



2026/2326

20.10.2026

COMMISSION IMPLEMENTING DECISION (EU) 2026/2326

of 13 October 2026

amending Implementing Decision (EU) 2018/1135 as regards simplification and update of the reporting requirements

(notified under document C(2026) 7611)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial and livestock rearing emissions (integrated pollution prevention and control) ⁽¹⁾, and in particular Article 72(2) thereof,

Whereas:

- (1) Article 72(1) of Directive 2010/75/EU requires Member States to report, in an electronic format, information on the implementation of that Directive, on representative data on emissions and other forms of pollution, on emission limit values, on the application of best available techniques (BAT), and on progress made concerning the development and application of emerging techniques.
- (2) Commission Implementing Decision (EU) 2018/1135 ⁽²⁾ sets out the type, format and frequency of information relating to the years from 2017 that are to be made available by Member States for the purposes of reporting under Article 72(1) of Directive 2010/75/EU. In accordance with Article 1 of Implementing Decision (EU) 2018/1135, Member States are to make the information available using the harmonised electronic reporting tool provided by the Commission.
- (3) Pursuant to Article 72(2) of Directive 2010/75/EU, Implementing Decision (EU) 2018/1135 is to be updated whenever necessary and no later than 5 August 2026. Directive (EU) 2024/1785 of the European Parliament and of the Council ⁽³⁾ amended Directive 2010/75/EU, and it is therefore necessary to align Implementing Decision (EU) 2018/1135 to those amendments.
- (4) Regulation (EU) 2024/1244 of the European Parliament and of the Council ⁽⁴⁾, which lays down rules on the collection and reporting of environmental data on industrial installations and establishes an Industrial Emissions Portal (the 'Portal') entered into force on 22 May 2024 and starts to apply on 1 January 2028. Under Article 4(1), point (c), of that Regulation, the Portal is to include the information on individual installations reported by the Member States to the Commission in accordance with Directive 2010/75/EU, in particular Article 72 of that Directive.

⁽¹⁾ OJ L 334, 17.12.2010, p. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>.

⁽²⁾ Commission Implementing Decision (EU) 2018/1135 of 10 August 2018 establishing the type, format and frequency of information to be made available by the Member States for the purposes of reporting on the implementation of Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions. (OJ L 205, 14.8.2018, p. 40, ELI: http://data.europa.eu/eli/dec_impl/2018/1135/oj).

⁽³⁾ Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024 amending Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (integrated pollution prevention and control) and Council Directive 1999/31/EC on the landfill of waste (OJ L, 2024/1785, 15.7.2024, ELI: <http://data.europa.eu/eli/dir/2024/1785/oj>).

⁽⁴⁾ Regulation (EU) 2024/1244 of the European Parliament and of the Council of 24 April 2024 on reporting of environmental data from industrial installations, establishing an Industrial Emissions Portal and repealing Regulation (EC) No 166/2006. (OJ L, 2024/1244, 2.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1244/oj>).

- (5) All industrial sectors covered by Directive 2010/75/EU fall within the scope of Annex I to Regulation (EU) 2024/1244. In order to reduce administrative burden, duplication of reporting should be avoided by aligning the rules relating to the reporting requirements under Article 72(1) of Directive 2010/75/EU with those set out in Commission Implementing Decision C(2026) 7610 ⁽⁹⁾, which lays down the format for the reporting required from Member States pursuant to Article 6 of Regulation (EU) 2024/1244. In addition, in order to simplify and streamline the reporting under Directive 2010/75/EU and Regulation (EU) 2024/1244, the same reporting tool should be used for reporting under both acts.
- (6) In order to reduce the reporting burden on Member States, and since the administrative information required does not frequently change from year to year, the electronic submission is to be prefilled by the European Environment Agency (EEA) from the second reporting year, for those fields which are also included in Annex I to Implementing Decision C(2026) 7610, based on the data reported by Member States in the first reporting year. In the subsequent years, the EEA is to base the prefilled data on the latest data submitted or otherwise validated by Member States.
- (7) For installations subject to Chapter II of Directive 2010/75/EU, more specific information should be provided on BAT conclusions to allow BAT conclusions on the main activity carried out at the installation to be differentiated from those conclusions on other activities carried out at the installation.
- (8) For installations subject to Chapter II of Directive 2010/75/EU, Member States should no longer be required to report whether a permit has been granted under Article 5 of that Directive, as the information on the URL where the permit is publicly accessible already ensures transparency.
- (9) To reduce the reporting burden, while ensuring reporting of important information related to non-compliance, the reporting should focus only on the most serious cases of non-compliance with permit conditions, leading to suspension of operations. Moreover, rather than reporting on the reconsideration of permit conditions, Member States should report on updated permit conditions, as this information is more useful.
- (10) As certain reporting requirements concerning large combustion plants covered by Chapter III of Directive 2010/75/EU already follow from Article 72(3) of that Directive, they should be deleted from Implementing Decision (EU) 2018/1135. In addition, reporting on temporary derogations under Articles 31 to 34 and Article 35 of Directive 2010/75/EU is no longer necessary, as those provisions are no longer in effect.
- (11) As, pursuant to Article 55(3) of Directive 2010/75/EU, the competent authority is to draw up and make publicly available a list of waste incineration and waste co-incineration plants with a nominal capacity of less than 2 tonnes per hour, reporting on that list under Implementing Decision (EU) 2018/1135 is unnecessary.
- (12) For installations covered by Chapter II of Directive 2010/75/EU, Member States should report on implementation of environmental management systems (EMS), which are designed to continuously improve the environmental performance of the installation and contain indicators based on benchmarks included in BAT conclusions. Given the high number of installations concerned, a balanced distribution of reporting efforts over time is necessary. Accordingly, the obligation to report information on EMS related to installations in energy-intensive sectors should apply from reporting year 2030 (information to be submitted in 2031). For all other sectors, the obligation should apply from reporting year 2033 (information to be submitted in 2034).

⁽⁹⁾ Commission Implementing Decision establishing the format and frequency of data and the list of relevant raw materials to be reported by the Member States for the purposes of reporting on environmental data on industrial installations under Regulation (EU) 2024/1244 of the European Parliament and of the Council and repealing Commission Implementing Decision (EU) 2019/1741 (C(2026) 7610).

- (13) For installations covered by Chapter II of Directive 2010/75/EU, Member States should provide information as to whether a derogation from BAT-associated environmental performance levels under Article 15(6) of that Directive has been granted. That information is essential for the Commission's assessment of the implementation of Directive 2010/75/EU, including in relation to the circular economy, and resource, energy and water efficiency.
- (14) Pursuant to Articles 27b and 27c of Directive 2010/75/EU, competent authorities may grant derogations aiming to encourage and support the testing and deployment of emerging techniques. Pursuant to Article 27e of Directive 2010/75/EU, competent authorities may grant derogations aiming at the deployment of deep industrial transformation. Article 27e of Directive 2010/75/EU requires that Member States inform the Commission at least once annually of derogations granted in accordance with that Article as part of the reporting obligations under Article 72 of that Directive. Member States should provide information as to whether the above-mentioned derogations have been granted, as this is essential information for the consideration of the dynamics of innovation, including emerging techniques, in the Commission's report to the European Parliament and to the Council reviewing the implementation of Directive 2010/75/EU, as required by Article 73(1) of the Directive.
- (15) In view of the high number of installations rearing poultry and pigs, and to limit administrative burden, the information to be provided by Member States about installations rearing poultry and pigs should be as limited as possible and remain restricted to the administrative data necessary for identification and oversight of those installations. Beyond that, information on installations rearing poultry and pigs should be required only on the most serious cases of non-compliance leading to suspension of operations and publicly available permits or registers in accordance with Articles 70c and 70f of Directive 2010/75/EU.
- (16) As set out in Article 3(5) of Directive (EU) 2024/1785, in relation to installations rearing poultry and pigs and carrying out activities referred to in Annex Ia to Directive 2010/75/EU, Member States are to apply the laws, regulations and administrative provisions adopted in accordance with that Directive gradually based on the entry into force of the implementing act to be adopted by 1 September 2026 pursuant to Article 70i(2) of Directive 2010/75/EU. The reporting requirements for such installations should take effect following the same timeline as set out in Article 3(5) of Directive (EU) 2024/1785. To ensure continuity of reporting for such installations falling within the scope of Directive 2010/75/EU in the version in force on 3 August 2024, the reporting requirements set out in Implementing Decision (EU) 2018/1135 should continue to apply until the new reporting requirements introduced by this Decision take effect.
- (17) To ensure coherent and timely implementation of the new reporting obligations, Member States should be granted sufficient time to adapt their national reporting frameworks. To minimise administrative burden, the application of this Decision should be aligned with the dates of application of Regulation (EU) 2024/1244 and with the related reporting requirements laid down in Implementing Decision C(2026) 7610. It should therefore apply from 1 January 2028, i.e. for reporting year 2027.
- (18) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 75 of Directive, 2010/75/EU.

HAS ADOPTED THIS DECISION:

Article 1

Implementing Decision (EU) 2018/1135 is amended as follows:

1. Article 1 is replaced by the following:

'Article 1

1. For installations covered by Chapters II, III, IV and VIa of Directive 2010/75/EU, with the exception of waste incineration plants and waste co-incineration plants with a nominal capacity of less than 2 tonnes per hour, Member States shall make available to the Commission the information set out in Annex I using the format laid down in that Annex, for each installation covered.

2. For installations covered by Chapter V of Directive 2010/75/EU, Member States shall make available to the Commission the information set out in Annex II using the format laid down in that Annex.
 3. Member States shall report the information set out in Annexes I and II using the harmonised electronic reporting tool made available by the Commission.
 4. With regard to installations rearing poultry and pigs, this Article shall apply as follows:
 - (a) from 1 January 2031 for installations covered by Chapter VIa of Directive 2010/75/EU with a capacity of 600 livestock units (LSU), or more;
 - (b) from 1 January 2032 for installations covered by Chapter VIa of Directive 2010/75/EU with a capacity of 400 LSU or more;
 - (c) from 1 January 2033, to all other installations covered by Annex Ia of Directive 2010/75/EU.
 5. Until the dates referred to in paragraph 4, the reporting obligations set out in this Decision in the version applicable on 31 December 2027 shall apply to the installations referred to in that paragraph which fall within the scope of Directive 2010/75/EU in the version in force on 3 August 2024.;
2. Article 2 is amended as follows:
 - (a) the first paragraph is amended as follows:
 - (i) '2017' is replaced by '2027';
 - (ii) '30 June 2019' is replaced by '30 September 2028';
 - (b) the second paragraph is amended as follows:
 - (i) 'reporting years 2017 and 2018' is replaced by 'reporting year 2027';
 - (ii) 'For those reporting years' is replaced by 'For this reporting year';
 - (iii) '30 September 2019' is replaced by '30 September 2028';
 3. Annex I is replaced by the text set out in Annex I to this Decision;
 4. Annex II is replaced by the text set out in Annex II to this Decision.

Article 2

This Decision shall apply from 1 January 2028.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 13 October 2026.

For the Commission
Jessika ROSWALL
Member of the Commission

ANNEX I

Information on installations covered by Chapters II, III, IV and VIa of Directive 2010/75/EU [with the exception of waste incineration plants and waste co-incineration plants with a nominal capacity of less than 2 tonnes per hour]

Note: Member States may indicate information that they consider to be confidential, giving the grounds that they consider preclude the Commission from making it publicly available.

1.1. Contextual information	
Type	Format
1.1.1. Country identifier	Identification of the country in which the reported installations and installation parts are located.
1.1.2. Reporting year	Calendar year to which reporting refers.
1.2. Information on all installations covered by Chapter II of Directive 2010/75/EU	
Type	Format
1.2.1. inspireId	Unique identifier that complies with the requirements of Directive 2007/2/EC of the European Parliament and of the Council ⁽¹⁾ , as further specified in Commission Regulation (EU) No 1089/2010 ⁽²⁾ , in particular point 8 of Annex IV to that Regulation.
1.2.2. thematicId (optional)	Thematic object identifier.
1.2.3. Geometry	Latitude and longitude (coordinates for the approximate centre of the installation) expressed with reference to the ETRS89 (2D)-EPSG:4258 coordinate reference system and with a precision of 5 decimal places.
1.2.4. Name of the installation	Official denomination, proper name or conventional name of the installation.
1.2.5. Status	The operational status of the installation.
1.2.6. Competent authority	For activities covered by Annex I to Directive 2010/75/EU, the name of and contact information for: (a) the competent authority or authorities responsible for granting permits under Chapter II of that Directive; (b) the competent authority or authorities responsible for inspections under Chapter II of that Directive.
1.2.7. Activities carried out	Identification of all activities covered by Annex I to Directive 2010/75/EU carried out at the installation, distinguishing between main and other activities.
1.2.8. BAT conclusions	Identification of the Commission implementing decisions on BAT conclusions that are applicable to any of the activities carried out at the installation, distinguishing between main activity BAT conclusions and other applicable BAT conclusions.
1.2.9. Other relevant chapters in Directive 2010/75/EU	Identification of the Chapters in Directive 2010/75/EU other than Chapter I and II that apply to the installation (or to parts thereof).
1.2.10. Baseline report submitted	An indication of whether a baseline report, as referred to in Article 22(2) of Directive 2010/75/EU, has been submitted to the competent authority.

Type	Format
1.2.11. Environmental management system (EMS)	From reporting year 2030: installations that carry out the activities listed in points 1 to 4, 6.1 a and 6.1 b of Annex I to Directive 2010/75/EU must provide the information in points (a) to (c), below From reporting year 2033: installations that carry out any other activities listed in Annex I to Directive 2010/75/EU must provide the information in points (a) to (c), below. a) Whether the installation is covered by an EMS. b) URL(s) at which the publicly available information in the EMS can be found (Article 14a(4) of Directive 2010/75/EU). c) Whether the EMS is in accordance with Regulation (EC) No 1221/2009 of the European Parliament and of the Council ⁽³⁾, standard ISO 14001, BAT conclusions or another standard.
1.2.12. Permit granted (Article 5) and severe cases of non-compliance (Article 8(3) and (4))	(a) URL(s) at which the permit(s) is/are made publicly available. (b) An indication of severe cases of non-compliance with permit conditions (Article 8(3) and (4) of Directive 2010/75/EU) leading to the suspension of operations at the installation during the reporting year, and whether enforcement action has been taken in this regard.
1.2.13. Update of permit conditions (Article 21(3))	(a) An indication of whether permit conditions have been updated in accordance with Article 21(3) of Directive 2010/75/EU. (b) If applicable, the date on which the permit conditions were updated in accordance with Article 21(3) of Directive 2010/75/EU.
1.2.14. BAT derogation under Article 15(5) – Emission levels	For installations for which permit conditions have been updated in accordance with Article 21(3) of Directive 2010/75/EU, an indication of whether a derogation has been granted under Article 15(5) of that Directive. Where a derogation has been granted, information must be provided on: (a) the URL at which the specific reasons for the derogation and the conditions imposed are publicly available, in accordance with Article 24(2), point (f), of Directive 2010/75/EU; (b) the Commission implementing decision on BAT conclusions from which the derogation was granted; (c) the BAT-Associated Emission Level (BAT-AEL) from which the derogation was granted; (d) if applicable, the duration of the derogation.
1.2.15. BAT derogation under Article 15(6) – Performance levels	For installations in respect of which permit conditions have been updated in accordance with Article 21(3) of Directive 2010/75/EU, an indication of whether a derogation has been granted under Article 15(6) thereof. Where a derogation has been granted, information must be provided on: (a) the URL at which the specific reasons for the derogation and the conditions imposed are publicly available, in accordance with Article 24(2), point (f), of Directive 2010/75/EU; (b) the Commission implementing decision on BAT conclusions from which the derogation was granted; (c) the BAT-Associated Environmental Performance Level (BAT-AEPL) from which the derogation was granted; (d) if applicable, the duration of the derogation.

Type	Format
1.2.16. Emerging techniques and deep industrial transformation (Articles 27b, 27c and 27e)	a) An indication of whether the derogation for testing emerging techniques, as provided for under Article 27b of Directive 2010/75/EU was in use during the reporting year, and the start date of the derogation. b) An indication of whether the derogation for implementing emerging techniques, as provided for under Article 27c of Directive 2010/75/EU, was in use during the reporting year. In cases where it is in use, information must be provided on associated emission levels or indicative performance values associated with emerging techniques. c) An indication of whether the derogation for deep industrial transformation, as provided under Article 27e(1) or 27e(2) of Directive 2010/75/EU, was in use during the reporting year, and the start and end date of the derogation.
1.2.17. Stricter permit conditions	For installations in respect of which permit conditions have been updated in accordance with Article 21(3) of Directive 2010/75/EU, an indication of whether the permit sets stricter emission limit values than the lower value of the BAT-AEL range, including: (a) the applicable Commission implementing decisions on BAT conclusions; (b) the applicable BAT-AEL; (c) whether those stricter emission limit values were set pursuant to Article 14(4) or Article 18 of Directive 2010/75/EU or both of those Articles.
1.2.18. Site visits (inspections) (Article 23)	(a) The number of site visits to the installation that were carried out by the competent authority during the reporting year. (b) The specific URL of the last site visit report, or a generic URL explaining how individual visit reports can be publicly accessed in accordance with Article 23(6), second subparagraph.
1.2.19. Emission monitoring data	An indication of how the results of emission monitoring have been made publicly available under Article 24(3), point (b), including the URL of the web page at which they can be found.
1.2.20. Remarks (optional)	Any other relevant information.

(¹) Directive 2007/2/EC of the European Parliament and of the Council of 14 March 2007 establishing an Infrastructure for Spatial Information in the European Community (INSPIRE) (OJ L 108, 25.4.2007, p. 1, ELI: <http://data.europa.eu/eli/dir/2007/2/oj>).

(²) Commission Regulation (EU) No 1089/2010 of 23 November 2010 implementing Directive 2007/2/EC of the European Parliament and of the Council as regards interoperability of spatial data sets and services (OJ L 323, 8.12.2010, p. 11, ELI: <http://data.europa.eu/eli/reg/2010/1089/oj>).

(³) Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (OJ L 342, 22.12.2009, p. 1, ELI: <http://data.europa.eu/eli/reg/2009/1221/oj>).

1.3. Additional information on large combustion plants covered by Chapter III and waste incineration and waste co-incineration plants with a capacity of 2 tonnes or more per hour covered by Chapter IV of Directive 2010/75/EU	
Type	Format
1.3.1. General information	
1.3.1.a. inspireId	Unique identifier that complies with the requirements of Directive 2007/2/EC, as further specified in Commission Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation.
1.3.1.b. thematicId (optional)	Thematic object identifier.
1.3.1.c. Geometry	Latitude and longitude (coordinates for the approximate centre of the plant) expressed with reference to the ETRS89 (2D)-EPSG:4258 coordinate reference system and with a precision of 5 decimal places.
1.3.1.d. Name of the plant	Official denomination or proper or conventional name of the plant.
1.3.1.e. Status	The operational status of the plant.
1.3.1.f. Remarks (optional)	Any other relevant information.
1.3.2. Information on waste incineration and waste co-incineration plants with a nominal capacity of 2 tonnes or more per hour	
1.3.2.a. Total nominal capacity	Total nominal capacity of the waste incineration or waste co-incineration plant.
1.3.2.b. Permitted capacity for hazardous waste	Total permitted capacity for hazardous waste incineration and co-incineration.
1.3.2.c. Permitted capacity for non-hazardous waste	Total permitted capacity for non-hazardous waste incineration and co-incineration.
1.3.2.d. Article 46(2) of Directive 2010/75/EU on emission control safeguards	An indication of: (a) whether more than 40 % of the heat release resulting from the incineration comes from hazardous waste; (b) whether untreated mixed municipal waste is co-incinerated.
1.3.2.e. Specific conditions	(a) An indication of whether a change to the operating conditions has been authorised under Article 51 of Directive 2010/75/EU. (b) If applicable, further information on the nature of the authorised change to the operating conditions as per Article 51 of Directive 2010/75/EU. (c) If applicable: (i) a URL for the permit, setting out the operating conditions as per Article 51 of Directive 2010/75/EU; (ii) the URL of the last site visit report made publicly available pursuant to Article 23(6) of Directive 2010/75/EU, or a URL providing an explanation of how this report can be publicly accessed.
1.3.2.f. Public disclosure	An indication of how the information referred to in Article 55(2) of Directive 2010/75/EU has been made publicly available, including a URL if websites have been created for that purpose.

1.4. Information required where the installation covered by Chapter II, III, IV and VIa of Directive 2010/75/EU is part of, or identical to, a facility ⁽¹⁾	
Type	Format
1.4.1. inspireId	Unique identifier that complies with the requirements of Directive 2007/2/EC, as further specified in Commission Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation.
1.4.2. thematicId (optional)	Thematic object identifier.
1.4.3. Name of the facility	Official denomination, proper name or conventional name of the facility.

(¹) 'Facility' means facility as defined in Article 3, point (2), of Regulation (EU) 2024/1244.

1.5. Information on all installations covered by Chapter VIa of Directive 2010/75/EU ⁽¹⁾	
1.5.1. inspireId	Unique identifier that complies with the requirements of Directive 2007/2/EC, as further specified in Commission Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation.
1.5.2. thematicId (optional)	Thematic object identifier.
1.5.3. Geometry	Latitude and longitude (coordinates for the approximate centre of the installation) expressed with reference to the ETRS89 (2D)-EPSG:4258 coordinate reference system and with a precision of 5 decimal places.
1.5.4. Name of the installation	Official denomination, proper name or conventional name of the installation.
1.5.5. Status	The operational status of the installation.
1.5.6. Capacity	The capacity of the installation.
1.5.7. Permit or register (Article 70c)	URL(s) at which the permit(s) or register is/are made publicly available.
1.5.8. Non-compliance (Article 70f(3), second subparagraph)	An indication of severe cases of non-compliance with the requirements of Chapter VIa (Article 70f(3), second subparagraph of Directive 2010/75/EU) leading to the suspension of operations at the installation during the reporting year, and whether enforcement action has been taken in this regard.
1.5.9. Competent authority	For activities covered by Annex Ia to Directive 2010/75/EU, the name of and contact information for: (a) the competent authority or authorities responsible for granting permits or registration under Chapter VIa of that Directive; (b) the competent authority or authorities responsible for inspections under Chapter VIa of that Directive.

(¹) The information is to be reported as follows:

- (a) by 30 September 2031 for reporting year 2030 for installations with a capacity of 600 LSU or more;
- (b) by 30 September 2032 for reporting year 2031 for installations with a capacity of 400 LSU or more;
- (c) by 30 September 2033 for reporting year 2032 for all other installations covered by Annex Ia to Directive 2010/75/EU.

ANNEX II

Information on installations covered by Chapter V of Directive 2010/75/EU

2.1. Installations covered by Chapter V of Directive 2010/75/EU (installations using organic solvents)	(a) Total number of installations covered by Chapter V of Directive 2010/75/EU. (b) Number of installations compliant with Article 59(1)(b) of Directive 2010/75/EU. (c) Number of installations in respect of which a derogation, as provided for in Article 59(2) of Directive 2010/75/EU, has been granted. (d) Number of installations in respect of which a derogation, as provided for in Article 59(3) of Directive 2010/75/EU, has been granted.
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