



COMMISSION IMPLEMENTING DECISION (EU) 2026/364

of 19 February 2026

recognising that the report submitted by the Netherlands under Article 31(2) 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, sugar beet, grain maize and winter rapeseed in that Member State

(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⁾.
- (3) On 2 July 2025, the Netherlands 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, sugar beet, grain maize and winter rapeseed typically produced in areas on its territory classified as level 2 in NUTS. The Netherlands 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, sugar beet, grain maize and winter rapeseed typically produced in NUTS 2 regions in the Netherlands.
- (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 Netherlands on 2 July 2025 contains accurate data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of winter wheat, sugar beet, grain maize and winter rapeseed typically produced in NUTS 2 regions in the Netherlands. 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 2 July 2025, changes in a way that might affect the accuracy of the data and thereby the basis for this Decision, the Netherlands 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 12 March 2031.

Done at Brussels, 19 February 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Greenhouse gas emissions arising from the cultivation of winter wheat in the Netherlands (g CO₂-eq/kg of winter wheat dry matter)

NUTS2 code	NUTS2 region (2024)	Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
NL11	Groningen	169,3	35,2	81,3	15,7	5,1	62,6	6,89	376,1
NL12	Friesland	170,0	34,3	81,2	15,5	4,9	61,4	6,80	374,1
NL13	Drenthe	111,6	15,4	60,4	13,8	7,1	60,7	6,17	275,3
NL21	Overijssel	137,8	29,0	72,6	15,9	7,5	68,4	6,85	338,1
NL22	Gelderland	176,9	39,4	85,3	15,9	5,5	65,3	6,21	394,5
NL23	Flevoland	153,8	29,7	76,3	15,6	4,6	58,1	5,48	343,6
NL32	Noord-Holland	166,1	34,2	82,6	16,9	5,0	63,0	6,97	374,8
NL34	Zeeland	168,7	34,7	78,3	14,5	4,7	59,5	5,61	366,1
NL35	Utrecht	168,5	37,7	81,9	15,7	5,8	65,4	6,29	381,4
NL36	Zuid-Holland	154,2	30,0	76,7	15,7	4,6	58,3	5,49	345,0
NL41	Noord-Brabant	164,9	34,9	77,7	14,1	5,1	60,3	5,76	362,8
NL42	Limburg	132,6	22,6	59,7	10,9	6,2	57,0	5,70	294,7

Greenhouse gas emissions arising from the cultivation of sugar beet in the Netherlands (g CO₂-eq/kg of sugar beet dry matter)

NUTS2 code	NUTS2 region (2024)	Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
NL11	Groningen	62,6	11,6	27,0	3,2	3,4	33,2	0,44	141,5
NL12	Friesland	52,9	7,7	22,0	4,2	2,9	31,7	0,41	121,9
NL13	Drenthe	73,3	16,7	32,6	2,3	4,0	34,4	0,46	163,8
NL21	Overijssel	71,7	16,1	19,3	2,2	3,9	34,1	0,45	147,8
NL22	Gelderland	60,5	10,8	20,5	3,8	3,3	33,9	0,44	133,4
NL23	Flevoland	43,8	5,4	16,0	3,6	2,4	26,8	0,35	98,4
NL32	Noord-Holland	48,7	6,7	20,2	3,7	2,7	28,9	0,38	111,3
NL34	Zeeland	49,7	7,2	18,1	4,1	2,7	30,2	0,39	112,6
NL35	Utrecht	58,8	9,9	20,7	4,2	3,2	34,1	0,45	131,3
NL36	Zuid-Holland	48,0	6,6	17,7	4,0	2,6	29,4	0,38	108,6
NL41	Noord-Brabant	56,7	9,5	16,4	2,4	3,2	30,9	0,41	119,7
NL42	Limburg	62,7	11,3	15,6	3,0	3,6	32,3	0,43	129,1

Greenhouse gas emissions arising from the cultivation of grain maize in the Netherlands (g CO₂-eq/kg of grain maize dry matter)

NUTS2 code	NUTS2 region (2024)	Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
NL11	Groningen	168,6	29,5	46,4	4,9	2,0	69,7	1,17	322,3
NL12	Friesland	189,1	36,5	53,6	4,8	2,2	77,1	1,30	364,6
NL13	Drenthe	167,8	29,7	44,5	5,6	2,0	70,5	1,19	321,3
NL21	Overijssel	154,4	24,5	41,4	4,5	1,9	64,6	1,09	292,4
NL22	Gelderland	170,9	30,9	49,8	7,0	2,0	69,2	1,16	331,0
NL23	Flevoland	190,4	31,7	62,6	7,5	2,1	71,3	1,20	366,7
NL32	Noord-Holland	176,4	28,8	56,2	6,2	1,9	67,4	1,13	338,0
NL34	Zeeland	179,5	31,2	56,6	6,1	2,0	68,9	1,16	345,5
NL35	Utrecht	165,5	28,4	48,5	3,8	1,9	66,6	1,12	315,8
NL36	Zuid-Holland	182,6	29,6	60,2	7,2	2,0	68,4	1,15	351,1
NL41	Noord-Brabant	147,7	19,7	35,4	7,9	1,9	64,9	1,09	278,6
NL42	Limburg	179,0	31,6	47,2	8,1	2,2	75,9	1,28	345,1

Greenhouse gas emissions arising from the cultivation of winter rapeseed in the Netherlands (g CO₂-eq/kg of winter rapeseed dry matter)

NUTS2 code	NUTS2 region (2024)	Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
NL11	Groningen	288,3	55,5	152,1	37,8	5,7	129,9	0,68	670,0
NL12	Friesland	276,5	49,0	146,2	36,4	5,4	124,5	0,65	638,5
NL13	Drenthe	274,3	66,8	139,9	34,2	5,7	130,0	0,68	651,5
NL21	Overijssel	327,6	95,1	168,5	41,2	6,7	152,8	0,81	792,8
NL22	Gelderland	367,2	98,9	195,7	47,6	7,3	165,7	0,88	883,3
NL23	Flevoland	367,9	86,6	193,1	48,4	7,2	163,3	0,87	867,4
NL32	Noord-Holland	386,9	92,7	203,5	50,9	7,6	171,4	0,91	913,9
NL34	Zeeland	370,5	89,2	195,0	48,8	7,3	164,4	0,87	876,0
NL35	Utrecht	397,5	98,5	213,6	52,3	7,8	176,0	0,94	946,6
NL36	Zuid-Holland	382,9	92,7	201,6	50,4	7,5	169,6	0,90	905,7
NL41	Noord-Brabant	297,5	67,0	153,6	36,8	6,2	141,4	0,74	703,3
NL42	Limburg	273,9	58,1	134,2	31,6	6,1	138,5	0,73	643,1