



COMMISSION IMPLEMENTING REGULATION (EU) 2026/389

of 23 February 2026

amending Implementing Regulation (EU) 2021/447 as regards the determination of a revised soda ash benchmark value for the year 2025

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC ⁽¹⁾, and in particular the third subparagraph of Article 10a(2) thereof,

Whereas:

- (1) Directive 2003/87/EC was amended by Directive (EU) 2023/959 of the European Parliament and of the Council ⁽²⁾ to align it with Regulation (EU) 2021/1119 of the European Parliament and of the Council ⁽³⁾ setting a target of at least 55 % net emission reductions by 2030 compared to 1990. As a result, Commission Implementing Regulation (EU) 2018/2066 ⁽⁴⁾ on the monitoring and reporting of greenhouse gas emissions was amended by Commission Implementing Regulation (EU) 2023/2122 ⁽⁵⁾. The amendments to Directive 2003/87/EC and Implementing Regulation (EU) 2018/2066 are relevant to the determination of a revised benchmark value for soda ash for the year 2025 and require corresponding changes to Commission Implementing Regulation (EU) 2021/447 ⁽⁶⁾.
- (2) Following the revised definition of 'emissions' introduced in Directive 2003/87/EC and the ensuing change of the system boundaries as stipulated in Section 20 of Annex IV to Implementing Regulation (EU) 2018/2066, the intermediary CO₂ for soda ash is to be monitored as of 1 January 2025 and reported as emitted as of 2026 in accordance with Articles 1, 2 and 68 of Implementing Regulation (EU) 2018/2066. To that end, for the calendar year 2025, the corresponding intermediary emissions based on the stoichiometric emission factor of 0,415 tCO₂/t soda ash, referred to in Table 2 of Section 2 of Annex VI to Implementing Regulation (EU) 2018/2066, should be added to the soda ash benchmark value applicable for the period from 2021 to 2024.
- (3) Implementing Regulation (EU) 2021/447 should therefore be amended accordingly.
- (4) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

⁽¹⁾ OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>.

⁽²⁾ Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system (OJ L 130, 16.5.2023, p. 134, ELI: <http://data.europa.eu/eli/dir/2023/959/oj>).

⁽³⁾ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1119/oj>).

⁽⁴⁾ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2018/2066/oj).

⁽⁵⁾ Commission Implementing Regulation (EU) 2023/2122 of 17 October 2023 amending Implementing Regulation (EU) 2018/2066 as regards updating the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L, 2023/2122, 18.10.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2122/oj).

⁽⁶⁾ Commission Implementing Regulation (EU) 2021/447 of 12 March 2021 determining revised benchmark values for free allocation of emission allowances for the period from 2021 to 2025 pursuant to Article 10a(2) of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 87, 15.3.2021, p. 29, ELI: http://data.europa.eu/eli/reg_impl/2021/447/oj).

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Implementing Regulation (EU) 2021/447 is 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, 23 February 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

In Section 1 of the Annex to Implementing Regulation (EU) 2021/447, the last row of the table is replaced by the following:

'Soda ash	0,789	0,753 (applicable 2021-2024) 1,168 (applicable 2025)'
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