75,35	33,70	8,56	63,87	7,88	336,53
L2	East Wales	104,97	26,11	75,35	33,70	8,56	63,87	7,88	336,53
	Scotland								
M5	North Eastern Scotland	69,68	22,87	66,00	32,55	7,49	47,10	6,90	266,70
M6	Highlands and Islands	69,68	22,87	66,00	32,55	7,49	47,10	6,90	266,70
M7	Eastern Scotland	69,68	22,87	66,00	32,55	7,49	47,10	6,90	266,70
M8	West Central Scotland	69,68	22,87	66,00	32,55	7,49	47,10	6,90	266,70
M9	Southern Scotland	69,68	22,87	66,00	32,55	7,49	47,10	6,90	266,70
	Northern Ireland								
N0	Northern Ireland	106,16	25,70	74,16	33,10	8,42	51,57	7,76	322,72

Greenhouse gas emissions arising from cultivation of oilseed rape in the regions of the United Kingdom [kg CO₂e/tonne dry feedstock]

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
	North East								
C1	Tees Valley & Durham	115,20	77,22	129,30	50,66	9,86	89,86	1,15	495,28
C2	Northumberland and Tyne and Wear	115,20	77,22	129,30	50,66	9,86	89,86	1,15	495,28
	North West								
D1	Cumbria	145,17	79,24	132,69	50,36	10,12	112,49	1,18	553,86
D3	Greater Manchester	145,17	79,24	132,69	50,36	10,12	112,49	1,18	553,86

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
D4	Lancashire	145,17	79,24	132,69	50,36	10,12	112,49	1,18	553,86
D6	Cheshire	145,17	79,24	132,69	50,36	10,12	112,49	1,18	553,86
D7	Merseyside	145,17	79,24	132,69	50,36	10,12	112,49	1,18	553,86
	Yorkshire & Humber								
E1	East Yorkshire and Northern Lincolnshire	112,52	79,24	132,68	98,06	10,12	94,92	1,18	503,62
E2	North Yorkshire	112,52	79,24	132,68	98,06	10,12	94,92	1,18	503,62
E3	South Yorkshire	112,52	79,24	132,68	98,06	10,12	94,92	1,18	503,62
E4	West Yorkshire	112,52	79,24	132,68	98,06	10,12	94,92	1,18	503,62
	East Midlands								
F1	Derbyshire and Nottinghamshire	124,57	91,69	153,53	103,72	11,71	96,19	1,37	553,74
F2	Leicestershire, Rutland and Northamptonshire	124,57	91,69	153,53	103,72	11,71	96,19	1,37	553,74
F3	Lincolnshire	124,57	91,69	153,53	103,72	11,71	96,19	1,37	553,74
	West Midlands								
G1	Herefordshire, Worcestershire and Warwickshire	123,22	81,30	136,14	77,24	10,39	107,94	1,21	533,44
G2	Shropshire and Staffordshire	123,22	81,30	136,14	77,24	10,39	107,94	1,21	533,44
G3	West Midlands	123,22	81,30	136,14	77,24	10,39	107,94	1,21	533,44
	East of England								
H1	East Anglia	117,51	88,97	148,97	102,49	11,37	88,40	1,33	530,84
H2	Bedfordshire and Hertfordshire	117,51	88,97	148,97	102,49	11,37	88,40	1,33	530,84

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
H3	Essex	117,51	88,97	148,97	102,49	11,37	88,40	1,33	530,84
	South East								
J1	Berkshire, Buckinghamshire and Oxfordshire	149,92	95,53	159,95	105,47	12,20	106,87	1,43	601,10
J2	Surrey, East and West Sussex	149,92	95,53	159,95	105,47	12,20	106,87	1,43	601,10
J3	Hampshire and Isle of Wight	149,92	95,53	159,95	105,47	12,20	106,87	1,43	601,10
J4	Kent	149,92	95,53	159,95	105,47	12,20	106,87	1,43	601,10
	South West								
K1	Gloucestershire, Wiltshire and Bristol/Bath area	173,35	90,59	151,68	103,22	11,57	129,60	1,35	632,67
K2	Dorset and Somerset	173,35	90,59	153,44	103,22	11,57	129,60	1,35	634,43
K3	Cornwall and Isles of Scilly	173,35	90,59	153,44	78,96	11,57	129,60	1,35	634,43
K4	Devon	173,35	90,59	153,44	78,96	11,57	129,60	1,35	634,43
	Wales								
L1	West Wales and The Valleys	202,07	85,73	143,55	51,31	10,95	124,24	1,28	643,58
L2	East Wales	202,07	85,73	143,55	51,31	10,95	124,24	1,28	643,58
	Scotland								
M5	North Eastern Scotland	130,25	72,12	120,76	51,41	9,21	92,24	1,08	497,64
M6	Highlands and Islands	130,25	72,12	120,76	51,41	9,21	92,24	1,08	497,64
M7	Eastern Scotland	130,25	72,12	120,76	51,41	9,21	92,24	1,08	497,64
M8	West Central Scotland	130,25	72,12	120,76	51,41	9,21	92,24	1,08	497,64

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
M9	Southern Scotland	130,25	72,12	120,76	51,41	9,21	92,24	1,08	497,64
	Northern Ireland								
N0	Northern Ireland	217,16	88,73	148,57	62,05	11,33	143,19	1,32	684,57

Greenhouse gas emissions arising from the cultivation of sugar beet in the regions of the United Kingdom [kg CO₂e/tonne dry feedstock]

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
CODE	North East								
C1	Tees Valley & Durham	NA	NA	NA	NA	NA	NA	NA	NA
C2	Northumberland and Tyne and Wear	NA	NA	NA	NA	NA	NA	NA	NA
	North West								
D1	Cumbria	NA	NA	NA	NA	NA	NA	NA	NA
D3	Greater Manchester	NA	NA	NA	NA	NA	NA	NA	NA
D4	Lancashire	NA	NA	NA	NA	NA	NA	NA	NA
D6	Cheshire	NA	NA	NA	NA	NA	NA	NA	NA
D7	Merseyside	NA	NA	NA	NA	NA	NA	NA	NA
	Yorkshire & Humber								
E1	East Yorkshire and Northern Lincolnshire	8,35	11,57	7,69	29,69	3,19	24,24	0,20	86,40
E2	North Yorkshire	8,35	11,57	7,69	29,69	3,19	24,24	0,20	86,40
E3	South Yorkshire	8,35	11,57	7,69	29,69	3,19	24,24	0,20	86,40
E4	West Yorkshire	8,35	11,57	7,69	29,69	3,19	24,24	0,20	86,40
	East Midlands								

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
F1	Derbyshire and Nottinghamshire	8,12	11,57	7,69	29,69	3,19	22,46	0,20	84,39
F2	Leicestershire, Rutland and Northamptonshire	8,12	11,57	7,69	29,69	3,19	22,46	0,20	84,39
F3	Lincolnshire	8,12	11,57	7,69	29,69	3,19	22,46	0,20	84,39
	West Midlands								
G1	Herefordshire, Worcestershire and Warwickshire	9,17	12,18	8,10	29,63	3,36	28,68	0,20	92,88
G2	Shropshire and Staffordshire	NA	NA	NA	NA	NA	NA	NA	NA
G3	West Midlands	NA	NA	NA	NA	NA	NA	NA	NA
	East of England								
H1	East Anglia	7,59	11,02	7,32	29,73	3,04	21,31	0,20	81,63
H2	Bedfordshire and Hertfordshire	7,59	11,02	7,32	29,73	3,04	21,31	0,20	81,63
H3	Essex	7,59	11,02	7,32	29,73	3,04	21,31	0,20	81,63
	South East								
J1	Berkshire, Buckinghamshire and Oxfordshire	NA	NA	NA	NA	NA	NA	NA	NA
J2	Surrey, East and West Sussex	NA	NA	NA	NA	NA	NA	NA	NA
J3	Hampshire and Isle of Wight	NA	NA	NA	NA	NA	NA	NA	NA
J4	Kent	NA	NA	NA	NA	NA	NA	NA	NA
	South West								
K1	Gloucestershire, Wiltshire and Bristol/Bath area	NA	NA	NA	NA	NA	NA	NA	NA

ITL2 Region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
K2	Dorset and Somerset	NA	NA	NA	NA	NA	NA	NA	NA
K3	Cornwall and Isles of Scilly	NA	NA	NA	NA	NA	NA	NA	NA
K4	Devon	NA	NA	NA	NA	NA	NA	NA	NA
	Wales								
L1	West Wales and The Valleys	NA	NA	NA	NA	NA	NA	NA	NA
L2	East Wales	NA	NA	NA	NA	NA	NA	NA	NA
	Scotland								
M5	North Eastern Scotland	NA	NA	NA	NA	NA	NA	NA	NA
M6	Highlands and Islands	NA	NA	NA	NA	NA	NA	NA	NA
M7	Eastern Scotland	NA	NA	NA	NA	NA	NA	NA	NA
M8	West Central Scotland	NA	NA	NA	NA	NA	NA	NA	NA
M9	Southern Scotland	NA	NA	NA	NA	NA	NA	NA	NA
	Northern Ireland								
N0	Northern Ireland	NA	NA	NA	NA	NA	NA	NA	NA