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2025 Environmental Implementation Review Country Report - DENMARK

Accompanying the document

**Communication from the Commission to the European Parliament, the Council, the
European Economic and Social Committee and the Committee of the Regions**

2025 Environmental Implementation Review for prosperity and security

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Executive summary

In May 2016, the European Commission launched the Environmental Implementation Review (EIR), a regular reporting tool based on analysis, dialogue and collaboration with EU Member States to improve the implementation of existing EU environmental policy and legislation ⁽¹⁾. Following previous cycles in 2017, 2019 and 2022, this report assesses the progress made while describing the main outstanding challenges and opportunities regarding environmental legal implementation in Denmark. The purpose of this report is to provide information on the implementation performance and highlight the most effective ways to address the implementation gaps that impact human health and the environment and hamper the economic development and competitiveness of the country. The report relies on detailed sectoral implementation reports collected or issued by the Commission under specific environmental legislation.

The main challenges set out below have been selected from Part I of this report, 'Thematic areas', taking into consideration factors such as the gravity of the environmental implementation issue in light of the impact on the quality of life of the citizens, the distance to target and financial implications.

On **biodiversity**, most habitats and species covered by the Habitats Directive are in an unfavourable conservation status in Denmark, mainly due to intensive agricultural practices and mixed sources of pollution but also other pressures. The share of habitats in favourable conservation status is the second lowest in the EU. The share of Natura 2000 marine area is well above the EU average in Denmark, but the share of Natura 2000 land area out of the total national territory is the smallest in the EU.

On **water** quality, the overall condition of groundwater and bathing water is good and urban wastewater treatment complies with the legal requirements in Denmark. By contrast, surface waters are in a fragile ecological status. Nutrients from intensive agricultural practices cause eutrophication and oxygen depletion. The main reason is phosphorus for lakes and nitrates for coastal waters. The chemical status of most surface waterbodies is unknown, the small sample of classified

surface waterbodies suggests a worsening chemical water status caused by toxic pollutants such as mercury, anthracene, cadmium, lead and nonylphenols. The source and volume of this pollution is unclear.

Denmark aims to improve the situation through converting about 15% of agricultural land into forests and nature and reducing nitrogen pollution by 13 780 tonnes annually as stated in the 2024 Green Denmark agreement. This ambitious plan has been agreed between the main political parties and it has a strong support from the environmental, agricultural and other stakeholders.

On **air quality**, the emissions of several air pollutants have decreased significantly in Denmark since 2005, while the growth of the gross domestic product has continued. Denmark has met its emission reduction commitments and the air quality in Denmark is generally good.

On **waste**, Denmark is among the EU Member States generating the biggest quantity of municipal waste per capita and the country incinerates the most municipal waste per person in the EU. Denmark has to make significant efforts to prevent municipal waste generation and shift reusable and recyclable municipal waste away from incineration. By contrast, only a small share of waste is landfilled. As to electronic waste, in Denmark, the collection rate for electronic waste is below the legally binding target.

On **circular economy**, Denmark's material footprint is well above the EU average and the circular material use rate remains below the EU average. The three biggest sectors, representing more than half of Denmark's material footprint, are construction, manufacturing, and agrifood ⁽²⁾.

On **environmental governance**, Denmark could expand the national portal to all public consultations in the environmental decision-making procedures to facilitate data collation at national level on participation rates.

The **investment gap** to meet Denmark's environmental objectives is an estimated EUR 1.4 billion per year, representing around 0.39% of the national gross domestic product.

⁽¹⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Delivering the benefits of EU environmental policies through a regular environmental implementation review, COM(2016) 316 final of

27 May 2016, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2016%3A316%3AFIN>.

⁽²⁾ The Circularity Gap Report – Denmark, August 2023, <https://circulareconomy.europa.eu/platform/en/knowledge/circularity-gap-report-denmark>.

Part I: Thematic areas

1. Circular economy and waste management

Transitioning to a circular economy

Advancing the transition to a circular economy in the EU will reduce the environmental and climate impact of our industrial systems by reducing input materials, keeping products and materials in the loop for longer and reducing waste generation, thus decoupling economic growth from resource consumption. A circular economy has considerable potential to increase competitiveness and job creation and will also promote innovation and provide access to new markets. With the 2020 circular economy action plan (CEAP)⁽³⁾ measures going through the legislative process, EU Member States will now have to focus on a swift and effective implementation.

The 2020 CEAP launched the legislative process for a set of initiatives that will now have to be implemented by national governments across the EU. These initiatives were all introduced following a holistic life-cycle approach, with measures addressing the different stages of a product's life cycle, from design through use to end of life.

In the CEAP, the EU sets as its overarching objective the doubling of its circular material use rate (CMUR) by 2030.

The CMUR is a measure of one aspect of circularity: the share of the total amount of material used in the economy that is accounted for by recycled waste. A higher CMUR value means that more secondary materials were used as a substitute for raw materials, thus reducing the environmental impacts of extracting primary material.

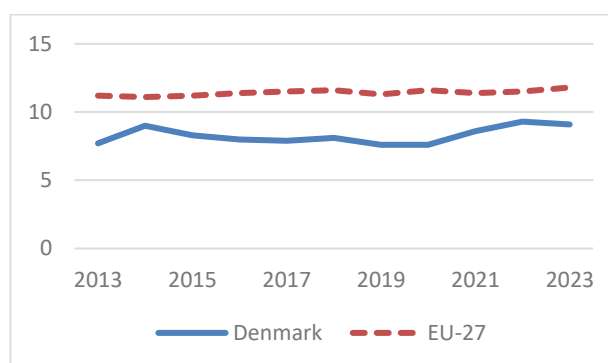
Denmark's CMUR was 9.1 % in 2023, below the EU average of 11.8 %. The trend in Figure 1 shows an overall decline since 2014, with a slight increase in 2018. However, since 2020 the Danish CMUR has increased slightly and in 2022–2023 it returned to its 2014 level (Figure 1)⁽⁴⁾.

Furthermore, Denmark was among the five Member States with the highest material footprints in 2022 and 2023 (28.2 and 25.9 t per capita, respectively) compared with the EU average of 14 t per capita⁽⁵⁾. The three biggest sectors, representing more than half of Denmark's material footprint, are construction, manufacturing and agri-food⁽⁶⁾.

Denmark has been among the three highest-ranking Member States in terms of consumption footprint per capita since 2014. It had the second highest EU consumption footprint in 2022 (1.23 per inhabitant), compared with the EU average of 0.96 per inhabitant⁽⁷⁾.

Moreover, in 2023, the country relied on importing 39.8 % of materials to meet its needs, versus an EU average of 22 %⁽⁸⁾.

Figure 1: CMUR (%), 2013–2023



Source: Eurostat, 'Circular material use rate', env_ac_cur, last updated 13 November 2024, accessed 10 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_cur.

Resource productivity measures the total amount of materials directly used by an economy in relation to gross domestic product (GDP). Improving resource productivity can help to minimise negative impacts on the environment and reduce dependency on volatile raw material markets. As shown in Figure 2, with EUR 2.36 generated per kg of

⁽³⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – A new circular economy action plan for a cleaner and more competitive Europe, COM(2020) 98 final of 11 March 2020, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A98%3AFIN>.

⁽⁴⁾ Eurostat, 'Circular material use rate', env_ac_cur, last updated 13 November 2024, accessed 10 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_cur. The figures for 2023 are Eurostat estimates. Denmark's CMUR was 7.6 % in 2020, 8.6 % in 2021, 9.3 % in 2022 and 9.1 % in 2023.

⁽⁵⁾ Eurostat, 'Material footprints – Main indicators', env_ac_rme, accessed 7 October 2024,

https://ec.europa.eu/eurostat/databrowser/view/env_ac_rme/default/table?lang=en. The figures for 2022 and 2023 are Eurostat estimates.

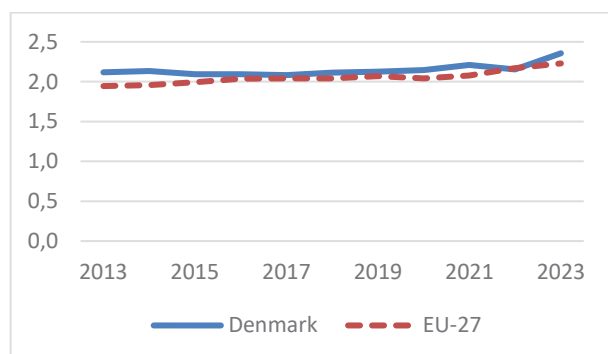
⁽⁶⁾ Circle Economy, *The Circularity Gap Report – Denmark*, 2023, https://circulareconomy.europa.eu/platform/sites/default/files/2023-09/64ecce479e36018c09c5411c_CGR%20Denmark%20-%20Report.pdf.

⁽⁷⁾ Eurostat, 'Consumption footprint', cei_gsr10, last updated 25 March 2024, accessed 17 January 2025, https://ec.europa.eu/eurostat/databrowser/view/cei_gsr010_custom_13652614/default/table?lang=en.

⁽⁸⁾ Eurostat, 'Material import dependency', cei_gsr030, 7 August 2024, accessed 17 January 2025, https://ec.europa.eu/eurostat/databrowser/view/cei_gsr030/default/table?lang=en. The figures for 2023 are Eurostat estimates.

material consumed in 2023, Denmark's resource productivity is slightly above the EU average of EUR 2.23 per kg.

Figure 2: Resource productivity (EUR/kg), 2013–2023



NB: The unit of measurement used is EUR/kg chain-linked volume (2015). Chain-linked volumes focus on changes on quantities and prices of commodities in previous years, taking account of inflation, and are indexed to the nearest appropriate year, in this case 2015.

Source: Eurostat, 'Resource productivity', env_ac_rp, last updated 7 August 2024, accessed 10 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_rp.

Policies and measures

In parallel with European initiatives under the CEAP, Member States are encouraged to adopt and implement circular strategies at the national, regional and city levels. These should be tailored to each national and local reality, to harness the proximity economy's⁽⁹⁾ potential, while following the principles of a holistic whole-value-chain approach.

Since the launch of the online European Circular Economy Stakeholder Platform in 2017⁽¹⁰⁾ national, regional and local authorities have used the platform to share their strategies, roadmaps and good practices, for example alternative business models and innovative technologies.

The Danish government launched an action plan for circular economy in 2021⁽¹¹⁾, which constitutes the national waste prevention programme and waste management plan. The plan puts extra focus on how to make the value chains for biomass, construction and

plastics more circular. It contains 129 initiatives, many of which are also included in the climate plan for a green waste sector and circular economy (2020), the strategy for green public procurement (2020), the national strategy for a sustainable built environment (2021), the strategy for circular economy (2018) and the action plan on plastics (2018). According to the latest annual progress report on the national action plan for circular economy, 79 out of 129 initiatives have been completed⁽¹²⁾.

An infringement procedure is ongoing against Denmark because it did not communicate to the Commission the national transposition measures necessary to ensure the full transposition of the Single-use Plastics Directive into its national legal framework⁽¹³⁾.

Denmark has established a National Bioeconomy Panel, and various multistakeholder initiatives have been formed to accelerate the transition to a circular economy, such as the green industrial symbiosis programme, the Rethink Resources innovation centre and the Genbyg Skive pilot project (which aims to reuse building materials to create business opportunities and reduce waste).

In August 2022, a supplementary political agreement was made to follow-up to the climate plan for a green waste sector and circular economy from 2020⁽¹⁴⁾. This agreement strengthens waste supervision and the control of management of commercial waste as well as exports and imports.

Denmark's 2023 national reform programme⁽¹⁵⁾ emphasises circular economy initiatives, including a planned new plastic action plan with the aim of reducing plastic waste in the environment, extended producer responsibility (EPR) for packaging, and wastewater standards to limit perfluorooctane sulfonate (PHOS) / per- and polyfluoroalkyl substances (PFAS) pollution. Furthermore, these reforms are included in the national fiscal and structural policy plan⁽¹⁶⁾. Additionally, the national reform programme supports sustainable mining of raw materials like sand and gravel, reusing building materials and implementing standardised waste collection across 10 household waste fractions.

⁽⁹⁾ European Commission, 'Proximity and social economy ecosystem', European Commission website, https://single-market-economy.ec.europa.eu/sectors/proximity-and-social-economy_en.

⁽¹⁰⁾ Circular Economy Stakeholder Platform (<https://circulareconomy.europa.eu/platform/en/strategies>).

⁽¹¹⁾ Ministry of Environment, *Handlingsplan for cirkulær økonomi*, Copenhagen, 2021, <https://mim.dk/media/s0rpgnej/handlingsplan-for-cirkulaer-oekonomi.pdf>.

⁽¹²⁾ State of play as of 10 April 2024.

⁽¹³⁾ INFR(2022)2081 (https://ec.europa.eu/commission/presscorner/detail/en/inf_22_5402).

⁽¹⁴⁾ https://economy-finance.ec.europa.eu/document/download/6139aa30-006e-4691-b8d5-82767718612a_en?filename=Denmarks%20Fiscal%20and%20Structural%20Plan%202024_0.pdf.

⁽¹⁵⁾ Ministry of Finance, *Denmark's National Reform Programme 2023*, Copenhagen, 2023, <https://en.fm.dk/publications/2023/maj/denmarks-national-reform-programme-2023/>.

⁽¹⁶⁾ Ministry of Finance, *Denmark's Fiscal and Structural Policy Plan 2024*, revised version, Copenhagen, 2024, <https://en.fm.dk/publications/2024/oktober/denmarks-fiscal-and-structural-policy-plan-2024/>.

Although Denmark's national recovery and resilience plan (RRP) ⁽¹⁷⁾ does not contain reforms relating to the circular economy, there is investment devoted to research on circular economy focusing on the reuse and reduction and recycling of plastic and textile waste. The European Regional Development Fund (ERDF) and the Just Transition Fund (JTF) funding for 2021–2027 covers actions to boost the circular economy in Denmark.

Green public procurement

Public procurement accounts for a large proportion of European consumption, with public authorities' purchasing power representing around 14 % of EU GDP. Public procurement using green or circular criteria (life-cycle assessment, PaaS (product as a service), second hand) can help drive the demand for more sustainable products that i.a. meet reparability and recyclability standards.

Denmark adopted a green public procurement strategy in October 2020 (green procurement for a green future), which puts the public sector at the forefront of the country's green transition. Around EUR 25 billion is spent per year in Denmark on public procurement of goods and services, which is around 10 % of its GDP. The strategy includes a target that all public procurement in areas where official ecolabel schemes exist must be ecolabelled or comply with corresponding requirements by 2030. The strategy includes an initiative, which introduces mandatory procurement of ecolabelled products or products meeting equivalent requirements for state procurement in product groups where the government determines there is sufficient competition and no significant price difference. Priority was given to ensuring that the following product groups are ecolabelled or meet similar requirements: paper and printed materials, cleaning products and agents, soap and certain hygiene products, standard batteries and indoor paint. The intention is to update the list of product groups with ecolabelled procurement requirements annually.

Furthermore, the strategy includes an initiative which introduces mandatory use of total cost of ownership (TCO) as an economic price parameter in state procurement, where feasible and appropriate. The aim is to shift the focus from acquisition price to the costs incurred throughout a product's life cycle. Initially, this requirement is intended to apply to the 25 product groups

for which official tools to assess total cost of ownership are available.

The EU Ecolabel and the eco-management and audit scheme

The number of EU Ecolabel product groups and the number of eco-management and audit scheme (EMAS)-licensed organisations in each country provide some indication of the extent to which the private sector and national stakeholders in that country are actively engaged in the transition to a circular economy. The EU Ecolabel is awarded to products with best-in-class environmental performance. EMAS is a voluntary environment management scheme aimed at reducing the environmental impacts of organisations.

As of September 2024, Denmark had 6 021 products out of 98 977, and 130 licences out of 2 983 registered in the EU Ecolabel scheme ⁽¹⁸⁾. As of October 2024, two organisations in Denmark were registered in the EMAS scheme ⁽¹⁹⁾.

In 2022, the European Commission identified a priority action for Denmark to adopt measures to increase the CMUR and lower material consumption. Denmark has made some progress on this. While its CMUR has slightly increased in recent years, it remains below the EU average. The Danish consumption and material footprints are among the highest in the EU.

2025 priority action

- Adopt measures to increase the circular material use rate.

Waste management

Turning waste into a resource is supported by:

- addressing the full life cycle of products, from conception to end of life, by setting requirements on the design of products to ensure that they are more sustainable;
- fully implementing EU waste legislation, which includes the waste hierarchy, the obligation to ensure separate collection of waste, landfill diversion targets, etc.;
- reducing waste generation per capita and in absolute terms;
- increasing the recycling rates of waste containing critical raw materials (CRMs), with a view to reducing

⁽¹⁷⁾ https://commission.europa.eu/business-economy-euro/economic-recovery/recovery-and-resilience-facility/country-pages/denmarks-recovery-and-resilience-plan_en.

⁽¹⁸⁾ European Commission, 'EU Ecolabel facts and figures', European Commission website, accessed September 2024,

https://environment.ec.europa.eu/topics/circular-economy/eu-ecolabel/businesses/ecolabel-facts-and-figures_en.

⁽¹⁹⁾ European Commission, EMAS - Facts and Figures, November 2024 https://green-business.ec.europa.eu/emas/about-emas/statistics-and-graphs-0_en.

dependencies and building resilient value chains, and stimulating demand for recycled content in all products;

- (v) limiting energy recovery to non-recyclable materials; and
- (vi) phasing out landfilling of recyclable or recoverable waste.

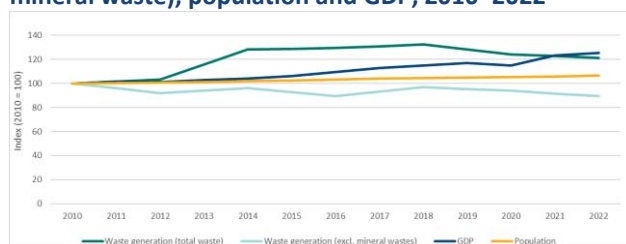
One of the main objectives of the EU Waste Law is to decouple economic growth from its environmental impacts.

The EU's approach to waste management is based on the waste hierarchy: prevention, preparing for reuse, recycling, recovery and, as the least preferred option, disposal (which includes landfilling and incineration without energy recovery).

All legislative proposals in the field of waste management put forward by the Commission since 2021 are intended to encourage Member States to promote better product design, to require producers to cover the costs of managing the waste resulting from their products and to ensure that waste is managed at the higher levels of the waste hierarchy.

The total amount of waste generated in Denmark increased until 2018 and then decreased. At the same time, Denmark's GDP increased, except in 2020. The latest data suggest a potential decoupling between waste generation and economic growth, but it is too early to confirm a permanent trend (Figure 3).

Figure 3: Generation of waste (total and excluding major mineral waste), population and GDP, 2010–2022



Sources: Eurostat, 'GDP and main components (output, expenditure and income)', nama_10_gdp, accessed 15 October 2024, https://ec.europa.eu/eurostat/databrowser/view/nama_10_gdp_cust_om_9301905/default/table; Eurostat, 'Generation of waste by waste category, hazardousness and NACE Rev. 2 activity', env_wasgen, last updated 30 September 2024, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/env_wasgen/default/table?lang=en; Eurostat, 'Population change – Demographic balance and crude rates at national level', demo_grind, accessed 15 October 2024,

https://ec.europa.eu/eurostat/databrowser/view/demo_grind/default/table?lang=en&category=demo_demo_ind.

The main cause of the decreased waste generation is reduced soils and mineral waste from construction and demolition. After mineral waste, recyclable waste and mixed ordinary waste are the largest waste fractions.

By 2024, Denmark had 30 waste incineration plants, of which 17 were owned by municipalities. It is expected that the mandatory tendering of residual waste will lead to no new plants and the closure of several municipal plants to reduce capacity to the level of domestically generated residual waste by 2030 ⁽²⁰⁾.

Critical raw materials

CRMs are addressed in the Danish action plan for circular economy (2020–2032) ⁽²¹⁾ and in separate legislation and statutory orders. The management of CRMs is facilitated by the EPR schemes for waste electrical and electronic equipment (WEEE), batteries and (end-of-life) vehicles and executive orders setting out rules on the recycling of various waste streams in which CRMs are a component.

The Danish Board of Business Development has launched a new initiative to support the circularity and security of supply of CRMs for small and medium-sized enterprises.

Construction and demolition waste

Construction and demolition waste (CDW) accounts for almost 40 % of all waste generated in the EU. A recent study ⁽²²⁾ by the Joint Research Centre shows that recycling and preparation for reuse are preferred over incineration and landfilling from an environmental perspective for most of the different streams of CDW. However, the economics are often unfavourable for recycling and preparation for reuse compared with incineration and landfilling. If available technology were to be applied, it is estimated that the increase in the recycling and preparation for reuse of CDW would lead to an additional 33 Mt of greenhouse gas (GHG) emission savings annually (more than, for example, the combined annual GHG emissions from Estonia, Latvia and Luxembourg).

In Denmark, the recycling and preparation for reuse and recycling rate of mineral CDW is 37.7 %, below the EU average of 79.8 % in 2022. Selective demolition of buildings exceeding 250 m² is mandatory by July 2025 in

⁽²⁰⁾ The expected reduction in capacity is approximately 30 % from 2020 to 2030. Using a tender for the treatment of residual waste will be required. See the climate plan for a green waste sector and circular economy (<https://www.regeringen.dk/media/9591/aftaletekst.pdf>).

⁽²¹⁾ <https://producentansvar.dk/wp-content/uploads/2021/09/handlingsplan-for-cirkulaer-oekonomi-0607211338.pdf>.

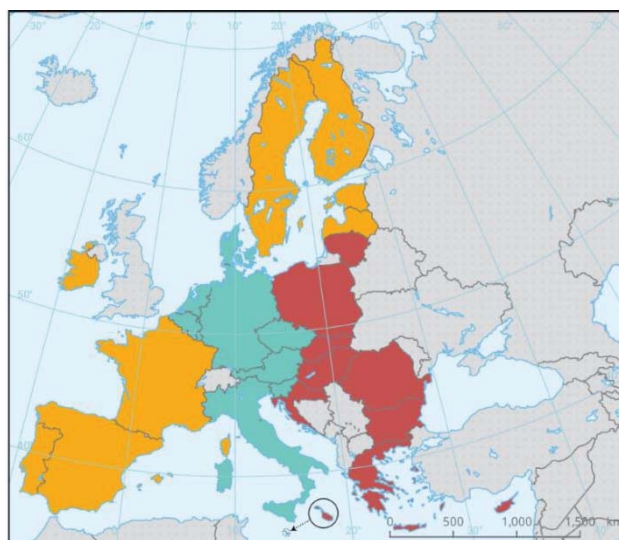
⁽²²⁾ European Commission: Joint Research Centre, Cristobal Garcia, J., Caro, D. et al., *Techno-economic and environmental assessment of construction and demolition waste management in the European Union*, Publications Office of the European Union, Luxembourg, 2024, <https://publications.jrc.ec.europa.eu/repository/handle/JRC135470>.

Denmark⁽²³⁾. Measures to further increase the rate of recycling and preparation for reuse of CDW include separate collection at the source – for instance, through digitalised pre-demolition audits⁽²⁴⁾ ('resource assessments'); EPR and other economic instruments; and upstream measures such as increasing the recycled content in construction products and the circular design⁽²⁵⁾ of construction works.

Boosting implementation – the 2023 *Waste Early Warning Report*

This section focuses on the management of municipal waste⁽²⁶⁾, for which EU law sets mandatory recycling targets. In June 2023, the Commission published the *Waste Early Warning Report*⁽²⁷⁾ identifying the general trends in waste management and the Member States at risk of missing 2025 waste targets (see Figure 4). Denmark is considered to be on track to meet the 2035 landfill target, the 2025 municipal waste recycling target and the 2025 targets for packaging waste recycling for all materials except plastic packaging.

Figure 4: Member States' prospects of meeting the preparing for reuse and recycling targets for municipal waste and packaging waste



Reference data: ©ESRI

- Member States not at risk of missing the 55 % preparing for reuse and recycling target for municipal waste and the 65 % recycling target for packaging waste
- Member States at risk of missing the preparing for reuse and recycling target for municipal waste but not at risk of missing the recycling target for packaging waste
- Member states at risk of missing both targets
- Outside coverage

Source: European Environment Agency (EEA), 'Many EU Member States not on track to meet recycling targets for municipal waste and packaging waste', briefing No 28/2022, Copenhagen, 2023. Reference data © ESRI.

Under certain conditions, EU waste legislation enables some Member States to postpone the deadlines for reaching certain waste management targets for municipal and packaging waste. Member States that want to use this possibility have to notify the Commission 24 months in advance of the deadline and submit an implementation plan laying down the steps they envisage to reach the

⁽²³⁾ <https://www.retsinformation.dk/eli/ft/202313L00091>.

⁽²⁴⁾ European Commission: Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, *EU Construction & Demolition Waste Management Protocol including guidelines for pre-demolition and pre-renovation audits of construction works – Updated edition 2024*, Publications Office of the European Union, Luxembourg, 2024, <https://op.europa.eu/en/publication-detail/-/publication/d63d5a8f-64e8-11ef-a8ba-01aa75ed71a1/language-en>.

⁽²⁵⁾ European Commission, *Circular Economy – Principles for buildings design*, Brussels, 2020, <https://ec.europa.eu/docsroom/documents/39984>.

⁽²⁶⁾ Municipal waste consists of (i) mixed waste and separately collected waste from households, including paper and cardboard, glass, metals, plastics, biowaste, wood, textiles, packaging, WEEE, waste batteries and accumulators, and bulky waste, including mattresses and furniture; and (ii) mixed waste and separately collected waste from other sources, where such waste is similar in nature and composition to waste from households (Directive 2008/98/EC, Article 3.2b).

⁽²⁷⁾ https://environment.ec.europa.eu/publications/waste-early-warning-report_en.

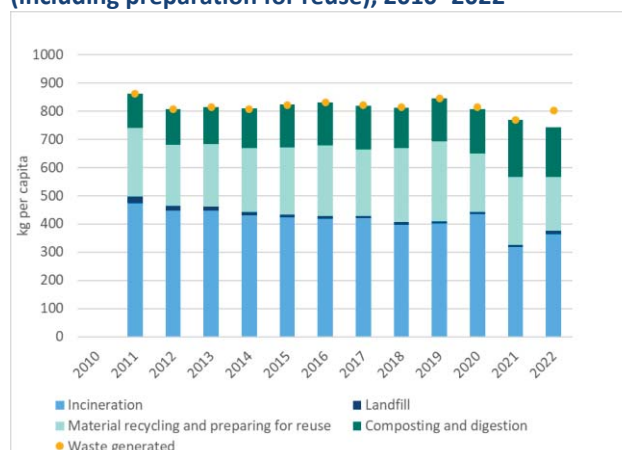
postponed targets within a new time frame. Regarding the 2025 targets, 11 Member States, not including Denmark, have used this prerogative.

In the *Waste Early Warning Report*, the Commission recommended that Member States accelerate their efforts to improve their recycling performance. The Commission is, on one hand, working together with the national authorities and stakeholders to speed up the implementation of measures necessary to meet the targets, including through dedicated financing. On the other hand, the Commission is pursuing enforcement actions against those Member States that, based on data submitted to the Commission, do not achieve the targets of the Waste Framework Directive ⁽²⁸⁾, the Packaging and Packaging Waste Directive ⁽²⁹⁾ and the Directive on WEEE ⁽³⁰⁾. An infringement procedure against Denmark was opened in 2024 because in 2021 Denmark did not attain certain key waste targets: (i) the recycling rate for municipal waste set out in the Waste Framework Directive and (ii) the collection rate for electronic waste set out in the Directive on WEEE ⁽³¹⁾.

Municipal waste

In 2022, Denmark generated the second highest volume of municipal waste in the EU, at 802 kg per capita, which is significantly above the estimated EU-27 average of 513 kg per capita (Figure 5) ⁽³²⁾.

Figure 5: Municipal waste management and recycling (including preparation for reuse), 2010–2022



Source: Eurostat, 'Municipal waste by waste management operations', env_wasmun, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASMUN/default/table.

In 2022, the preparing for reuse and recycling rate was 46 % (Figure 6), but Denmark has indicated its intention to submit corrected data for 2020–2022 that would give higher rates (e.g. 50 % in 2022) ⁽³³⁾.

In 2022, the country incinerated the most municipal waste per person out of all Member States, incinerating more than double the EU average. By contrast, only about 1–2 % is landfilled ⁽³⁴⁾.

⁽²⁸⁾ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, <https://eur-lex.europa.eu/eli/dir/2008/98/oj/eng>.

⁽²⁹⁾ European Parliament and Council Directive 94/62/EC of 20 December 1994 on packaging and packaging waste (OJ L 365, 31/12/1994, p. 10–23), <https://eur-lex.europa.eu/legal-content/en/ALL/?uri=celex%3A31994L0062>.

⁽³⁰⁾ Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) (OJ L 197, 24.7.2012, p. 38), <https://eur-lex.europa.eu/eli/dir/2012/19/oj/eng>.

⁽³¹⁾ INFR(2024)2138 (https://ec.europa.eu/commission/presscorner/detail/en/inf_24_3228). The Danish recycling rate for municipal waste was calculated based on the data reported by Denmark, but it differs from the result given by the data in Figure 6.

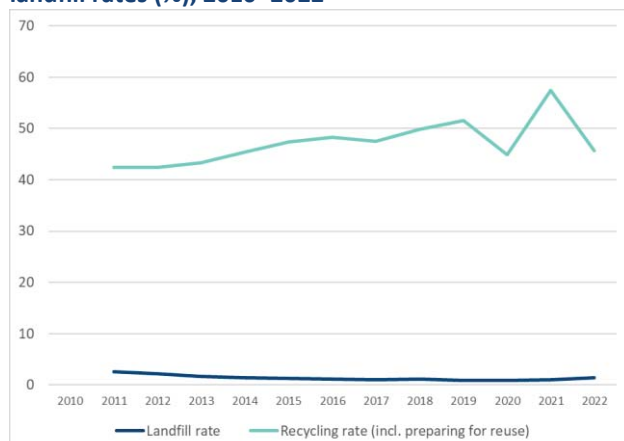
⁽³²⁾ Eurostat, 'Municipal waste by waste management operations', env_wasmun, waste generated in kg per capita, last updated

6 November 2024, accessed 17 January 2025, https://ec.europa.eu/eurostat/databrowser/view/env_wasmun_custom_9634214/default/table?lang=en. The Danish national dataset differs from the Eurostat data. Based on the national database, Denmark generated 746 kg of municipal waste per capita. Ministry of Environment of Denmark (2024); Danish EPA (2024) – <https://mst.dk/publikationer/2024/juli/affaldsstatistik-2022>.

⁽³³⁾ Ministry of Environment of Denmark (2024); Danish EPA (2024) – <https://mst.dk/publikationer/2024/juli/affaldsstatistik-2022>. As a small open economy, most of Denmark's recyclable waste is exported to neighbouring Member States (Germany and Sweden) for recycling; this is included in Denmark's overall recycling rate.

⁽³⁴⁾ Eurostat, 'Municipal waste by waste management operations', env_wasmun, last updated 6 November 2024, accessed 17 January 2025, https://ec.europa.eu/eurostat/databrowser/view/env_wasmun/default/table?lang=en.

Figure 6: Recycling (including preparation for reuse) and landfill rates (%), 2010–2022



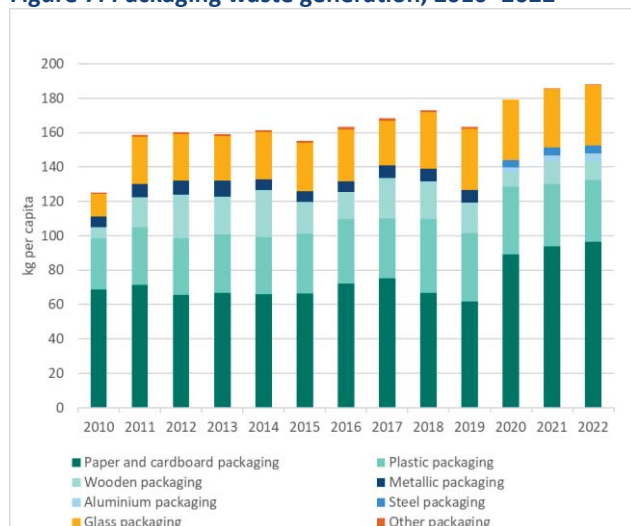
NB: No data are available for 2010.

Source: Eurostat, 'Municipal waste by waste management operations', env_wasmun, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASMUN/default/table?lang=en.

Packaging waste

Denmark's packaging waste generation has been increasing since 2010, from 125 kg per capita to 187 kg per capita in 2022, very close to (estimated) EU27 average of 186 kg per capita in the same year ⁽³⁵⁾ (Figure 7). Paper and cardboard packaging, which constitutes the largest share of packaging waste, was the main cause of this increase.

Figure 7: Packaging waste generation, 2010–2022



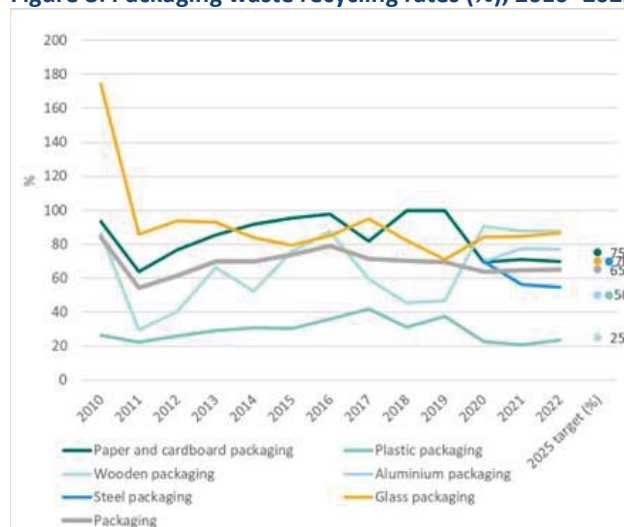
⁽³⁵⁾ The EU average might be influenced by the situation that not all Member States already fully apply the reporting rules for packaging waste as defined in the Commission Implementing Decision 2019/665.

⁽³⁶⁾ Before 2020, collected quantities were used for reporting. Starting from 2020, materials that are not recycled are deducted from the overall collected quantities. <https://www2.mst.dk/Udgiv/publikationer/2024/11/978-87-7038-665-4.pdf>.

Source: Eurostat, 'Packaging waste by waste management operations', env_waspac, last updated 23 October 2024, accessed 28 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASPAC_cust_om_842634/default/table?lang=en.

The recycling rate of total packaging waste has decreased slightly since 2010, reaching 65 % in 2022 (Figure 8). The significant decrease in the recycling rates for paper and cardboard and for plastic since 2019 can be attributed to the change in methodology ⁽³⁶⁾.

Figure 8: Packaging waste recycling rates (%), 2010–2022



Source: Eurostat, 'Packaging waste by waste management operations', env_waspac, last updated 23 October 2024, accessed 28 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASPAC_cust_om_842634/default/table?lang=en.

Note: Data for steel and aluminium packaging separately is obligatory since reference year 2020.

Policies to encourage waste prevention

Waste management plans and waste prevention programmes are instrumental to the full implementation of EU waste legislation. They set out key provisions and investments to ensure compliance with existing and new legal requirements (e.g. on waste prevention, on separate collection for certain waste streams, on recycling and on landfill targets).

Denmark's national plan for prevention and management of waste for 2020–2032 covers the entire territory and is supplemented by municipal waste management plans ⁽³⁷⁾. The plan contains the 2020–2032 CEAP, which focuses on biomass, construction waste and plastics ⁽³⁸⁾.

⁽³⁷⁾ Ministry of Environment of Denmark, 2021, Action Plan for Circular Economy (in Danish), Ministry of Environment of Denmark (<https://mim.dk/media/s0rpgnej/handlingsplan-for-cirkulaer-oekonomi.pdf>) (English version: <https://mim.dk/media/12ppwzvm/alle-faktaark-engelsk-nveste.pdf>) accessed 8 April 2024

⁽³⁸⁾ Ministry of Environment of Denmark, 2021, Action Plan for Circular Economy (in Danish), Ministry of Environment of Denmark

For 2025–2027, the Danish parliament has allocated (i) DKK 45 million to foster a culture of repair over replacement and (ii) DKK 15 million to increase reusable solutions for takeaway packaging. Furthermore, the implementation of a national action plan to lower the use of textiles and improve recycling rates is envisaged ⁽³⁹⁾.

Policies to encourage separate collection and recycling

Denmark has a mandatory separate collection system for recyclables at household properties and in companies. Since 2021, a harmonised pictogram ⁽⁴⁰⁾ for all waste streams has been in place alongside the national harmonisation of the separate collection system ⁽⁴¹⁾. At the end of 2023, 80 out of 98 Danish municipalities had introduced a separate collection system for all 10 waste streams and this system is expected to be fully implemented by 2025 ⁽⁴²⁾. In some regions and municipalities, Denmark has implemented a pay-as-you-throw scheme ⁽⁴³⁾. Furthermore, the EPR scheme will be introduced in 2025 for all types of packaging materials ⁽⁴⁴⁾.

Denmark applies packaging taxes with an escalator, covering beverage packaging (excluding packaging for dairy), polyvinyl chloride (PVC) films for food, bags and disposable tableware. It implements mandatory deposit return systems for aluminium drink cans, glass and plastic drink bottles, and a voluntary system for plastic crates ⁽⁴⁵⁾.

Policies to discourage landfilling or incineration

Landfilling recyclable and combustible waste is prohibited in Denmark and taxes are applied on (i) landfilling, (ii)

incineration of residual municipal waste and (iii) incineration of non-biodegradable waste ⁽⁴⁶⁾.

Denmark received two priority actions in all three previous EIRs. The first priority action was to introduce new policy instruments, including economic instruments, to (i) promote waste prevention and (ii) make preparing for waste reuse and recycling more economically attractive. Denmark has made some progress with its initiatives on repair, reusable takeaway packaging and textiles.

The second priority action was to shift reusable and recyclable waste away from incineration with energy recovery. Denmark has made progress through its separate waste collection system. However, Denmark still incinerates a large share of its municipal waste for district heating instead of recycling and reusing it.

2025 priority actions

- Further shift reusable and recyclable waste away from incineration, including through economic instruments.
- Improve municipal waste preparation for reuse and recycling.
- Increase the collection and recycling rate of waste electronic and electric equipment (WEEE).
- Invest in waste prevention measures to reduce the total amount of waste generated.

(<https://mim.dk/media/s0rpgnej/handlingsplan-for-cirkulaer-oekonomi.pdf> (English version: <https://mim.dk/media/12ppwzvm/alle-faktaark-engelsk-nyeste.pdf>)) accessed 8 April 2024.

⁽³⁹⁾ <https://www.regeringen.dk/aktuelt/publikationer-og-aftaletekster/aftale-om-finansloven-for-2025/>.

⁽⁴⁰⁾ The Statutory Order of Waste introduced the pictogram system along with mandatory sorting criteria for 10 waste streams: food, paper, cardboard, glass, metal, plastics, food and drink cartons, textiles, hazardous waste and residual waste. Miljøministeriet, 2020, BEK nr 2159 af 09/12/2020 Bekendtgørelse om affald (BEK).

⁽⁴¹⁾ Door-to-door collection is mandatory for all waste streams. If this is not feasible, collection points must be placed within 'a short walking distance'. Commingled collection is allowed for certain combinations of waste streams. Ministry of Environment of Denmark, 2024, Information provided during the Eionet review of the draft EEA country profile on waste management for Denmark.

⁽⁴²⁾ The implementation status is regularly monitored and made publicly available. Ministry of Environment of Denmark, 2024, Information provided during the Eionet review of the draft EEA country profile on waste management for Denmark.

⁽⁴³⁾ The scheme covers 80 % of the population, Denmark — Early Warning Assessment Related to the 2025 Targets for Municipal

and Packaging Waste, European Environment Agency (EEA) (<https://www.eea.europa.eu/publications/many-eu-member-states/denmark/view>) accessed 26 March 2024.

⁽⁴⁴⁾ <https://mim.dk/media/s0rpgnej/handlingsplan-for-cirkulaer-oekonomi.pdf>.

⁽⁴⁵⁾ Early Warning Assessment Related to the 2025 Targets for Municipal and Packaging Waste, European Environment Agency (EEA) (<https://www.eea.europa.eu/publications/many-eu-member-states/denmark/view>) accessed 26 March 2024.

⁽⁴⁶⁾ The landfilling tax is DKK 475/t (EUR 64/t) before value added tax. The tax on incineration of residual municipal waste is DKK 52.5/GJ (EUR 7/GJ), consisting of a tax on heat generated from waste incineration of DKK 20.7/GJ (EUR 3/GJ) and an incineration tax of DKK 31.8/GJ (EUR 4/GJ). The tax on incinerated non-biodegradable waste is DKK 179.2/t (EUR 24/t) of CO₂ emitted. The tax on heat and the CO₂ tax increase annually with the national net price index. Early Warning Assessment Related to the 2025 Targets for Municipal and Packaging Waste, European Environment Agency (EEA) (<https://www.eea.europa.eu/publications/many-eu-member-states/denmark/view>) accessed 26 March 2024.

2. Biodiversity and natural capital

Global and EU biodiversity frameworks

Biological diversity and healthy ecosystems are critical for our societies, underpin our economies and well-being and are essential for climate change adaptation and mitigation. The Kunming–Montreal global biodiversity framework (GBF), adopted in December 2022, sets comprehensive and measurable targets to tackle biodiversity loss by 2030. To implement this global framework and integrate biodiversity considerations into national decision-making, the EU – as well as all Member States – had to submit national biodiversity strategies and action plans (NBSAPs) aligned with the global targets, by the end of 2024. The EU biodiversity strategy for 2030 (BDS) aims to put EU biodiversity on a path to recovery by 2030. It sets quantified targets intended to protect and restore nature and manage ecosystems in a sustainable manner, as well as measures to enable implementation and commitments to support global biodiversity. A BDS actions tracker⁽⁴⁷⁾ and a dashboard of indicators⁽⁴⁸⁾ provide information on implementation progress. The recently adopted EU Nature Restoration Regulation⁽⁴⁹⁾ is the first EU-wide, comprehensive law of its kind and a key instrument for the EU to deliver on the global biodiversity targets for 2030. It lays down an overarching objective at the EU level to put in place effective restoration measures on 20 % of EU land and sea by 2030 and for all ecosystems in need of restoration by 2050. To achieve this, it sets binding targets for Member States to restore and maintain ecosystems, as well as an effective implementation framework based on national restoration plans.

The BDS is the main instrument used by the EU to deliver on its obligation under the GBF. The Commission has submitted to the Convention on Biological Diversity its report on GBF-aligned EU targets that stem from the BDS and from other policy instruments under the European Green Deal.

Member States' NBSAPs need to provide coherent frameworks for national delivery on the global and EU

2030 biodiversity targets. In line with the global obligations, NBSAPs should also include a biodiversity financing plan and a capacity-building plan, based on needs assessments, as well as an overview of the national indicators used to measure progress.

Denmark adopted its updated NBSAP⁽⁵⁰⁾ in October 2024. It is structured around three overarching themes: more and better nature, sectoral integration, and international initiatives. For each of these themes, the document identifies the related global biodiversity targets and sets out national initiatives to contribute to their delivery. While Denmark has not uploaded its aligned national targets into the Convention on Biological Diversity's online reporting tool, Annex 2 to the updated NBSAP presents a visual overview of Denmark's contribution to the global targets.

The EU aims to allocate at least 7.5 % of annual spending under the EU budget to biodiversity objectives in 2024, rising to 10 % in 2026 and 2027. For details on biodiversity financing and investments in Denmark, see 'Biodiversity and ecosystems' in Chapter 5.

Nature protection and restoration – Natura 2000

Natura 2000⁽⁵¹⁾, the largest coordinated network of protected areas in the world, is key to the achievement of the objectives set out in the Birds and Habitats Directives. These objectives are to ensure the long-term protection, conservation and survival of Europe's most valuable and threatened species and habitats and the ecosystems they underpin. Key milestones towards meeting the objectives of the Birds and Habitats Directives are (i) the setting up of a complete and coherent Natura 2000 network; (ii) the designation of sites of community importance (SCIs) as special areas of

⁽⁴⁷⁾ EU Biodiversity Strategy Actions Tracker (<https://dopa.jrc.ec.europa.eu/kcbd/actions-tracker/>).

⁽⁴⁸⁾ EU Biodiversity Strategy Dashboard (<https://dopa.jrc.ec.europa.eu/kcbd/EUBDS2030-dashboard/?version=1>).

⁽⁴⁹⁾ Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024), <http://data.europa.eu/eli/reg/2024/1991/oj>; see also the Commission web page on the law (https://environment.ec.europa.eu/topics/nature-and-biodiversity/nature-restoration-law_en).

⁽⁵⁰⁾ https://api.cbd.int/api/v2013/documents/CFB4C8FC-A569-C501-C40E-C3F3E636AB96/attachments/615967/WEB_ENGLISH_National_handlingplan_for_biodiv_2024.pdf.

⁽⁵¹⁾ Natura 2000 comprises sites of community importance (SCIs), designated pursuant to the Habitats Directive, as well as special protection areas (SPAs), classified pursuant to the Birds Directive. Numbers of protected areas in Figure 9 do not add up to the total of SCIs plus SPAs, because some SCIs and SPAs overlap. An SAC is an SCI designated by a Member State.

conservation (SACs) ⁽⁵²⁾; and (iii) effective management of all Natura 2000 sites through the setting of site-specific conservation objectives and measures.

Setting up a complete and coherent network of Natura 2000 sites

The setting up of a complete and coherent network of Natura 2000 sites is a cornerstone of the EU's international commitments, under the BDS and GBF, to legally protect a minimum of 30 % of its land area and 30 % of its sea area by 2030.

Meeting these commitments requires the full implementation of Article 3 of the Habitats Directive. The Natura 2000 network should represent a complete and coherent ecological network composed of sites hosting natural habitat types and species of community interest. Natura 2000 will enable the natural habitat types and the species' habitats concerned to be maintained or, where appropriate, restored to a favourable conservation status in their natural range.

Denmark hosts 60 habitat types ⁽⁵³⁾ and 79 species ⁽⁵⁴⁾ covered by the Habitats Directive. The country also hosts populations of 54 bird taxa listed in the Birds Directive Annex I ⁽⁵⁵⁾.

The Danish Natura 2000 area, including the special protection areas (SPAs) classified under the Birds Directive and the SCIs classified under the Habitats Directive, was well below the EU average in 2024. The share of Natura 2000 area out of the total national territory was the smallest in the EU, at 8.9 % of the Danish territory (EU average: 18.6 %) (see Figure 9). SPAs and SCIs covered 6.2 % and 8.1 % of the Danish territory, respectively (EU average: 12.8 % and 14.3 %, respectively) ⁽⁵⁶⁾.

respectively) ⁽⁵⁶⁾. By contrast, 18.2 % of Denmark's marine waters were covered by Natura 2000, well above the EU average of 9 % ⁽⁵⁷⁾.

The latest assessment of the SPA part of the Natura 2000 network shows that Denmark's designation of the network of marine SPAs was insufficient to cover several important bird areas. Denmark classified six new SPAs in 2021 ⁽⁵⁸⁾ and one additional SPA in 2023 ⁽⁵⁹⁾. The Danish authorities are investigating if additional marine areas fulfil the criteria to be classified as SPAs. Under the BDS, Denmark submitted its pledge to expand the protected marine area ⁽⁶⁰⁾.

The Danish government initiated a procedure to adjust the boundaries of the sites within its Natura 2000 network in 2018. The Danish authorities provided, together with an updated Natura 2000 database ⁽⁶¹⁾, justifications for a number of border modifications for SACs and SPAs in 2024 ⁽⁶²⁾.

Considering both Natura 2000 and other nationally designated protected areas, Denmark legally protects 15.1 % of its territory (below the EU average of 26.1 %) and 18.8 % of marine areas (above the EU average of 12.3 %) ⁽⁶³⁾.

⁽⁵²⁾ SCIs are designated pursuant to the Habitats Directive, whereas SPAs are designated pursuant to the Birds Directive. Figures of coverage do not add up because some SCIs and SPAs overlap.

⁽⁵³⁾ European Environment Agency (EEA), 'Number of habitats and species per Member State', Article 17 dashboard, Annex I total, 19 December 2019, <https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/general-information-on-habitats-and-species>.

⁽⁵⁴⁾ EEA, 'Number of habitats and species per Member State', Article 17 dashboard, 19 December 2019, <https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/general-information-on-habitats-and-species>.

⁽⁵⁵⁾ EEA, 'Number of bird species/populations per Member State', Article 12 dashboard, Annex I total, last updated 11 May 2023, <https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-12-national-summary-dashboards/general-information-on-bird-species-populations>. This counting only takes into account bird taxa for which information was requested.

⁽⁵⁶⁾ EEA, 'Natura 2000 Barometer', 2023 data, accessed April 2025, <https://www.eea.europa.eu/data-and-maps/dashboards/natura-2000-barometer>.

⁽⁵⁷⁾ European Commission, 'EU Biodiversity Strategy Dashboard', 2022 data, accessed April 2025, <https://dopa.jrc.ec.europa.eu/kcbd/EUBDS2030-dashboard/?version=1>. The newly classified marine SPAs increase the Natura 2000 marine area. However, this is not reflected in the EU Biodiversity Strategy Dashboard (18.2 %) used for this report.

⁽⁵⁸⁾ Habitatbekendtgørelsen, BEK No 2091 of 12 November 2021 (<https://www.retsinformation.dk/eli/ta/2021/2091>).

⁽⁵⁹⁾ Habitatbekendtgørelsen, BEK No 1098 of 21 August 2023 (<https://www.retsinformation.dk/eli/ta/2023/1098>).

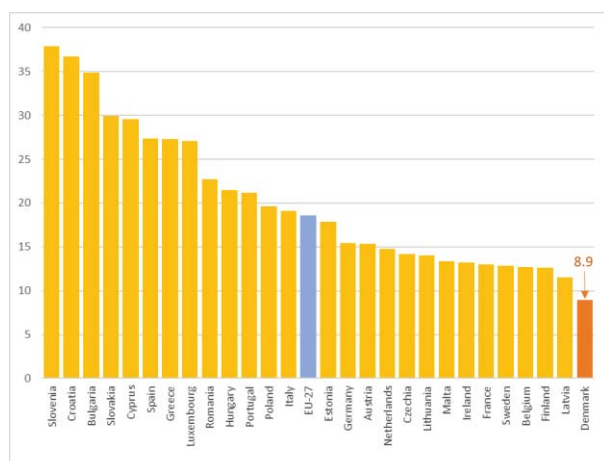
⁽⁶⁰⁾ EEA, 'Biodiversity pledges – Protected areas', Reportnet, April 2023, <https://reportnet.europa.eu/public/dataflow/703>.

⁽⁶¹⁾ See the EEA's Eionet Central Data Repository (<https://cdr.eionet.europa.eu/dk/eu/n2000/envzd3iow>).

⁽⁶²⁾ Accepted changes will be reflected in the update of the Union lists of SCIs.

⁽⁶³⁾ Eurostat dataset env_bio4, protected area percentage for 2022, accessed March 2025, https://ec.europa.eu/eurostat/databrowser/view/env_bio4/default/table?lang=en. The newly classified marine SPAs increase the legally protected Danish marine area. However, this is not reflected in Eurostat data (18.8 %) used for this report.

Figure 9: Natura 2000 terrestrial protected area coverage per Member State (%), 2023



Source: European Environment Agency (EEA), 'Natura 2000 Barometer', 2023 data, accessed March 2025, <https://www.eea.europa.eu/data-and-maps/dashboards/natura-2000-barometer>.

Designating special areas of conservation and setting site-specific conservation objectives and measures

In order to ensure that SCIs contribute to the objectives of the Habitats Directive, Member States must designate them as SACs, setting site-specific conservation objectives based on the ecological needs of the species and habitats present on the sites. The site-specific conservation objectives must be defined in terms of attributes and targets that cover the properties of the feature of interest that are necessary to describe its condition as either favourable or unfavourable. These objectives must address the key pressures and threats present on the site. Article 6 of the Habitats Directive requires Member States to establish and implement conservation measures for the realisation of the objectives of the site.

In Denmark, Natura 2000 management plans for 2022–2027 have been drawn up for all Natura 2000 sites ⁽⁶⁴⁾ except for the newly classified marine SPAs. For these sites, the collection of further data is required before management plans can be developed. The already existing management plans include site-specific conservation objectives.

As regards the quality of conservation objectives, the development of a condition assessment system is still

pending for certain habitat types ⁽⁶⁵⁾.

Natura 2000 action plans including conservation measures for the Natura 2000 sites have been drawn up by the Danish Nature Agency for the areas it manages ⁽⁶⁶⁾. Action plans for the other Natura 2000 areas have been prepared by the municipalities and other landowners.

A clear link between the regulation of nitrates and the Nature Directives is missing in Denmark and the measures undertaken so far to reduce nitrogen emissions may not be sufficient to correspond to the ecological requirements of sensitive habitats and species protected under the Nature Directives to reach favourable conservation status. The Danish authorities are working on setting up a new system to address ammonia emissions, which will include methods to protect sensitive habitats.

2025 priority action

- Finalise the establishment of site-specific conservation objectives and measures for all Natura 2000 sites (including by adopting their management plans) and ensure their effective implementation.

Recovery of species

One objective set by the BDS is that, by 2030, there should be no further deterioration in conservation trends or the status of any protected species. The BDS also states that Member States should ensure that at least 30 % of species not currently in favourable conservation status achieve that status or show progress towards doing so (e.g. by exhibiting positive population dynamics or stable or increasing range and habitat size), by 2030. According to the European Environment Agency (EEA), based on reporting required under Article 17 of the Habitats Directive, a quarter of species in the EU were of good conservation status as of 2018 ⁽⁶⁷⁾.

One of the primary objectives of the Habitats Directive is the maintenance of or restoration to favourable conservation status of all species of community interest. Moreover, the Birds Directive also aims to ensure that all wild birds in the EU enjoy a secure status. In order to achieve these objectives, it will be necessary to address key pressures and threats. The Birds Directive and the Habitats Directive lay down a framework of species

⁽⁶⁴⁾ Danish Agricultural Agency, 'Natura 2000 management plans 2022–2027', <https://mst.dk/erhverv/rig-natur/naturindsatser/natura-2000/natura-2000-planlaegning-2022-2027>.

⁽⁶⁵⁾ These are 12 terrestrial habitats including all forest types, 2 freshwater habitats and 8 marine habitats.

⁽⁶⁶⁾ Ministry of the Environment, 'Nature Agency of Denmark's Natura 2000 action plans 2022–2027 (2033)', <https://gis.nst.dk/n2k/gaeldendenatura2000plejeplan/>.

⁽⁶⁷⁾ EEA, *State of Nature in the EU: Results from reporting under the Nature Directives 2013–2018*, Publications Office of the European Union, Luxembourg, 2020, <https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020>.

protection rules and rules on the conservation of habitats and species in order to combat these threats.

Under Article 17 of the Habitats Directive, Member States are required to report on the conservation status of habitats and species every six years. Reports for the current reporting cycle, covering 2019–2024, are due for submission in July 2025. Figures 10 and 11 show the latest available conservation status data.

Assessment of bird conservation show that 54 % of the population of breeding species was either increasing in the short term or stable (for wintering species, this figure was 27 %) in Denmark.

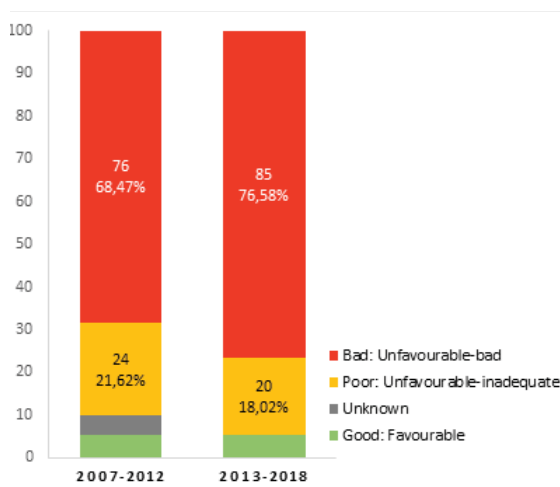
For 2013–2018, the share of assessments showing a good conservation status are as follows.

- The share for habitats is only 5 %, which is the second lowest in the EU and the same as in the previous reporting period (2007–2012) (Figure 10).
- The share for species is 20 %, which is less than the 32 % noted in the previous reporting period (2007–2012) (Figure 11) ⁽⁶⁸⁾.

The share of habitats in bad conservation status has remained high at 77 % and the share of assessments for species in bad conservation status has increased to 34 %, as shown in Figures 10 and 11 ⁽⁶⁹⁾. The main pressures come from agriculture; mixed sources of pollution, development; construction; use of residential, commercial, industrial and recreational infrastructure; and alien and problematic species.

Under the BDS, Denmark submitted its pledge to improve the conservation status of the habitats and species with declining trends ⁽⁷⁰⁾.

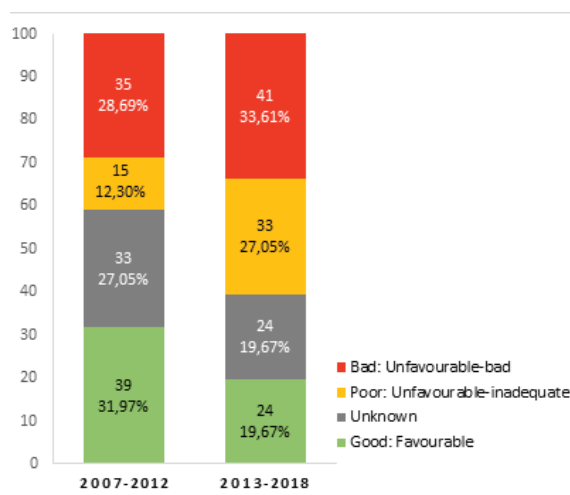
Figure 10: Assessments of conservation status of habitats for the 2007–2012 and 2013–2018 reporting periods



NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in conservation status in a Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

Source: EEA, 'Conservation status and trends of habitats and species', 19 December 2019, accessed March 2025, <https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/conservation-status-and-trends>.

Figure 11: Assessments of conservation status of species for the 2007–2012 and 2013–2018 reporting periods



NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in conservation status in a Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

Source: EEA, 'Conservation status and trends of habitats and species',

⁽⁶⁸⁾ According to the report submitted by Denmark on the conservation status of habitats and species covered by Article 17 of the Habitats Directive.

⁽⁶⁹⁾ EEA, 'State of nature in the EU', infographic, last updated 4 November 2024 (30 September 2021),

<https://www.eea.europa.eu/signals/signals-2021/infographics/state-of-nature-in-the-eu/view>.

⁽⁷⁰⁾ EEA, 'Biodiversity pledges – Conservation status improvements', Reportnet, <https://reportnet.europa.eu/public/dataflow/705>.

19 December 2019, accessed March 2025, <https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/conservation-status-and-trends>.

Denmark has used financial instrument for the environment (LIFE) funding for nature projects, such as the LIFE Ring ⁽⁷¹⁾ and LIFE Orchids ⁽⁷²⁾ projects.

In 2022, the European Commission identified three priority actions. The first priority action, also identified in 2017 and 2019, was to increase efforts to ensure that the Natura 2000 network is managed in a way that achieves the favourable conservation status of protected habitats and species, especially by reducing main pressures, such as those from agriculture. There has been no progress made.

The second priority action, also identified in 2017 and 2019, was to finalise the update of the Natura 2000 management plans to be adopted for the next planning cycle to ensure that their conservation objectives and measures are clearly defined, sufficiently detailed and linked with other applicable legislation and plans to achieve favourable conservation status. Some progress was made on this priority action, as the Natura 2000 management and action plans have largely been developed. However, Natura 2000 management plans have not been developed for the marine SPAs classified in 2021 and 2023, and a condition assessment system needs to be developed for certain habitat types to ensure the quality of the conservation objectives.

The third priority action concerned the completion and finalisation of the prioritised action framework (PAF), on which there has been no progress. Denmark was the only Member State that did not submit its PAF for investment in Natura 2000 sites. However, this action is not maintained, as the current multiannual financial framework (MFF) period will end in two years.

2025 priority action

- Continue supporting the integration of biodiversity actions into other policies, e.g. energy, agriculture, fisheries, forestry, urban and infrastructure planning and sustainable tourism, and promote communication between stakeholders.
- Reinforce action for habitats and species in unfavourable conservation status, for example through restoration measures, increased

connectivity, better policy coordination and integration, and increased funding.

Recovery of ecosystems

Agricultural ecosystems

The BDS works alongside the common agricultural policy (CAP) to support the transition to sustainable agriculture.

The strategy has set five common agriculture-related targets for 2030, namely to:

- reduce by 50 % the overall use of – and risk from – chemical pesticides;
- reduce by 50 % the use of more hazardous pesticides;
- reduce by 50 % losses of nutrients from fertilisers (which will result in a 20 % reduction in the use of fertilisers) while ensuring that there is no deterioration of soil fertility;
- restore at least 10 % of agricultural area to have high-diversity landscape features; and
- increase the area under organic farming to at least 25 %.

The “Vision for agriculture and food” ⁽⁷³⁾, adopted by the European Commission in February 2025, sets a roadmap to an agri-food system that is attractive, competitive, sustainable and fair for current and future generations. To ensure a sustainable future for EU agriculture, it is crucial that these four priority areas are pursued together, and that public and private support are adequately targeted toward this objective.

The CAP and national CAP strategic plans are key instruments to facilitate and strengthen the efforts of European farmers to protect biodiversity and the environment at large. The Commission approved Member States’ CAP strategic plans in 2022 for the programming period 2023-2027. The CAP is the largest source of funding dedicated to supporting biodiversity and plays a significant role in implementing EU environmental policy. Strategic plans should continue to support the protection of soil, water, air quality and biodiversity.

⁽⁷¹⁾ European Commission, ‘Restoration of habitat complexes’, LIFE Public Database, accessed October 2024, <https://webgate.ec.europa.eu/life/publicWebsite/project/LIFE2-3-NAT-DK-LIFE-Ring-101147731/restoration-of-habitat-complexes>.

⁽⁷²⁾ European Commission, ‘Restore and connect existing and new EU priority dry grasslands (6210*, 6120*, 6230*) to secure favourable conservation status of habitat types and species (orchids, butterflies, and pollinators)’, LIFE Public Database,

accessed October 2024, <https://webgate.ec.europa.eu/life/publicWebsite/project/LIFE2-2-NAT-DK-LIFE-ORCHIDS-101113801/restore-and-connect-existing-and-new-eu-priority-dry-grasslands-6210-6120-6230-to-secure-favorable-conservation-status-of-habitat-types-and-species-orchids-butterflies-and-pollinators>.

⁽⁷³⁾ https://agriculture.ec.europa.eu/overview-vision-agriculture-food/vision-agriculture-and-food_en.

While certain CAP result indicators focus on interventions favouring sustainable agriculture practices that regenerate ecosystems, the impact of these measures is difficult to assess. The uptake of eco-schemes is voluntary for farmers.

However, at the level of the Member State, at least 25 % of the allocations provided for direct payments must be reserved for each calendar year from 2023 to 2027 for the eco-schemes.

The utilised agricultural area in Denmark decreased from 2 663 600 ha in 2012 to 2 620 950 ha in 2023 ⁽⁷⁴⁾. Therefore, agricultural activities occupy about 60 % of the Danish territory and dominate other forms of land use in Denmark ⁽⁷⁵⁾.

Landscape features are fragments of non-productive and typically – but not exclusively – semi-natural vegetation present in or adjacent to agricultural land. They provide ecosystem services and support for biodiversity. The indicator ‘share of agricultural land covered with landscape features’ is the ratio between the area covered by non-productive landscape features and the area covered by agricultural land. Based on the Land Use/Cover Area Frame Survey ⁽⁷⁶⁾ landscape features estimates, the share of agricultural land covered by non-productive landscape features in Denmark is 5.3 %, slightly below the EU average. At the EU level, landscape features cover 5.6 % of agricultural land.

In 2024, the CAP basic regulations were amended ⁽⁷⁷⁾ regarding, inter alia, the standards for good agricultural and environmental condition of land (GAECs). These changes removed the obligation for farmers benefiting from CAP area-related support to have a minimum share of 3–4 % of non-productive area or landscape features in their farms. The amended CAP regulations do not remove the obligation under GAEC 8 to maintain existing landscape features. The amended regulations set out, however, an obligation for Member States to establish

and provide support for eco-schemes covering practices for the maintenance of non-productive areas, such as land lying fallow, and for the establishment of new landscape features on arable land.

Unlike most Member States, Denmark did not exempt farmers from the obligation to have a minimum share of 3–4 % of non-productive area or landscape features as of 2023 (due to the war in Ukraine). Furthermore, after the changes to the CAP regulations that deleted this obligation for all EU farmers ⁽⁷⁸⁾, Denmark decided to amend its CAP strategic plan in 2024, to introduce a supplementary GAEC, which contains a similar obligation for farmers to have 3–4 % non-productive areas.

The recently adopted Nature Restoration Regulation ⁽⁷⁹⁾ focuses on the restoration of agricultural ecosystems and requires Member States to put in place measures which aim to achieve an increasing trend at the national level in at least two out of three indicators for agricultural ecosystems ⁽⁸⁰⁾. One of these indicators is the ‘share of agricultural land with high-diversity landscape features’.

Organic farming practices are highly beneficial to biodiversity. As shown in Figure 12, it is estimated that 11.43 % of Denmark’s utilised land area is used for organic farming. This is above the EU average of 10.50 % ⁽⁸¹⁾. Denmark is contributing to achieving the target of 25 % of the EU’s agricultural land being used for organic farming by 2030.

⁽⁷⁴⁾ Eurostat, ‘Utilised agricultural area by categories’, tag00025, accessed 8 November 2024, <https://ec.europa.eu/eurostat/databrowser/view/tag00025/default/table?lang=en>.

⁽⁷⁵⁾ Statistics Denmark, ‘Land use accounts’, 16 January 2023, <https://www.dst.dk/en/Statistik/emner/miljoe-og-energi/areal/arealopgoerelser>.

⁽⁷⁶⁾ See the European Commission web page on the survey (<https://esdac.jrc.ec.europa.eu/projects/lucas>); European Commission: Joint Research Centre, ‘Landscape features in agricultural land: What is the extent?’, EU Science Hub, 30 September 2024, https://joint-research-centre.ec.europa.eu/jrc-news-and-updates/landscape-features-agricultural-land-what-extent-2024-09-30_en.

⁽⁷⁷⁾ Regulation (EU) 2024/1468 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2021/2115 and (EU) 2021/2116 as regards good agricultural and environmental condition standards, schemes for climate, environment and animal welfare, amendment of the CAP strategic plans, review of the CAP strategic plans and exemptions

from controls and penalties (OJ L, 2024/1468, 24.5.2024), <http://data.europa.eu/eli/reg/2024/1468/oj>.

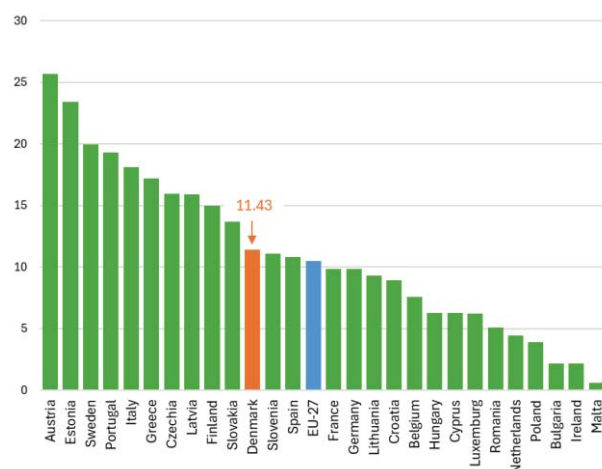
⁽⁷⁸⁾ Commission press release, *European farmers exempted from rules on land lying fallow*, 13 February 2024, https://ec.europa.eu/commission/presscorner/detail/en/ip_24_781.

⁽⁷⁹⁾ Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024), <http://data.europa.eu/eli/reg/2024/1991/oj>.

⁽⁸⁰⁾ The three indicators are ‘grassland butterfly index’, ‘stock of organic carbon in cropland mineral soils’ and ‘share of agricultural land with high-diversity landscape features’.

⁽⁸¹⁾ This is based on the latest available information from Eurostat, which is currently under review; European Commission, *Agriculture biologique au sein de l’union européenne*, factsheet, Brussels, 2024, https://agriculture.ec.europa.eu/document/download/c67458ed-ec50-4762-ae68-341763ab93c2_fr?filename=factsheet-organic-farming_fr.pdf&prefLang=en.

Figure 12: Share of total utilised agricultural area occupied by organic farming per Member State (%), 2022



Source: Eurostat, 'Area under organic farming', sdg_02_40, accessed 5 December 2024, https://ec.europa.eu/eurostat/databrowser/view/sdg_02_40/default/table?lang=en.

2025 priority action

- Implement eco-schemes and agri-environmental measures and practices to address the environmental needs of Denmark.

Soil ecosystems

Soil is an essential, finite and extremely fragile resource. Its increasing degradation poses a threat to EU food security and climate resilience, adaptation and mitigation.

The EU soil strategy, adopted in November 2021, aims to support soil protection, sustainable soil management and the restoration of degraded soils to achieve the Green Deal objectives as well as land degradation neutrality by 2030.

This entails:

- preventing further soil degradation;
- making sustainable soil management the new normal;
- taking action for ecosystem restoration.

The proposed directive on soil monitoring and

resilience⁽⁸²⁾ aims to introduce the first comprehensive legislation on the protection of all soils in the EU. Should the directive be adopted, Member States will have to transpose it into national legislation and implement it, starting with putting in place the governance systems and a sound monitoring framework building on existing national soil monitoring frameworks. The objective of the proposed directive is to provide better and more comparable soil health data with the view of attaining healthy soils by 2050.

Degradation of soil ecosystems encompasses several aspects. The proposed directive requires Member States to assess soil health according to a set of common indicators and to define the necessary regeneration measures. The area of soil that is sealed is an important factor in monitoring land-use change and represents an important pressure on nature and biodiversity. Other soil issues related to land degradation are soil erosion, soil compaction, loss of soil organic carbon, soil contamination, soil salinisation and the presence in soil of nitrogen and phosphorus in excess. The impact assessment accompanying the proposal, which builds on the data available in the EU Soil Observatory, points to the following soil degradation issues in Denmark⁽⁸³⁾.

Half of Denmark's soils have concentrations of nitrogen exceeding 50 kg/ha; this affects 73 % of agricultural land area. A quarter of Danish soils have concentrations of phosphorus exceeding 50 mg/kg. 45 % of the national territory experiences unsustainable soil erosion by water, wind, tillage and harvest, representing 65 % of the total cropland area.

Grasslands

Grasslands are among the most diverse ecosystems in the EU; they can contain as many as 80 different plant species per square metre and are home to a large variety of animals, ranging from small insects, birds and rodents to large herbivores. Grasslands are essential for agriculture and livestock herding. Natural grasslands also play an important role in storing carbon. However, changes in agricultural practices and land uses have caused grasslands to disappear at an alarming rate, making them one of Europe's most threatened ecosystems.

In Denmark, there are five grassland habitat types⁽⁸⁴⁾ protected under the Habitats Directive and the overall

⁽⁸²⁾ Proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law), COM(2023) 416 final of 5 July 2023, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52023PC0416>.

⁽⁸³⁾ Commission staff working document – Impact assessment report: Annexes – Accompanying the proposal for a directive of the European Parliament and of the Council on soil monitoring

and resilience (Soil Monitoring Law), SWD(2023) 417 final of 5 July 2023,

https://environment.ec.europa.eu/system/files/2023-07/IMPACT_ASSESSMENT_REPORT_ANNEXES_SWD_2023_417_part4.pdf.

⁽⁸⁴⁾ These are 6120*, 6210, 6230*, 6410 and 6430.

assessments show that all grassland habitats are ranked as having unfavourable-bad or unfavourable-inadequate conservation status ⁽⁸⁵⁾. The main pressures and threats for grasslands are agriculture, pollution (including from agriculture), invasive alien species (IAS) and forestry ⁽⁸⁶⁾.

Wetlands/peatlands

Wetlands act as water sources and purifiers; they are the planet's greatest natural carbon stores and they are crucial to agriculture and fisheries. Peatlands are a special type of wetlands dominated by peat-forming plants such as *Sphagnum* mosses. Nearly all peatlands in the EU are habitat types listed in Annex I to the Habitats Directive. Drained peatlands under intensive agricultural use constitute only 3 % of the EU's utilised agricultural area. At the same time, they are responsible for 25 % of the GHG emissions from the EU's agricultural sector. Restoring peatlands brings multiple benefits, as peatlands improve water retention and quality, store carbon, reduce GHG emissions and increase biodiversity.

In Denmark, there are seven wetland/peatland habitat types ⁽⁸⁷⁾ protected under the Habitats Directive and the overall assessments show that all of them are ranked as having unfavourable-bad or unfavourable-inadequate conservation status ⁽⁸⁸⁾. The main pressures and threats for wetlands/peatlands are pollution (including from agriculture), modification of water regimes, IAS and agriculture ⁽⁸⁹⁾.

Denmark has a national ambition of taking 100 000 ha of carbon-rich low-lying soils and buffer areas out of production by 2030, but only a small area has been set aside since 2021 ⁽⁹⁰⁾. The target increased to 140 000 ha according to the agreement on a Green Denmark (see 'Nitrates Directive' in Chapter 3).

2025 priority action

- Implement peatland conservation and restoration

measures and include such measures and objectives in the national restoration plans.

Forest ecosystems

Forests are important carbon sinks, and conserving them is vital if the EU is to achieve climate neutrality by 2050. The EU forest strategy for 2030, adopted in July 2021, is a plan of actions to promote the many services that forests provide. Its key objective is to ensure healthy, diverse and resilient EU forests that contribute significantly to the achievement of the EU's biodiversity and climate ambitions. About 27 % of the forest area in the EU is covered by habitat types listed in Annex I to the Habitats Directive. Moreover, forests host several species protected under the Birds and Habitats Directives, including those for which there is a requirement to designate Natura 2000 sites and to protect breeding sites and resting places.

Several guidelines on forestry management were published in 2023. They covered biodiversity-friendly afforestation, reforestation and tree planting; closer-to-nature forest management; and defining, mapping, monitoring and strictly protecting primary and old-growth forests. Further guidance on payment schemes for ecosystems services has also been published.

In 2023, the Commission proposed a new forest monitoring law ⁽⁹¹⁾ that aims to create a comprehensive forest knowledge base, address information gaps and enable a better response to growing pressures on forests.

Assessments show that, of the 27 % of EU forest area protected under the Habitats Directive, less than 15 % is of favourable conservation status ⁽⁹²⁾. The share of forested areas in the EU with a bad conservation status increased from 27 % in 2015 to 31 % in 2018.

⁽⁸⁵⁾ According to data for the latest reporting period (2013–2018) reported under Article 17 of the Habitats Directive (<https://nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Grasslands&country=DK®ion=>).

⁽⁸⁶⁾ https://tableau-public.discomap.eea.europa.eu/views/sonpressuresandthreats/Pressuresandthreats?%3Adisplay_count=n&%3Aembed=y&%3AisGuestRedirectFromVizportal=y&%3Aorigin=viz_share_link&%3AshowAppBanner=false&%3AshowVizHome=n.

⁽⁸⁷⁾ These are 7110*, 7120, 7140; 7150, 7210*, 7220* and 7230.

⁽⁸⁸⁾ According to data for the latest reporting period (2013–2018) reported under Article 17 of the Habitats Directive (<https://nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Bogs%2C+mires+%26+fens&country=DK®ion=>).

⁽⁸⁹⁾ https://tableau-public.discomap.eea.europa.eu/views/sonpressuresandthreats/Pressuresandthreats?%3Adisplay_count=n&%3Aembed=y&%3AisGuestRedirectFromVizportal=y&%3Aorigin=viz_share_link&%3AshowAppBanner=false&%3AshowVizHome=n.

[AisGuestRedirectFromVizportal=y&%3Aorigin=viz_share_link&%3AshowAppBanner=false&%3AshowVizHome=n](https://tableau-public.discomap.eea.europa.eu/views/sonpressuresandthreats/Pressuresandthreats?%3Adisplay_count=n&%3Aembed=y&%3AisGuestRedirectFromVizportal=y&%3Aorigin=viz_share_link&%3AshowAppBanner=false&%3AshowVizHome=n).

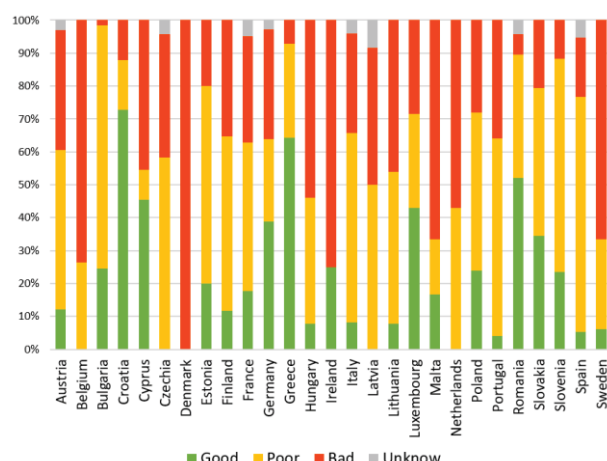
⁽⁹⁰⁾ 233 ha out of 100 000 ha have been set aside since 2021. Danish Agricultural Agency, 'Hvad sker der i indsatsen for at tage lavbundsjord ud af landbrugsdrift?', Danish Agricultural Agency website, accessed 25 March 2024, <https://lbst.dk/groen-omstilling/hvad-kan-du-goere-som-landbruger/udtagning-af-lavbundsjord/hvad-sker-der-i-indsatsen>.

⁽⁹¹⁾ Proposal for a Regulation of the European Parliament and of the Council on a monitoring framework for resilient European forests, COM(2023)728, 22 November 2023, [https://ec.europa.eu/transparency/documents-register/detail?ref=COM\(2023\)728&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2023)728&lang=en).

⁽⁹²⁾ EEA, *State of Nature in the EU: Results from reporting under the Nature Directives 2013–2018*, Publications Office of the European Union, Luxembourg, 2020, <https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020>.

In Denmark, forests covered 15 % of the land in 2020 ⁽⁹³⁾, with 21 000 ha in Denmark covered by primary forests ⁽⁹⁴⁾. There are nine forest habitat types ⁽⁹⁵⁾ protected under the Habitats Directive and the overall assessments showed that the conservation status of all forest habitats is ranked as unfavourable-bad ⁽⁹⁶⁾. The main pressures and threats for forests are forestry, pollution and modification of water regimes ⁽⁹⁷⁾. (Figure 13) ⁽⁹⁸⁾.

Figure 13: Conservation status of forests protected under the Habitats Directive per Member State (% of assessments), 2013–2018



Source: Commission staff working document – New EU forest strategy for 2030, SWD(2021) 652 final of 16 July 2021, p. 24, eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021SC0652.

⁽⁹³⁾ EEA, forest information system for Europe, 'Country – FISE country factsheets', forest information system for Europe website, <https://forest.eea.europa.eu/countries>; Denmark uses Food and Agriculture Organization National Forest Inventory data, which gives a higher figure of 14.7 %.

⁽⁹⁴⁾ European Commission: Joint Research Centre, *Mapping and assessment of primary and old-growth forests in Europe*, Publications Office of the European Union, Luxembourg, 2021, p. 13, <https://publications.jrc.ec.europa.eu/repository/handle/JRC124671>; Denmark uses another source, which gives a much lower figure of 1 690 ha (Sabatini et al., 2018).

⁽⁹⁵⁾ 9110*, 9120*, 9130*, 9150, 9160, 9170, 91D0*, 91E0*.

⁽⁹⁶⁾ According to the latest reporting period (2013–2018) under Article 17, Article 17 web tool – Habitat assessments at Member State level, nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Forests&country=DK®ion=.

⁽⁹⁷⁾ https://tableau-public.discomap.eea.europa.eu/views/sonpressuresandthreats/Pressuresandthreats?%3Adisplay_count=n&%3Aembed=y&%3AisGuestRedirectFromVizportal=y&%3Aorigin=viz_share_link&%3AshowAppBanner=false&%3AshowVizHome=n.

⁽⁹⁸⁾ Commission staff working document – Stakeholder consultation and evidence base: Accompanying the document Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – New EU forest strategy for 2030, SWD(2021) 652 final of 16 July 2021, p. 24,

However, Denmark envisages creating 250 000 ha of new forest by 2045 as laid down in the agreement on a Green Denmark (see 'Nitrates Directive' in Chapter 3) ⁽⁹⁹⁾.

The EU Timber Regulation (EUTR) ⁽¹⁰⁰⁾ prohibits the placing on the EU market of illegally harvested timber. According to the EUTR, Member States' competent authorities must conduct regular checks on operators and traders and apply penalties for non-compliance.

On 29 June 2023, the Regulation on Deforestation-free Products (EUDR) ⁽¹⁰¹⁾ entered into force ⁽¹⁰²⁾. The regulation seeks to guarantee that products in the EU that are made using any of seven listed commodities have no links to deforestation. The EUDR repeals the EUTR.

2025 priority action

- Improve conservation status of forests by promoting sustainable forest management and ensuring compliance with the Habitats Directive before granting/renewing permits for forest logging.

Marine ecosystems

The Marine Strategy Framework Directive (MSFD) requires Member States to achieve good environmental status (GES) for their marine waters. To that end, Member States must draw up marine strategies for their marine waters and cooperate with other Member States

<https://eur-lex.europa.eu/legal-content/NL/TXT/?uri=CELEX:52021SC0652>.

⁽⁹⁹⁾ Ministry of Environment and Equality, 'Skov', accessed 11 November 2024, <https://mim.dk/vores-opgaver/natur-og-biodiversitet/skov>; see also the NBSAP adopted in October 2024 (https://s3.amazonaws.com/km.documents.attachments/472c/770f/a889e94e81b54a6ad8d9cf0f?AWSAccessKeyId=AKIAT3JJQDEDLXMBJAHR&Expires=1737367455&response-content-disposition=inline%3B%20filename%3D%22WEB_ENGLISH_National%20handlingsplan%20for%20biodiv%202024.pdf%22&response-content-type=application%2Fpdf&Signature=XWavr%2BrnXpVJ9TmqofDuhA%2Fz0J8%3D).

⁽¹⁰⁰⁾ Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010R0995>.

⁽¹⁰¹⁾ Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (OJ L 150, 9.6.2023, p. 206), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1115&qid=1687867231461>.

⁽¹⁰²⁾ The law will apply to large and medium-sized companies starting on December 30, 2025, and to micro and small enterprises starting on June 30, 2026.

sharing the same marine region or subregion. These marine strategies comprise different steps to be developed and implemented over six-year cycles.

Since the 2022 EIR report, no additional data regarding Member States' set of GES characteristics for each descriptor in the MSFD have become available. Nevertheless, Member States had to report updates by 15 October 2024, and these will be assessed by the Commission. In the context of this next round of reporting, in accordance with the MSFD and the Commission GES decision⁽¹⁰³⁾, Member States must include as part of their set of GES characteristics any threshold values for the descriptors in the MSFD that may have been established in cooperation with other Member States at the EU or regional level⁽¹⁰⁴⁾.

The Commission assessed the updated monitoring programme reported by Member States in 2020⁽¹⁰⁵⁾. At that time their updates on the elements, features and parameters identified monitoring gaps. The Commission recommended that Member States should prioritise work to address those gaps at all levels of implementation of the MSFD.

Member States also reported their updated programmes of measures, which are required under Article 13 of the MSFD and which must be updated every six years. The Commission has assessed Member States' programmes of measures.

However, Denmark reported its programme of measures with too much delay for it to be included in the Commission's general assessment of the Member States' programmes of measures.

2025 priority action

- Report its updates on the state of its marine waters, its targets and its determinations of GES⁽¹⁰⁶⁾ which are expected to include any threshold values for the descriptors in the MSFD that may have been

established in cooperation with other Member States at the EU or regional level.

Prevention and management of invasive alien species

IAS are a major cause of biodiversity loss in the EU. Besides inflicting direct and indirect damage on nature and the economy, some IAS also carry and spread infectious diseases, posing a threat to humans and wildlife. Regulation (EU) No 1143/2014 (the IAS Regulation) aims to prevent, minimise and mitigate the adverse impacts of IAS on biodiversity. It focuses action on a list of IAS of EU concern (the 'Union list'), which is regularly updated⁽¹⁰⁷⁾.

The third update of the Union list entered into force on 2 August 2022⁽¹⁰⁸⁾. The fourth update is in preparation.

The IAS Regulation⁽¹⁰⁹⁾ currently lists 88 species subject to restrictions on keeping, importing, selling, breeding, growing and releasing into the environment. Member States are required to take measures to (i) prevent the introduction of IAS, (ii) ensure early detection and rapid eradication of IAS and (iii) manage species that are already widespread on their territory.

This aligns with target 6 of the GBF to reduce the introduction of IAS by at least 50 % by 2030 and minimise their impact.

Preventing the introduction and spread of IAS, and managing them, including through eradication and control, can result in a substantial cost saving. Studies estimate that the total cost of IAS in Europe (damages and management) amounted to EUR 116.61 billion between 1960 and 2020⁽¹¹⁰⁾. More recent studies have put this cost at USD 28 billion per year in the EU,

⁽¹⁰³⁾ Commission Decision (EU) 2017/848 of 17 May 2017 laying down criteria and methodological standards on good environmental status of marine waters and specifications and standardised methods for monitoring and assessment, and repealing Decision 2010/477/EU (OJ L 125, 18.5.2017, p. 43), <http://data.europa.eu/eli/dec/2017/848/oj>.

⁽¹⁰⁴⁾ Communication from the Commission of 11 March 2024 – Commission notice on the threshold values set under the Marine Strategy Framework Decision (Directive 2008/56/EC) and Commission Decision (EU) 2017/848 (OJ C, C/2024/2078, 11.3.2024), <http://data.europa.eu/eli/C/2024/2078/oj>.

⁽¹⁰⁵⁾ https://environment.ec.europa.eu/system/files/2023-04/C_2023_2203_F1_COMMUNICATION_FROM_COMMISSION_EN_V5_P1_2532109.PDF.

⁽¹⁰⁶⁾ In accordance with Article 17 of Directive 2008/56/EC.

⁽¹⁰⁷⁾ Commission Implementing Regulation (EU) 2016/1141 of 13 July 2016 adopting a list of invasive alien species of Union concern pursuant to Regulation (EU) No 1143/2014 of the European

Parliament and of the Council (OJ L 189, 14.7.2016, p. 4), as amended by Commission Implementing Regulations (EU) 2017/1263, (EU) 2019/1262 and (EU) 2022/1203, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02016R1141-20220802&from=EN>.

⁽¹⁰⁸⁾ Commission Implementing Regulation (EU) 2022/1203 of 12 July 2022 amending Implementing Regulation (EU) 2016/1141 to update the list of invasive alien species of Union concern (OJ L 186, 13.7.2022, p. 10), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32022R1203>.

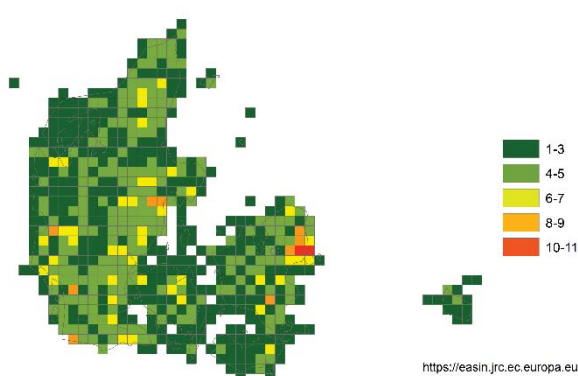
⁽¹⁰⁹⁾ Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35).

⁽¹¹⁰⁾ Haubrock, P. J., Turbelin, A. J., Cuthbert, R. N. et al., 'Economic costs of invasive alien species across Europe', *NeoBiota*, Vol. 63, 2021, pp. 153–190.

increasing to USD 148.2 billion by 2040 ⁽¹¹¹⁾, and at USD 423 billion annually at the global level ⁽¹¹²⁾.

The total number of IAS of Union concern in the country is 39. This includes 18 species recorded in the previous EIR (2021) and 21 additions. Of these 21 additions, 14 were already on the Union concern list in 2021, and 7 were added later under Commission Implementing Regulation (EU) 2022/1203. The spread can be seen in Figure 14.

Figure 14: Number of IAS of EU concern, based on available georeferenced information for Denmark, 2024



2025 priority actions

- Step up implementation of the IAS Regulation, including with regard to enforcement and capacity of inspection authorities.

Ecosystem assessment and accounting

The BDS calls on Member States to better integrate biodiversity considerations into public and business decision-making at all levels and to develop natural

capital accounting.

Similarly, target 14 of the GBF ⁽¹¹³⁾ aims to ensure the full integration of biodiversity and its multiple values into policy and planning and, as appropriate, national accounting. This requires effective and coherent biodiversity observation and reporting on ecosystem condition in the EU ⁽¹¹⁴⁾.

The amended Regulation (EU) No 691/2011 on European environmental economic accounts ⁽¹¹⁵⁾ introduces new requirements for Member States to report on the condition of ecosystems including urban ecosystems, croplands, grasslands, forest and woodlands, coastal beaches, dunes and wetlands. Data reported by the Member States will feed into the second European ecosystem assessment, due in 2027, and can also be used to support policy decisions.

An ecosystem assessment is an analysis of the condition of ecosystems and the pressures acting on them, as well as the benefits that they provide to people, either directly or indirectly through the economy.

An increasing number of platforms, networks and communities of practice involve businesses in protecting biodiversity, including the EU Business & Biodiversity Platform ⁽¹¹⁶⁾. These platforms and communities are key tools for promoting and facilitating natural capital assessments among businesses and financial services providers.

Natural capital assessments help private businesses to better understand both the negative and positive impacts that they have on nature, and to appreciate how nature contributes to their success. Such understanding contributes to the implementation of the EU's BDS.

In 2022, Denmark received a priority action to continue supporting the mapping and assessment of ecosystems and their services, and ecosystem accounting development, as well as to continue supporting the development of national business and biodiversity platforms.

⁽¹¹¹⁾ Henry, M., Leung, B., Cuthbert, R. N. et al., 'Unveiling the hidden economic toll of biological invasions in the European Union', *Environmental Sciences Europe*, Vol. 35, No 1, 2023, p. 43.

⁽¹¹²⁾ IPBES (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services), *Summary for Policymakers – Invasive alien species assessment, 2023*, <https://www.ipbes.net/document-library-catalogue/summary-policy-makers-invasive-alien-species-assessment>.

⁽¹¹³⁾ Decision 15/4 adopted by the Conference of the Parties to the Convention on Biological Diversity: Kunming–Montreal global biodiversity framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>).

⁽¹¹⁴⁾ European Commission: Joint Research Centre and EEA, *EU Ecosystem Assessment – Summary for policymakers*,

Publications Office of the European Union, Luxembourg, 2021, <https://op.europa.eu/en/publication-detail/-/publication/81ff1498-b91d-11eb-8aca-01aa75ed71a1/language-en>.

⁽¹¹⁵⁾ Proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards introducing new environmental economic accounts modules, COM(2022) 329 final of 11 July 2022, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2022:329:FIN>.

⁽¹¹⁶⁾ The EU Business & Biodiversity Platform (https://green-business.ec.europa.eu/business-and-biodiversity_en) aims to promote the business case for biodiversity to businesses and financial institutions through workshops, seminars, reports and a cross-media communication strategy.

Six Danish organisations are members of the EU Business and Biodiversity Platform. ⁽¹¹⁷⁾ In addition, Denmark initiated a multistakeholder initiative called the Biodiversity Partnership, where business organisations, NGOs, knowledge institutions and trade unions alike

have joined forces to develop recommendation to businesses ⁽¹¹⁸⁾ on how to operationalize efficient biodiversity action.

⁽¹¹⁷⁾ European Commission, Business & Biodiversity membership, https://green-business.ec.europa.eu/business-and-biodiversity/about/our-members_en.

⁽¹¹⁸⁾ State of Green, The task of the Danish Biodiversity Partnership, 21.10.2024. <https://stateofgreen.com/en/news/the-task-of-the-danish-biodiversity-partnership/>

3. Zero pollution

Clean air

EU clean air policies and legislation have successfully reduced emissions of key air pollutants and significantly improved air quality, which is now moving towards the levels recommended by the World Health Organization (WHO). This has resulted in clear health benefits and reduced adverse impacts on ecosystems and biodiversity. However, to achieve the WHO-recommended levels, more efforts are needed, including full compliance with EU legislation. To guide these efforts, the EU zero pollution action plan sets targets for 2030 relative to 2005. These are to reduce the health impacts of air pollution by 55 % and to reduce the EU ecosystems threatened by air pollution by 25 %.

The EU has developed a comprehensive suite of air quality policies⁽¹¹⁹⁾. These set health-based EU air quality standards⁽¹²⁰⁾ and stipulate Member States' national emission reduction commitments⁽¹²¹⁾ for several air pollutants.

The air quality in Denmark is generally good, with some exceptions.

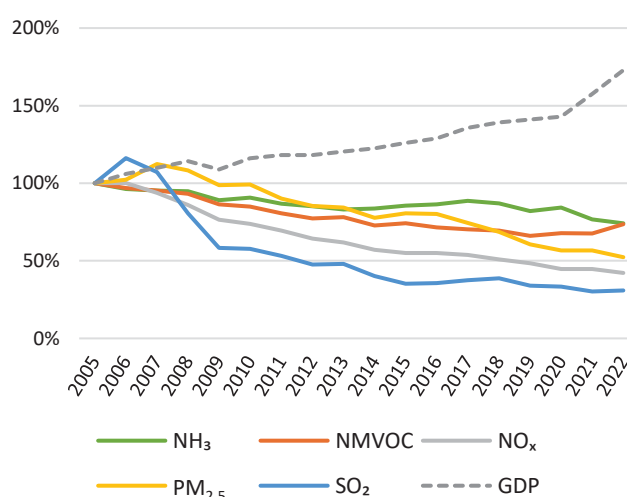
The latest available annual estimates (for 2022) by the EEA⁽¹²²⁾ for Denmark attribute 1 200 deaths each year (or 12 100 years of life lost (YLL)) to fine particulate matter (PM_{2.5})⁽¹²³⁾, 50 deaths each year (or 540 YLL) to nitrogen dioxide (NO₂)⁽¹²⁴⁾ and 540 deaths each year (or 5 500 YLL) to ozone⁽¹²⁵⁾.

The emissions of several air pollutants have decreased significantly in Denmark since 2005, while GDP growth has continued (see Figure 15). According to the inventories submitted under Article 10(2) of the National Emission Reduction Commitments Directive (NECD)⁽¹²⁶⁾ in 2024, Denmark has met its emission reduction commitments for

2020–2029 for air pollutants nitrogen oxides (NO_x), non-methane volatile organic compounds (NMVOC), sulphur dioxide (SO₂), ammonia (NH₃) and PM_{2.5}. According to the latest projections submitted under Article 10(2) of the NECD in 2023, Denmark is projected to meet its emission reduction commitments for 2030 onwards for NO_x, NMVOC, SO₂, NH₃ and PM_{2.5}.

Denmark submitted its updated national air pollution control programme (NAPCP) to the Commission on 31 March 2023.

Figure 15: Emission trends of main pollutants / GDP in Denmark (%), 2005–2022



Source: EEA, 'National air pollutant emissions data viewer 2005–2022', 25 June 2024, <https://www.eea.europa.eu/en/topics/in-depth/air-pollution/national-air-pollutant-emissions-data-viewer-2005-2022>.

⁽¹¹⁹⁾ European Commission, 'Air', European Commission website, https://environment.ec.europa.eu/topics/air_en.

⁽¹²⁰⁾ European Commission, 'EU air quality standards', European Commission website, https://environment.ec.europa.eu/topics/air/air-quality/eu-air-quality-standards_en.

⁽¹²¹⁾ European Commission, 'Reducing emissions of air pollutants', European Commission website, https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants_en.

⁽¹²²⁾ EEA, *Harm to human health from air pollution in Europe: Burden of disease 2024*, briefing No 21/2024, Copenhagen, 2024, <https://www.eea.europa.eu/en/analysis/publications/harm-to-human-health-from-air-pollution-2024>.

⁽¹²³⁾ Particulate matter (PM) is a mixture of aerosol particles (solid and liquid) covering a wide range of sizes and chemical compositions. PM₁₀ refers to particles with a diameter of 10 µm or less. PM_{2.5}

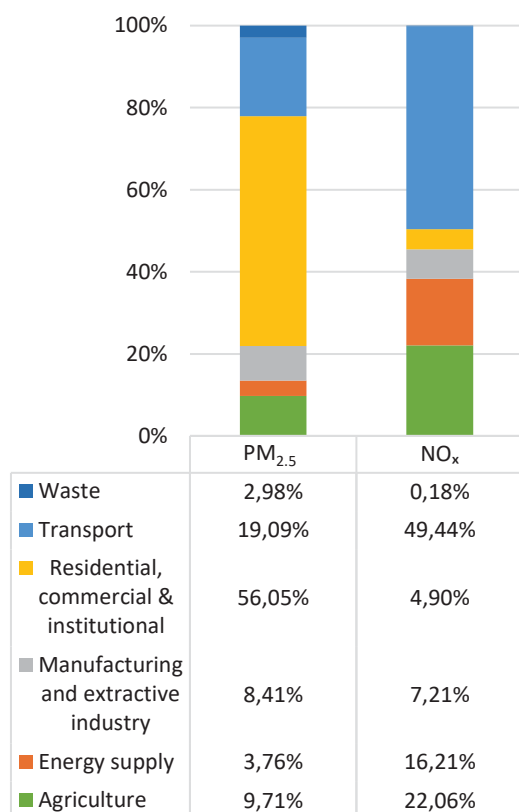
refers to particles with a diameter of 2.5 µm or less. PM is emitted from many human sources, including combustion.

⁽¹²⁴⁾ Nitrogen dioxide (NO₂) pertains to a group of gases called NO_x, which also comprises nitrogen monoxide (NO). NO_x is emitted during fuel combustion – for example, from industrial facilities and the road transport sector.

⁽¹²⁵⁾ Low-level ozone is produced by photochemical action on pollution. This year, for the first time, the impact of long-term exposure to ozone has also been taken into account. In previous analysis by the EEA, only the impact of short-term exposure was estimated.

⁽¹²⁶⁾ Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.344.01.0001.01.ENG.

Figure 16: PM_{2.5} and NO_x emissions by sector in Denmark (%), 2022



Source: EEA, 'National air pollutant emissions data viewer 2005–2022', 25 June 2024, <https://www.eea.europa.eu/en/topics/in-depth/air-pollution/national-air-pollutant-emissions-data-viewer-2005-2022>.

In 2023, no exceedances above the limit values set by the Ambient Air Quality Directive (AAQD) ⁽¹²⁷⁾ were registered in Denmark ⁽¹²⁸⁾.

In the 2022 EIR, the European Commission identified two priority actions. The first priority action was to further reduce emissions in the context of the NAPCP. Denmark has made substantial progress on this, as the latest reported data show that the 2020–2029 emission reduction commitments have been met and that the emission reduction commitments for 2030 onwards are projected to be reached. The second priority action was to ensure full compliance with EU air quality standards and maintain downward emission trends. Based on the latest data, Denmark has made substantial progress in this regard. Full compliance has been ensured for all limit

values and target values. Since 2019, downward emission trends have been reported for all main pollutants except for NMVOC.

2025 priority actions

- As part of the NAPCP, take action towards reducing emissions of air pollutants.
- Ensure full compliance with the current AAQD standards, also in light of future stricter requirements under the revised AAQD.

Industrial emissions

The main objectives of EU policy on industrial emissions are to:

- protect air, water and soil and to prevent harmful effects on human health and the environment;
- prevent and manage waste;
- improve energy and resource efficiency, including water;
- contribute to decarbonisation.

The cornerstone of the policy is the Industrial Emissions Directive (IED), which was revised in 2024 ⁽¹²⁹⁾. The revision improves the directive's contribution to the zero pollution objective. It has a strong focus on innovation, and builds solid links between depollution, decarbonisation and circularity, making it a key regulatory tool to accompany the green transformation of EU industry by 2050.

The overview of industrial activities regulated by the IED below is based on data reported to the EU Registry in 2022 ⁽¹³⁰⁾.

In Denmark, around 2 470 industrial installations require permits under the IED. Most of these installations in 2022 were for intensive poultry and pig rearing (73 %), followed by the waste management sector, including landfills (14 %), the food, drink and milk sector (4 %) and the energy sector (3 %).

Figure 17 shows the damage to health and the environment due to the main industrial air pollutants. As this depends on, among other factors, the size of the industrial sector in each Member State, the figure also shows the ratio between the damage and the industrial activity (expressed in gross value added (GVA)), which

⁽¹²⁷⁾ Directive 2008/50/EU of the European Parliament and of the Council of 21 May 2008 on ambient air quality and cleaner air for Europe (OJ L 152, 11.6.2008, p. 1), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32008L0050>.

⁽¹²⁸⁾ EEA, Eionet Central Data Repository (<https://cdr.eionet.europa.eu/>).

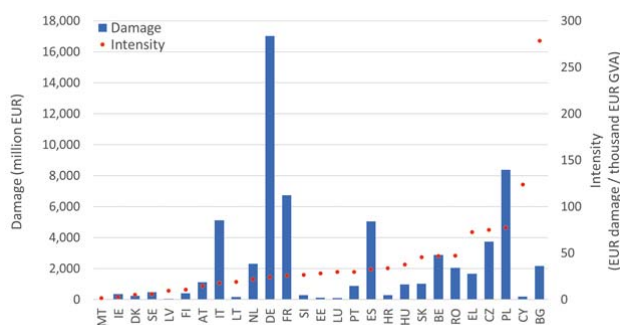
⁽¹²⁹⁾ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial and livestock rearing

emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17), as amended by Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02010L0075-20240804&qid=1725983863299>.

⁽¹³⁰⁾ EEA, European Industrial Emissions Portal, <https://industry.eea.europa.eu/>, 2022 being the baseline year for all reports.

gives an indication of the emissions 'intensity'. Denmark has relatively low damage (the seventh lowest damage in the EU) and it is below the EU average of EUR 27.5/EUR 1 000 GVA for emissions intensity (third lowest in terms of damage in the EU). The main industrial contributors to emissions to air⁽¹³¹⁾ are the energy sector (including refineries and gasification) and the mineral sector.

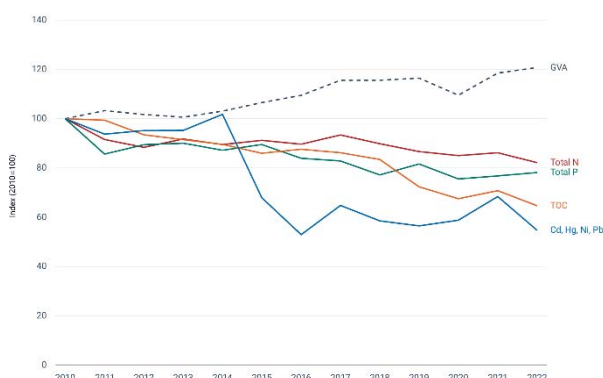
Figure 17: Industrial air pollution damage and intensity per Member State, 2021



Source: EEA, 'Industrial pollution intensity indicators – EU large industry air pollution damage costs intensity', European Industrial Emissions Portal, 2024, <https://industry.eea.europa.eu/analyse/industrial-emissions-indicator>.

Overall, the industrial emissions to water in the EU have decreased over time for all the main pollutants. On average in the EU, they appear to be decoupled from the industrial activity, which has increased over the same period (expressed in GVA), as shown in Figure 18.

Figure 18: Industrial releases of pollutants to water and industrial activity in the EU-27



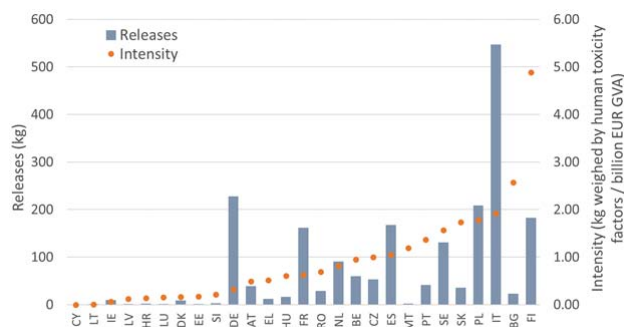
NB: Cd, cadmium; Hg, mercury; Ni, nickel; Pb, lead; TOC, total organic carbon; total N, total nitrogen; total P, total phosphorous.

Source: EEA, 'Industrial pollutant releases to water in Europe', 30 May 2024, <https://www.eea.europa.eu/en/analysis/indicators/industrial-pollutant-releases-to-water>.

Concerning Denmark in particular, Figure 19 shows the industrial emissions of heavy metals to water, taking into

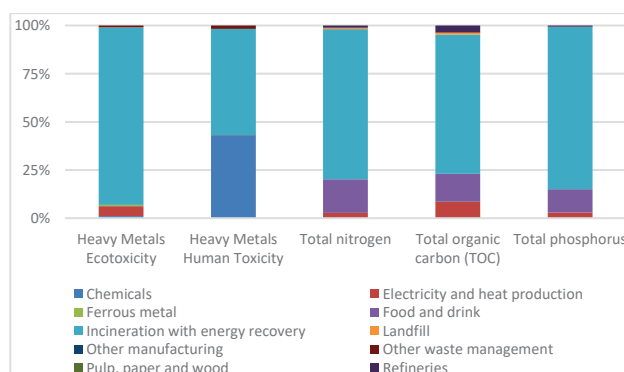
account the human toxicity of each metal, as well as emissions intensity, based on its ratio with industrial activity (expressed in GVA). Denmark has the ninth lowest emissions of heavy metals to water and ranks seventh lowest for emission intensity (EU average: 0.864 kg/EUR 1 billion GVA). As shown in Figure 20, the main industrial contributor to emissions to water in Denmark is incineration with energy recovery.

Figure 19: Industrial releases and intensity of heavy metals to water per Member State, 2022



Source: EEA, 'Industrial pollution intensity indicators – EU large industry water pollution intensity', European Industrial Emissions Portal, 2024, <https://industry.eea.europa.eu/analyse/industrial-emissions-indicator>.

Figure 20: Relative releases to water from industry in Denmark (%), 2022



Source: EEA, 'Industrial reporting under the Industrial Emissions Directive 2010/75/EU and European Pollutant Release and Transfer Register Regulation (EC) No 166/2006 – ver. 12.0 Sep. 2024 (tabular data)', EEA Geospatial Data Catalogue, 13 September 2024, <https://doi.org/10.2909/cf5e54c1-be99-4426-bcad-baa26c4f27a0>.

IED provisions on public information and participation require Member States to adopt transposition legislation enabling members of the public to have access to relevant information and participate in the approval process for potentially polluting installations. Thus, the public and non-governmental organisations (NGOs), alongside competent authorities, play a role in ensuring compliance of these permits with EU legislation. The IED contains mandatory requirements on environmental inspections,

⁽¹³¹⁾ European Environment Agency, LRTAP, Air pollutant emissions data viewer (Gothenburg Protocol, LRTAP Convention) 1990-2022,

<https://www.eea.europa.eu/en/topics/in-depth/air-pollution/air-pollutant-emissions-data-viewer-1990-2022>.

requiring a site visit to take place at least every 1–3 years, using risk-based criteria. In addition, IED enforcement provisions require Member States to determine effective, proportionate, and dissuasive penalties applicable to infringements of IED-based national provisions. In the revised directive, the provisions set that worst infringements can be sanctioned by fines of at least 3% of the annual EU turnover of the legal person. The revised IED also introduces a right to compensation for people whose health has been harmed by such infringements.

The development of best available techniques (BATs), BAT reference documents and BAT conclusions ensures effective collaboration between stakeholders and enables better implementation of the IED.

Since the 2022 EIR, the Commission has adopted BAT conclusions on (i) ferrous metal processing, (ii) the textiles industry, (iii) common waste gas management and treatment systems in the chemical sector and (iv) smitheries and foundries.

The Commission relies on the efforts of national competent authorities to implement the legally binding BAT conclusions and associated BAT emission levels in environmental permits. This should result in considerable and continuous reductions in pollution.

In the 2019 EIR, Denmark received priority actions to review permits to comply with the newly adopted BAT conclusions and to step up checks and enforcement to ensure compliance with BAT conclusions. The information available did not allow for progress measurement in 2022 or 2024. Therefore, the priority action is repeated in the 2025 EIR.

2025 priority actions

- Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BAT conclusions and ensure timely update of permits following publication of BAT conclusions.
- Ensure effective public participation and access to justice in relation with the IED.

Major industrial accidents prevention – Seveso

The main objectives of EU policy on the prevention of major industrial accidents are to:

- control major-accident hazards involving dangerous substances, especially chemicals;
- limit the consequences of such accidents for human health and the environment;

⁽¹³²⁾ Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances, amending and subsequently repealing Council Directive 96/82/EC (OJ L 197, 24.7.2012, p. 1), <https://eur-lex.europa.eu/eli/dir/2012/18/oj>.

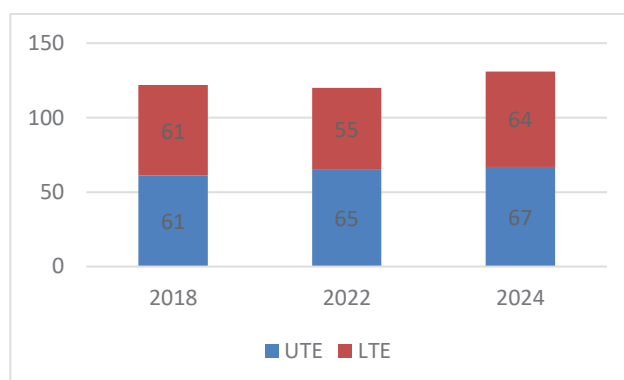
- continuously improve the prevention of, preparedness for and response to major accidents.

The cornerstone of the policy is Directive 2012/18/EU (the Seveso III Directive) ⁽¹³²⁾.

The overview below of industrial plants regulated by the Seveso III Directive ('Seveso establishments') is based on data reported on eSPIRS (e-Seveso Plants Information Retrieval System) for 2022–2024 ⁽¹³³⁾ and the report by Denmark on the implementation of the Seveso III Directive for 2019–2022 ⁽¹³⁴⁾.

In Denmark, of the 131 Seveso establishments in 2024, 64 were categorised as lower-tier establishments and 67 as upper-tier establishments (UTEs), based on the quantity of hazardous substances likely to be present. UTEs are subject to more stringent requirements. Changes in the number of Seveso establishments in Denmark are shown in Figure 21.

Figure 21: Number of Seveso establishments in Denmark, 2018, 2022 and 2024



NB: LTE, lower-tier establishment.

Sources: Directorate-General for Environment, *Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances)*, Publications Office of the European Union, Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search>; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, <https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en>.

Member States are required to draw up external emergency plans (EEPs). These EEPs are essential to allow proper preparation and effective implementation of the

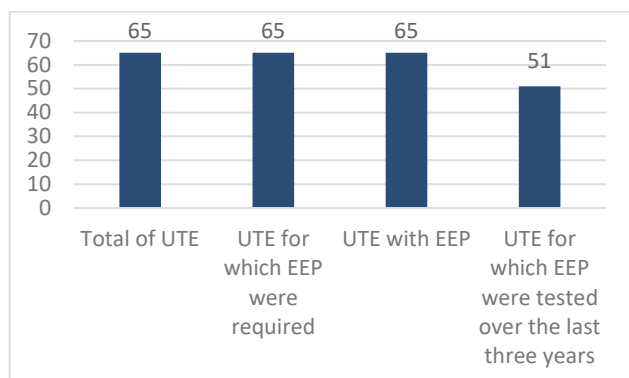
⁽¹³³⁾ <https://espirs.jrc.ec.europa.eu/en/espirs/content>; data extracted in September 2024.

⁽¹³⁴⁾ As provided for by Article 21(2) of the Seveso III Directive.

necessary actions to protect the environment and the population should a major industrial accident.

According to Denmark, 65 UTEs had an EEP in 2022. Over the last three years, 51 of these UTEs have been tested (Figure 22).

Figure 22: Situation regarding EEPs in Denmark, 2022

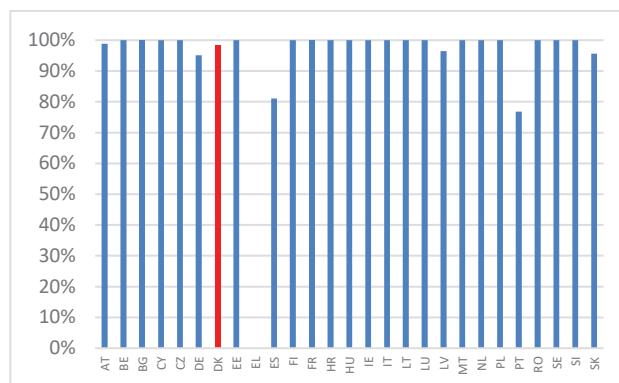


Sources: Directorate-General for Environment, *Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances)*, Publications Office of the European Union, Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search>; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, <https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en>.

The information for the public referred to in Annex V to the Seveso III Directive – especially about how the public concerned will be warned if there is a major accident, appropriate behaviour in the event of a major accident and the date of the last site visit – is permanently available for 98 % of Seveso establishments in Denmark ⁽¹³⁵⁾. This is an important provision of the Seveso III Directive, as this public knowledge could reduce the consequences of a major industrial accident.

The shares of UTEs for which information on safety measures and requisite behaviours was actively made available to the public in 2022 in the EU-27 are presented in Figure 23. This provision on knowledge is an important provision of the Seveso III Directive, as awareness by the public of this information may ameliorate the consequences of a major industrial accident.

Figure 23: Share of UTEs for which information on safety measures and requisite behaviours was actively made available to the public per Member State (%), 2022



NB: No data available for Greece.

Sources: Directorate-General for Environment, *Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances)*, Publications Office of the European Union, Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search>; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, <https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en>.

No data available for Greece.

In 2022, Denmark received a priority action to strengthen control and enforcement to ensure compliance with the Seveso III Directive rules, especially those on the provision of information to the public and on EEPs. Data reported on the implementation of the directive for 2019–2022 show substantial progress in the numbers of EEPs established for UTEs in Denmark.

2025 priority actions

- Strengthen compliance with requirements on safety measures to prevent major accidents and ensure appropriate preparedness and response in relation to UTEs, in particular as regards reviewing, testing and updating EEPs, at intervals of no more than three years.
- Ensure access to transparent and clear information towards citizens on risks and behaviour in case of accidents.

⁽¹³⁵⁾ <https://www.brs.dk/en/what-you-can-do/in-case-of-an-emergency/public-warnings-in-case-of-emergencies/>.

Mercury Regulation

The Mercury Regulation establishes measures and conditions concerning the use and storage of and trade in mercury, mercury compounds and mixtures of mercury, the manufacture and use of and trade in mercury-added products and the management of mercury waste, in order to ensure a high level of protection of human health and the environment from anthropogenic emissions and releases of mercury and mercury compounds. The revision of the Mercury Regulation adopted in 2024 sets out rules to address the last intentional uses of mercury in the EU by phasing out the use of dental amalgam by 1 January 2025 except when deemed strictly necessary by the dental practitioner based on the specific medical needs of the patient, and prohibiting the manufacture and export of additional mercury-containing lamps from 1 January 2026 or 1 January 2027 (depending on the lamp category).

Measures should have been put in place in Denmark to ensure a socially and economically sound phase-out, including an adequate reimbursement of the alternatives to dental amalgam through the health insurance scheme and the training of dental practitioners. The Commission is monitoring whether the phase-out has taken place under the terms and conditions of the regulation. Denmark will also need to ensure that the manufacture and export of mercury-containing lamps are prohibited by the deadlines set out in the Mercury Regulation.

In Denmark, responsibility for checking compliance with the Mercury Regulation lies with the Danish Environmental Protection Agency except when it comes to article 10 paragraph 4 and 6 and article 11. In the latter cases, the responsibility lies with the Municipalities in Denmark ⁽¹³⁶⁾.

The revision of the Mercury Regulation adopted in 2024 provides for the Commission to report on the implementation and impact of a guidance on abatement technologies for emissions of mercury and mercury compounds from crematoria. Denmark has already

implemented standard conditions for crematoria: Filters for retaining dust and mercury are required in all crematoria. Furthermore, an emission limit for mercury of 0.1 mg/normal m³ applies. ⁽¹³⁷⁾

In 2024, Denmark initiated a procedure for the removal of mercury compounds from the list of permitted preservatives in entries 16 and 17 in Annex V of the Cosmetic Products Regulation with the ultimate view of enabling the EU and its Member States to propose a removal of the exemption for the use of mercury in eye area cosmetics under the Minamata Convention.

Noise

The Environmental Noise Directive ⁽¹³⁸⁾ requires a common approach to avoid, prevent and reduce the harmful effects of noise. The designated authorities are responsible for making and approving noise maps and action plans for agglomerations, major roads, major railways and major airports. Member States decide on noise limits that are not set at the EU level. Nevertheless, the zero pollution action plan sets as a 2030 target a 30 % reduction compared with 2017 in the share of people chronically disturbed by transport noise.

Excessive noise from aircraft, railways and roads is one of the main causes of environmental health-related issues in the EU. It can cause ischaemic heart disease, stroke, interrupted sleep, cognitive impairment and stress ⁽¹³⁹⁾.

In Denmark, environmental noise is estimated to cause at least around 100 cases of ischaemic heart disease annually ⁽¹⁴⁰⁾ and some 32 700 people to suffer from disturbed sleep ⁽¹⁴¹⁾.

Based on the latest set of information analysed, Denmark has completed its noise mapping of agglomerations, roads, railways and airports.

Action plans for noise management for agglomerations, roads, railways and airports must be updated and submitted to the Commission every five years. The

⁽¹³⁶⁾ Bekendtgørelse om udførelse af opgaver i henhold til Europa-Parlamentets og Rådets forordning (EU) nr. 2017/852 om kviksølv, BEK nr 456 af 09/04/2022, <https://www.retsinformation.dk/eli/ita/2022/456>.

⁽¹³⁷⁾ Bekendtgørelse om standardvilkår i godkendelse af listevirksomhed, BEK nr 2079 af 15/11/2021, <https://www.retsinformation.dk/eli/ita/2021/2079>.

⁽¹³⁸⁾ Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise – Declaration by the Commission in the Conciliation Committee on the directive relating to the assessment and management of environmental noise (OJ L 189, 18.7.2002, p. 12), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32002L0049>.

⁽¹³⁹⁾ WHO, *Environmental Noise Guidelines for the European Region*, Copenhagen, 2018, <https://www.who.int/europe/publications/i/item/9789289053563>.

⁽¹⁴⁰⁾ These figures are an estimation by the EEA based on (i) the data reported by Member States on noise exposure covered by Directive 2002/49/EC for the round of noise mapping of 2022; (ii) European Topic Centre on Air Pollution, Transport, Noise and Industrial Pollution (ETC/ATNI), *Noise Indicators under the Environmental Noise Directive 2021: Methodology for estimating missing data*, Eionet report ETC/ATNI No 2021/06, Kjeller, 2021; and (iii) the methodology for health impact calculations in European Topic Centre on Air Pollution and Climate Change Mitigation (ETC/ACM), *Implications of environmental noise on health and wellbeing in Europe*, Eionet report ETC/ACM No 2018/10, Bilthoven, 2018, https://www.eionet.europa.eu/etcs/etc-atni/products/etc-atni-reports/eionet_rep_etcacm_2018_10_healthimplicationsnoise.

⁽¹⁴¹⁾ More information on the adverse health effects of noise pollution is available at: <https://www.eea.europa.eu/themes/human/noise/noise-2>

deadline for reporting noise action plans under the most recent reporting cycle was 18 January 2025; these plans have not been assessed yet.

2025 priority action

- Complete and implement action plans on noise management.

Water quality and management

EU legislation and policy requires that the impact of pressures on transitional waters, coastal waters and fresh water (including surface waters and groundwater) be significantly reduced. Achieving, maintaining or enhancing a good status of waterbodies as defined by the Water Framework Directive will ensure that EU citizens benefit from good-quality and safe drinking and bathing water. It will further ensure that the nutrient cycle (nitrogen and phosphorus) is managed in a more sustainable and resource-efficient way.

Water Framework Directive

The Water Framework Directive ⁽¹⁴²⁾ is the cornerstone of EU water policy in the 21st century ⁽¹⁴³⁾. The Water Framework Directive and other water-related directives ⁽¹⁴⁴⁾ form the basis of sustainable and integrated water management in the EU. They aim to achieve a high level of protection of water resources, prevention of further deterioration and restoration to good status. These objectives are very important for the EU's competitiveness, strategic autonomy and security, yet have become even more challenging in the face of climate change affecting our precious water resources.

The Water Framework Directive establishes a procedural framework for reaching good surface water ecological and chemical status and good groundwater quantitative and chemical status. This implies monitoring and classification of all waterbodies, assessment of pressures and impacts and identification of the most cost-effective measures to achieve the objectives of the directive. The directive dates from 2000 and set an initial deadline of 2015 for achieving its objectives, with the option to extend the deadline to the end of 2027. Every six years, Member States must

report their river basin management plans (RBMPs) to the Commission. They should cover river basin districts in their countries, some of which may be shared with other countries. The Commission has assessed the third cycle of RBMPs, which were to be submitted by March 2022, and reported its findings to the European Parliament and to the Council on 4th February 2025 ⁽¹⁴⁵⁾.

Denmark's four river basin districts include 7 812 surface waterbodies and 2 050 groundwater bodies. 5.64 % of the rivers are heavily modified and 3.21 % are artificial waterbodies. Furthermore, 3.67 % of coastal waters are heavily modified. Heavily modified water and artificial waterbodies must reach good ecological potential rather than good ecological status, which means that all measures must be taken to mitigate the adverse impact of the sustainable human development activities causing the waterbody to be heavily modified / artificial, while not significantly affecting these activities.

Figures 24–27 show the change in ecological status/potential and chemical status of surface waters, and the quantitative and chemical status of groundwater in 2010, 2015 and 2021. It follows from the assessment of the third RBMPs that 29.9 % of the surface waterbodies have good ecological status/potential, while 57.8 % have a lower status and 12.3 % have unknown status. The changes in number of quality elements, among other things, complicate comparison of the 2nd and 3rd RBMPs. For chemical status, the situation is far worse, with only 1.7 % having good chemical status, 5.6 % classified as failing to achieve good status and 92.7 % having unknown chemical status, despite it being more than 20 years since the entry into force of the directive.

⁽¹⁴²⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32000L0060>.

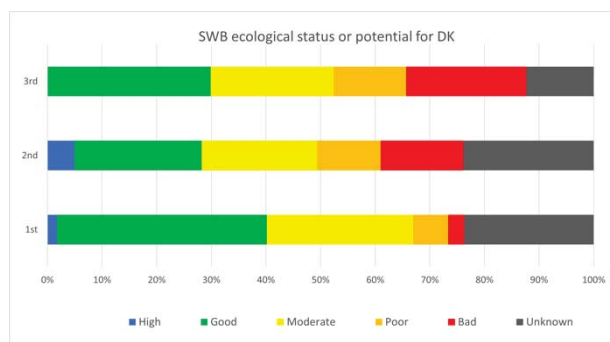
⁽¹⁴³⁾ https://environment.ec.europa.eu/topics/water_en.

⁽¹⁴⁴⁾ These include the Groundwater Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32006L0118>), the Environmental Quality Standards Directive (<https://eur-lex.europa.eu/eli/dir/2008/105/oj>), the Floods Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32007L0060>), the Bathing Water Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32006L0007>), the Urban Wastewater Treatment Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A31991L0271>),

the new Drinking Water Directive (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32020L2184>), the Nitrates Directive (<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A31991L0676>), the MSFD (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32008L0056>) and the IED (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010L0075>).

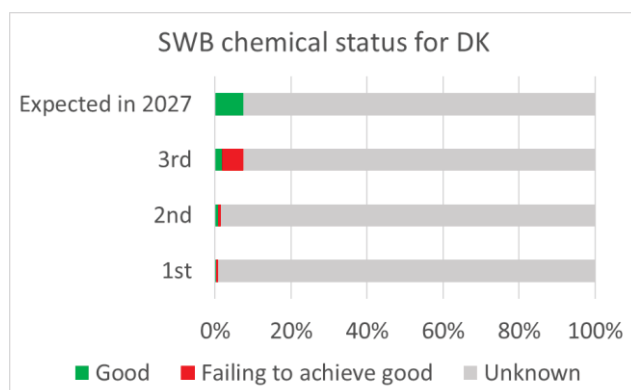
⁽¹⁴⁵⁾ European Commission, 2025 https://webgate.ec.europa.eu/circabc-ewpp/ui/group/c04f478b-d4dc-44f9-a211-087c01165b2c/library/faada4be-9fc3-4a48-b972-f71e356019d5?p=1&n=10&sort=modified_DESC.

Figure 24: Ecological status/potential of surface waterbodies in each RBMP cycle (%)



In general, eutrophication caused by nutrients is the main cause of the persistent failure to improve ecological quality in a timely manner: this concerns phosphorus for lakes and nitrates for coastal waters. The main pressure is agriculture's use of manure and fertilisers, while there are also significant contributions from wastewater plants and aquaculture. The agreement on a Green Denmark of 2024 envisages reducing nitrogen pollution by 13 780 tonnes annually and removing 140 000 ha of carbon-rich low-lying land from agricultural use (see 'Nitrates Directive' in Chapter 3) ⁽¹⁴⁶⁾.

Figure 25: Chemical status of surface waterbodies in each RBMP cycle (%)

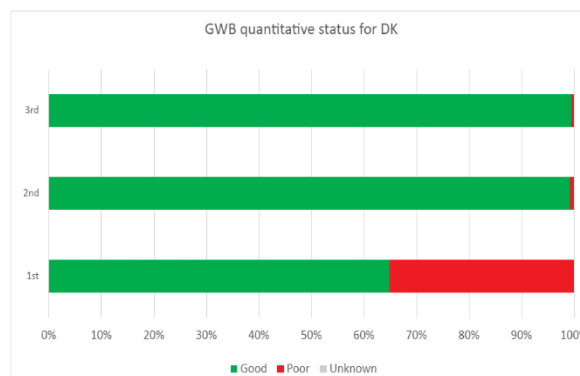


The chemical status assessment includes only 25 priority substances out of the 53 listed in the Environmental Quality Standards Directive. It is not explained why the chemical status assessment does not cover all priority substances to which the legislation applies.

Data from the small sample of classified surface waterbodies suggest a worsening level of water pollution, the actual size of which remains unclear. For about one out of every two surface waterbodies with poor status, mercury pollution can count as the reason. Anthracene pollution is a problem in almost as many waterbodies,

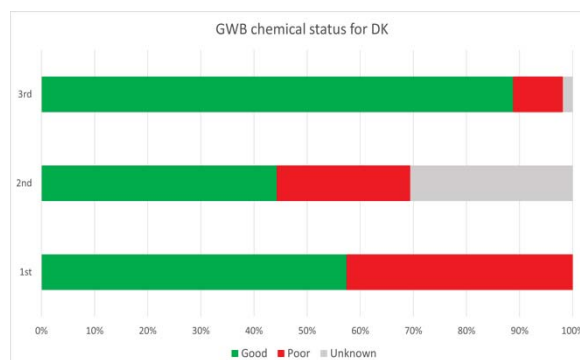
while it was nearly absent in the second RBMP cycle. The number of waterbodies affected by cadmium, lead and nonylphenol has also increased markedly.

Figure 26: Quantitative status of groundwater bodies in each RBMP cycle (%)



As in the second RBMPs, almost all groundwater bodies are of good quantitative status (99.6 %). Most drinking water comes from groundwater reservoirs (1 705 out of 2 050), with only minimal treatment requirements. Only 9 out of 2 050 groundwater bodies (0.4 %) were found to be of poor quantitative status in 2021, which was due to overabstraction. This suggests an emerging scarcity problem, partly because 4 % of groundwater bodies were identified as being at risk of failing to achieve good quantitative status by 2027.

Figure 27: Chemical status of groundwater bodies in each RBMP cycle (%)



A large majority of groundwater bodies have good chemical status (88.8 %). Chemical status is poor in 9.4 % and unknown in 1.9 % groundwater bodies. Pesticides are the main cause of the failure to attain good status in 7 % of all groundwater bodies. This is to a large extent a legacy effect, as most of the pesticides concerned have been

⁽¹⁴⁶⁾ Ministry of Environment and Equality, 'Skov', accessed 11 November 2024, <https://mim.dk/vores-ogaver/natur-og-biodiversitet/skov>; see also the NBSAP adopted in October 2024 (<https://s3.amazonaws.com/km-documents.attachments/472c/770f/a889e94e81b54a6ad8d9cf0f?AWSAccessKeyId=AKIAT3JJQDE>

[DLXMBJAHR&Expires=1737367455&response-content-disposition=inline%3B%20filename%3D%22WEB_ENGLISH_National_handlingplan_for_biodiv_2024.pdf%22&response-content-type=application%2Fpdf&Signature=XWavr%2BrnXpVJ9TmqofDuhA%2FzoJ8%3D](https://mim.dk/vores-ogaver/natur-og-biodiversitet/skov)).

banned already. Nitrates and trace particles are less prevalent causes. ⁽¹⁴⁷⁾

Until the end of 2027, Member States can still apply time-related exemptions, subject to providing evidence of compliance with the strict criteria set out in the Water Framework Directive. After 2027, the possibilities for applying exemptions will be much more limited.

In respect of the previous priority actions to improve monitoring of surface waters and the assessment methods for biological quality elements, Denmark has made some efforts to improve its monitoring and gaps in the classification of surface waters. Still, a number of monitoring deficiencies and a number of waterbodies with 'unknown' status remain, hindering the possibility for Danish surface waters to achieve compliance with the Water Framework Directive objectives.

The third RBMPs mainly focus on measures to reduce the nitrogen loads that have led to widespread eutrophication and oxygen depletion in coastal waters, with the assumption that 75 % of the estimated load reductions planned in the second RBMP period are expected to be implemented and additional measures are to be introduced to cover around 80 % of the nitrogen reduction need. The third RBMPs also clearly describe additional measures to further improve wastewater treatment and reduce polluting discharges to rivers and lakes, on top of the measures from the second RBMPs that have not yet been fully implemented. The third RBMPs furthermore identify the need for watercourse restoration in 5 500 km of rivers, but with implementation limited to 3 850 km of rivers, while indicating the need for an update of the third RBMPs in 2024 to close the remaining gap.

2025 priority actions

Without prejudice to the list of recommended actions in the Commission report to the European Parliament and to the Council on the assessment of the third RBMPs, the following priority actions can be highlighted.

- Improve river continuity and ecological flows, boosting efforts on nature-based solutions to reduce hydromorphological pressures.
- Reduce pollution from nutrients, chemicals, metals and saline discharges.
- Better justify exemptions to the achievement of good status.
- Improve the classification of water bodies and strengthen monitoring systems.

⁽¹⁴⁷⁾ The number of groundwater bodies included to the 3rd RBMPs was significantly higher than in the 2nd RBMPs. Therefore, the share of groundwater bodies in good chemical status in the 3rd RBMPs can't be compared to the share in the 2nd RBMPs. European Commission, 2025 https://webgate.ec.europa.eu/circabc-ewpp/ui/group/c04f478b-d4dc-44f9-a211-087c01165b2c/library/faada4be-9fc3-4a48-b972-f71e356019d5?p=1&n=10&sort=modified_DESC.

- Develop more robust programmes of measures, tackle obstacles identified in the implementation of measures and ensure adequate financing for implementation, including through better use of the cost recovery and polluter pays principle.

Floods Directive

Every six years, following the same reporting cycle as the RBMPs, all Member States also report their flood risk management plans (FRMPs), based on the flood hazard and risk maps and the preliminary flood risk assessments drawn up during the second cycle (2016–2021).

The Commission also assessed the FRMPs ⁽¹⁴⁸⁾, and reported its findings to the European Parliament and to the Council on 4th February 2025, together with the assessment of the RBMPs.

The four Danish FRMPs for the second FRMP cycle constitute improvements over the first-generation FRMPs in that they explicitly address the reduction of adverse consequences and more generally the risk of flooding. The second FRMPs also provide details on the process to monitor the progress of measures and are better coordinated with the RBMPs. There also appears to be greater attention paid to nature-based solutions.

2025 priority actions

- FRMPs should provide details on how the FRMPs were used in the choice of measures and how to consider pluvial flooding.
- Better explain the choice and implementation of flood prevention and protection measures (prioritisation, monitoring, costs of measures).

Drinking Water Directive

The objectives of the Drinking Water Directive ⁽¹⁴⁹⁾ are to protect human health by ensuring the quality intended for human consumption and to improve access to drinking water. The recast Drinking Water Directive is now applicable, and Member States were required to transpose its provisions into their national legal systems by 12 January 2023. Since the entry into force of the recast directive, the Commission has adopted several delegated and implementing acts establishing (i) a watch list of substances and compounds of concern for drinking

⁽¹⁴⁸⁾ European Commission, 2025 https://webgate.ec.europa.eu/circabc-ewpp/ui/group/c04f478b-d4dc-44f9-a211-087c01165b2c/library/faada4be-9fc3-4a48-b972-f71e356019d5?p=1&n=10&sort=modified_DESC.

⁽¹⁴⁹⁾ Directive (EU) 2020/2184 of the European Parliament and of the Council of 16 December 2020 on the quality of water intended for human consumption (OJ L 435, 23.12.2020, p. 1), <https://eur-lex.europa.eu/eli/dir/2020/2184/oj>.

water ⁽¹⁵⁰⁾, (ii) a methodology for measuring microplastics in drinking water ⁽¹⁵¹⁾ and (iii) an EU system for testing and approving materials that will be allowed to be in contact with drinking water ⁽¹⁵²⁾. Member States will have to take these various Commission acts into account when implementing the recast directive.

The recast Drinking Water Directive also introduces a risk-based approach to water safety. It covers the entire supply chain, from the river basin to extraction, treatment, storage and distribution. These assessments must be reviewed periodically, in particular to address threats posed by extreme weather phenomena linked to climate change, known variations in human activities in the extraction area or accidents affecting the source.

Denmark has not yet communicated to the Commission all its national measures transposing the recast directive. An infringement procedure for the non-communication of the Danish transposition measures is ongoing ⁽¹⁵³⁾.

The Commission has now received data from Member States on the quality of drinking water in 2017–2019.

The quality of drinking water (supplied by large water suppliers) in Denmark does not give rise to concern ⁽¹⁵⁴⁾. From January 2026, the European quality standards for PFAS in drinking water will apply, ensuring harmonised Member States' reporting of PFAS monitoring data in the future.

2025 priority action

- Take actions to ensure full compliance with the Drinking Water Directive.

Bathing Water Directive

The Bathing Water Directive requires Member States to monitor and assess bathing water. It requires that, during the bathing season, Member States disseminate to the public information on bathing water quality actively and promptly. In particular, notices banning or advising against bathing should be rapidly and easily identifiable.

Figure 28 shows that in 2023, out of the 1 044 Danish bathing waters, 981 (94 %) were of excellent quality, 45 bathing waters (4.3 %) were of good quality and 2 bathing waters (0.2 %) were of sufficient quality; 5 bathing waters (0.5 %) were of poor quality ⁽¹⁵⁵⁾.

Figure 28: Bathing water quality per Member State, Albania and Switzerland (%), 2020



Source: EEA, *European Bathing Water Quality in 2023*, briefing No 04/2024, Copenhagen, 2024, <https://www.eea.europa.eu/publications/european-bathing-water-quality-in-2023/>.

Nitrates Directive

The Nitrates Directive ⁽¹⁵⁶⁾ aims to protect water quality across Europe by preventing nitrates from agricultural sources that can pollute groundwater and surface waters and by promoting the use of good farming practices.

The latest Commission report on the implementation of the Nitrates Directive ⁽¹⁵⁷⁾, dating back to 2021, warns that nitrates are still causing harmful pollution to water in the EU. Excessive nitrates in water are harmful to both human health and ecosystems, causing oxygen depletion and eutrophication. Cleaning of waters by national authorities or farmers, where it has been undertaken, has had a positive impact on the drinking water supply and on biodiversity. It has also benefited the sectors – such as fisheries and tourism – that depend on biodiversity and on

⁽¹⁵⁰⁾ https://environment.ec.europa.eu/publications/implementing-decision-drinking-water-directive-watch-list_en.

⁽¹⁵¹⁾ Commission Delegated Decision (EU) 2024/1441 of 11 March 2024 supplementing Directive (EU) 2020/2184 of the European Parliament and of the Council by laying down a methodology to measure microplastics in water intended for human consumption (notified under document C(2024) 1459) (OJ L, 2024/1441, 21.5.2024), http://data.europa.eu/eli/dec_del/2024/1441/oj.

⁽¹⁵²⁾ OJ L, 2024/365, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/365/oj; OJ L, 2024/367, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/367/oj; OJ L, 2024/369, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/369/oj; OJ L, 2024/368, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/368/oj; OJ L, 2024/370, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/370/oj; OJ L, 2024/371, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/371/oj; see

the Commission web page on all six delegated acts for more information

(https://environment.ec.europa.eu/publications/delegated-acts-drinking-water-directive_en).

⁽¹⁵³⁾ INFR(2023)0060 (https://ec.europa.eu/commission/presscorner/detail/en/inf_23_6211).

⁽¹⁵⁴⁾ In summary, the compliance for all parameter groups in Denmark was at least 98.33 % in 2017, 98.65 % in 2018 and 98.56 % in 2019.

⁽¹⁵⁵⁾ In total, 11 bathing waters (1.1 %) were not classified.

⁽¹⁵⁶⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1561542776070&uri=CELEX:01991L0676-20081211>.

⁽¹⁵⁷⁾ https://environment.ec.europa.eu/topics/water/nitrates_en. The report on the implementation of the Nitrates Directive covering 2020–2023 will be available in 2025.

a good supply of drinking water. Nevertheless, excessive fertilisation remains a problem in many parts of the EU.

As mentioned earlier, the analysis of the RBMPs of Denmark has identified nutrients from agriculture as an important pressure on surface waters that is affecting their good status and as one of the main factors in not meeting the Water Framework Directive objectives.

Furthermore, in 2023, Denmark recorded the worst oxygen depletion in 21 years, affecting large areas of Danish coastal and marine waters. In 2024, the situation deteriorated by almost 50 % ⁽¹⁵⁸⁾.

Denmark's broad political agreement on a Green Denmark of 2024 includes reforms to address pollution from agriculture, in particular nitrates. The agreement contains, among other things, (i) introduction of a CO₂eq tax on livestock emissions and transformation of around 400 000 hectares of agricultural land into nature, including carbon-rich low-lying areas and forests; and (ii) a reduction of nitrogen pollution by 13 780 tonnes annually ⁽¹⁵⁹⁾.

In all previous EIRs, Denmark received a priority action on tackling nutrient pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive. Since the report on the implementation of the Nitrates Directive covering 2020–2023 will become available in 2025, the 2022 EIR priority action cannot be assessed and is repeated.

2025 priority action

- Tackle nutrients pollution, especially nitrates from agriculture through the implementation of the Nitrates Directive.

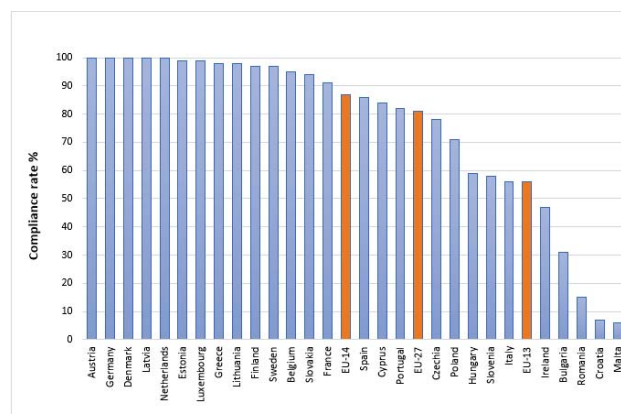
Urban Wastewater Treatment Directive

The Urban Wastewater Treatment Directive (UWWTD) aims to protect human health and the environment from the effects of untreated urban waste water. It therefore requires Member States to collect and treat (secondary or biological treatment) waste water in all urban areas of more than 2 000 people, and to apply a more stringent treatment than secondary, with nitrogen and/or phosphorus removal, to the waste water generated in urban areas, also known as agglomerations, of more than 10 000 people, before they are discharged into waters and their catchments, when they are sensitive to nitrogen

and/or phosphorus (i.e. eutrophic or tending to become eutrophic).

Overall, in Denmark, the compliance rate was 99.7 % in 2020. Only three agglomerations, generating 30 731 population equivalent of urban waste water, did not comply with the requirements of the directive.

Figure 29: Proportion of urban waste water that fully complies with the UWWTD (%), 2020



Source: European Commission: Directorate-General for Environment, Fribourg-Blanc, B., Dhuygelaere, N., Berland, J. and Imbert, F., 12th technical assessment of UWWTD implementation – Final version, Publications Office of the European Union, 2024, <https://data.europa.eu/doi/10.2779/318637>.

The directive has been revised ⁽¹⁶⁰⁾ in order to, among other things, strengthen existing treatment standards and establish an additional treatment of micropollutants in urban waste water. Other new requirements relate to moving towards the energy neutrality of the sector, establishing an EPR system to ensure sustainable financing of micropollutant treatment by the most polluting industries and ensuring access to sanitation, especially for vulnerable and marginalised groups. Denmark has until 31 July 2027 to transpose the new directive into its national legal system.

In 2025, Denmark will draw up a plan for the implementation of the directive - and start discussions with the industry regarding the particular implementation of Article 9 on extended producer responsibility.

Chemicals

The EU seeks to ensure that chemicals are produced and used in a way that minimises any significant adverse effects on human health and the environment. In October

⁽¹⁵⁸⁾ Danish Centre for Environment and Energy, 'Iltsvind i danske farvande 24. August – 21. September 2023', note No 2023/44, 29 September 2023, Roskilde, https://dce.au.dk/fileadmin/dce.au.dk/Udgivelser/Notater_2023/N2023_44.pdf; Danish Centre for Environment and Energy, 'Iltsvind i danske farvande 29. August – 25. September 2024', note No 2024/53, 4 October 2024, Roskilde,

https://dce.au.dk/fileadmin/dce.au.dk/Udgivelser/Notater_2024/N2024_53.pdf.

⁽¹⁵⁹⁾ Ministry for Green Transition of Denmark, Bred politisk aftale om Den Grønne Trepert indgået, (<https://mgtp.dk/aftaler/>).

⁽¹⁶⁰⁾ Directive (EU) 2024/3019 of the European Parliament and of the Council of 27 November 2024 concerning urban wastewater treatment (OJ L, 2024/3019, 12.12.2024), <http://data.europa.eu/eli/dir/2024/3019/oj>.

2020, the Commission published its chemicals strategy for sustainability towards a toxic-free environment⁽¹⁶¹⁾, which led to some systemic changes in EU chemicals legislation. The strategy is part of the EU's zero pollution ambition – a key commitment of the European Green Deal.

The EU's chemicals legislation⁽¹⁶²⁾ provides a baseline protection for human health and the environment. It also ensures stability and predictability for businesses operating in the internal market.

Since 2007, the Commission has gathered information on the enforcement of the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation and the Classification, Labelling and Packaging (CLP) Regulation. In December 2020, the Commission assessed the Member States' reports⁽¹⁶³⁾ on the implementation and enforcement of these regulations⁽¹⁶⁴⁾. It is apparent from the Commission's report that there are still many disparities in the implementation of the REACH and CLP Regulations, notably in the area of law enforcement. Recorded compliance levels in Member States, generally quite stable over time, appear to be getting slightly worse. This may be because (i) enforcement authorities are becoming more effective in detecting non-compliant products/companies and (ii) more non-compliant products are being placed on the EU market.

In August 2021, the Commission published a measurable assessment of the enforcement⁽¹⁶⁵⁾ of the two main EU regulations on chemicals using a set of indicators on different aspects of enforcement. Since 2021, the list of chemicals subject to restrictions has been expanded as new entries have been added to Annex XVII to the REACH Regulation⁽¹⁶⁶⁾.

In 2023, new hazard classes were added to the CLP Regulation, and the revision of the regulation was tabled (published on 20 November 2024)⁽¹⁶⁷⁾. The new hazard classes cover endocrine disruptors for human health and the environment and persistence, bioaccumulation and toxicity-related hazards while the revision of the regulation encompasses new rules on online sales to better tackle non-compliances observed over the years. Also in 2023, the Conference of the Parties of the Stockholm Convention (COP) decided to include, in its Annex A (which lists banned substances), three new chemicals⁽¹⁶⁸⁾. The Commission is working on the delegated acts to include these substances in Annex I to the Persistent Organic Pollutants Regulation by 2025 at the latest.

In Denmark, responsibility for ensuring compliance with the REACH Regulation lies with the Danish Environmental Protection Agency⁽¹⁶⁹⁾.

The Member States' reporting exercise set out in Article 117 of the REACH Regulation and Article 46 of the

⁽¹⁶¹⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Chemicals strategy for sustainability: Towards a toxic-free environment, COM(2020) 667 final of 14 October 2020, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A667%3AFIN>; Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), https://publications.europa.eu/resource/ellar/c6b6a31d-8359-11ee-99ba-01aa75ed71a1.0004.02/DOC_2.

⁽¹⁶²⁾ Namely, Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the registration, evaluation, authorisation and restriction of chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30/12/2006, p. 1), <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32006R1907>; and Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02008R1272-20221217>.

⁽¹⁶³⁾ European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of*

REACH and 46(2) of CLP – Final report, Publications Office of the European Union, Luxembourg, 2020, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

⁽¹⁶⁴⁾ In line with Article 117(1) of the REACH Regulation and Article 46(2) of the CLP Regulation.

⁽¹⁶⁵⁾ European Commission, Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, *REACH and CLP Enforcement: EU-level enforcement indicators*, Publications Office of the European Union, Luxembourg, 2021, <https://op.europa.eu/en/publication-detail/-/publication/e5c3e461-0f85-11ec-9151-01aa75ed71a1>.

⁽¹⁶⁶⁾ These are substances in tattoo inks and permanent make-up, *N,N*-dimethylformamide, formaldehyde (and formaldehyde releasers), lead in PVC, siloxanes (D4, D5, D6) and, finally, microplastics.

⁽¹⁶⁷⁾ Regulation (EU) 2024/2865 of the European Parliament and of the Council of 23 October 2024 amending Regulation (EC) No 1272/2008 on classification, labelling and packaging of substances and mixtures, OJ L, 2024/2865, 20.11.2024, p.1 ([Regulation - EU - 2024/2865 - EN - EUR-Lex](https://eur-lex.europa.eu/eli/reg/2024/2865/oj))

⁽¹⁶⁸⁾ These are methoxychlor, dechlorane plus and UV-328. In the case of the pesticide methoxychlor, there are no exemptions from the ban. However, for the two plastic additives, dechlorane plus and UV-328, the COP decision lists some time-limited specific exemptions.

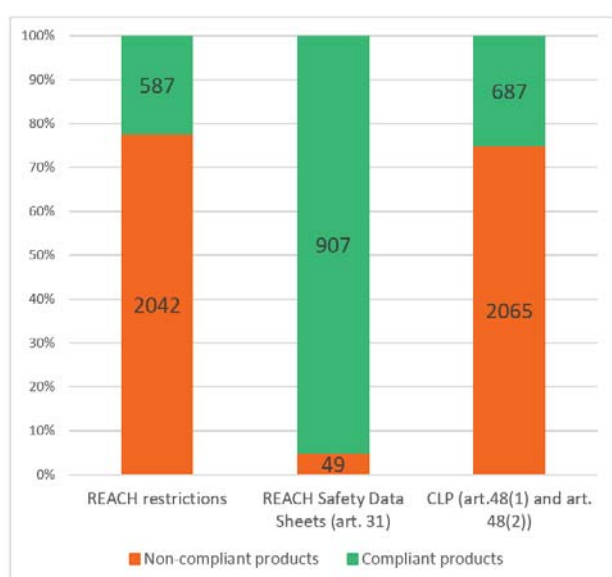
⁽¹⁶⁹⁾ European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, p. 68, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

CLP Regulation is conducted every five years. The results of the coming one are expected in 2025, hence the absence of new country-specific data on enforcement since 2022.

In Denmark, 4.5 person years were allocated to the enforcement of the REACH and CLP Regulations in 2022 ⁽¹⁷⁰⁾.

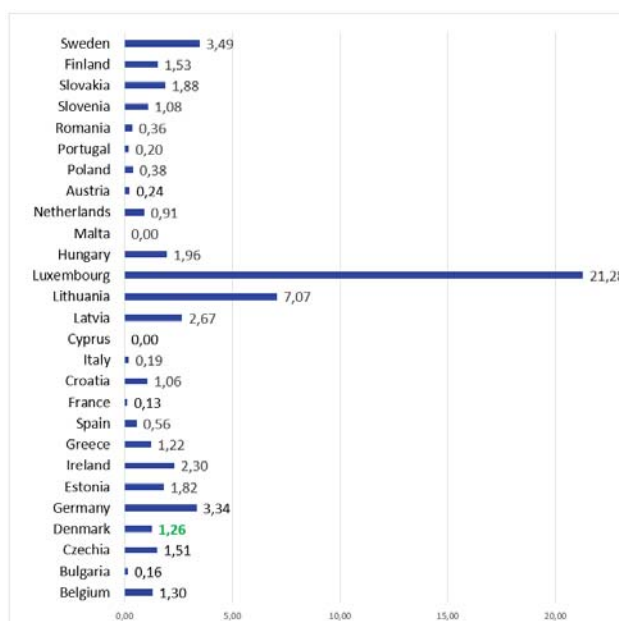
In 2020, Denmark participated in an EU coordinated enforcement project on products sold online, called the REACH-EN-FORCE (REF)-8 project ⁽¹⁷¹⁾. The report was adopted in November 2021, so it could not be taken into account in the previous EIR.

Figure 30: Compliance of imported products – results of the REF-8 project (%)



A risk approach was used for the targeting of control measures in order to maximise the chances of finding non-compliances. Therefore, the non-compliance rates presented above cannot be considered the average non-compliance rates of products in the EU. However, the proportion of non-compliance cases found in the REF-8 project are of concern.

Figure 31: Number of REF-8 checks performed per 100 000 inhabitants (EU average = 1.24)



Denmark's participation in the REF-8 coordinated enforcement project was around the EU average.

In 2022, the European Commission identified a priority action related to upgrading administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of non-compliance. In the absence of formal reporting since 2022, no progress has been shown and this priority action remains valid in 2025, partly because of the experience with the REF-8 project.

2025 priority actions

- Upgrade the administrative capacities in implementation and enforcement towards a policy of zero tolerance for non-compliance.
- Increase involvement in the activities of the Forum for Exchange of Information on Enforcement of the European Chemicals Agency, including in the coordinated enforcement projects, called REFs.
- Increase customs controls and controls of products sold online with regard to compliance with chemicals legislations.

⁽¹⁷⁰⁾ European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, p. 74, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

⁽¹⁷¹⁾ European Chemicals Agency, *REF-8 project report on enforcement of the CLP, REACH and BPR duties related to substances, mixtures and articles sold online*, Helsinki, 2021, p. 20, https://echa.europa.eu/documents/10162/17088/project_report_ref-8_en.pdf/ccf2c453-da0e-c185-908e-3a0343b25802?t=1638885422475.

4. Climate action

The impacts of climate change have continued to increase in recent years, inflicting damage and suffering in the EU and around the world. Globally, 2023 was the hottest year on record, while Europe has been warming twice as quickly as the global average, and is now the fastest-warming continent. The frequency and severity of extreme climate events are also increasing. Against this backdrop, the EU has demonstrated its determination to implement the European Green Deal and to become climate neutral and resilient by 2050, ensuring sustainable competitiveness and supporting EU industry in the net-zero transition. The European Climate Law is the EU's response to the need for action. It sets the objective of achieving climate neutrality by 2050 and a midterm target of a reduction in GHG emissions of at least 55 % by 2030, and outlines the adaptation efforts necessary to adjust to climate change's present and future impacts. Almost all the 'Fit for 55' proposals set out in the European Green Deal have been agreed in law, and the European Commission recommended a new intermediate climate target of a 90 % reduction in emissions by 2040. In 2024, the Member States submitted updated national energy and climate plans for 2021–2030, reflecting the increased ambition of the revised EU legislation. In 2024, the European Commission also released, jointly with the EEA, the first-ever European climate risk assessment.

Over the last three decades, since 1990, the EU has achieved steady decreases in its emissions, reaching a running total in 2022 of – 32.5 %⁽¹⁷²⁾. However, the EU and its Member States need to step up their implementation efforts and accelerate emissions reduction to stay on track to reach their targets of a 55 % reduction in net GHG emissions by 2030 and climate neutrality by 2050. Between 1990 and 2022, Denmark's net GHG emissions decreased by 47 %, making it one of the countries with an above-average decrease (see Figure 32).

The 'Fit for 55' legislative package reflects the need to speed up the green transition. It includes (i) strengthening and expanding the EU emissions trading system (ETS), with the creation of a new, second, ETS for transport and buildings together with the dedicated Social Climate Fund to help citizens during the transition; (ii) increasing targets under the effort sharing regulation; and (iii) a revised regulation for land use, land use change and forestry⁽¹⁷³⁾.

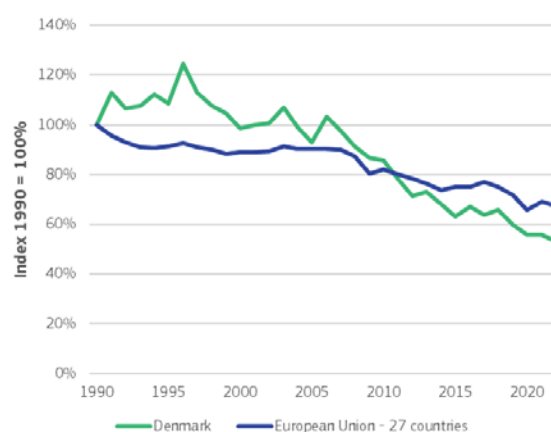
The package has been almost fully adopted, and the Member States have been implementing the legislation.

The key strategic document at country level is the National Energy and Climate Plan (NECP)⁽¹⁷⁴⁾. Denmark submitted its updated plan in June 2024 in line with the deadline set by the regulation. The European Commission assessed the final plan and the extent to which Denmark has followed the recommendations for the draft version. The findings from the assessment are:

- Emissions under the Effort Sharing Regulation (ESR) will decrease by 44% in 2030 compared to 2005, and Denmark will have to implement additional measures to meet its target of 50%.
- Denmark is in line with its Land Use and Land-Use-Change and Forestry (LULUCF) target.
- Denmark has a gap towards the target for the share of renewable energy.
- Denmark is in line with its energy efficiency targets.

To minimise the impacts of climate policies on vulnerable people and sectors, Denmark is using the Just Transition Fund and will use the Social Climate Fund from 2026. (for more information, see Chapter 5 'Finance').

Figure 32: Total GHG emissions (excluding international aviation), in Denmark 1990–2022



The EU emissions trading system

The EU ETS is the key tool for reducing GHG emissions cost-effectively across all Member States. It is the world's biggest carbon market, covering around 40 % of the EU's total GHG emissions from electricity and heat generation,

⁽¹⁷²⁾ EU net domestic emissions, including the land use, land-use change and forestry (LULUCF) sector and excluding international aviation.

⁽¹⁷³⁾ A full overview of the Fit for 55 package is available at <https://commission.europa.eu/strategy-and-policy/priorities->

[2019-2024/european-green-deal/delivering-european-green-deal/fit-55-delivering-proposals_en](https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/delivering-european-green-deal/fit-55-delivering-proposals_en).

⁽¹⁷⁴⁾ More information about NECP is on the dedicated website https://energy.ec.europa.eu/topics/energy-strategy/national-energy-and-climate-plans-necps_en.

the manufacturing industry, aviation within Europe ⁽¹⁷⁵⁾ and, from 2024, maritime transport also.

The system sets a limit or cap on the total amount of GHGs that can be emitted at the EU level. Within this limit, companies buy emissions allowances (one allowance gives the right to emit 1 t of CO₂ eq (carbon dioxide equivalent)), in auctions or through trading allowances with others. The cap is reduced annually to ensure that overall emissions in the sectors covered decrease over time.

The emissions under the ETS decreased by 63 % from 2005 to 2023.

In 2023, about 37 % of the GHG emitted by Denmark's ETS installations came from power generation. Of the total emissions from all industry sectors, 29 % came from cement and lime, 16 % from refineries, and 55 % from other industries. Between 2019 and 2023, GHG emissions from the power sector declined by 31 %, compared with a 18 % decline for the industry sectors. Since 2013, GHG emissions have declined by 77 % in the power sector and by 15 % in the industry sectors. Nearly all emission decreases have taken place since 2018, while in the five years before 2018, GHG emissions in the industry sectors grew by about 10 %.

From 2027, a new emissions trading system, called ETS2, for buildings, road transport and additional sectors, (mainly industry not covered by the current ETS) will become fully operational ⁽¹⁷⁶⁾. Member States should have notified full transposition of the provisions of the revised EU ETS Directive related to the new ETS2 into national law by 30 June 2024.

Denmark has since notified transposition of the relevant provisions of the ETS2 Directive to the Commission. The monitoring and reporting requirements and the obligation to hold a permit to carry out activities under ETS2 apply from 1 January 2025.

Denmark is the only country that fully transpose previous revisions of ETS Directive ⁽¹⁷⁷⁾ into national law in time.

Effort sharing

The Effort Sharing Regulation (ESR) ⁽¹⁷⁸⁾ covers GHG emissions from domestic transport (excluding CO₂ emissions from aviation), buildings, agriculture, small industry and waste. Emissions from these sectors account for around 60 % of the EU's domestic emissions. The regulation sets the EU-wide target to reduce emissions from the effort sharing sectors by 40 % by 2030 compared to 2005 levels. This overall target for the EU translates to

binding national emission reduction targets for each Member State. Denmark's target is – 50 %.

In addition to the 2030 targets, Member States have annual GHG emissions limits (annual emission allocations), reducing every year until 2030.

There is some flexibility to take account of annual fluctuations in emissions, by trading emissions and transfers from the ETS and LULUCF.

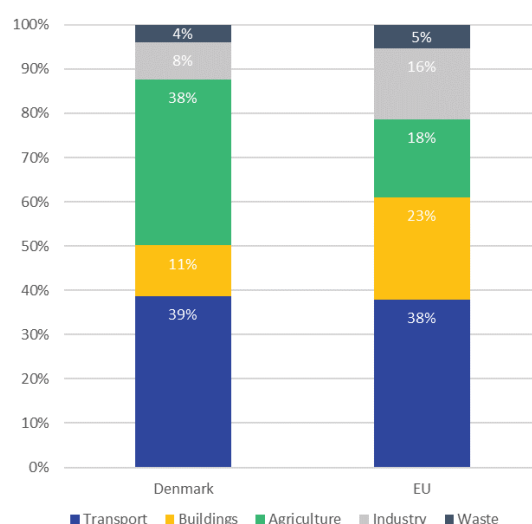
Based on historical emissions and the most updated projections, Denmark will need to implement new measures and/or use available flexibilities to achieve its 2030 ESR target. The projected gap is 5.6 percentage points to the 2030 target.

The transport and agricultural sectors are still by far the greatest sources of emissions in the effort sharing sectors, each generating 39 and 38 % of total emissions.

Although Denmark is one of the EU's frontrunners on sustainable transport, it has scope for further improvement. In 2023, 5.7 % of its car passenger fleet were battery electric vehicles (well above EU average of 1.3 %). In 2023, it had 18 670 publicly accessible charging points, one for every 10 e-vehicles (in line with the EU average). However, only 32 % of its rail network has been electrified (against the EU average of 56 %). Freight is predominantly transported by road, at 88 %.

Buildings accounted for 11 % of effort sharing emissions and are declining steadily. Final energy consumption of buildings decreased by around 5.2 % between 2018 and 2022. The share of renewables in heating and cooling is slightly above 50 % and well above EU average (25 %).

Figure 33: Effort sharing emissions by sector, 2022



⁽¹⁷⁵⁾ Flights between the EU Member States including departing flights to Norway, Iceland, Switzerland and the United Kingdom.

⁽¹⁷⁶⁾ Directive (EU) 2023/959 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2023.130.01.0134.01.ENG)

⁽¹⁷⁷⁾ [Directive - 2023/959 - EN - EUR-Lex](#) and [Directive - 2023/958 - EN - EUR-Lex](#)

⁽¹⁷⁸⁾ Regulation (EU) 2018/842 (<https://eur-lex.europa.eu/eli/reg/2018/842>).

Land use, land-use change and forestry

The LULUCF sector plays a significant role in achieving the EU's climate neutrality goal. In the EU, this sector absorbs more GHGs than it emits, removing significant volumes of carbon from the atmosphere. Thus, it is the only sector with negative emissions.

That is not a case in Denmark which had negative emissions only twice since 1990 (in 2015 and 2022). This is due to relatively small, forested area and high emissions from agricultural soil.

Denmark's target in 2030 is to enhance land removals by an additional – 0.4 Mt of CO₂ equivalent compared to the yearly average of the period 2016–2018. The latest available projections show a surplus compared to the 2030 target of –0.2 Mt of CO₂ equivalent. Therefore, Denmark is on track to meet its 2030 target.

Adaptation to climate change

Halting all GHG emissions would still not prevent climate impacts that are already occurring. Therefore, adaptation to climate change is also a key component of climate policy.

Denmark has one out of three regions identified as a hotspots of climate risks most affected by climate change – low-lying coastal regions. ⁽¹⁷⁹⁾

Denmark continues to face climate change risks, including heavier rainfall, droughts, more intense storms, and storm surges. On the positive side, it has a high share of insurance coverage for all climate-related risks, resulting in a narrow climate protection gap.

Denmark adopted its national adaptation strategy and in 2008 and adaptation plan in 2012. Denmark announced a new adaptation plan in 2023. It focuses on coastal protection and groundwater levels as well as strengthened cross-sectoral coordination of climate change adaptation.

In 2022, the European Commission identified a priority action to further invest in the electricity grid network to ensure that the increasing share of renewable energy can be used efficiently, for example, on system flexibility, smart grids and storage. Denmark made some progress and increased its cross-border capacity. But it still needs additional investment to enable greater uptake of renewable electricity.

2025 priority actions

- In the next period Denmark should focus on implementing all policies and measures that are needed to achieve targets laid down in the Effort Sharing Regulation and LULUCF regulation. More detailed priority actions are set out in the assessment of the final National Energy and Climate Plan (NECP). ⁽¹⁸⁰⁾

⁽¹⁷⁹⁾ European Climate Risk Assessment (EUCRA), 2024 (<https://climate-adapt.eea.europa.eu/en/eu-adaptation-policy/key-eu-actions/european-climate-risk-assessment>).

⁽¹⁸⁰⁾ European Commission, National energy and climate plans, <https://commission.europa.eu/energy-climate-change->

[environment/implementation-eu-countries/energy-and-climate-governance-and-reporting/national-energy-and-climate-plans_en](https://commission.europa.eu/energy-climate-change-environment/implementation-eu-countries/energy-and-climate-governance-and-reporting/national-energy-and-climate-plans_en).

Part II: Enabling framework – implementation tools

5. Financing

The EU budget supports climate investment in Denmark with significant amounts in 2021–2027, with revenues from the ETS also feeding into the national budget. During 2020–2022, Denmark's revenues from auctioning reached EUR 822 million in total, with 100 % of it spent on climate and energy.

In addition, the annual investment needed to meet its environmental objectives in the areas of pollution prevention and control, the circular economy and waste, water protection and management, and biodiversity and ecosystems is estimated to be EUR 7 billion per year in Denmark.

These four environmental areas currently receive total funding of around EUR 5.6 billion per year; thus, there is a gap of around EUR 1.4 billion per year.

Of the environmental investment gap, EUR 0.8 billion per year concerns pollution and EUR 0.6 billion per year circular economy.

Climate finance landmarks

EU funding for climate action

The EU budget supports climate action in the EU-27 with EUR 657.8 billion in the 2021–2027 budgetary period across the various programmes and funds, representing an overall 34.3 % contribution level. Of this, cohesion policy provides EUR 120 billion (over half of it through the ERDF), the recovery and resilience facility (RRF) EUR 275.7 billion and CAP EUR 145.9 billion ⁽¹⁸¹⁾.

In Denmark, the EU cohesion policy (considering the EU contribution amount) provides EUR 206 million for climate action in 2021–2027 (with 22 % of this via the ERDF), with a further EUR 156 million from European Maritime, Fisheries and Aquaculture Fund (EMFAF) ⁽¹⁸²⁾.

The RRF contributes to climate finance in Denmark with EUR 1.12 billion up to 2026, representing 69 % of the RRP ⁽¹⁸³⁾.

The European Investment Bank (EIB) provided EUR 109.9 billion financing across the EU-27 between 2021 and mid 2024 to support energy, transport and industry projects that are aligned with the EU's climate objectives. Of this amount, EUR 2.9 billion was assigned to Denmark in the reference period ⁽¹⁸⁴⁾.

National financing, including EU emissions trading system revenues

Revenues from the auctioning of emission allowances under the EU ETS, which feed directly into national budgets, amounted to EUR 167 million in 2020, EUR 293 million in 2021 and EUR 362 million in 2022, in Denmark, totalling EUR 822 million combined in those years, corresponding to the 100 % of the auctioning revenues ⁽¹⁸⁵⁾.

From the remaining part of the EU ETS revenues that feed into the Innovation Fund and the Modernisation Fund, further support is available to climate action at the EU level.

It should be noted that investment in climate action also supports the environment and, therefore, the environmental investments described in the following sections cannot be regarded as entirely additional to climate investment ⁽¹⁸⁶⁾.

⁽¹⁸¹⁾ European Commission, *Statement of Estimates of the European Commission – For the financial year 2025*, Publications Office of the European Union, Luxembourg, 2024, pp. 94–96, https://commission.europa.eu/document/download/7a0420e1-599e-4246-9131-ccb7d505d6d9_en?filename=DB2025-Statement-of-Estimates_1.pdf.

⁽¹⁸²⁾ See the Cohesion Open Data Platform (<https://cohesiondata.ec.europa.eu/>).

⁽¹⁸³⁾ EU Commission datasets and the Recovery and Resilience Scoreboard (https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html).

⁽¹⁸⁴⁾ A list of financed projects is provided by the EIB (<https://www.eib.org/en/projects/loans/index.htm>).

⁽¹⁸⁵⁾ European Commission: Directorate-General for Climate Action, *Progress Report 2023 – Climate action*, Publications Office of the European Union, Luxembourg, 2023, https://climate.ec.europa.eu/news-your-voice/news/climate-action-progress-report-2023-2023-10-24_en.

⁽¹⁸⁶⁾ NB: Indirect investments (from climate and other policies) in support of the environment are accounted for via the tracking.

Environmental financing and investments

This section describes Denmark's investment needs, current financing and gaps as they relate to the four environmental objectives beyond climate objectives, namely tackling pollution, the circular economy and waste, water protection and management, and biodiversity and ecosystems ⁽¹⁸⁷⁾.

The environment overall

Investment needs

The overall environmental investment needs to be sufficient to enable Denmark to meet its objectives in the areas of pollution prevention and control, the circular economy and waste, water protection and management, and biodiversity and ecosystems. The required investment is estimated to be EUR 7 billion per year (in 2022 prices).

A significant part of the estimated requirement (up to EUR 3.8 billion per year) can be attributed to the need to support the circular economy. The investment needs for water and for pollution prevention and control are estimated at EUR 1.4 billion and EUR 1.2 billion per year, respectively, with EUR 0.7 billion per year needed for biodiversity and ecosystems.

Current investments

To implement the environmental investments needed, the available financing is estimated to currently reach an annual EUR 5.6 billion in Denmark from EU and national sources combined (in 2022 prices).

Total environmental funding from the MFF is estimated to reach around EUR 2 billion for Denmark in total, during 2021–2027 (or EUR 280 million per year).

Table 1: Key environmental allocations from EU funds to Denmark (million EUR), 2021–2027

Instrument	Allocations
Cohesion policy	77.2 ^(a)
ERDF	60.9
Cohesion Fund	0.0
Just Transition Fund	16.3
CAP	1 262.6 ^(b)
European Agricultural Guarantee Fund	872.6
European Agricultural Fund for Rural Development	390
European Maritime, Fisheries and Aquaculture Fund	181.8
Other MFF sources	439.3 ^(c)
RRF ^(d) (2021–2026)	289.1

^(a) European Commission, 2021-2027 cohesion policy (planned) allocations in *EU amount* excluding national co-financing, based on the tracking in the Common Provisions Regulation (CPR, 2021) Annex I. Please note potential data changes that may have arisen between the EIR preparation cut-off date (31 October 2024) and its publication date. Note that Denmark is not eligible for the Cohesion Fund. Source and further information: https://cohesiondata.ec.europa.eu/2021-2027-Categorisation/2021-2027-Planned-finances-detailed-categorisation/hgyj-gyin/about_data.

^(b) Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP strategic plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435 6.12.2021, p. 1), Annex XI, <https://eur-lex.europa.eu/eli/reg/2021/2115>.

Note that 2021-2027 combines factual data for 2021 and 2022 and expenditure under the relevant specific objectives (SOs) of the CAP strategic plans from 2023, using the EU biodiversity tracking methodology (<https://commission.europa.eu/system/files/2023-06/Biodiversity%20tracking%20methodology%20for%20each%20programme%202023.pdf>). Source: European Commission.

^(c) Space Fund, Horizon Europe, LIFE and the Connecting Europe Facility.

^(d) Outside the MFF. Note that the RRF applies a similar environmental tracking scheme (set in the RRF Regulation, Annex VI) as the EU's cohesion policy. RRF dataset version used: July 2024, prior to 2025 revisions. Data source: European Commission.

Denmark, in addition to receiving EU funds earmarked specifically for it in 2021–2027, can also benefit from funding programmes that can be accessed at the EU level and which are open to all Member States. These include the LIFE programme ⁽¹⁸⁸⁾ (EUR 5.4 billion), Horizon Europe

⁽¹⁸⁷⁾ Research, development and innovation is accounted for under each environmental objective. The financing needs, baselines and gap estimates are based on the Directorate-General for Environment's internal analysis (of 2024). Throughout this

chapter, specific references are provided to the most important data sources used.

⁽¹⁸⁸⁾ https://cinea.ec.europa.eu/programmes/life_en.

(¹⁸⁹) (EUR 95.5 billion), the Connecting Europe Facility (¹⁹⁰) EUR 33.7 billion) and funds that can be mobilised through the InvestEU programme (¹⁹¹).

Denmark's RRP supports climate objectives through funding of EUR 1.12 billion (68.8 % of total), with an additional EUR 0.04 billion (2.3 % of total) for the environment.

The EIB provided around EUR 1 billion in environment-related financial contributions to Denmark from 2021 to mid-2024, overwhelmingly linked to sustainable energy, transport and industrial projects, which provides significant co-benefits to reducing air pollution, environmental noise and other pollution.

The EU's total national expenditure on environmental protection (operating plus capital expenditure) was EUR 298 billion in 2020 and EUR 321 billion in 2021, representing around 2.2 % of EU-27 GDP. In Denmark, the total national environmental protection expenditure was EUR 6.7 billion in 2020 and EUR 7.1 billion in 2021, representing 2.2 % and 2.1 % of GDP, respectively.

Of the total environmental expenditure, the national capital expenditure (investment) on environmental protection amounted to EUR 54.5 billion in 2020 and EUR 59.9 billion in 2021 in the EU-27, representing around 0.4 % of the EU's GDP. In Denmark, the national environmental protection investment reached around EUR 1.5 billion in 2020, rising to EUR 2.1 billion in 2021, representing around 0.5 % of GDP.

Splitting by institutional sector, 6 % of Denmark's national environmental protection investment (capital expenditure) comes from the general government budget, with 86 % coming from specialist private-sector producers (of environmental protection services, such as waste and water companies) and 8.1 % from the general business sector, whose environmental activities are usually ancillary to its main activities. At the EU level, 38 % of environmental protection investment comes from governments, 40 % from specialist private-sector producers and 22 % from the general business sector (¹⁹²).

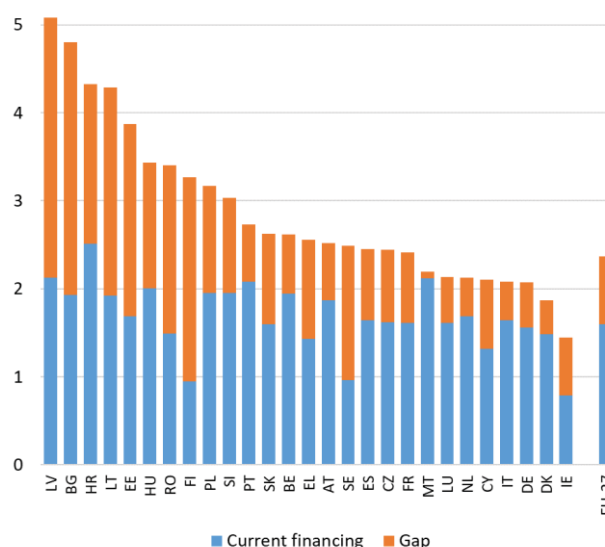
Denmark's total financing for environmental investment reaches an estimated EUR 5.6 billion per year (in 2022 prices), including EU funding and national public and national private expenditure. Of the total, the share of EU funding (including EIB funds) reaches 7.8 %, with around

92 % national financing. The total public financing (EU plus national public) represents 13 % of the total.

The gap

To meet its four environmental objectives beyond climate change, the additional investment need over the current levels (i.e. the gap) reaches an estimated EUR 1.45 billion per year in Denmark, representing around 0.39 % of the national GDP, being lower than the EU average (0.77 %).

Figure 34: Environmental financing, needs and gaps per Member State (% of GDP)



Source: Analysis of Directorate-General for Environment.

The following table provides the distributions of Denmark's environmental investment gap (expressed in various forms) by environmental objective.

Table 2: Summary of environmental investment gaps in Denmark per year, 2021–2027

Environmental objective	Investment gap per year		
	Million EUR (2022 prices)	% of total	% of GDP
Pollution prevention and control	801	55.2	0.21
Circular economy and waste	621	42.8	0.17

(¹⁸⁹) European Commission, Horizon Europe, https://research-and-innovation.ec.europa.eu/funding/funding-opportunities/funding-programmes-and-open-calls/horizon-europe_en.

(¹⁹⁰) The Connecting Europe Facility Transport part also includes EUR 11.3 billion transferred from the Cohesion Fund, of which 30 % will be made available, on a competitive basis, to all Member States eligible for the Cohesion Fund. The remaining 70 % will respect the national envelopes until 31 December 2023.

(¹⁹¹) The InvestEU Fund is set to mobilise over EUR 372 billion of investment through an EU budget guarantee of EUR 26.2 billion to back the investment of financial partners such as the EIB group and others.

(¹⁹²) Eurostat, 'Environmental protection expenditure accounts', env_ac_epea.

Water management and water industries	269	18.6	0.07
Biodiversity and ecosystems	—	—	—
Total	1 451	100.0	0.39

NB: For biodiversity and ecosystems, there is no significant gap expected based on currently available data.

Source: Directorate-General for Environment analysis.

Pollution prevention and control

Investment needs

In pollution prevention and control, Denmark's investment needs are estimated to reach EUR 1.2 billion per year (including baseline investments) in 2021–2027. Most of this, around EUR 1 billion, relates to air pollution control, to comply with the clean air requirements for the five main air pollutants under the NECD by 2030. The estimated needs to reduce environmental noise reach EUR 570 million per year, most of which is delivered by the (same) sustainable energy and transport investments that also benefit clean air⁽¹⁹³⁾. Industrial site remediation requires an estimated EUR 69 million per year. Microplastics pollution and the chemicals strategy require around EUR 40–50 million per year (each)⁽¹⁹⁴⁾.

Current investments

The current investment levels supporting pollution prevention and control reach an estimated EUR 356 million per year in Denmark in 2021–2027. Most of the financing concerns clean air (EUR 212 million per year). Protection from environmental noise receives around EUR 47 million per year, with a further EUR 32 million a year for protection from radiation and EUR 84 million per year for industrial site remediation⁽¹⁹⁵⁾.

In Denmark, the EU MFF provides an estimated 7 % of the clean air financing (mostly via cohesion policy), with a

further 11.1 % from the RRF, adding up to 18 % of the total. EIB financing contributes 35.6 % and national sources reach 46.4 %.

The gap

To meet its environmental objectives concerning pollution prevention and control (towards zero pollution), Denmark needs to provide an additional EUR 801 million per year (0.21 % of GDP), mostly related to clean air and noise. The adequate implementation of the NECP with the investments included for sustainable energy and transport would largely deliver this, while in many Member States additional measures and investments may be required to comply with the ammonia reduction requirements.

According to the latest (2023) NAPCP review report⁽¹⁹⁶⁾, Denmark did not comply with ammonia reduction requirements in 2020 and 2021, and it is at low risk of non-compliance with four out of the five atmospheric air pollutants concerning the NECD's 2030 emission reduction commitments (and is at medium risk for PM_{2.5}), based on the policies and measures in its NAPCP that take into account climate, energy and CAP plans and financing baselines.

Circular economy and waste

Investment needs

Denmark's investment needs in circular economy and waste reach EUR 3.8 billion per year (including baseline investments). Most of this, around EUR 3.6 billion per year, relates to circular economy measures in the mobility, food and built environment systems, with a further EUR 356 million necessary for waste management (municipal and packaging waste), covering waste collection, biowaste treatment, recycling reprocessors, waste-sorting facilities, and digitalisation of the waste registry. The amount for waste excludes the investments needed for the uptake of circularity and waste prevention across the economy⁽¹⁹⁷⁾.

⁽¹⁹³⁾ 2021 Phenomena project assessment
(<https://op.europa.eu/en/publication-detail/-/publication/f4cd7465-a95d-11eb-9585-01aa75ed71a1>) and the Commission's 2023 Environmental Noise Directive implementation report
(https://environment.ec.europa.eu/system/files/2023-03/COM_2023_139_1_EN_ACT_part1_v3.pdf).

⁽¹⁹⁴⁾ European Commission, *Third Clean Air Outlook*, Brussels, 2022, https://environment.ec.europa.eu/topics/air/clean-air-outlook_en. See also the impact assessment for the revision of the AAQD, available from the Commission web page on the proposed revision
(https://environment.ec.europa.eu/publications/revision-eu-ambient-air-quality-legislation_en).

⁽¹⁹⁵⁾ Through the tracking of EU funds, EIB projects and national expenditure (EPEA accounts, Eurostat). Note that the bulk of clean air financing is provided as a contribution from climate (energy

and transport) measures, as per the tracking schemes in the Common Provisions Regulation Annex I and the RRF Regulation Annex VI. Further information on clean air tracking: https://commission.europa.eu/document/download/0a80484e-2409-4749-94c6-3b23bc6bae8f_en?filename=Clean%20air%20methodology_0.pdf

⁽¹⁹⁶⁾ European Commission, 'National air pollution control programmes and projections', European Commission website, https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants/national-air-pollution-control-programmes-and-projections_en.

⁽¹⁹⁷⁾ See Systemiq and Ellen MacArthur Foundation, *Achieving 'Growth Within'*, 2017; and European Commission: Directorate-General for Environment, *Study on investment needs in the waste sector and on the financing of municipal waste management in Member States*, Publications Office of the European Union, Luxembourg,

Current investments

Circular economy investments across the economy reach around EUR 2.9 billion per year in Denmark in 2021–2027, with a further EUR 0.3 billion provided for waste management that does not constitute circular economy.

Around 0.3 % of this combined financing for circularity and waste comes from the EU MFF, without additional support from the RRF. EIB loans identified in support of circularity and waste represent 0.3 % of the total. The share of national sources is absolutely overwhelming, reaching 99.4 % of the total financing ⁽¹⁹⁸⁾.

The gap

To meet its environmental objectives concerning the circular economy and waste, Denmark needs to increase circular economy investments by an estimated EUR 560 million per year, with an additional EUR 61 million concerning waste management action, not belonging to circular economy. Combined, this amounts to EUR 621 million per year, representing 0.17 % of Denmark's GDP.

Of the circular economy gap, EUR 147 million relates to recent initiatives, such as the eco-design for sustainable products, packaging and packaging waste, labelling and digital tools, CRM recycling, and measures proposed under the amendment of the Waste Framework Directive, and EUR 414 million constitutes further investment need to unlock Denmark's circular economy potential.

Water protection and management

Investment needs

The annual water investment needs reach an estimated EUR 1.4 billion (in 2022 prices) in Denmark. This comprises investment needs both for the water industry and for the protection and the management of water. The largest part of the total annual need, EUR 1.3 million, relates to the management of wastewater (also including additional costs associated with the revised UWWTD). A further EUR 50 million (each) is necessary for drinking-water-

related investments and for the protection and management of water ⁽¹⁹⁹⁾.

Current investments

Water investments in Denmark are estimated to be around EUR 1.1 billion per year (in 2022 prices) in 2021–2027. Of this, EUR 1.06 billion supports wastewater management, EUR 30 million drinking water and around EUR 15 million per year for both other aspects of the Water Framework Directive (water management and water protection).

Of the total financing, 1.5 % is provided by the EU MFF (EMFAF, Horizon Europe), while 98.5 % of water financing comes from national sources ⁽²⁰⁰⁾.

The gap

To meet the various environmental targets under the Water Framework Directive and the Floods Directive, Denmark's water investment gap reaches EUR 269 million per year (0.07 % of GDP), with over half related to waste water (EUR 209 million per year). Drinking water measures require an additional EUR 14 million per year and the other aspects of the Water Framework Directive around EUR 33 million per year over the existing levels of financing.

Biodiversity and ecosystems

Investment needs

The investment needs for biodiversity and ecosystems are estimated to be EUR 0.7 billion per year (in 2022 prices) in Denmark in 2021–2027. This includes the following financing needs:

- Denmark's PAF ⁽²⁰¹⁾ concerning the Natura 2000 areas: this cost is not known, as Denmark did not submit a PAF;
- additional BDS costs ⁽²⁰²⁾: EUR 482 million per year;
- sustainable soil management costs ⁽²⁰³⁾: EUR 177 million per year.

2019, <https://op.europa.eu/en/publication-detail/-/publication/4d5f8355-bcad-11e9-9d01-01aa75ed71a1>.

⁽¹⁹⁸⁾ Waste management and circular economy expenditure tracking in the EU funds, EIB projects and in the national expenditure (Eurostat). Datasets: EPEA accounts (env_epi) and circular economy private investments (cei_cie012).

⁽¹⁹⁹⁾ See European Commission, 'Estimating investment needs and financing capacities for water-related investment in EU Member States', 28 May 2020, https://commission.europa.eu/news/estimating-investment-needs-and-financing-capacities-water-related-investment-eu-member-states-2020-05-28_en; and OECD, *Financing Water Supply, Sanitation and flood Protection: Challenges in EU Member States and policy options*, OECD Publishing, Paris, 2020, https://www.oecd-ilibrary.org/environment/financing-water-supply-sanitation-and-flood-protection_6893cdac-en.

⁽²⁰⁰⁾ Water investment levels are estimated through tracking EU funds, EIB projects and national expenditure (EPEA accounts, Eurostat).

⁽²⁰¹⁾ European Commission, 'Financing Natura 2000 – Prioritised action frameworks', European Commission website, https://environment.ec.europa.eu/topics/nature-and-biodiversity/natura-2000/financing-natura-2000_en.

⁽²⁰²⁾ See European Commission: Directorate-General for Environment, *Biodiversity Financing and Tracking – Final report*, Publications Office of the European Union, Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/793eb6ec-dbd6-11ec-a534-01aa75ed71a1/language-en>.

⁽²⁰³⁾ See Proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law) COM(2023) 416 final of 5 July 2023, https://environment.ec.europa.eu/publications/proposal-directive-soil-monitoring-and-resilience_en.

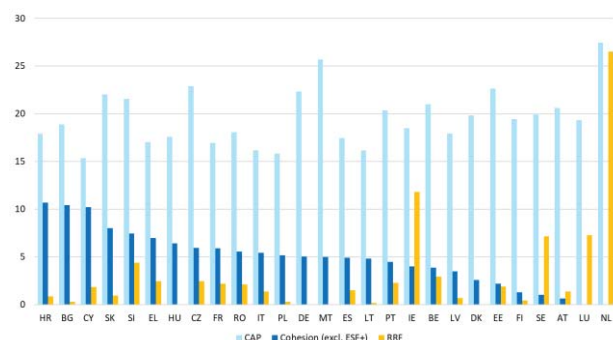
Current investments

The current level of biodiversity financing is estimated to be EUR 0.9 billion per year (in 2022 prices) in 2021–2027. 94 % of this is considered direct financing to biodiversity and ecosystems, with a 100 % coefficient in the tracking schemes.

0.1 % of the total financing is estimated to come from EU cohesion policy and 19 % from CAP. The EU MFF altogether accounts for 23.5 % of the financing and the rest, 76.5 %, comes from national sources ⁽²⁰⁴⁾.

Denmark has programmed a relatively high share (19.8 %) of its CAP budget to be spent on measures supporting biodiversity in 2021–2027. However, the share of cohesion policy funding dedicated to biodiversity (2.6 %) (disregarding ESF+) is below the EU average, and no RRF funding is envisaged to support biodiversity in Denmark (see Figure 35).

Figure 35: 2021–2027 contributions to biodiversity from main EU instruments per Member State (% of policy total)



NB: ESF+, European Social Fund Plus.

The gap

To meet the environmental objectives concerning the protection and restoration of biodiversity and ecosystems and other relevant cross-cutting measures, Denmark's financing resources are estimated to be proportionate to the financing needs, without a major investment gap, according to the currently available data.

Public financial management

Green budgeting practices

Green budgeting refers to the use of budgetary tools to achieve climate and environmental goals. Some Member States, including Denmark, already use green budgeting tools for identifying and tracking green expenditures and/or revenues ⁽²⁰⁵⁾. Green budgeting practices provide increased transparency on the environmental implications of budgetary policies.

The Commission has developed a non-mandatory green budgeting reference framework that brings together methodologies for assessing the impacts of budgets on climate and environmental goals ⁽²⁰⁶⁾.

To help Member States develop national green budgeting and thereby improve policy coherence and support the green transition, the Commission facilitated a technical support instrument (TSI) project on green budgeting from 2021 to 2024 ⁽²⁰⁷⁾. Denmark participated, refining ideas on budgetary tagging at national level.

Denmark has also been selected for the next round of TSI projects on green budgeting, starting in 2025, where support for elaborating Denmark's tagging methodology will be provided.

Beyond green budgeting, to improve policy outcomes, the Commission has also drawn up climate-proofing and sustainability-proofing guidance ⁽²⁰⁸⁾ as tools to assess project eligibility and compliance with environmental legislation and criteria.

Green taxation and tax reform

Total environmental taxes amounted to EUR 9.2 billion in Denmark in 2022, representing 2.4 % of its GDP (EU average: 2.0 %). Energy taxes formed the largest component of environmental taxes, accounting for 1.4 % of GDP, which is lower than the EU average of 1.6 %. Transport taxes, at 0.9 % of GDP, were well above the EU average (0.4 %), as were taxes on pollution and resources, at 0.14 % (EU average 0.08 %). In 2022, environmental taxes in Denmark accounted for 5.8 % of total revenues

⁽²⁰⁴⁾ Based on biodiversity tracking in the EU budget (<https://circabc.europa.eu/ui/group/3f466d71-92a7-49eb-9c63-6cb0fadf29dc/library/8e44293a-d97f-496d-8769-50365780acde>), and national expenditure into biodiversity from the Classification of the Functions of Government accounts.

⁽²⁰⁵⁾ European Commission, *Green Budgeting in the EU. Key Insights from the 2023 European Commission Survey of Green Budgeting Practices*, 2023, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/national-fiscal-frameworks-eu-member-states/green-budgeting-eu_en#:~:text=European%20Commission%20Green%20Budgetin g%20Survey%C2%A0.

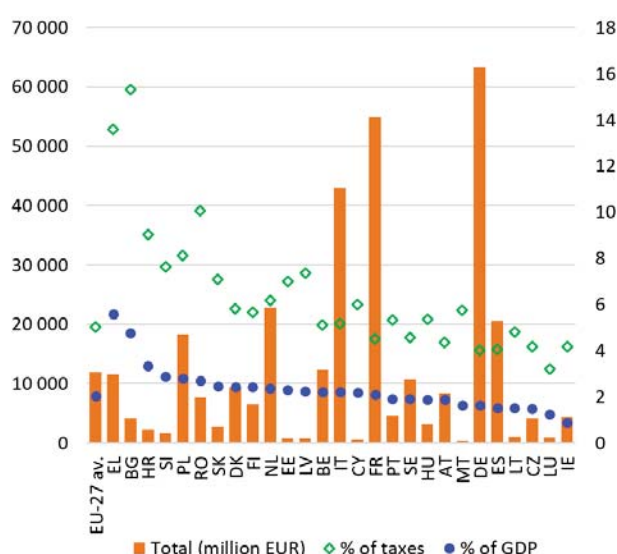
⁽²⁰⁶⁾ European Commission, 'European Union green budgeting reference framework', 2022, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/green-budgeting-eu_en.

⁽²⁰⁷⁾ https://reform-support.ec.europa.eu/what-we-do/revenue-administration-and-public-financial-management/supporting-implementation-green-budgeting-practices-eu_en.

⁽²⁰⁸⁾ Commission notice – Technical guidance on the climate proofing of infrastructure in the period 2021–2027 (OJ C 373, 16.09.2021, p. 1), <https://op.europa.eu/en/publication-detail/-/publication/23a24b21-16d0-11ec-b4fe-01aa75ed71a1/language-en>.

from taxes and social security contributions (above the EU average of 5.0 %) ⁽²⁰⁹⁾.

Figure 36: Environmental taxes per Member State, 2022



The EU Green Deal emphasises the role of well-designed tax reforms (e.g. shifts from taxing labour to taxing pollution) to boost economic growth and resilience and to foster a fairer society and a just transition through the right price signals. The Green Deal promotes the ‘polluter-pays principle’, which makes polluters bear the costs to prevent, control and remedy pollution.

According to a 2024 study ⁽²¹⁰⁾, Denmark applies various environmental taxes: (i) taxes on emissions to water and air, solid waste disposal (landfilling fee) and ozone-depleting substances; (ii) product charges on vehicles, pesticides, fertilisers, batteries, plastics, paints, tyres and non-deposit containers; and (iii) user charges on hunting, fishing, water abstraction and waste volumes. Significant amount of revenues are raised from air pollution taxes and also from taxes on water pollution and waste generation in Denmark.

Green bonds and sustainable bonds

In 2023, the total value of the green bonds issued by Member States was USD 245 billion (EUR 227 billion), up from USD 234 billion (EUR 198 billion) in 2021 ⁽²¹¹⁾.

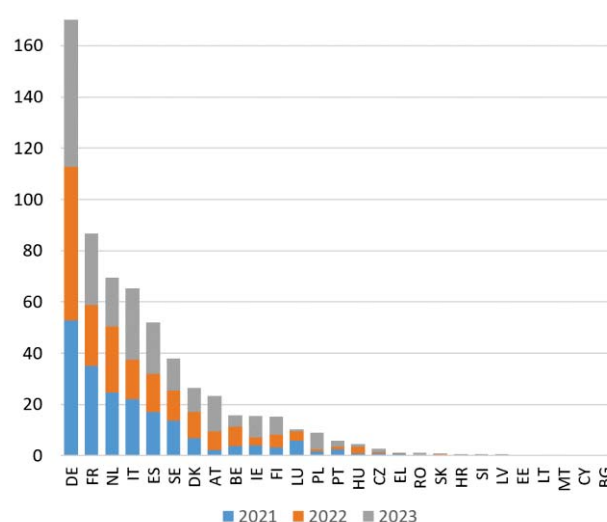
During 2021–2023 combined, Denmark issued green bonds worth USD 29.1 billion (EUR 24.6 billion). Of this,

the issuance in 2023 amounted to USD 10.1 billion (EUR 9.3 billion) ⁽²¹²⁾.

During 2014–2023, 83 % of the green bonds issued by European countries (excluding supranational entities) served objectives in energy, buildings or transport, while 5 % supported objectives in water, 5.1 % related to land use (with links to nature and ecosystems) and 3.8 % applied to waste management. By 2023, the combined share of energy, buildings and transport had decreased to 73 %, the share of waste management and land use had increased (to 5.9 % and 8.4 %, respectively) and the share of water had remained around 5 %.

In 2021–2023, 31.7 % of the European green bonds (excluding those issued by supranational bodies) was issued by financial corporates, 29.1 % by sovereign governments and 23.1 % by non-financial corporates. 8.3 % of the issuances was linked to government-backed entities, 6.4 % to developments banks and 1.4 % to local governments.

Figure 37: Value of green bonds issued per Member State (billion EUR), 2021, 2022 and 2023



Data source: Climatebonds.net, with some additional data from national sources (e.g. Croatia, Slovenia).

Environmentally harmful subsidies

Addressing and phasing out environmentally harmful subsidies, in particular fossil fuel subsidies (FFS), is a further step towards achieving the eighth environment

⁽²⁰⁹⁾ Eurostat, ‘Environmental taxes accounts’, env_etc.

⁽²¹⁰⁾ European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, Annex 1-2, <https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-en>.

⁽²¹¹⁾ Climate bonds initiative (<https://www.climatebonds.net/>). NB. Additionally (and not included in this), national sources indicated EUR 544.8 million issuance for Croatia, in 2022-2023, and a slightly higher amount for Slovenia (+0.27 billion) during 2021-2023 in total.

⁽²¹²⁾ Ibidem

action programme objectives and the enabling conditions ⁽²¹³⁾. FFS are costly for public budgets and make it difficult to achieve European Green Deal objectives. In many cases, these subsidies also counteract incentives for green investments.

The overall downward trend of FFS mentioned in past EIRs was disrupted from 2022 due to the European response to the 2021 energy crisis and subsequent increase in energy prices.

As a direct consequence, annual FFS in the EU have increased to EUR 109 billion in 2023 from EUR 57 billion in 2020. From 2021 to 2023, there was a marked increase in annual FFS of 72 % in the EU ⁽²¹⁴⁾.

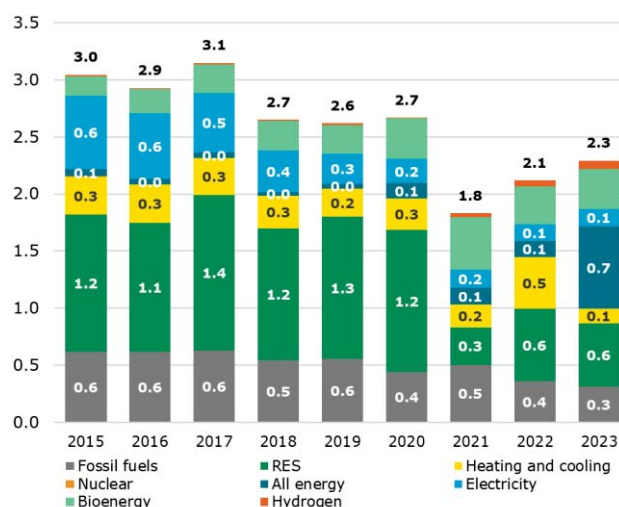
For the majority of the Member States (16), the year 2022 saw a peak in the amount of overall FFS. A decline was then observed in 2023 ⁽²¹⁵⁾. In particular, FFS for coal and lignite, natural gas and oil increased in 2022 and a strong increase was observed for natural gas subsidies.

In Denmark, energy subsidies followed a decreasing trend between 2015 and 2021, with some recovery in 2022 and 2023. Within this, FFS were stable in 2015–2019 (at around EUR 0.6 billion per year), but decreased after 2019, dropping to EUR 0.3 billion in 2023.

As a share of GDP, FFS in 2022 ranged from 1.8 % in Croatia to less than 0.1 % in Denmark and also in Sweden (the EU average was 0.8 %) ⁽²¹⁶⁾.

Further details of the situation in Denmark are shown in Figure 38.

Figure 38: Energy subsidies by energy carrier (billion EUR), 2015–2023



NB: RES, renewable energy source.

Source: analysis of Directorate-General Energy

Although, based on the data available, the share of private environmental financing in Denmark is high (over 80 %) and this can provide a useful example for other Member States on using the involvement of private financing more effectively, Denmark still has an environmental investment gap overall. The gap reaches around 0.4 % of Denmark's GDP, around half of which relates to pollution prevention and control. Furthermore, Denmark did not submit a PAF concerning the costs of the Natura 2000 network and related green infrastructure.

2025 priority action

In light of the overall environmental investment gap observed, the following priority action is specified for Denmark.

- Use more national funding (for instance by increasing taxes in favour of the environment and reducing environmentally harmful subsidies), EU funding and private funding to help close the investment gap.

⁽²¹³⁾ Article 3(h) and 3(v) of the eighth environment action programme.

⁽²¹⁴⁾ European Commission, 2024 Report on Energy Subsidies in the European Union, COM(2025), [https://ec.europa.eu/transparency/documents-register/detail?ref=COM\(2025\)17&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2025)17&lang=en).

⁽²¹⁵⁾ 16 Member States: BE, EE, IE, EL, ES, FR, HR, IT, CY, LT, HU, NL, AT, PT, RO and SE.

⁽²¹⁶⁾ European Commission, 2024 Report on Energy Subsidies in the European Union, COM(2025), [https://ec.europa.eu/transparency/documents-register/detail?ref=COM\(2025\)17&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2025)17&lang=en).

6. Environmental governance

Information, public participation and access to justice

Citizens can more effectively protect the environment if they rely on the three ‘pillars’ of the Aarhus Convention: (i) access to information, (ii) public participation in decision-making and (iii) access to justice in environmental matters. It is of crucial importance to public authorities, the public and businesses that environmental information is shared efficiently and effectively⁽²¹⁷⁾. Public participation allows authorities to make decisions that take public concerns into account. Access to justice is a set of guarantees that allows citizens and NGOs to use national courts to protect the environment, safeguard the rights of citizens and ensure accountability of authorities⁽²¹⁸⁾. It includes the right to bring legal challenges (‘legal standing’)⁽²¹⁹⁾.

Environmental information

This section focuses on the implementation of the Infrastructure for Spatial Information in the European Community (Inspire) Directive. The Inspire Directive aims to set up a European spatial-data infrastructure for sharing environmental spatial information between public authorities across Europe. It is expected that this will help policymaking across boundaries and facilitate public access to this information. Geographic information is needed for good governance at all levels and should be readily and transparently available.

Denmark’s performance in implementing the Inspire Directive has been reviewed based on its 2023 country fiche⁽²²⁰⁾ (see Table 3). In 2022, the European Commission identified a priority action on the need to make spatial data more widely accessible and prioritise the environmental datasets⁽²²¹⁾. Despite some progress on the accessibility of spatial data, more efforts are needed.

Table 3: Denmark dashboard on implementation of the Inspire Directive, 2016–2023

	2016	2023	Legend
Effective coordination and data sharing			■ Implementation of this provision is well advanced or (nearly) completed. Outstanding issues are minor and can be addressed easily. Percentage > 89 %
Ensure effective coordination	■	■	
Data sharing without obstacle	■	■	
Inspire performance indicators			■ Implementation of this provision has started and made some or substantial progress but is still not close to being completed. Percentage = 31–89 %
(i) Conformity of metadata	■	■	
(ii) Conformity of spatial datasets	■	■	
(iii) Accessibility of spatial datasets through view and download services	■	■	■ Implementation of this provision is falling significantly behind. Serious efforts are necessary to close the implementation gap. Percentage < 31 %
(iv) Conformity of network services	■	■	

Source: European Commission, ‘Denmark’, Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/denmark_en.

Public participation

Public involvement at both the planning and the project phase maximises transparency and social acceptance of programmes and projects. Consultation with the public (including NGOs) and environmental, local and regional authorities is a key feature of an effective impact assessment procedure. Such consultation also provides an

⁽²¹⁷⁾ The Aarhus Convention (<https://unece.org/environment-policy/public-participation/aarhus-convention/text>), the Access to Environmental Information Directive (Directive 2003/4/EC) (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003L0004>) and the Inspire Directive (Directive 2007/2/EC) (<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32007L0002>) together create a legal foundation for the sharing of environmental information between public authorities and with the public.

⁽²¹⁸⁾ These guarantees are explained in the European Commission’s 2017 notice on access to justice in environmental matters ([https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52017XC0818\(02\)](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52017XC0818(02))) and a related

2018 citizen’s guide (<https://op.europa.eu/en/publication-detail/-/publication/2b362f0a-bfe4-11e8-99ee-01aa75ed71a1/language-en/format-PDF>).

⁽²¹⁹⁾ This EIR focuses on the means used by Member States to guarantee rights of access to justice and legal standing and to overcome other major barriers to bringing cases on environmental protection.

⁽²²⁰⁾ European Commission, ‘Denmark’, Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/denmark_en.

⁽²²¹⁾ The European Commission provides a list of high-value spatial datasets (https://github.com/INSPIRE-MIF/need-driven-data-prioritisation/blob/main/documents/eReporting_PriorityDataList_V2.1_final_20201008.xlsx).

opportunity for public authorities and project promoters to engage with the public actively and meaningfully by making information on the likely significant effects widely available. If carried out with due diligence and taking into consideration useful public input, this process leads to better-informed decision-making and can promote public acceptance. Making information available increases stakeholder involvement, thus lessening resistance and preventing (or minimising) litigation. On the other hand, it is paramount that the procedure is effective.

This section examines how public involvement and transparency are ensured under two instruments, namely the Environmental Impact Assessment (EIA) Directive⁽²²²⁾ and the Strategic Environmental Assessment (SEA) Directive⁽²²³⁾.

EU law provides for a flexible framework concerning EIAs. The aim of this framework is to ensure the application of the necessary environmental safeguards, while enabling speedy approval of projects. The Commission has contributed to simplifying and accelerating permitting for renewable energy projects and continues to support the Member States in this regard⁽²²⁴⁾. Denmark has already taken steps for renewable energy projects. A national energy crisis taskforce (NEKST)⁽²²⁵⁾ is responsible for identifying and removing the existing barriers for these projects. This reform is part of the REPowerEU component in the Danish RRP⁽²²⁶⁾.

The average speed in the EU for issuing permits involving an EIA procedure is 20.6 months, with a minimum duration of 11.4 months and a maximum duration of 75.7 months⁽²²⁷⁾. The duration of each step in an EIA process (screening, scoping, EIA report, public consultation, reasoned conclusion, development consent) varies considerably between Member States and projects. The available data cover all the steps of the EIA for Denmark and it shows that permit issuing in Denmark is

slower than the EU average. This is mainly due to the scoping phase, which is slower than the EU average, and the EIA report, which is considerably slower than the EU average. Effective use of EU procedures can positively influence the timely approval of activities underpinning the decarbonisation of the economy on the way to net zero by 2050.

A new report is not yet available on the application and effectiveness of the SEA Directive in the EU. Nevertheless, a support study has been published with information by Member State⁽²²⁸⁾.

Planning authorities responsible for implementing EIAs may be at the national, municipality or local level, depending on the nature of the project. The planning authority in question must publish the public consultation on its own website, and the process may be conducted using the national portal Høringsportalen⁽²²⁹⁾. The long-term ambition is to make Høringsportalen the single point of entry for all public consultations in Denmark, irrespective of the competent authority (government, national authorities, municipal councils, etc.). Currently, the use of the portal is only mandatory for state authorities in all EIA and SEA procedures, and for municipalities and local authorities in a limited number of cases. The wide range of administrations responsible for EIA and SEA procedures results in a lack of data at the national level on public participation. Extending the use of the national portal would clearly facilitate data collation and publication on participation rates.

As regards the EIA Directive, Denmark is currently subject to an infringement procedure about incorrect transposition of the directive⁽²³⁰⁾.

⁽²²²⁾ Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32011L0092>.

⁽²²³⁾ Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment (OJ L 197, 21.7.2001, p. 30), <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32001L0042>.

⁽²²⁴⁾ Commission Staff Working Document (SWD/2022/0149 final), 18 May 2022, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022SC0149&qid=1653034229953>.

⁽²²⁵⁾ Danish Ministry of Climate, Energy and Utilities, NEKST - den nationale energikrisestab, <https://www.kefm.dk/klima/nekst-den-nationale-energikrisestab>.

⁽²²⁶⁾ European Commission, Denmark's recovery and resilience plan - European Commission., https://commission.europa.eu/business-economy-euro/economic-recovery/recovery-and-resilience-facility/country-pages/denmarks-recovery-and-resilience-plan_en.

⁽²²⁷⁾ European Commission: Directorate-General for Environment, *Collection of information and data on the implementation of the revised Environmental Impact Assessment (EIA) Directive (2011/92/EU) as amended by 2014/52/EU*, Publications Office of the European Union, Luxembourg, 2024, Tables 5 and 6, <https://op.europa.eu/en/publication-detail/-/publication/8349a857-2936-11ef-9290-01aa75ed71a1/>.

⁽²²⁸⁾ European Commission: Directorate-General for Environment, Lundberg, P., McNeill, A., McGuinn, J., Cantarelli, A. et al., *Study supporting the preparation of the report on the application and effectiveness of the SEA Directive (Directive 2001/42/EC) – Final study*, Publications Office of the European Union, 2025, <https://data.europa.eu/doi/10.2779/1615072>

⁽²²⁹⁾ <https://hoeringsportalen.dk/>.

⁽²³⁰⁾ INFR(2019)2221 ([https://ec.europa.eu/atwork/applying-eu-law/infringements-proceedings/infringement-decisions/?lang_code=EN&typeOfSearch=byDecision&active_only=0&noncom=0&r_dossier=INFR\(2022\)2081&decision_date_from=&decision_date_to=&submit=Search&langCode=EN&version=v1&refId=INFR\(2019\)2221&page=1&size=10&order=ascending&sortColumns=refId](https://ec.europa.eu/atwork/applying-eu-law/infringements-proceedings/infringement-decisions/?lang_code=EN&typeOfSearch=byDecision&active_only=0&noncom=0&r_dossier=INFR(2022)2081&decision_date_from=&decision_date_to=&submit=Search&langCode=EN&version=v1&refId=INFR(2019)2221&page=1&size=10&order=ascending&sortColumns=refId)).

Access to justice

Access to justice, guaranteed by Article 19(1) of the Treaty on European Union and Article 47 of the EU Charter of Fundamental Rights, is a fundamental right and part of the democratic process. It is vital to ensure the full application of EU law in all Member States and the legal protection of the rights of individuals, including in environmental matters. Access to justice is essential to enable judicial review of the decisions of public authorities and to allow the correction of any wrongdoing committed by these authorities.

This section provides a snapshot of the state of play of access to courts by the public, particularly when it comes to challenging plans, or the non-adoption of plans, under EU law, in the areas of water, waste, air quality and noise, irrespective of the form of the legal act (i.e. regulatory act or administrative decision).

Individuals and legal persons, including NGOs, may challenge environmental administrative decisions.

The Danish Act on Environmental Assessment applies a very broad scope and definition covering any type of plan or programme, including informal plans or programmes. The public has no possibility to initiate an administrative review when it comes to regulatory decisions.

In 2022, Denmark received priority actions to (i) improve access to courts by the public concerned when it comes to challenging administrative or regulatory decisions and omission, in particular in relation to water, nature and air quality; and (ii) consider collating and publishing data from the Høringsportalen (national hearings portal) on public participation.

2025 priority actions

- Make spatial data more widely accessible and prioritise environmental datasets in implementing the Inspire Directive, especially those identified as high-value spatial datasets for implementing environmental legislation. ⁽²³¹⁾.
- Ensure that relevant information on EIA and SEA procedures (including on public participation opportunities and on publication of final decisions) is electronically accessible in a timely manner, through at least a central portal or easily accessible points of access, at the appropriate administrative level.
- Ensure correct transposition of the revised EIA

Directive.

Compliance assurance

Environmental compliance assurance covers all work undertaken by public authorities to ensure that industries, farmers and others fulfil their obligations to protect water, air and nature, to manage waste ⁽²³²⁾ and to remedy any environmental damage. It includes measures such as (i) compliance promotion, (ii) compliance monitoring (i.e. inspections and other checks), (iii) enforcement, that is, steps taken to stop breaches and impose sanctions, and (iv) ensuring damage prevention and remediation in line with the polluter-pays principle.

Compliance promotion, monitoring and enforcement

Non-compliance with environmental obligations may occur for different reasons, including poor understanding or lack of acceptance of the rules, opportunism or even criminality. Compliance promotion activities help duty-holders to comply by providing information, guidance and other support. This is particularly important in areas where new and complex legislation is put in place.

When inspections and other control activities identify problems, a range of responses may be appropriate, including the use of administrative and criminal enforcement tools.

The priority actions identified in the two previous EIRs were to (i) improve the availability of practical information for farmers on compliance with the Nature Directives and (ii) improve the publicly available information on the follow-up of complaints and environmental inspections, including through the publication of regular summary data. Concerning compliance promotion, monitoring and criminal and administrative enforcement, the 2022 priority actions are not assessed here due to a lack of systematic information. Similarly, the Commission is not aware of whether information is easily available online at the national level for farmers regarding compliance with the Nitrates and Nature Directives, and hence the related 2022 priority action is not assessed.

The new EU Environmental Crime Directive

The EU has recently strengthened its legal framework on tackling the most serious breaches of environmental obligations, notably by the adoption of the new

⁽²³¹⁾ European Commission, List of high value spatial data sets, [need-driven-data-prioritisation/documents/eReporting_PriorityDataList_V2.1_final_20201008.xlsx](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0010) at main · INSPIRE-MIF/need-driven-data-prioritisation · GitHub

⁽²³²⁾ The concept is explained in detail in the European Commission's 2018 communication on EU actions to improve environmental

compliance and governance (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0010>) and the related Commission staff working document (<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018SC0010>).

Environmental Crime Directive (ECD) (Directive (EU) 2024/1203) ⁽²³³⁾ and new sectoral legislation with stronger provisions on compliance monitoring, enforcement and penalties. Issues important for the transposition and the implementation of the relevant new instruments are highlighted below; however, in accordance with Articles 1 and 2 of Protocol No 22 on the position of Denmark annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, Denmark is not adopting the EU criminal legislative instruments and is not bound by them or subject to their application.

The new ECD replaced the 2008 ECD and introduced several new offence categories, such as unlawful ship recycling, unlawful water abstraction, and serious breaches of EU legislation on chemicals, mercury, fluorinated GHG and IAS of EU concern. It also covered the establishment of qualified offences, subject to more severe penalties where one of the offences defined in the directive leads to serious widespread and substantial damage or destruction of the environment. Concrete provisions on the types and levels of penalties for natural and legal persons who commit an offence were also introduced. Other provisions will help considerably to improve the effectiveness in combating environmental crime of all actors along the enforcement chain. These include obligations to ensure adequate resources and investigative tools, specialised regular training and the establishment of cooperation mechanisms within and between Member States as well as national strategies on combating environmental crime.

Member States, but not Denmark, are required to transpose the new ECD into national law by 21 May 2026 and to take additional measures to more effectively combat environmental crime, in particular through training, coordination, cooperation and strategic approaches. The Commission will provide support, including by facilitating the identification and sharing of good practices. Member States are expected to ensure the necessary resources and specialised skills required and they are invited to encourage their authorities to support and cooperate with the recognised EU-level networks of environmental enforcement practitioners, such as the EU

Network for the Implementation and Enforcement of Environmental Law ⁽²³⁴⁾, EnviCrimeNet ⁽²³⁵⁾, the European Network of Prosecutors for the Environment ⁽²³⁶⁾ and the EU Forum of Judges for the Environment ⁽²³⁷⁾.

Although Denmark opted out of the new ECD, the directive from 2008 continues to apply to Denmark; in addition, the European Union Agency for Law Enforcement Cooperation and European Union Agency for Criminal Justice Cooperation mechanisms for cooperation on cross-border cases should be used more systematically for environmental offences, and cooperation with the aforementioned EU-level networks of environmental enforcement practitioners should be strengthened.

Environmental Liability Directive

The Environmental Liability Directive (ELD) ⁽²³⁸⁾ aims to ensure that environmental damage is remediated in kind at the expense of those who have caused it, in line with the polluter-pays principle. It helps to halt the net loss in biodiversity, as well as reducing the number of contaminated sites and protecting the environmental quality of groundwater and surface waters. The ELD is a cross-cutting tool and a key enabler for better implementation of EU environmental law.

The ELD addresses cases of significant environmental damage to protected species and natural habitats, and, when caused by operators carrying out certain potentially hazardous activities, also damages to water and to soil. The Commission has the legal obligation to periodically evaluate the ELD. The ELD has undergone the second evaluation ⁽²³⁹⁾, which will be finalised in 2025, and which was supported by an external study ⁽²⁴⁰⁾, containing, among other things, evidence, views, reports and other relevant information gathered from different stakeholder groups, including Member States.

One of the most relevant indicators in assessing implementation and enforcement of the ELD is the number of environmental damage cases handled under the ELD, especially when this number is compared with the previous reporting period. Fewer ELD cases were reported in the second reporting period (2013–2022) than in the first one (2007–2013). However, the downward

⁽²³³⁾ Directive 2024/1203/EU on the protection of the environment through criminal law (<https://eur-lex.europa.eu/eli/dir/2024/1203/oj/eng>).

⁽²³⁴⁾ <https://www.impel.eu/en>.

⁽²³⁵⁾ LIFE+SATEC project (<https://webgate.ec.europa.eu/life/publicWebsite/project/LIFE2-0-PRE-ES-000001/fight-against-environmental-crime-at-a-strategic-level-through-the-strengthening-of-envicrimenet-network-of-experts-in-environmental-criminal-investigations>).

⁽²³⁶⁾ <https://www.environmentalprosecutors.eu>.

⁽²³⁷⁾ <https://www.eufje.org/index.php?lang=en>.

⁽²³⁸⁾ Directive 2004/35/EC on environmental liability with regard to the prevention and remedying of environmental damage (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02004L0035-20190626>).

⁽²³⁹⁾ Commission staff working document - Evaluation of the Environmental Liability Directive, forthcoming 2025.

⁽²⁴⁰⁾ European Commission: Directorate-General for Environment and Fogleman, V., *Study in support of the evaluation of the Environmental Liability Directive and its implementation – Final report*, Publications Office of the European Union, Luxembourg, 2024, <https://op.europa.eu/en/publication-detail/-/publication/006d90e5-980a-11ef-a130-01aa75ed71a1/language-en>.

tendency in the number of ELD occurrences and their overall low number do not necessarily mean that the ELD has achieved its objectives, as it needs to be compared with the overall number of environmental damage cases, some of which may have been handled under the other liability instruments.

The ELD has not always been effective in ensuring that the polluter pays, because the liable operators often lack financial capacity to carry out remediation measures. While the ELD does not provide for a mandatory financial security system, it explicitly calls for Member States to encourage the development of financial security instruments and markets, with the aim of enabling operators to use financial guarantees to cover their responsibilities under this directive.

From 1 May 2013 to 31 December 2021, Denmark reported only one occurrence of environmental damage under the ELD (water damage). No environmental damage under the ELD was reported in the previous reporting period. For comparison, in Denmark, there were 3 114 environmental damage occurrences (81 % of municipalities that are also the primary ELD authorities have identified such cases) between 1 July 2008 (when the ELD was transposed into Danish law) and 15 August 2011. The municipalities screened 1 187 of those occurrences to determine whether national ELD legislation applied.

Denmark has not introduced mandatory financial security for ELD liabilities. Environmental insurance policies for remediating all types of on-site and off-site pollution, including primary, complementary and compensatory remediation under the ELD, are widely available. Various policies cover both gradual and sudden accidental pollution, while others cover only sudden and accidental pollution. Environmental extensions to general liability policies often cover remediation of off-site land/soil pollution resulting from sudden and accidental incidents on an insured site and some also cover remediation of on-site pollution. However, these extensions typically have low sublimits and do not cover complementary or compensatory remediation under the ELD. Additionally, environmental extensions to property policies are available, covering on-site land/soil pollution from sudden and accidental incidents. However, the demand for all the abovementioned instruments is low.

In December 2024, the Danish Minister of Environment and Gender Equality appointed an external committee of national experts (practitioners/lawyers, university professors, governmental employees etc.) to review the

national rules relating to the implementation of the ELD and present recommendations for strengthening their application and efficiency, including, inter alia, recommendations for a national scheme on mandatory financial security for ELD liabilities. The committee is expected to deliver its report by the end of 2025.

Two previous EIRs identified a priority action on improving the information provided on ELD cases, including data on costs. There is no information available regarding the progress made by Denmark.

2025 priority action

- Encourage the use of training programmes provided by the Commission (or developed at the national level) covering the ELD and its interactions with the other national liability related instruments, to ensure more efficient ELD implementation, improve the expertise of the competent authorities and raise awareness among all stakeholder groups.

EU-supported environmental capacity building

The Commission's 2023 Compact ⁽²⁴¹⁾ initiative to enhance the administrative space identifies the capacity to lead the green transition as one of three key pillars, along with the public administration skills agenda and the capacity for Europe's Digital Decade. Compact also recognises the role of the EIR reporting tool in improving environmental governance. The two main capacity-building opportunities for the environment provided by the European Commission are the TSI ⁽²⁴²⁾ and the TAIEX-EIR PEER 2 PEER tool ⁽²⁴³⁾. The technical assistance available through the cohesion policy is subject to shared management and is not dealt with in this subsection.

The Commission's technical support instrument

The TSI provides Member States with tailor-made technical expertise on the design and implementation of reforms. The support is demand driven and does not require national co-financing.

The Commission's TSI had annual calls in 2021, 2022, 2023, 2024 and 2025. The following environment-related projects have been selected for Denmark:

- Digitalizing Monitoring of East Atlantic Flyway, Ministry of the Environment and Food and the Environmental Protection Agency (2022), multi-country project with Germany and the Netherlands.

⁽²⁴¹⁾ See the European Commission web page on Compact (https://reform-support.ec.europa.eu/public-administration-and-governance-coordination/enhancing-european-administrative-space-compact_en).

⁽²⁴²⁾ See the European Commission web page on the TSI (<https://commission.europa.eu/funding-tenders/find->

[funding/eu-funding-programmes/technical-support-instrument/technical-support-instrument-tsi_en](https://commission.europa.eu/funding-tenders/find-funding/eu-funding-programmes/technical-support-instrument/technical-support-instrument-tsi_en)).

⁽²⁴³⁾ See the European Commission web page on the TAIEX-EIR PEER 2 PEER tool (https://environment.ec.europa.eu/law-and-governance/environmental-implementation-review/peer-2-peer_en). TAIEX: Technical Assistance and Information Exchange.

- Transition of the Danish industry towards a circular and resilient economy and a workforce with green and digital skills, Danish Business Authority (2023).
- One-stop-shop and regulatory sandboxes for the green transition in Denmark, Danish Business Authority (2024).
- Support for the Preparation of Social Climate Plans for Denmark, Danish Ministry of Climate, Energy and Utilities (2024).
- Integrated environmental monitoring informs adaptive management of coastal wetlands, Danish Ministry of Green Transition, Agency for Green Transition and Aquatic Environment – Denmark (2025).

The Commission's TAIEX-EIR PEER 2 PEER tool

The Commission launched the TAIEX-EIR PEER 2 PEER tool in 2017. It aims to facilitate peer-to-peer learning among Member States' environmental authorities through workshops (single or multi-country), expert missions (where a delegation of experts travels to the requesting institution) and study visits (where a delegation from the requesting institution travels to a host country). Flagship multi-country workshops are those requested by the European Commission to present new and upcoming

environmental legislation and policy in all Member States ⁽²⁴⁴⁾.

Workshops involving Denmark are as follows:

- Climate adaptation and blue infrastructure (30 May - 1 June 2022).
- Circular Economy (in the Irish Midlands) (4-6 October 2022).
- Future challenges for air protection (24 November 2022) in collaboration with the Czech EU presidency.
- Making space for biodiversity: regional action to mainstream biodiversity and empower stakeholders (21-23 March 2023).
- Biodiversity, nature conservation and large predators (4-6 June 2024).
- Measures to reduce air pollution in transport and residential energy (11-13 June 2024).
- Online platforms: EU Batteries, Packaging and Packaging Waste Regulation (28-29 October 2024).

Denmark was involved in an expert mission on the air emissions inventory and assessment of the impact of policies and measures on emissions (15–17 May 2023). It did not host any study visits from mid-May 2022 to the end of October 2024.

⁽²⁴⁴⁾ flagship multi-country workshops in the reporting period are: Recast Drinking Water Directive (3 April 2025); Environmental compliance and governance (18 March 2025); Planning of Renewable Energy Projects (20 February 2025); Air Quality: Implementation of the revised Air Quality Directive (16 January 2025); Industrial safety: awareness raising of emerging risks linked with climate change and decarbonation (12 December 2024); Air quality: implementation of the NEC Directive to further mainstream air and broader pollution reduction in agricultural policy (25 September 2024); Industrial emissions transposition and implementation of the revised Directive (12 September 2024); Noise progress towards meeting Member States' noise limit values and EU reduction targets (5 June 2024); Best practice use of

environmental footprint methods on the EU market (30 May 2024); Sustainable finance (9 November 2023); Textile waste separate collection, treatment and markets (3 October 2023); EU environmental funding and support (13 June 2023); Advisory service for businesses to go circular (24 April 2023); Digital product passport implementation (6 December 2022); Public involvement in planning and approval of renewable energy projects (17 November 2022); Environmental compliance and governance (14 November 2022); Biowaste management (19-20 September 2022); Renewable energy projects: permitting granting processes (13 June 2022); Industrial safety (12 December 2024). N.B. the first flagship workshop on Zero Pollution for Air, Water and Soil, took place 9 February 2022.

Annex

2025 priority actions
Circular economy and waste management
<i>Transitioning to a circular economy</i>
<ul style="list-style-type: none"> Adopt measures to increase the circular material use rate.
<i>Waste management</i>
<ul style="list-style-type: none"> Further shift reusable and recyclable waste away from incineration, including through economic instruments. Improve municipal waste preparation for reuse and recycling. Increase the collection and recycling rate of waste electronic and electric equipment (WEEE). Invest in waste prevention measures to reduce the total amount of waste generated.
Biodiversity and natural capital
<i>Nature protection and restoration – Natura 2000</i>
<ul style="list-style-type: none"> Finalise the establishment of site-specific conservation objectives and measures for all Natura 2000 sites (including by adopting their management plans) and ensure their effective implementation.
<i>Recovery of species</i>
<ul style="list-style-type: none"> Continue supporting the integration of biodiversity actions into other policies, e.g. energy, agriculture, fisheries, forestry, urban and infrastructure planning and sustainable tourism, and promote communication between stakeholders. Reinforce action for habitats and species in unfavourable conservation status, for example through restoration measures, increased connectivity, better policy coordination and integration, and increased funding.
<i>Recovery of ecosystems</i>
<p>Agricultural ecosystems</p> <ul style="list-style-type: none"> Implement eco-schemes and agri-environmental measures and practices to address the environmental needs of Denmark. <p>Wetlands/peatlands</p> <ul style="list-style-type: none"> Implement peatland conservation and restoration measures and include such measures and objectives in the national restoration plans. <p>Forest ecosystems</p> <ul style="list-style-type: none"> Improve conservation status of forests by promoting sustainable forest management and ensuring compliance with the Habitats Directive before granting/renewing permits for forest logging. <p>Marine ecosystems</p> <ul style="list-style-type: none"> Report its updates on the state of its marine waters, its targets and its determinations of GES which are expected to include any threshold values for the descriptors in the MSFD that may have been established in cooperation with other Member States at the EU or regional level.
<i>Prevention and management of invasive alien species</i>
<ul style="list-style-type: none"> Step up implementation of the IAS Regulation, including with regard to enforcement and capacity of inspection authorities.
Zero pollution
<i>Clean air</i>
<ul style="list-style-type: none"> As part of the NAPCP, take action towards reducing emissions of air pollutants. Ensure full compliance with the current AAQD standards, also in light of future stricter requirements under the revised AAQD.
<i>Industrial emissions</i>

<ul style="list-style-type: none"> Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BAT conclusions and ensure timely update of permits following publication of BAT conclusions. Ensure effective public participation and access to justice in relation with the IED.
<i>Major industrial accidents prevention – Seveso</i>
<ul style="list-style-type: none"> Strengthen compliance with requirements on safety measures to prevent major accidents and ensure appropriate preparedness and response in relation to UTEs, in particular as regards reviewing, testing and updating of EEPs, at intervals of no more than three years. Ensure access to transparent and clear information towards citizens on risks and behaviour in case of accidents.
<i>Noise</i>
<ul style="list-style-type: none"> Complete and implement action plans on noise management.
<i>Water quality and management</i>
<p>Water Framework Directive</p> <ul style="list-style-type: none"> Improve river continuity and ecological flows, boosting efforts on nature-based solutions to reduce hydromorphological pressures. Reduce pollution from nutrients, chemicals, metals and saline discharges. Better justify exemptions to the achievement of good status. Improve the classification of water bodies and strengthen monitoring systems. Develop more robust programmes of measures, tackle obstacles identified in the implementation of measures and ensure adequate financing for implementation, including through better use of the cost recovery and polluter pays principle. <p>Floods Directive</p> <ul style="list-style-type: none"> FRMPs should provide details on how the FHRMs were used in the choice of measures and how to consider pluvial flooding. Better explain the choice and implementation of flood prevention and protection measures (prioritisation, monitoring, costs of measures). <p>Drinking Water Directive</p> <ul style="list-style-type: none"> Take actions to ensure full compliance with the Drinking Water Directive. <p>Nitrates Directive</p> <ul style="list-style-type: none"> Tackle nutrients pollution, especially nitrates from agriculture through the implementation of the Nitrates Directive.
<i>Chemicals</i>
<ul style="list-style-type: none"> Upgrade the administrative capacities in implementation and enforcement towards a policy of zero tolerance for non-compliance. Increase involvement in the activities of the Forum for Exchange of Information on Enforcement of the European Chemicals Agency, including in the coordinated enforcement projects, called REFs. Increase customs controls and controls of products sold online with regard to compliance with chemicals legislations.
Climate action
<ul style="list-style-type: none"> Implement all policies and measures that are needed to achieve targets laid down in the Effort Sharing Regulation (ESR) and the Land Use and Land-Use-Change and Forestry (LULUCF) Regulation. More detailed priority actions are set out in the assessment of the final National Energy and Climate Plan (NECP).
Financing
<ul style="list-style-type: none"> Use more national funding (for instance by increasing taxes in favour of the environment and reducing environmentally harmful subsidies), EU funding and private funding to help close the investment gap.
Environmental governance
<i>Information, public participation and access to justice</i>
<ul style="list-style-type: none"> Make spatial data more widely accessible and prioritise environmental datasets in implementing the Inspire Directive, especially those identified as high-value spatial datasets for implementing environmental legislation.

- Ensure that relevant information on EIA and SEA procedures (including on public participation opportunities and on publication of final decisions) is electronically accessible in a timely manner, through at least a central portal or easily accessible points of access, at the appropriate administrative level.
- Ensure correct transposition of the revised EIA Directive.

Compliance assurance

- Encourage the use of training programmes provided by the Commission (or developed at the national level) covering the ELD and its interactions with the other national liability related instruments, to ensure more efficient ELD implementation, improve the expertise of the competent authorities and raise awareness among all stakeholder groups.