



2025/2268

13.11.2025

**COMMISSION IMPLEMENTING DECISION (EU) 2025/2268**

**of 12 November 2025**

**granting derogations to certain Member States regarding the transmission of statistics under  
Regulation (EU) No 691/2011 of the European Parliament and of the Council**

*(notified under document C(2025) 7547)*

**(Only the Bulgarian, Spanish, Czech, German, Greek, French, Irish, Lithuanian, Portuguese and  
Romanian texts are authentic)**

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>(1)</sup>, and in particular Article 8(1) thereof,

Whereas:

- (1) The Republic of Bulgaria, the Czech Republic, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Cyprus, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Austria, the Portuguese Republic and Romania, have requested derogations due to the need for major adaptations to their national statistical systems in order to comply with Regulation (EU) No 691/2011. Those derogations should be granted for a maximum duration of two years to the requesting Member States.
- (2) These derogations should only apply to the new statistical requirements introduced by Commission Delegated Regulation (EU) 2025/1131 <sup>(2)</sup>.
- (3) The measures provided for in this Decision are in accordance with the opinion of the European Statistical System Committee,

HAS ADOPTED THIS DECISION:

*Article 1*

The derogations from Regulation (EU) No 691/2011, as set out in the Annex to this Decision, are granted to the Republic of Bulgaria, the Czech Republic, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Cyprus, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Austria, the Portuguese Republic and Romania for the respective reference periods listed therein.

<sup>(1)</sup> OJ L 192, 22.7.2011, p. 1, ELI: <http://data.europa.eu/eli/reg/2011/691/oj>.

<sup>(2)</sup> Commission Delegated Regulation (EU) 2025/1131 of 26 March 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 (OJ L, 2025/1131, 4.6.2025, ELI: [http://data.europa.eu/eli/reg\\_del/2025/1131/oj](http://data.europa.eu/eli/reg_del/2025/1131/oj)).

*Article 2*

This Decision is addressed to the Republic of Bulgaria, the Czech Republic, the Federal Republic of Germany, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Cyprus, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Austria, the Portuguese Republic and Romania.

Done at Brussels, 12 November 2025.

*For the Commission*  
Valdis DOMBROVSKIS  
*Member of the Commission*

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## ANNEX

## DEROGATIONS

| Member States               | Derogation   | End of derogation |
|-----------------------------|--|-------------------|
| Republic of Bulgaria        | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>   | 27 October 2027   |
| Czech Republic              | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>   | 27 October 2027   |
| Federal Republic of Germany | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul> <p>Related to following NACE Rev.2 economic activities A, F-U, as defined in Section 5.<br/>Reference years 2021 to 2024.</p> | 27 October 2027   |

| Member States               | Derogation  | End of derogation |
|-----------------------------|---|-------------------|
| Federal Republic of Germany | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul> <p>Related to the following groups of the classification of environmental purposes (CEP), as defined in Section 5:<br/>CEP 0202, CEP 0402.<br/>Reference years 2021 to 2024.</p> | 27 October 2027   |
| Ireland                     | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>  | 27 October 2027   |
| Hellenic Republic           | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>  | 27 October 2027   |
| Kingdom of Spain            | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> </ul>   | 27 October 2027   |

| Member States      | Derogation   | End of derogation |
|--------------------|--|-------------------|
|                    | <ul style="list-style-type: none"> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>  |                   |
| French Republic    | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul> <p>Related to the following groups of the classification of environmental purposes (CEP), as defined in Section 5:</p> <p>CEP 0301,<br/> CEP 0302,<br/> CEP 0401,<br/> CEP 0402,<br/> CEP 0501,<br/> CEP 0502,<br/> CEP 0503,<br/> CEP 06,<br/> sum of CEP 0701, 0703, 0705, 0707, 0709,<br/> sum of CEP 0702, 0704, 0706, 0708,<br/> CEP 08.</p> | 27 October 2027   |
| Republic of Cyprus | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>   | 27 October 2027   |

| Member States             | Derogation  | End of derogation |
|---------------------------|---|-------------------|
| Republic of Lithuania     | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>                                      | 27 October 2026   |
| Grand Duchy of Luxembourg | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul> <p>Reference years 2021 to 2024.</p> | 27 October 2027   |
| Republic of Austria       | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>                                      | 27 October 2027   |
| Portuguese Republic       | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> </ul>   | 27 October 2027   |

| Member States | Derogation   | End of derogation |
|---------------|--|-------------------|
|               | <ul style="list-style-type: none"> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul>  |                   |
| Romania       | <p>Annex V, Section 3, characteristics:</p> <ul style="list-style-type: none"> <li>— gross fixed capital formation (GFCF) for climate change mitigation activities, broken down by corporations, government and households together with non-profit institutions serving households (NPISH),</li> <li>— GFCF for products mitigating climate change, not already included in GFCF for climate change mitigation activities, broken down by corporations, government and households together with NPISH,</li> <li>— final consumption of products mitigating climate change, broken down by government and households together with NPISH.</li> </ul> | 27 October 2027   |