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COMMISSION STAFF WORKING DOCUMENT

Environmental Implementation Review 2025 Country Report - FINLAND

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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Contents

EXECUTIVE SUMMARY	3
PART I: THEMATIC AREAS	4
1. CIRCULAR ECONOMY AND WASTE MANAGEMENT	4
<i>Transitioning to a circular economy.....</i>	4
<i>Waste management.....</i>	6
2. BIODIVERSITY AND NATURAL CAPITAL	12
<i>Global and EU biodiversity frameworks</i>	12
<i>Nature protection and restoration – Natura 2000.....</i>	12
<i>Recovery of species</i>	14
<i>Recovery of ecosystems</i>	15
<i>Prevention and management of invasive alien species.....</i>	20
<i>Ecosystem assessment and accounting</i>	21
3. ZERO POLLUTION	23
<i>Clean air</i>	23
<i>Industrial emissions.....</i>	24
<i>Major industrial accidents prevention – Seveso.....</i>	26
<i>Mercury Regulation.....</i>	27
<i>Noise</i>	28
<i>Water quality and management.....</i>	28
<i>Chemicals</i>	32
4. CLIMATE ACTION	36
<i>The EU emissions trading system.....</i>	37
<i>Effort sharing</i>	37
<i>Land use, land-use change and forestry.....</i>	38
<i>Adaptation to climate change.....</i>	38
PART II: ENABLING FRAMEWORK – IMPLEMENTATION TOOLS	40
5. FINANCING	40
<i>Climate finance landmarks.....</i>	40
<i>Environmental financing and investments.....</i>	41
<i>Public financial management.....</i>	45
6. ENVIRONMENTAL GOVERNANCE	48
<i>Information, public participation and access to justice.....</i>	48
<i>Compliance assurance.....</i>	50
<i>EU-supported environmental capacity building</i>	53

Executive summary

In May 2016, the 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 Finland. 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 citizens, the distance to target and financial implications. In Finland such challenges have lingered since the first Environmental Implementation Review in 2017 and require urgent action.

Regarding **biodiversity**, the situation has worsened according to the latest reporting period (2013-2018): 67 % of habitats were assessed as having poor and bad conservation statuses (35% and 32%, respectively). Likewise, as for protected species, 47 % were assessed as having poor and bad conservation statuses (34% and 13%, respectively). Moreover, assessments show that nearly 90 % of Finland's forest habitats have bad or poor statuses. Agricultural intensification and resulting eutrophication continue to increase. Forestry is the most reported pressure on Natura 2000 sites.

Regarding **water quality**, decisive measures are needed to address diffuse pollution from agriculture, mainly in the form of phosphates, mercury and polybrominated diphenyl ethers. Moreover, in Finland, periodic reviews of controls over water uses do not comply with the requirements of the Water Framework Directive. In 2024, the Commission started an infringement case against

Finland on this point.

Waste management in Finland remains a field where improvement through economic instruments is necessary to curb the rate of landfilling of waste streams other than municipal waste. Economic instruments are also necessary to direct recyclables away from waste incineration and towards the higher steps of the waste hierarchy. Finally, in line with the waste hierarchy, Finland needs to introduce new policies to promote waste prevention and make product reuse and waste recycling more economically attractive.

The overall **environmental investment need** to enable Finland to meet its objectives in the main environmental areas is EUR 8.7 billion, broken down as follows: biodiversity and ecosystems (EUR 5 billion), pollution prevention and control (EUR 1.7 billion), circular economy (EUR 1.5 billion) and water (EUR 0.4 billion). The current investment gap in Finland stands at an estimated EUR 13 million per year. To meet these four environmental objectives beyond climate change, the additional investment need over the current levels – **the investment gap** – reaches an estimated EUR 6.2 billion per year in Finland, representing around 2.32 % of the national GDP, which is higher than the EU average (0.77 %).

Regarding **environmental governance**, Finland needs to improve the data available to assess the level of public participation in decision-making processes. Finally, Finland should make spatial data more widely accessible and prioritise environmental datasets in the implementation of the Inspire Directive.

On the positive side, air quality in Finland is generally good, with some exceptions (e.g. arsenic). The emissions of several air pollutants have decreased significantly in Finland since 2005, while GDP growth has continued. The quality of drinking water in Finland does not give rise to concern, the compliance rate for all parameter groups is above 99%.

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

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) ⁽²⁾ going through the legislative process EU Member States will now have to focus on a swift and effective implementation.

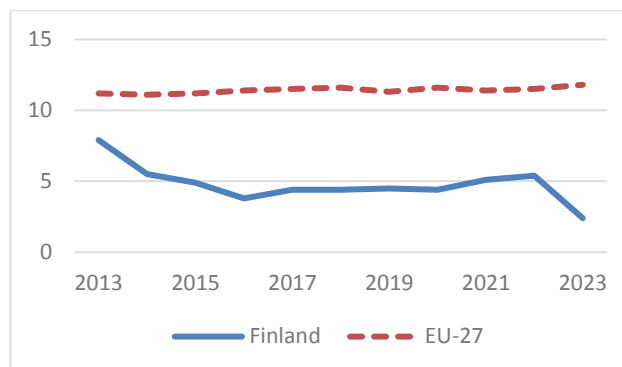
The 2020 CEAP launched the legislative process for a set of initiatives that will now have to be implemented by national governments across the EU. These initiatives were all introduced following a holistic life-cycle approach, with measures addressing the different stages of a product's life cycle,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

The rate has been slowly increasing in Finland since 2016 but dropped down to 2.4 % in 2023, against the EU average of 11.8 %. This makes Finland the country with the third lowest use of circular materials in the EU (Figure 1), ahead of Ireland and Romania.

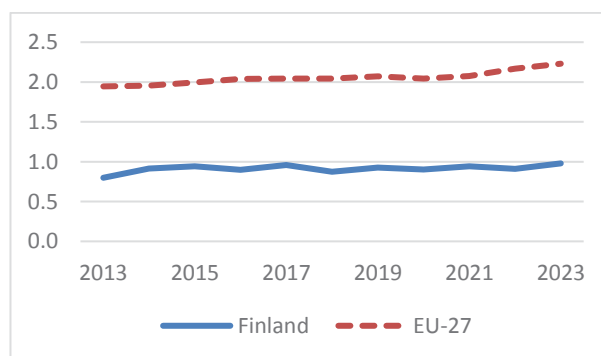
Figure 1: CMUR (%), 2013–2023



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. In 2023, Finland generated EUR 0.97 per kg of material, against the EU average of EUR 2.23 per kg (Figure 2).

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.

⁽²⁾ 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-](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A98%3AFIN)

[lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A98%3AFIN](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A98%3AFIN).

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 ⁽³⁾ 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 ⁽⁴⁾ 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. In 2019 Finland updated its 2016 national roadmap to a circular economy ⁽⁵⁾ to extend the timeline to 2025.

In addition, in 2021, Finland adopted its strategic programme to promote a circular economy, with a vision to have the country's economic success founded on a carbon-neutral circular economy society by 2035. The vision is guided by the following objectives: the consumption of non-renewable natural resources will decrease, and the sustainable use of renewable natural resources may increase to the extent that the total consumption of primary raw materials in Finland in 2035 does not exceed that of 2015. The productivity of resources will double by 2035 from what it was in 2015 and the CMUR will double by 2035.

Finland's Circular Economy Green Deal ⁽⁶⁾ is in its starting phase. It builds on parallel research work done on circular economy scenarios for the country and involves organisations voluntarily committing to reduce their natural resource use, setting goals and taking action to promote a low-carbon circular economy.

As for sectoral strategies, in 2022 Finland updated its plastic roadmap for Finland ⁽⁷⁾ to be an extensive national programme aiming for a breakthrough in the circular economy regarding plastics by 2030.

The Finnish national recovery and resilience plan (RRP) ⁽⁸⁾ includes some circular-economy-related activities, mainly linked to increased investments in the reuse and recycling of key materials and industrial side streams, the built

environment sector and international growth. The cohesion policy programme 'Innovation and skills in Finland 2021–2027' includes a specific objective for promoting the transition to a circular and resource-efficient economy. The programme will support private–public research, development and innovation cooperation and high-value circular economy businesses, aiming at the sustainable use of natural resources.

Some cities and regions in Finland have been active in the EU's circular cities and regions initiative and plan to make a voluntary commitment under the Circular Economy Green Deal.

The Commission started infringement proceedings against Finland for failure to transpose fully the Single-Use Plastics Directive ⁽⁹⁾ into its national laws ⁽¹⁰⁾.

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 analysis, platform as a service, second hand) can help drive the demand for sustainable products that meet reparability and recyclability standards.

The first public procurement strategy in Finland was put forward in 2020, with 27 objectives in categories such as innovative, social, ecological and financial. A new strategy for 2024–2027 was adopted with renewed focus areas ⁽¹¹⁾.

The main approaches of the environmental focus area, one of eight focus areas of the strategy, are (i) developing legislative proposals to account for the environmental impact of procurement; (ii) encouraging environmentally responsible procurement and voluntary commitments to advance sustainable development principles in public procurement; (iii) updating guides on the responsible procurement of foodstuff (in line with the farm-to-fork strategy); and (iv) launching a low-carbon public procurement development programme with pioneer organisations. The strategy does not establish product-specific rules, but it has developed criteria on, for example, food and catering as well as green deals ⁽¹²⁾. To

⁽³⁾ European Commission, 'Proximity and social economy ecosystem' European Commission website, https://single-market-economy.ec.europa.eu/sectors/proximity-and-social-economy_en.

⁽⁴⁾ Circular Economy Stakeholder Platform (<https://circulareconomy.europa.eu/platform/en/strategies>).

⁽⁵⁾ Ministry of the Environment, 'Strategic programme to promote a circular economy', <https://ym.fi/en/strategic-programme-to-promote-a-circular-economy#:~:text=The%20programme,leader%20in%20the%20circular%20economy>.

⁽⁶⁾ Ministry of the Environment, 'Circular Economy Green Deal', <https://ym.fi/en/circular-economy-green-deal>.

⁽⁷⁾ Ministry of the Environment, 'Plastics roadmap for Finland – Reduce, refuse, recycle and replace', <https://ym.fi/en/plastics-roadmap-for-finland>.

⁽⁸⁾ Finnish Government, *Sustainable growth programme for Finland – Recovery and resilience plan*, Helsinki, 2021, <https://julkaisut.valtioneuvosto.fi/handle/10024/163363>.

⁽⁹⁾ Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment (OJ L 155, 12.6.2019, p. 1), <https://eur-lex.europa.eu/eli/dir/2019/904/oj>.

⁽¹⁰⁾ INFR(2022)0078.

⁽¹¹⁾ <https://vm.fi/hankinta-suomi>.

⁽¹²⁾ <https://ym.fi/green-deal-sopimukset>.

ensure successful implementation and the achievement of the strategy's objectives, public procurement units will be supported by members of the KEINO Competence Centre for Sustainable and Innovative Public Procurement.

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, Finland had 2 402 products out of 98 977, and 11 licences out of 2 983 registered in the EU Ecolabel scheme, showing significant take-up of products (with paints and varnishes being the dominant product group) but low take-up of licences⁽¹³⁾. Since the last two reports in 2019 and 2022, the number of licences under the EU Ecolabel in Finland has decreased. In addition to the EU Ecolabel registrations, Finland had 2 869 products and services awarded the Nordic Swan Ecolabel, a more common and widespread ecolabel in certain Nordic countries, as of October 2024. This only includes products where the certifying country is Finland itself. Five organisations in Finland are currently registered in EMAS, one more than in October 2021⁽¹⁴⁾.

The CMUR of Finland has decreased by 3 percentage points in 2023. This represents a step back from the 2022 priority action to take measures to increase the rate.

While Finland's circular economy policy framework is being strengthened, implementation and further measures to decrease material consumption are needed.

2025 priority action

- Adopt measures to increase the circular material use rate.

Waste management

Turning waste into a resource is supported by:

- (i) 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;
- (ii) fully implementing EU waste legislation, which includes the waste hierarchy, the obligation to ensure separate collection of waste, landfill diversion targets, etc.;
- (iii) reducing waste generation per capita and in absolute terms;
- (iv) increasing the recycling rates of waste containing critical raw materials (CRMs), with a view to reducing 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 EU waste law is to decouple economic growth from its environmental impacts.

The EU's approach to waste management is based on the waste treatment 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 Finland increased between 2012 and 2018 and has decreased since (Figure 3). This trend is primarily driven by the largest waste category, other mineral waste (which is part of the mineral waste category and is mainly generated in the mining and quarrying sector). When excluding mineral waste, waste generation shows a strong decreasing trend, mainly driven by the drop in the recyclable wood waste category, which in 2014 was redefined as a byproduct and now excludes the majority of wood waste from waste statistics. Finland's GDP is quite steady with a small increasing trend, but dropped slightly in 2019, most likely due to the COVID-19 outbreak. Due to the strong variations in waste generation, no clear indications of decoupling between economic growth and waste generation can be seen.

⁽¹³⁾ European Commission, 'EU Ecolabel facts and figures', European Commission website, https://environment.ec.europa.eu/topics/circular-economy/eu-ecolabel/businesses/ecolabel-facts-and-figures_en.

⁽¹⁴⁾ As of October 2024. European Commission, 'EMAS register', European Commission website, <https://webgate.ec.europa.eu/emas2/public/registration/list>.

Figure 3: Generation of waste (total and excluding major mineral wastes), 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.

Critical raw materials

The national waste plan, which was published in 2022 and covers up to 2027, includes policy recommendations for improving the circularity of minerals⁽¹⁵⁾. The current minerals strategy dates back to 2011 and therefore Finland is also working on updating it. The circularity aspect of metals and minerals will be taken into account in the updated strategy⁽¹⁶⁾.

Construction and demolition waste

Construction and demolition waste accounts for almost 40 % of all waste generated in the EU. A recent study⁽¹⁷⁾ by the Joint Research Centre shows that preparing for reuse and recycling operations are preferred over incineration and landfilling from an environmental perspective for most of the different streams of construction and demolition waste. However, the economics are often unfavourable for preparing for reuse and recycling compared with incineration and landfilling. If available technology were to be applied, it is estimated

that the increase in preparing for reuse and recycling would lead to an additional 33 Mt of greenhouse gas (GHG) emission savings annually (more than, for example, the combined annual GHG emissions of Estonia, Latvia and Luxembourg).

The preparing for reuse and recycling rate of mineral construction and demolition waste in Finland is 61.6 %, compared with the EU average of 79.8 %. Measures to further increase the preparing for reuse and recycling rate of construction and demolition waste include separate collection at source, for instance through digitalised pre-demolition audits⁽¹⁸⁾ ('resource assessments'); extended producer responsibility (EPR) and other economic instruments; and upstream measures such as increasing the recycled content in construction products and the circular design⁽¹⁹⁾ of construction works.

Under Finnish law, the holder of construction and demolition waste must organise separate collection for (at least) concrete, brick, mineral slabs and ceramic waste. Separate collection is also required for asphalt, bitumen, roofing felt, gypsum waste, untreated wood, metal, glass, plastic, paper and cardboard, mineral wool insulation waste, and soil and stone waste.

Boosting implementation – the 2023 Waste Early Warning Report

This section focuses on the management of municipal waste⁽²⁰⁾, for which EU law sets mandatory recycling targets. In June 2023, the Commission published the *Waste Early Warning Report*⁽²¹⁾ identifying the general trends in waste management and the Member States at risk of missing 2025 waste targets (see Figure 4). Finland is in the category of countries at risk of missing the municipal waste target but not the packaging waste target.

In the last decade, Finland has made considerable progress in diverting waste from landfilling, but this has resulted in a significant increase in the incineration rate, while recycling has increased less. Significantly more

⁽¹⁵⁾ <https://julkaisut.valtioneuvosto.fi/handle/10024/163978> (in Finnish only).

⁽¹⁶⁾ http://projects.gtk.fi/minerals_strategy/index.html.

⁽¹⁷⁾ European Commission: Joint Research Centre, Cristobal Garcia, J., Caro, D., Foster, G. 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>.

⁽¹⁸⁾ 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>.

⁽¹⁹⁾ European Commission, *Circular Economy – Principles for buildings design*, Brussels, 2020, <https://ec.europa.eu/docsroom/documents/39984>.

⁽²⁰⁾ Municipal waste consists of (i) mixed waste and separately collected waste from households, including paper and cardboard, glass, metals, plastics, biowaste, wood, textiles, packaging, waste electrical and electronic equipment, 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).

⁽²¹⁾ https://environment.ec.europa.eu/publications/waste-early-warning-report_en.

efforts are required to meet the 2025 targets mentioned above for preparing for reuse and recycling.

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



- 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 © I.

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 postponed targets within a new time frame. Regarding the 2025 targets, 11 Member States, not including Finland, 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 ⁽²²⁾, the Packaging and Packaging Waste Directive ⁽²³⁾ and the Directive on Waste Electrical and Electronic Equipment ⁽²⁴⁾.

Further to the *Waste Early Warning Report*, the Ministry of the Environment in Finland launched a process with stakeholders to identify the best ways to promote recycling. In summer 2024, the Ministry of the Environment also launched a comprehensive reform of waste legislation (the Circular Economy Act). The aim of the reform is to make the circular economy more efficient, and additional measures to promote recycling will be assessed and implemented in connection with the project. The efficiency of the circular economy is expected to also have a positive impact on the recycling rate of municipal waste.

Municipal waste

Municipal waste generation has significantly increased over the past decade but dropped in 2022. In 2022, Finland generated 522 kg per capita of municipal waste, which is very close to the estimated EU-27 average of 513 kg per capita (Figure 5).

In Finland, incineration with energy recovery is the main waste treatment type. The share of incineration significantly increased since 2010 and stands at 56 % in 2022. Landfilling accounts for less than 1 % of waste treatment. Finland has made considerable progress in diverting waste from landfilling and this has resulted in a significant increase in the incineration rate but the recycling rates have increased less (Figure 5). The recycling rate increased from 33 % in 2010 to 43 % in 2022, which is slightly below the estimated EU27 average of 49 % (Figure 6).

Finland has also reported data showing compliance with the preparing for reuse and recycling target of 55 % for 2025, as laid down in the Waste Framework Directive. The difference between these (provisional) data, following the

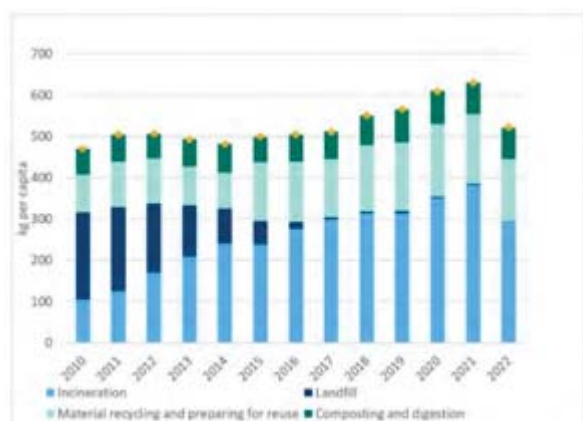
⁽²²⁾ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, [Directive - 2008/98 - EN - Waste framework directive - EUR-Lex](#).

⁽²³⁾ 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), [Directive - 94/62 - EN - EUR-Lex](#).

⁽²⁴⁾ 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), [Directive - 2012/19 - EN - EUR-Lex](#) <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32012L0019>.

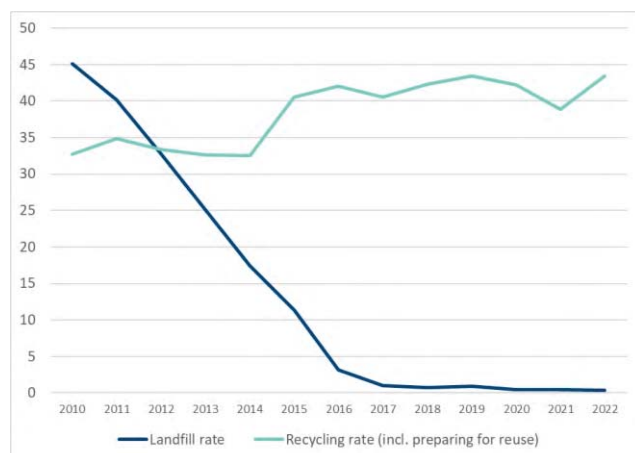
reporting obligation of the Waste Framework Directive, and the data shown in Figure 5 (voluntary reporting) is below 1 percentage point for the preparing for reuse and recycling rate for both 2021 and 2022.

Figure 5: Municipal waste management recycling (including preparing 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.

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



NB: From reference year 2020, new reporting rules apply for calculating recycled municipal waste pursuant to the targets laid down in Article 11.2(c–e) of Directive 2008/98/EC.

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.

Packaging waste

Finland's packaging waste generation per capita stagnated between 2010 and 2019 but increased significantly to

160 kg per capita in 2022⁽²⁵⁾. Some changes in consumption habits due to the COVID-19 outbreak have taken place. The volume of generated packaging waste is still significantly below the estimated European average of 186 kg per capita in 2022⁽²⁶⁾.

Finland's overall packaging waste recycling rate as well as the recycling rates for all materials steadily increased until 2019. In 2022, the reported recycling rate for total packaging waste was 60 %. This is mainly driven by paper and cardboard and plastics packaging, as these are the largest packaging waste categories. It is, however, highly likely that the reported recycling rate for paper and cardboard packaging is overestimated, since it has been exceeding 100 % for several years. The recycling rate for plastics packaging is still rather low, although it has increased over time. Since the reference year 2020, it has been mandatory to report steel and aluminium packaging separately. The reported recycling rate of aluminium packaging is above the 2025 target, while the recycling rate of steel packaging needs to increase to meet the target for 2025.

Figure 7: Packaging waste generation, 2010–2022



NB: From reference year 2020, the rules for calculating recycled packaging waste have changed, pursuant to Article 6a of Directive 94/62/EC. Finland has reported packaging and packaging waste using the new calculation rules from reference year 2020, which has affected all materials' recycling rates except those of metals.

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_custom_842634/default/table?lang=en.

Policies to encourage waste prevention

Waste management plans and waste prevention programmes are instrumental to the full implementation

⁽²⁵⁾ If repaired wooden packaging is included, waste generation was 169 kg per capita, 170 kg per capita and x kg per capita in 2020, 2021 and 2022, respectively (SYKE, 2024).

⁽²⁶⁾ The EU average might have been influenced by not all Member States fully applying the reporting rules for packaging waste set out in the Commission Implementing Decision (EU) 2019/665.

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).

Finland has a national waste management plan (NWMP) and a national waste prevention programme (NWPP). The NWPP is integrated into the 2022–2027 NWMP, 'From recycling to circular economy', and the waste prevention targets are linked to the general waste management targets ⁽²⁷⁾. In addition to the NWMP, a specific roadmap to reduce food waste in the food supply chain was established in 2020 ⁽²⁸⁾. The NWMP and NWPP are complemented by Finland's plastics roadmap, one of the main objectives of which is to avoid unnecessary consumption of plastics and promote the reuse of plastics.

In the NWPP, the priority waste streams are electrical and electronic waste, construction waste, municipal waste, biodegradable waste, packaging waste and single-use plastics ⁽²⁹⁾. Each priority stream has its own quantitative targets, but most of the targets relate to waste management. The quantitative waste prevention target is to halve food waste generation by 2030. A set of indicators is proposed to monitor the NWPP, mainly on waste generation for different waste streams and on preparation for reuse. There is no budget specified for the implementation of the NWPP. However, the NWMP and its measures are binding on the administrative branches. In addition, a separate budget has been set aside for the circular economy programme that complements the waste plan.

Finland intends to evaluate the NWMP, including the NWPP, at its midpoint by providing an extensive interim report in 2024–2025, and at its end in 2027. Regional cooperation groups are asked annually about the progress of the NWMP's and the NWPP's measures. The information of the interim report will be made public.

Policies to encourage separate collection and recycling

Finland has a mandatory door-to-door separate collection system for packaging waste at household properties consisting of at least five apartments located in built-up areas with more than 200 inhabitants, and a system of drop-off points in rural areas. The system does not cover non-packaging categories (except small metal items). There is a mandatory door-to-door separate collection system for biowaste for townhouses or apartment buildings with at least five apartments. In addition,

mandatory door-to-door collection of biowaste at household properties located in population centres with more than 10 000 inhabitants starts in 2024. Home composting is incentivised through allowing a less frequent emptying schedule for residual waste, which reduces waste management fees for households when registering for home composting and ensuring the compost fulfils specific requirements. Separate collection is supported by regular campaigns for sorting biowaste and home composting ⁽³⁰⁾. Textile waste and reusable clothes are collected at civic amenity sites and drop-off points. In addition, Finland has a wide coverage of separate collection for non-packaging paper waste, covered by the EPR scheme for printed paper.

Businesses and public administration located in urban areas must organise the separate collection of biowaste if the operation generates at least 10 kg per week. The sorting at source of packaging waste originating from companies became mandatory in 2022. Producers are obliged to organise the reception of separately collected non-household packaging waste. EPR for packaging has been implemented since 1998. Separate collection of non-household packaging waste has been mandatory in urban areas from 2022.

In Finland, EPR applies to all packaging. Advanced fee modulation has been required by law since 2023 and fees have to be determined based on the recyclability and reusability of the packaging, taking into consideration the presence of harmful substances or other properties that may harm the recycling system. For beverage packaging, Finland uses a voluntary deposit-return system, covering nearly all aluminium cans, glass bottles and plastic bottles. This system achieves very high return rates (87–94 %). Producers are incentivised to participate in this system through a tax exemption, an exemption from some of their EPR obligations, and an excise duty for beverage containers outside the deposit-return system.

Recent legislative changes require that Finland's existing door-to-door separate collection system be extended to a larger part of the population, and that the EPR scheme for packaging also cover online sales and imports. In addition, the number of drop-off points for plastic packaging had to be doubled compared with the requirements set in 2014, that is, with the level of other packaging material drop-off points. These drop-off points serve residents in sparsely populated areas who do not have door-to-door collection.

On the international level, Finland has not ratified the Hong Kong International Convention for the Safe and Environmentally Sound Recycling of Ships.

⁽²⁷⁾ EEA, *Waste Prevention Country Profile – Finland*, Copenhagen, 2023, https://www.eea.europa.eu/themes/waste/waste-prevention/countries/2023-waste-prevention-country-fact-sheets/finland_waste_prevention_2023/view.

⁽²⁸⁾ <https://ruokahavikkitiekartta.fi/>.

⁽²⁹⁾ https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/163979/YM_2022_14.pdf?sequence=1&isAllowed=y.

⁽³⁰⁾ <https://www.xn--biojte-eua.info/>.

Policies to discourage landfilling or incineration

Finland has a landfill tax in place and a landfill ban on biodegradable and other organic waste, limited to a total organic carbon content above 10 %. The landfill tax is EUR 70/t, which is considerably higher than the EU average. The landfill tax has been unchanged since 2016. Finland has no tax on waste incineration.

Finland is subject to an infringement procedure for poor application of the Waste Electrical and Electronic Equipment Directive and the Waste Framework Directive due to non-attainment of the targets provided therein. Indeed, Finland failed to meet the 50 % target for preparing for reuse and recycling of municipal waste (e.g. paper, metal, plastic and glass) for 2020. Furthermore, Finland failed to collect sufficient waste electrical and electronic equipment separately and therefore missed the EU collection target of 65 % of the average weight of electrical and electronic equipment placed on the market in the three preceding years.

Regarding the priority actions delivered in the 2022 EIR, there has been some progress on the recommendation to

improve recycling rates, as Finland has revised the separate collection system for packaging waste and biowaste. However, the recommendation for the Åland Islands to adopt a waste plan has not been fulfilled. There has been no progress on implementing economic instruments aiming at curbing the rate of landfilling of waste streams other than municipal waste and channelling those revenues towards measures to manage waste at higher levels in the waste hierarchy.

2025 priority actions

- 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.
- Ensure the achievement of the 2025 waste targets, following the recommendations made by the Commission in the Early Warning Reports where applicable.

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), or to communicate national targets 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⁽³¹⁾ and a dashboard of indicators⁽³²⁾ provide information on implementation progress.

The BDS is the main instrument used by the EU to deliver on its obligations 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.

The recently adopted EU Nature Restoration Regulation⁽³³⁾ 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.

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.

Finland is in the process of updating its NBSAP⁽³⁴⁾. In August 2024, Finland uploaded to the Convention on Biological Diversity's online reporting tool⁽³⁵⁾ a draft national goal and 23 national biodiversity targets, pending official Finnish government decision on a revised NBSAP.

The EU aims to allocate to biodiversity objectives at least 7.5 % of annual spending under the EU budget in 2024, rising to 10 % in 2026 and 2027.

For details on biodiversity financing and investments in Finland, see Chapter 5.

Nature protection and restoration – Natura 2000

Natura 2000⁽³⁶⁾, 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

⁽³¹⁾ EU Biodiversity Strategy Actions Tracker (<https://dopa.jrc.ec.europa.eu/kcbd/actions-tracker/>).

⁽³²⁾ EU Biodiversity Strategy Dashboard (<https://dopa.jrc.ec.europa.eu/kcbd/EUBDS2030-dashboard/?version=1>).

⁽³³⁾ 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).

⁽³⁴⁾ Ministry of the Environment, 'Finland's biodiversity policy', ministry website, <https://ym.fi/en/national-biodiversity-policy>.

⁽³⁵⁾ <https://ort.cbd.int/national-targets?countries=fi>.

⁽³⁶⁾ 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 8 do not add up to the total of SCIs plus SPAs, because some SCIs and SPAs overlap. A special area of conservation (SAC) is an SCI designated by a Member State.

conservation (SACs) ⁽³⁷⁾; 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

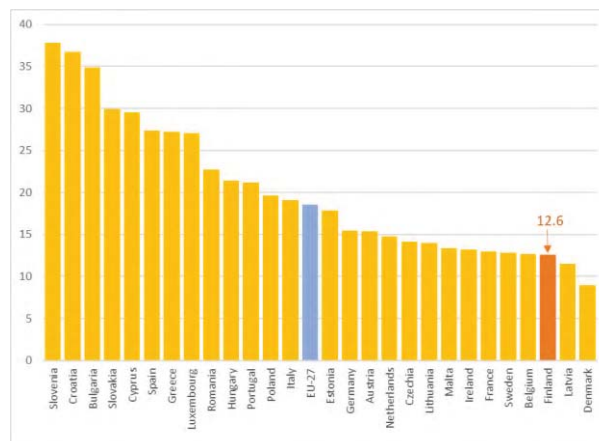
The setting up of a complete and coherent network of Natura 2000 sites is a cornerstone of the EU's international commitments, under the BDS and GBF, to legally protect a minimum of 30 % of its land area and 30 % of its sea area.

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. The Natura 2000 network enables 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.

Finland hosts 68 habitat types ⁽³⁸⁾ and 128 species ⁽³⁹⁾ covered by the Habitats Directive. The country also hosts populations of 81 bird taxa listed in Annex I to the Birds Directive ⁽⁴⁰⁾.

In 2023 ⁽⁴¹⁾, approximately 12.6 % of the terrestrial area of Finland was covered by the Natura 2000 network – well below the EU average of 18.6 % (see Figure 8). special protection areas (SPAs), designated under the Birds Directive, account for 7.3 % of Finland's territory, while SCIs, designated under the Habitats Directive, cover 12.5 % of the area. This represents a slight increase in the area of land under protection compared with previous years as part of Finland's ongoing efforts to align with EU biodiversity goals.

Figure 8: 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 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 the 2022 EIR, Finland received priority actions to complete the Natura 2000 network, especially for marine sites. Finland has made some progress in this respect, but it still needs to speed up the necessary conservation measures, as they are yet to be defined for some sites, including the Åland Islands.

⁽³⁷⁾ 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.

⁽³⁸⁾ 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>.

⁽³⁹⁾ 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>.

⁽⁴⁰⁾ 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>.

⁽⁴¹⁾ EEA, 'Natura 2000 Barometer', 22 May 2018, <https://www.eea.europa.eu/en/analysis/maps-and-charts/natura-2000-barometer-dashboards>.

2025 priority actions

- 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 ⁽⁴²⁾.

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

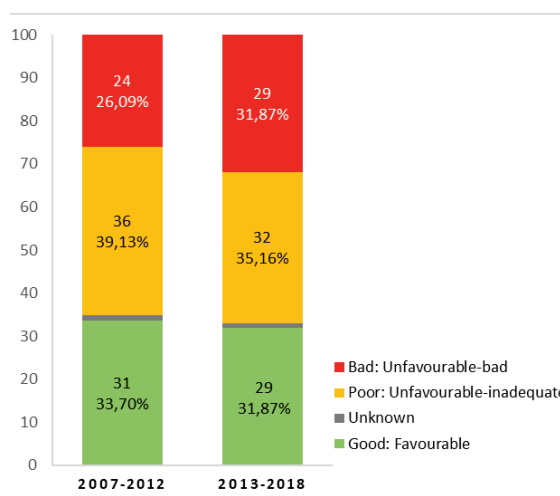
According to Finland's report for 2013–2018 on the conservation status of habitats and species required under Article 17 of the Habitats Directive, 31.87 % of habitats were assessed as having good conservation status in 2018, lower than the 33.70 % reported in the previous reporting period (2007–2012). As for protected species, 45.28 % were assessed as having good conservation status in 2018, also lower than the 46.00 % reported in 2007–2012. Only 11.76 % of the forest habitats of community interest in Finland show a favourable conservation status ⁽⁴³⁾. Regarding birds, 26 % of the breeding species showed short-term increasing or stable population trends. Finland has the highest trend in reported increasing wintering populations in the short term (50 %).

Between the same reporting periods, the share of habitats with bad conservation status increased from 26.09 % to 31.87 % and the share of species with bad conservation status also increased from 11.33 % to

13.21 %. The main pressures identified for habitats are forestry, mixed-source pollution, agriculture, and development and construction. Unknown pressures including pressures from outside Finland also rank high for habitats and are the main pressures for species, which are also strongly affected by forestry and natural processes.

Under Article 17 of the Habitats Directive, Member States are required to report on the conservation status of habitats and species every six years. The current reporting cycle, covering 2019 to 2024, is due for submission in July 2025.

Figure 9: Assessments of conservation status of habitats for the 2007–2012 and 2013–2018 reporting periods



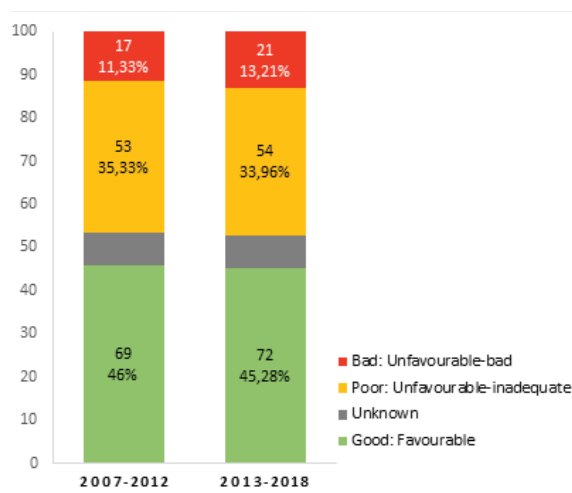
NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in area conservation status in a Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

Source: EEA, 'Conservation status and trends of habitats and species', 19 December 2019, accessed December 2021, <https://www.eea.europa.eu/en/analysis/maps-and-charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived>.

⁽⁴²⁾ 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>.

⁽⁴³⁾ 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>.

Figure 10: 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 area 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 December 2021, <https://www.eea.europa.eu/en/analysis/maps-and-charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived>.

Finland needs to ensure that species and habitats of community interest are maintained at or restored to favourable conservation status across their natural ranges. Finland has nature protection and restoration programmes, namely the METSO programme for financing forest biodiversity measures and the HELMI programme focusing mainly on mires, wetlands, coastal habitats and semi-natural grasslands. The SOTKA project is also designed to improve the status of waterfowl. Considering the increasing number of negative trends in the conservation status of habitats and species, it is important that Finland pursue such actions with consistent ambition over time.

In the 2022 EIR, Finland received priority actions, *inter alia*, to (i) finalise Natura 2000 objectives and measures; (ii) fully integrate biodiversity concerns into the implementation of other policies; (iii) ensure the regulatory framework applicable in Finland for protected species is fully in line with the requirements of the Nature Directives; (iv) step up action on implementing the priority actions set out in Finland's common agricultural policy (CAP) strategic plan (SP), especially with regard to improving rural areas; (v) step up the implementation of the EU Invasive Alien Species (IAS) Regulation; and (vi) pursue and scale up efforts to ensure

that forestry practices take fully into account the need to protect and restore the conservation status of forest habitats and species. Limited progress is noted on all these actions; hence the priority actions are reiterated in this report.

2025 priority actions

- Strengthen 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.
- Enhance efforts to collect reliable data on the conservation status of habitats and species as well as their occurrence at site level. In view of this, consider the creation of a body in charge of monitoring and reporting, to ensure that data are not provided only ad hoc on a contract basis.

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" ⁽⁴⁴⁾, 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.

⁽⁴⁴⁾ https://agriculture.ec.europa.eu/overview-vision-agriculture-food/vision-agriculture-and-food_en

CAP and the national CAP SPs are key instruments to facilitate and strengthen the efforts of European farmers to protect biodiversity and environment at large. The Commission approved Member States' CAP SPs in 2022 for the programming period 2023–2027. CAP is the largest source of funding for the implementation of EU environment policy, and this is particularly true for biodiversity. SPs should continue playing a key role in the protection of soil, water, air quality and biodiversity.

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

The utilised agricultural area in Finland decreased from 2 285 200 ha in 2012 to 2 274 500 ha in 2016, and further decreased to 2 266 400 ha in 2022.

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 landscape features and the area covered by agricultural land. Based on the Land Use/Cover Area Frame Survey landscape features estimates, the share of agricultural land covered by non-productive landscape features in Finland is 7.6 %, above the EU average. At the EU level, landscape features cover 5.6 % of agricultural land.

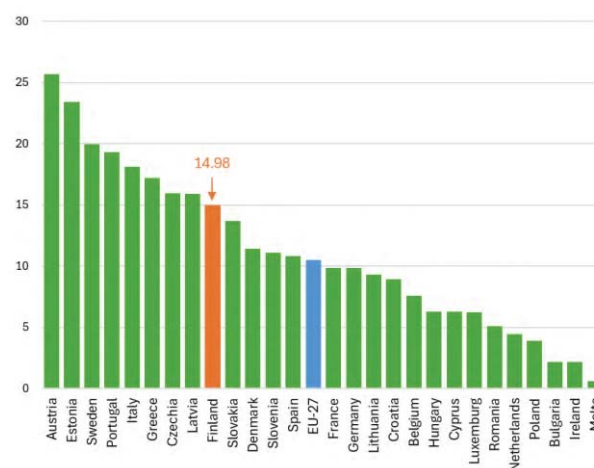
In 2024, the CAP basic regulations were amended ⁽⁴⁵⁾ to simplify certain rules, *inter alia*, the standards for good agricultural and environmental conditions (GAECs) of land. These changes removed the obligation for farmers benefiting from CAP area-related support to have a minimum share of 3–4 % of non-productive areas or landscape features in their farms. The amended regulations do not remove the obligation under GAEC 8 to maintain existing landscape features but set out 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.

The recently adopted Nature Restoration Regulation ⁽⁴⁶⁾ focuses on the restoration of agricultural ecosystems and requires Member States to put in place measures that aim to achieve an increasing trend at the national level in at least two out of three indicators for agricultural ecosystems ⁽⁴⁷⁾. 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 11, it is estimated that 14.98 % of Finland's utilised agricultural land area is used for organic farming. This is among the best rates in the EU and higher than the EU average of 10.50 % ⁽⁴⁸⁾. Finland is contributing more than the EU average to achieving the target of 25 % of the EU's agricultural land being used for organic farming by 2030.

Figure 11: 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.

In 2022 Finland received a priority action on implementing the measures set out in its CAP SP, especially with regard improving rural areas. Since

⁽⁴⁵⁾ 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>.

⁽⁴⁶⁾ 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>.

⁽⁴⁷⁾ 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'.

⁽⁴⁸⁾ 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.

challenges remain in implementing these measures, the priority action is reiterated in this report.

2025 priority actions

- Implement eco-schemes and agri-environmental measures and practices to address the environmental needs of Finland.
- Ensure sustainable management of forests, i.a. by adopting the National Forest Programme post-2020 and consider the conservation objectives of Natura 2000 forest sites when developing the National Forest Management Plan.
- Implement peatland conservation and restoration measures and include such measures and objectives in the national restoration plans.

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 ⁽⁴⁹⁾ 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 Finland ⁽⁵⁰⁾.

The greatest contributor to Finland's unhealthy soils is peatland degradation, affecting 7 % of the national territory. 19 % of the affected area is agricultural land. 6 % of Finland's total land area is also at high or very high susceptibility to topsoil compaction, particularly along the southern border of the country.

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 Finland, there are significant areas of semi-natural grasslands, including several types listed in Annex I to the Habitats Directive. Grasslands are among the most threatened habitat types in Finland, primarily due to changes in agricultural practices, such as abandonment, intensification and the conversion of grasslands to forestry. Protecting these habitats and their biodiversity requires active management, such as periodic grazing or mowing, to maintain their ecological value.

In the latest report (covering 2013–2018) in accordance with Article 17, the conservation status of all grassland habitats in the boreal biogeographical region in Finland was unfavourable to bad, except for one habitat type that was ranked as unfavourable to inadequate

⁽⁴⁹⁾ 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>.

⁽⁵⁰⁾ 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.

(hydrophilous tall herb fringe communities of plains and of the montane to alpine levels) ⁽⁵¹⁾. The main pressures and threats for grassland habitats identified in the report include agriculture, natural processes, forestry, development, mixed-source pollution and invasive and problematic species.

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 wetland 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 Finland, wetlands and peatlands include several habitat types listed in Annex I to the Habitats Directive. According to the latest report (covering 2013–2018) in accordance with Article 17, the conservation status of most of these habitats is unfavourable ⁽⁵²⁾. The primary pressures and threats identified in the report for wetland and peatland habitats in Finland include agriculture, forestry, resource extraction, human-induced changes in water regimes, mixed-source pollution, natural processes, energy production activities and infrastructure development (including transport system expansion).

Peatlands are unique and rare ecosystems that, despite only covering around 3-4% of the planet's land surface, contain up to one-third of the world's soil carbon, which is twice the amount of carbon as found in the world's forests. Peatland restoration and sustainable management is highly important to both combat climate change and preserve biodiversity. Living peatlands not only sequester carbon dioxide (CO₂) but also provide a healthy habitat for valuable species and remove nitrates from polluted agricultural run-off through denitrification. Peatland loss also means biodiversity loss, more floods and droughts, degraded drinking water for local communities and eutrophication of open waters. This

last impact should be avoided, especially around the Baltic Sea, which is affected by eutrophication at a level of 97 %. Damage is caused when peatlands are drained for agriculture and tree planting, with peat extracted for fuel or horticulture.

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 Commission 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 that aims to create a comprehensive forest knowledge base, address information gaps and enable a better response to growing pressures on forests.

For forest habitats, approximately 14 % of EU biogeographical assessments show a favourable conservation status ⁽⁵³⁾. The share of forested areas in the EU with a bad conservation status increased from 26 % in 2012 to 31 % in 2018.

In 2020, forests covered 73.7 % of Finland's territory ⁽⁵⁴⁾, and assessments show that nearly 90 % of its forest

⁽⁵¹⁾ nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Grasslands&country=IE®ion=

⁽⁵²⁾ <https://nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Bogs%2C+mires+%26+fens&country=FI®ion=>

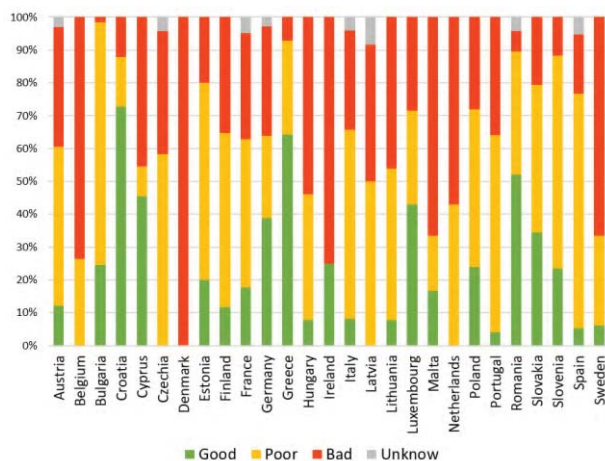
⁽⁵³⁾ EEA, *State of Nature in the EU: Results from reporting under the Nature Directives 2013–2018*, Publications Office of the

European Union, Luxembourg, 2020, <https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020>.

⁽⁵⁴⁾ EEA, forest information system for Europe, 'Countries – FISE country factsheets', forest information system for Europe website, <https://forest.eea.europa.eu/countries>.

habitats have a bad or poor status⁽⁵⁵⁾. In Finland, 203 000 ha is covered by primary forests⁽⁵⁶⁾.

Figure 12: 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.

Among forest disturbances contributing to loss of forest integrity and related biodiversity loss, wildfires constitute a particular reason for concern. In 2022, the EU saw a record number (2 700) of wildfires affecting more than 30 ha, which led to the destruction of 785 605 ha of forest, the second highest annual figure recorded. Recent years have also witnessed the occurrence of widespread uncontrollable fires (so-called megafires), which are associated with loss of life and an enormous cost in terms of damage to the environment, businesses and society (over EUR 2 billion annually) and carbon dioxide (CO₂) emissions. Megafires are practically beyond suppression capacity and can be prevented only by an integrated risk management approach. Wildfires

prevention is also essential to preserve resources for the bioeconomy.

The EU Timber Regulation (EUTR)⁽⁵⁷⁾ prohibits the placing on the EU market of illegally harvested timber.

On 29 June 2023, the Regulation on Deforestation-free Products (EUDR)⁽⁵⁸⁾ entered into force⁽⁵⁹⁾. The regulation seeks to guarantee that products in the EU that are produced using any of a list of seven commodities have no links to deforestation. The EUDR repeals the EUTR.

In the 2022 EIR, Finland received priority actions to pursue and scale up efforts to ensure that forestry practices take fully into consideration the need to protect and restore the conservation status of forest habitats and species. Despite some progress made through conservation programmes, significant gaps remain in achieving robust protection and restoration of forest habitats and species. To effectively reverse biodiversity loss, greater investment and coordinated actions are necessary to scale up these efforts and address ongoing challenges in forestry management.

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 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 October 2024. In the context of this round of reporting, in accordance with the MSFD and the Commission GES decision⁽⁶⁰⁾, Member States must include as part of their

⁽⁵⁵⁾ <https://nature-art17.eionet.europa.eu/article17/habitat/report/?period=5&group=Forests&country=FI®ion=>
<https://www.eea.europa.eu/en/analysis/maps-and-charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived>.

⁽⁵⁶⁾ 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>.

⁽⁵⁷⁾ 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>.

⁽⁵⁸⁾ [Regulation on Deforestation-free products - European Commission](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.L.2017.125.01.0043.01.EN.G&toc=OJ%3AL%3A2017%3A125%3ATOC)

⁽⁵⁹⁾ 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.

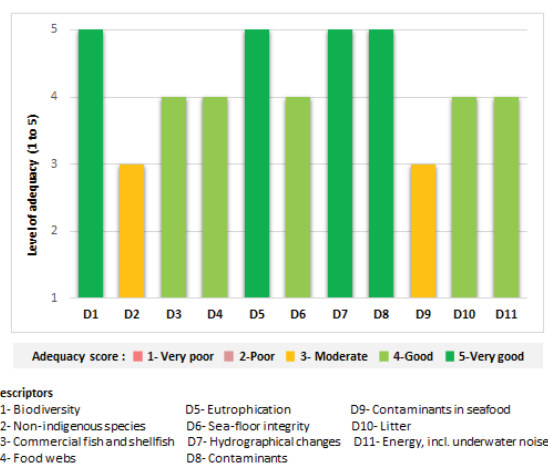
⁽⁶⁰⁾ Commission Decision (EU) 2017/848 of 17 May 2017 laying down criteria and methodological standards on good environmental status of marine waters and specifications and standardised methods for monitoring and assessment, and repealing Decision 2010/477/EU (OJ L 125, 18.5.2017, p. 43), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.L.2017.125.01.0043.01.EN.G&toc=OJ%3AL%3A2017%3A125%3ATOC>.

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⁽⁶¹⁾. In late December 2024, Finland reported the data related to Articles 8, 9 and 10 as required by Article 17 of the MSFD, which are now under assessment by the Commission.

The Commission assessed the updated monitoring programme reported by Member States in 2020⁽⁶²⁾. 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.

Figure 13: Level of adequacy of Finland's updated programme of measures under Article 13 of the MSFD (2022 reporting exercise)



Source: Technical assessment carried out by the European Commission, pursuant to Article 16 of the MSFD, based on the data reported by Finland in March 2022.

Finland's updated programme of measures shows an overall good level of adequacy, although some remaining gaps can be noted.

On biodiversity (D1), Finland introduced new measures to reduce species disturbance, particularly for seabirds and marine mammals affected by by-catch. New measures on eutrophication (D5) aim to reduce nitrogen and phosphorus input, while underwater noise (D11) is addressed quite comprehensively through well-defined measures including practical actions like speed limits and technological innovations.

However, measures addressing the pressures of non-indigenous species and contaminants in seafood, in particular, could be strengthened.

In the EIR 2022 Finland was given a priority action to implement the recommendations of Member States related to Articles 8, 9 and 10 of the MSFD. Finland has made some progress. As stated above, Finland has reported data related to Articles 8, 9 and 10 as required by Article 17 of the MSFD. Cooperation with neighbouring countries is still relevant to address predominant pressures.

Prevention and management of invasive alien species

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⁽⁶³⁾.

The third update of the Union list⁽⁶⁴⁾ entered into force on 2 August 2022. The fourth update is in preparation.

The IAS Regulation⁽⁶⁵⁾ currently lists 88 species subject to restrictions on keeping, importing, selling, breeding, growing and releasing into the environment. Member

⁽⁶¹⁾ Communication from the Commission of 11 March 2024 – Commission notice on the threshold values set under the Marine Strategy Framework Directive (Directive 2008/56/EC) and Commission Decision (EU) 2017/848 (OJ C, C/2024/2078, 11.3.2024), https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C_202402078.

⁽⁶²⁾ https://environment.ec.europa.eu/system/files/2023-04/C_2023_2203_F1_COMMUNICATION_FROM_COMMISSION_EN_V5_P1_2532109.PDF.

⁽⁶³⁾ 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>.

⁽⁶⁴⁾ 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>.

⁽⁶⁵⁾ 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).

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.

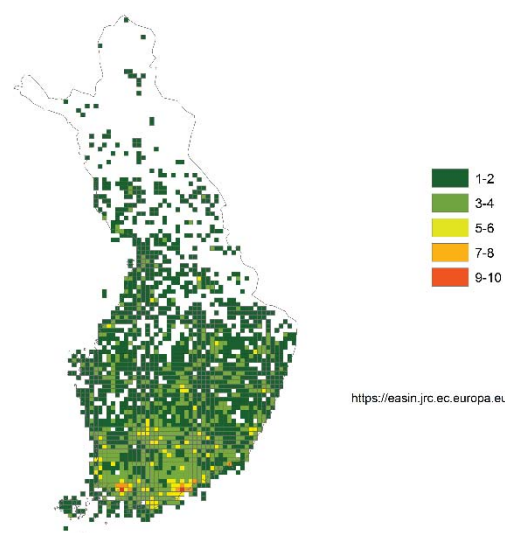
This aligns with target 6 of the GBF to reduce the introduction of IAS by at least 50 % by 2030 and minimise their impact.

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 ⁽⁶⁶⁾. More recent studies have put this cost at USD 28 billion per year in the EU, increasing to USD 148.2 billion by 2040 ⁽⁶⁷⁾, and at USD 423 billion annually at the global level ⁽⁶⁸⁾.

There are 18 IAS of Union concern in Finland, 7 of which are not encountered in the wild and 1 of which is uncertain (establishment unknown). In addition to these 18 species, there are another 6 that have been encountered only sporadically.

The 18 species include 13 recorded in the previous EIR (2022) and 5 new additions. Of these new additions, 2 were already on the Union concern list in 2021, and 3 were added later under Commission Implementing Regulation (EU) 2022/1203.

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



In the 2022 EIR Finland was given a priority action to step up the implementation of the IAS Regulation. Finland has made some progress in that respect, in the form of the sixth national management plan to address the IAS and the latest updated national Act on IAS enforceable from January 2025. The implementation and control of IAS is recorded at the national level ⁽⁶⁹⁾. Despite these actions, it is advised to take further measures as mentioned in this report.

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 ⁽⁷⁰⁾ aims to ensure the full integration of biodiversity and its multiple values into policy and planning and, as appropriate, national

⁽⁶⁶⁾ 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.

⁽⁶⁷⁾ 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.

⁽⁶⁸⁾ 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>.

⁽⁶⁹⁾ <https://vieraslahti.fi>.

⁽⁷⁰⁾ 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>).

accounting. This requires effective and coherent biodiversity observation and reporting on ecosystem condition in the EU ⁽⁷¹⁾.

The amended Regulation (EU) No 691/2011 on European environmental economic accounts ⁽⁷²⁾ 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.

Finland has actively participated in the Esmeralda project, which continues the ecosystem service assessment work previously done by an Economics of Ecosystems and Biodiversity study for Finland ⁽⁷³⁾, and has developed the Finnish ecosystem services indicators – a national framework that integrates the Common International Classification of Ecosystem Services and the cascade model. The Finnish biodiversity internet portal ⁽⁷⁴⁾ aims to synthesise knowledge on the status of biodiversity and ecosystem services, and to serve as the national resource for information on the Nagoya Protocol on genetic resources and the Cartagena Protocol on biosafety.

An increasing number of platforms, networks and communities of practice involve businesses in protecting biodiversity, including the EU Business & Biodiversity Platform ⁽⁷⁵⁾. 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.

There is one Finnish sustainability business network member of the EU Business & Biodiversity Platform.

Currently there is no official mandate for ecosystem accounting in Finland. Methodological development for piloting ecosystem and water accounting has been a bottom-up process. The Eurostat initiative to update Regulation (EU) No 691/2011 and the System of Environmental–Economic Accounting – Ecosystem Accounting are expected to increase demand for natural ecosystem accounting from the policy side in Finland. Finland has developed multiple frameworks and has done multiple academic exercises in natural capital accounting, but there are no official accounts published so far.

Some possible challenges for the development and implementation of ecosystem accounts in Finland are (i) the lack of a mandate; (ii) the difficulty of finding common language between natural scientists, economists and statisticians; (iii) the current impossibility of data-based quantification of freshwater assets due to fully or partially missing data; and (iv) the necessity of refining the marine condition account.

In 2022, Finland received priority actions on developing harmonised ecosystem classification and ecosystem accounts; progress cannot be assessed due to lack of data.

⁽⁷¹⁾ 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>.

⁽⁷²⁾ 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>.

⁽⁷³⁾ Jäppinen, J.-P. and Heliölä, J. (eds), *Towards a Sustainable and Genuinely Green Economy – The value and social significance of ecosystem services in Finland (TEEB for Finland)*, Ministry of the Environment, Helsinki, 2015, <https://julkaisut.valtioneuvosto.fi/handle/10138/152815>.

⁽⁷⁴⁾ <https://biodiversity.fi>.

⁽⁷⁵⁾ 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.

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⁽⁷⁶⁾. These set health-based EU air quality standards⁽⁷⁷⁾ and stipulate Member States' national emission reduction commitments⁽⁷⁸⁾ for several air pollutants.

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

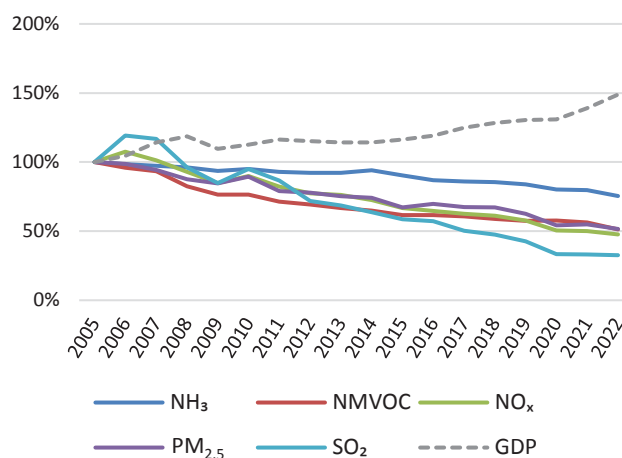
The latest available annual estimates (for 2022) by the EEA⁽⁷⁹⁾ for Finland attribute 70 deaths each year (or 640 years of life lost (YLL)) to fine particulate matter (PM_{2.5})⁽⁸⁰⁾, 50 deaths each year (or 510 YLL) to nitrogen dioxide (NO₂)⁽⁸¹⁾ and 440 deaths each year (or 4 100 YLL) to ozone⁽⁸²⁾.

The emissions of several air pollutants have decreased significantly in Finland 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)⁽⁸³⁾ in 2024, Finland has met its emission reduction commitments for 2020–2029 for air pollutants 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, Finland is projected to meet its emission reduction commitments for 2030 onwards for NO_x, NMVOC, SO₂, NH₃ and PM_{2.5}.

Finland submitted its updated national air pollution control programme (NAPCP) to the Commission on 1 June 2023.

Figure 15: Emission trends of main pollutants / GDP in Finland (%), 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>.

⁽⁷⁶⁾ European Commission, 'Air', European Commission website, https://environment.ec.europa.eu/topics/air_en.

⁽⁷⁷⁾ European Commission, 'EU air quality standards', European Commission website, https://environment.ec.europa.eu/topics/air/air-quality/eu-air-quality-standards_en.

⁽⁷⁸⁾ European Commission, 'Reducing emissions of air pollutants', European Commission website, https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants_en.

⁽⁷⁹⁾ 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>.

⁽⁸⁰⁾ 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}

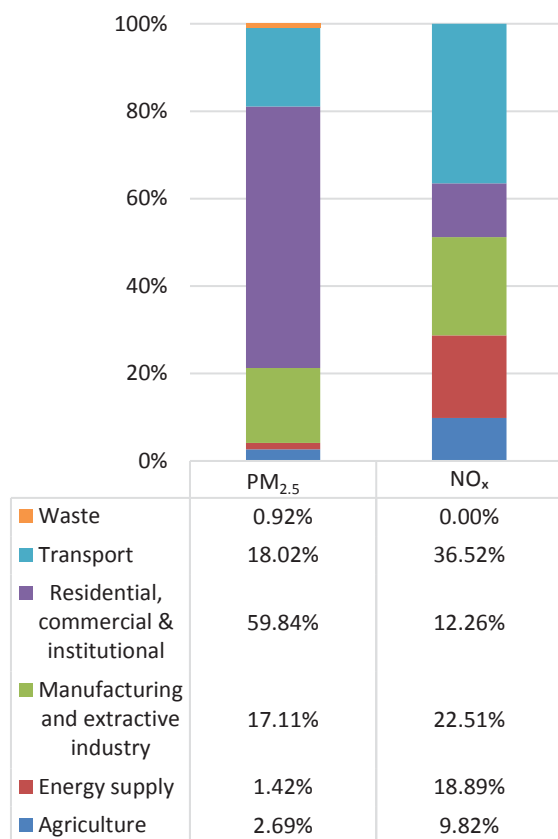
refers to particles with a diameter of 2.5 µm or less. PM is emitted from many human sources, including combustion.

⁽⁸¹⁾ Nitrogen dioxide (NO₂) here 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.

⁽⁸²⁾ 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.

⁽⁸³⁾ 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 Finland (%), 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 established by the Ambient Air Quality Directive (AAQD)⁽⁸⁴⁾ were registered in Finland. However, the target values for arsenic concentrations have not been met in two air quality zones⁽⁸⁵⁾.

In the 2022 EIR, Finland received two priority actions. The first was to further reduce emissions in the context of the NAPCP. Finland 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 action was to ensure full compliance with EU air quality standards and

maintain downward emission trends. Based on the latest data, Finland has made some progress in this regard. Since 2019, downward emission trends have been reported for all main pollutants. However, exceedances above target values remain for arsenic, requiring further action.

2025 priority actions

- As part of the NAPCP, take action to reduce 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⁽⁸⁶⁾. 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⁽⁸⁷⁾.

In Finland, around 1 370 industrial installations are required to have a permit based on the IED, with the majority of them in the waste management sector, including landfills (25 %). The other main sectors are the energy sector (23 %), followed by intensive rearing of poultry and pigs (21 %) and the production and processing of metals (9 %).

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

⁽⁸⁴⁾ 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>.

⁽⁸⁵⁾ EEA, Eionet Central Data Repository (<https://cdr.eionet.europa.eu/>).

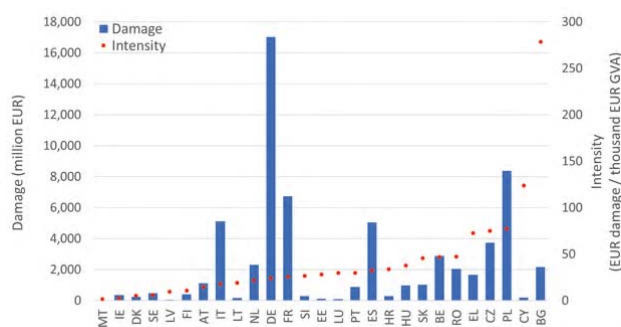
⁽⁸⁶⁾ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on and livestock rearing emissions (integrated pollution prevention and control) (OJ L 334,

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>.

⁽⁸⁷⁾ EEA, European Industrial Emissions Portal, <https://industry.eea.europa.eu/>, 2022 being the baseline year for all reports.

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 gives an indication of the emissions 'intensity'. Finland has relatively low damage (11th lowest damage in the EU), and is below the EU average of EUR 27.5/EUR 1 000 GVA for emissions intensity (6th lowest emission intensity in the EU). The main industrial contributors to emissions to air⁽⁸⁸⁾ are the energy sector (including refineries, gasification etc.) and the metal sector.

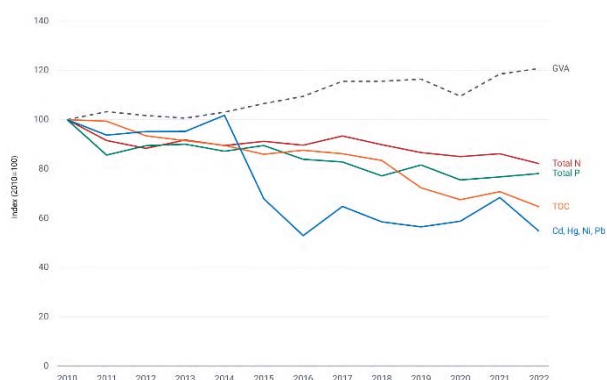
Figure 17: Industrial air pollution damage and intensity per Member State, 2021



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 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



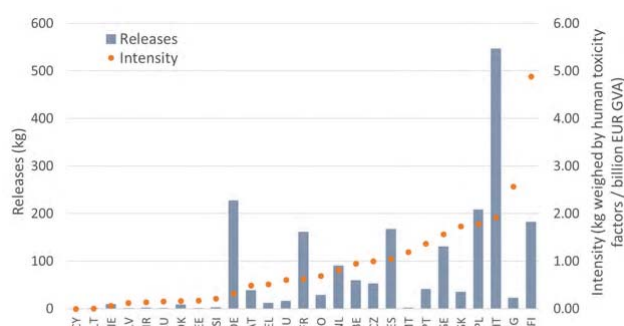
NB: Cd, cadmium; Hg, mercury; Ni, nickel; Pb, lead; total N, total nitrogen; total P, total phosphorous.

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 Finland 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). Finland has the fourth highest amount of emissions of heavy metals to water and is in first position for emissions intensity (above the EU average of 0.864 kg/EUR 1 billion GVA).

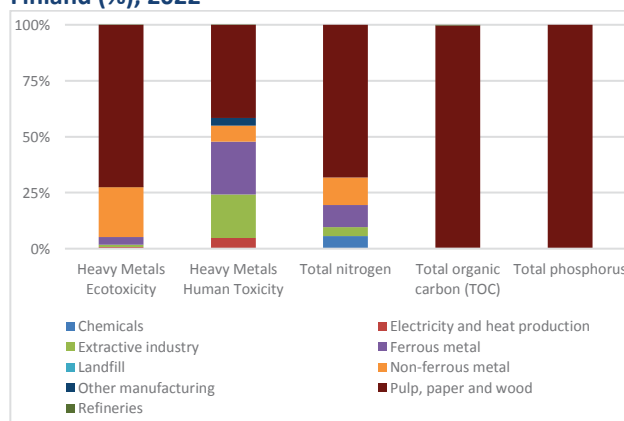
As shown in Figure 20, the main industrial contributors to emissions to water in Finland are the pulp, paper and wood sector in general and the metal sector for heavy metals.

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 Finland (%), 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>.

⁽⁸⁸⁾ 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>.

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, requiring a site visit to take place at least every one to three 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 2022 EIR, the Commission gave Finland a priority action to review permits to comply with newly adopted BAT conclusions; strengthen monitoring and enforcement to ensure compliance with BAT conclusions; and address challenges in complying with the recently adopted BAT conclusions. There are no data available to assess progress on this priority action.

2025 priority actions

- Reduce industrial air pollution damage and intensity.
- Reduce industrial releases to water and their intensity.
- Engage with industry and environmental NGOs to ensure proper contribution to and implementation of

BAT conclusions and ensure timely updates to permits following the publication of BAT conclusions.

- Ensure effective public participation and access to justice in relation to the IED.

Major industrial accidents prevention – Seveso

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

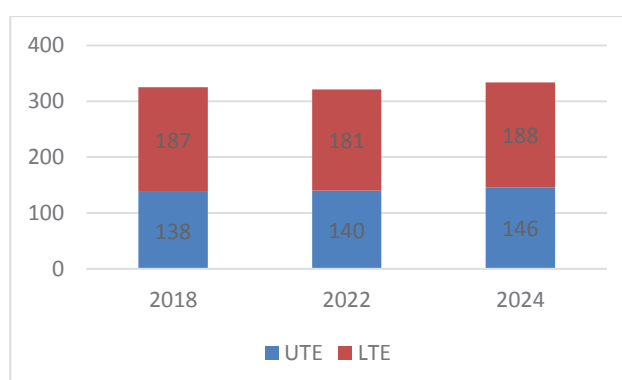
- (i) control major-accident hazards involving dangerous substances, especially chemicals;
- (ii) limit the consequences of such accidents for human health and the environment;
- (iii) continuously improve the prevention of, preparedness for and response to major accidents.

The cornerstone of the policy is Directive 2012/18/EU (the Seveso III Directive ⁽⁸⁹⁾).

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 ⁽⁹⁰⁾ and the report by Finland on the implementation of the Seveso III Directive for 2019–2022 ⁽⁹¹⁾.

In 2024, of the 334 Seveso establishments in Finland, 188 are categorised as lower-tier establishments and 146 as upper-tier establishments (UTEs) based on the quantity of hazardous substances likely to be present. The UTEs are subject to more stringent requirements. The change in the number of Seveso establishments is presented in Figure 21.

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



NB: LTE, lower-tier establishment.

Sources: European Commission: Directorate-General for Environment, *Assessment and summary of Member States' implementation reports for*

⁽⁸⁹⁾ 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>.

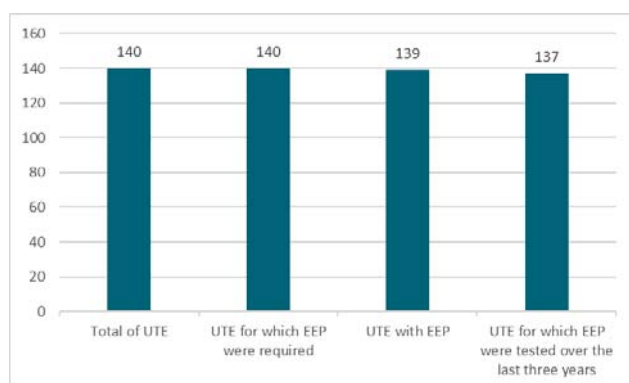
⁽⁹⁰⁾ <https://espairs.jrc.ec.europa.eu/en/espairs/content>; data extracted in September 2024.

⁽⁹¹⁾ As provided for by Article 21(2) of the Seveso III Directive.

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 actions necessary to protect the environment and the population should a major industrial accident occur. According to Finland, in 2022, EEPs were required for 140 UTEs. Out of them, 139 had EEPs and 137 of these EEPs had been tested in the last three years. The summary is shown in Figure 22.

Figure 22: Situation regarding EEPs in Finland, 2022



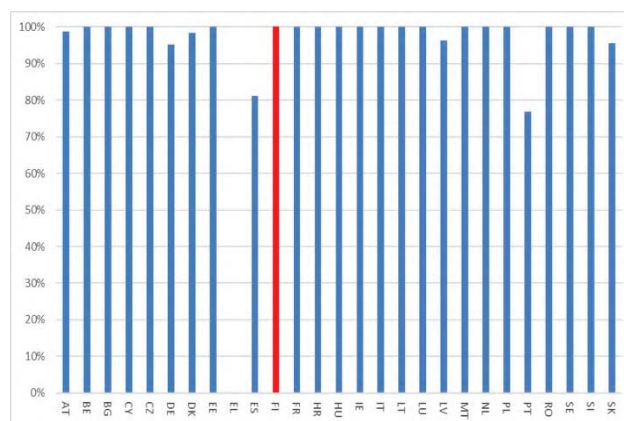
Sources: European Commission: Directorate-General for Environment, *Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances)*, Publications Office of 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 in the case of a major accident; the appropriate behaviour in the event of a major accident; and the date of the last site visit – is permanently available for all Seveso establishments in Finland.

The shares of UTEs for which information on safety measures and requisite behaviours was actively made available to the public in the EU-27 in 2022 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 were actively made available to the public per Member State, 2022



NB: No data available for Greece.

Sources: European Commission: 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>.

In July 2022, the Commission started an infringement case against Finland for not having correctly transposed the directive's requirements on (i) Seveso establishment safety reports; (ii) granting NGOs the right to get information on the establishments in question and the dangerous substances used; and (iii) the information underpinning the inspections in the establishments. Finland has notified the Commission of the national transposition measures that should remedy the breaches identified. The Commission is currently assessing the Finnish notification and may take further action, if needed.

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 Finland 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 of dental amalgam has taken place under the terms and conditions of the regulation. Finland 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.

Noise

The Environmental Noise Directive ⁽⁹²⁾ 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 ⁽⁹³⁾.

In Finland, environmental noise is estimated to cause at least around 190 cases of ischaemic heart disease annually ⁽⁹⁴⁾ and some 27 000 people to suffer from disturbed sleep ⁽⁹⁵⁾.

Based on the latest set of information analysed, Finland 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 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 and the environment 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 ⁽⁹⁶⁾ is the cornerstone of EU water policy ⁽⁹⁷⁾. This and other water-related directives ⁽⁹⁸⁾ form the basis of sustainable and integrated

⁽⁹²⁾ 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>.

⁽⁹³⁾ WHO, *Environmental Noise Guidelines for the European Region*, Copenhagen, 2018, <https://www.who.int/europe/publications/i/item/9789289053563>.

⁽⁹⁴⁾ 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/etc-atni/products/etc-atni-reports/eionet_rep_etcacm_2018_10_healthimplicationsnoise.

⁽⁹⁵⁾ More information on the adverse health effects of noise pollution is available at:

<https://www.eea.europa.eu/themes/human/noise/noise-2>

⁽⁹⁶⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32000L0060>.

⁽⁹⁷⁾ https://environment.ec.europa.eu/topics/water_en.

⁽⁹⁸⁾ 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

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.

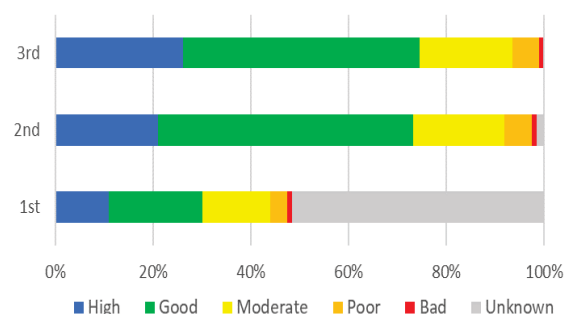
The Water Framework Directive establishes a procedural framework for reaching good surface water ecological and chemical status and good groundwater quantitative and chemical status. This implies monitoring and classification of all waterbodies, assessment of pressures and impacts and identification 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 2025⁹⁹.

Finland's eight river basin districts count 6 876 surface waterbodies and 3 918 groundwater bodies. Only 2 % are highly modified waterbodies and 0.6 % are artificial waterbodies.

Figures 24–27 show the change in ecological status/potential and of chemical status of surface waters, and the quantitative and chemical status of groundwater in 2010, 2015 and 2021. 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.

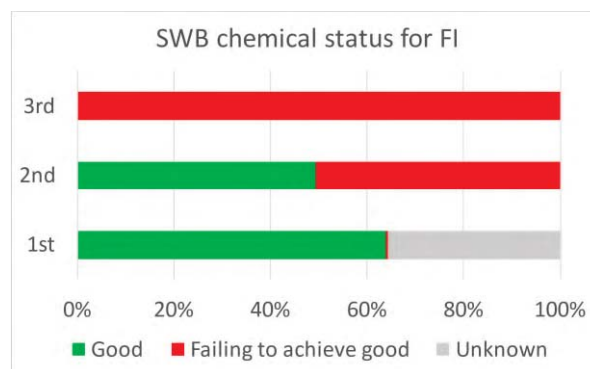
It follows from the assessment of the third RBMP that 74.6 % of surface waterbodies in Finland are in good or better ecological status/potential, which is only a slight increase compared with the second RBMP. On the other hand, 100 % of surface waterbodies are failing to achieve good chemical status, compared with about 50 % in the second RBMP.

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



Lack of progress since the second RBMP is mainly due to diffuse pollution from agriculture and forestry that has remained high. Furthermore, Finland also faces challenges in addressing hydromorphological alterations.

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



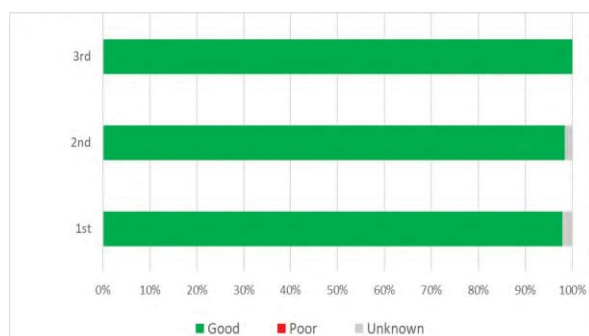
Failure to achieve good status is largely due to mercury (in 50 % of waterbodies, mainly through atmospheric deposition from long-range transport) and to polybrominated diphenyl ethers (in 100 % of waterbodies). A few other substances, including nickel, cadmium, polycyclic aromatic hydrocarbons, tributyltin and perfluorooctane sulphonate, are also causing failure to achieve good status, but in a small proportion of waterbodies. The significant deterioration compared with the second RBMP may be (in part) explained by improved monitoring and assessment techniques and the inclusion/assessment of polybrominated diphenyl ethers in biota, which provides a more accurate picture of the chemical status.

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>.

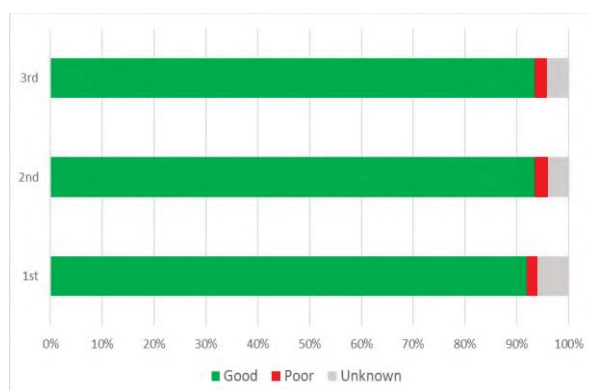
⁹⁹ https://webgate.ec.europa.eu/circabc-ewpp/ui/group/c04f478b-d4dc-44f9-a211-087c01165b2c/library/faada4be-9fc3-4a48-b972-f71e356019d5?p=1&n=10&sort=modified_DESC

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



All groundwater bodies, except for two, are in good quantitative status. Water quantity is not a problem for recharging groundwater bodies.

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



Pollutants affecting groundwater bodies include chloride, nitrates, pesticides, solvents (e.g. trichloroethylene), polycyclic aromatic hydrocarbon compounds (derived from burning fossil fuels, waste or other organic substances) and methyl tert-butyl ether (a gasoline additive). There still is a small percentage of groundwater bodies with unknown chemical status.

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 this context, a positive note is that the third RBMP provides both mandatory and additional measures, prioritised on the basis of cost-effectiveness assessment, aimed at reducing nutrient pollution from agriculture and forestry; reducing untreated sewage release; restoring biodiversity, including fish migration routes; soil moisture

conservation; remediating contaminated land; reducing road and rail transport run-off; and maintaining reservoirs.

In 2024, the Commission started an infringement case against Finland for incorrect transposition of the Water Framework Directive⁽¹⁰⁰⁾. Indeed, in Finland, periodic reviews do not fully conform to the requirements of the control measures for different types of water use as set out in the Water Framework Directive.

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.
- Ensure periodic reviews of permits for discharges, abstractions and other water uses, including hydropower 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.

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 assessed the FRMPs and reported its findings to the European Parliament and to the Council on 4th February 2025, together with the assessment of the RBMPs.

The second FRMPs have improved insofar as they set a time frame for their objectives and a clear connection between objectives and measures.

2025 priority actions

- FRMPs should provide details on how the FHRMs were used in the choice of measures and how to consider pluvial flooding.

⁽¹⁰⁰⁾ INFR(2024)2196.

- 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 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 water ⁽¹⁰¹⁾, (ii) a methodology for measuring microplastics in drinking water ⁽¹⁰²⁾ and (iii) an EU system for testing and approving materials that will be allowed to be in contact with drinking water ⁽¹⁰³⁾. Member States will have to take these various Commission acts into account when implementing the recast directive.

Finally, 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 Finland does not give rise to concern ⁽¹⁰⁴⁾.

From January 2026, the European quality standards for per- and polyfluoroalkyl substances in drinking water will apply, ensuring harmonised Member States' reporting of per- and polyfluoroalkyl substances monitoring data in the future.

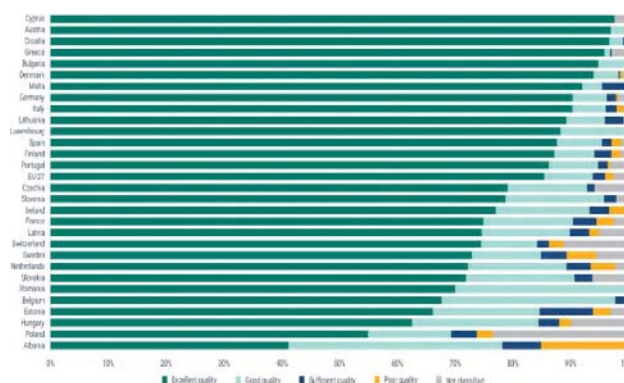
Bathing Water Directive

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 304 Finnish bathing waters, 265 (87.2 %) were of excellent quality, 21 were of good quality (6.9 %) and 9 were of sufficient quality (3 %), while 5 bathing waters were found to be of poor quality (1.6 %).

Figure 28: Bathing water quality per Member State, Albania and Switzerland (%), 2023.



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 ⁽¹⁰⁵⁾ 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, 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

⁽¹⁰¹⁾ https://environment.ec.europa.eu/publications/implementing-decision-drinking-water-directive-watch-list_en.

⁽¹⁰²⁾ 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.

⁽¹⁰³⁾ 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).

⁽¹⁰⁴⁾ In summary, the compliance for all parameter groups in Finland was at least 99.56 % in 2017, 99.63 % in 2018 and 99.58 % in 2019.

⁽¹⁰⁵⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1561542776070&uri=CELEX:01991L0676-20081211>.

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

The analysis of Finland's RBMPs has identified nutrients from agriculture as an important pressure in groundwater/surface water that is affecting these waters' good status and as one of the main factors in not meeting the Water Framework Directive objectives.

The report on the implementation of the Nitrates Directive covering 2020–2023 will be available in 2025.

2025 priority action

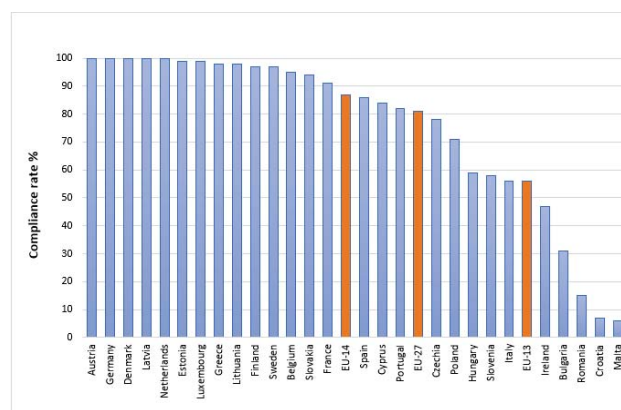
- Tackle nutrient pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive.

Urban Wastewater Treatment Directive

The Urban Wastewater Treatment Directive (UWWTD) aims to protect human health and the environment from the effects of untreated urban wastewater. 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 Finland, the compliance rate was 97 % in 2020. Seven agglomerations, generating 191 700 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⁽¹⁰⁶⁾. The revised directive builds on the current *acquis* to 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. Finland has until 31 July 2027 to transpose the new directive into its national legal system.

In the 2022 EIR, the Commission gave Finland a priority action to complete the implementation of the UWWTD for all agglomerations by building up the necessary infrastructure. However, despite some progress made, Finland has not fully implemented the UWWTD.

2025 priority action

- Take the necessary measures to ensure full implementation of the current urban wastewater treatment directive, taking into account the new requirements of the recast directive.

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 2020, the Commission published its chemicals strategy for sustainability towards a toxic-free environment⁽¹⁰⁷⁾,

⁽¹⁰⁶⁾ 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>.

⁽¹⁰⁷⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Chemicals

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⁽¹⁰⁸⁾ 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⁽¹⁰⁹⁾ on the implementation and enforcement of these regulations⁽¹¹⁰⁾. 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⁽¹¹¹⁾ 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⁽¹¹²⁾.

In 2023, new hazard classes were added to the CLP Regulation, and the revision of the regulation was tabled (published on 20 November 2024)⁽¹¹³⁾. The new hazard classes cover endocrine disruptors and persistence-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⁽¹¹⁴⁾. 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.

Responsibility for checking compliance with the REACH Regulation in Finland lies with the following authorities:

- Finnish Safety and Chemicals Agency (also responsible for CLP Regulation compliance),
- Occupational Safety and Health Administration (under the Regional State Administrative Agencies),
- Centres for Economic Development, Transport and the Environment,
- Finnish Customs,
- Finnish Defence Forces,
- Finnish Medicines Agency.

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.

⁽¹⁰⁸⁾ 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>.

⁽¹⁰⁹⁾ 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>.

⁽¹¹⁰⁾ In line with Article 117(1) of the REACH Regulation and Article 46(2) of the CLP Regulation.

⁽¹¹¹⁾ 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/>.

⁽¹¹²⁾ These are substances in tattoo inks and permanent make-up, *N,N*-dimethylformamide, formaldehyde (and formaldehyde releasers), lead in PVC (polyvinyl chloride), siloxanes (D4, D5, D6) and, finally, microplastics.

⁽¹¹³⁾ 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](#))

⁽¹¹⁴⁾ 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.

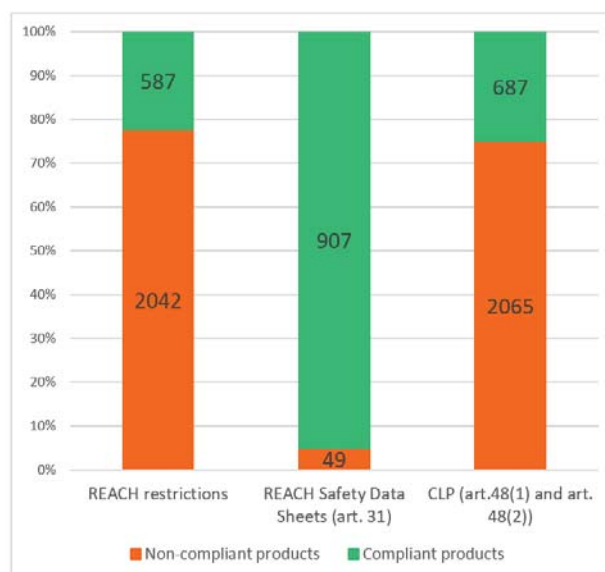
Finland has drawn up and fully implemented enforcement strategies for both the REACH and CLP Regulations ⁽¹¹⁵⁾.

The Member States' reporting exercise set out in Article 117 of the REACH Regulation and Article 46 of the 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 2022, in Finland, seven staff-years were allocated for both REACH and CLP Regulations (and other chemicals regulations and market surveillance), as were 6–7 staff-years in customs authorities for REACH Regulation checks ⁽¹¹⁶⁾. There were nearly 7 000 REACH checks in 2019 alone, and more than 33 000 in the entire reporting period. Most REACH checks are proactive (inspections) rather than reactive (i.e. investigations in response to complaints, accidents and referrals). The high rate of non-compliance cases found during these checks should be emphasised ⁽¹¹⁷⁾.

In 2020, Finland participated in an EU-coordinated enforcement project on products sold online, called the REACH-EN-FORCE (REF)-8 project ⁽¹¹⁸⁾. The project report was released in November 2021, so it could not be taken into account in the previous EIR.

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



A risk approach was used for the targeting of checks in order to maximise the chances of identifying instances of non-compliance. 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

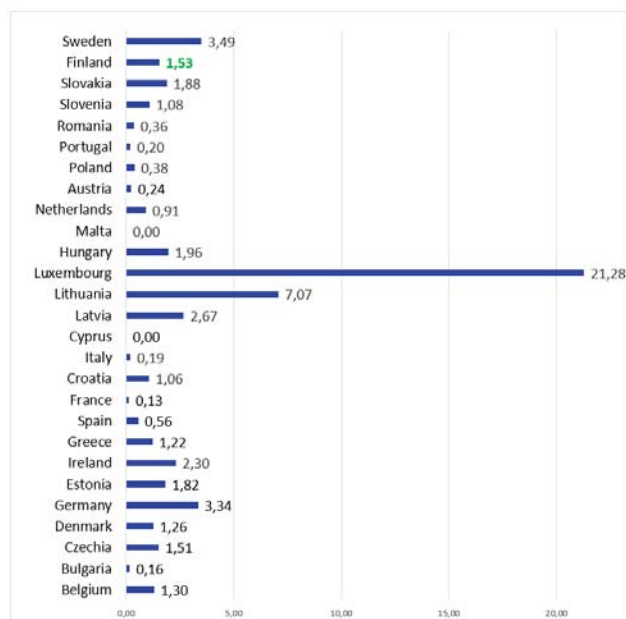
⁽¹¹⁵⁾ European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, p. 76, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

⁽¹¹⁶⁾ 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. 75, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

⁽¹¹⁷⁾ 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, pp. 87–88, <https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details>.

⁽¹¹⁸⁾ 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.

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



Finland's participation in the REF-8 coordinated enforcement project was around the EU average, which is rather low because of the lack of involvement of certain large Member States.

Finland is therefore encouraged to further engage in the activities of the European Chemicals Agency's Enforcement Forum for Exchange of Information on Enforcement.

In 2022, Finland received a priority action related to the upgrade of administrative capacities for the implementation and enforcement of the REACH and CLP Regulations. In the absence of formal reporting since 2022, no progress has been assessed, hence this priority action is reiterated in this report.

2025 priority actions

- Upgrade the administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of 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 REF projects.
- Increase customs checks and checks of products sold online with regard to compliance with chemicals legislation.

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 % ⁽¹¹⁹⁾. 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, net GHG emissions of Finland increased by 4%, making it one of the countries with a net increase.

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 a 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 ⁽¹²⁰⁾. The package has been 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) ⁽¹²¹⁾. Finland submitted its updated plan in June 2024 in line with the deadline set by the Regulation on the Governance of the Energy Union and Climate Action ⁽¹²²⁾. The European Commission assessed the plan and the extent to which Finland has followed the recommendations for the draft version. The findings from the assessment are:

- Emissions under the Effort Sharing Regulation will decrease by 45% in 2030 compared to 2005, and Finland will have to use flexibilities to meet its target of 50%.
- The latest projections show a gap to the Land Use, Land-Use Change and Forestry (LULUCF) Regulation target, meaning that current levels of removals have been insufficient.
- Finland is in line with its target for the share of renewable energy.
- Finland did not provide its energy consumption contribution, and thus it is not possible to assess its progress.

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

⁽¹¹⁹⁾ EU net domestic emissions, including the land use, land-use change and forestry (LULUCF) sector and excluding international aviation.

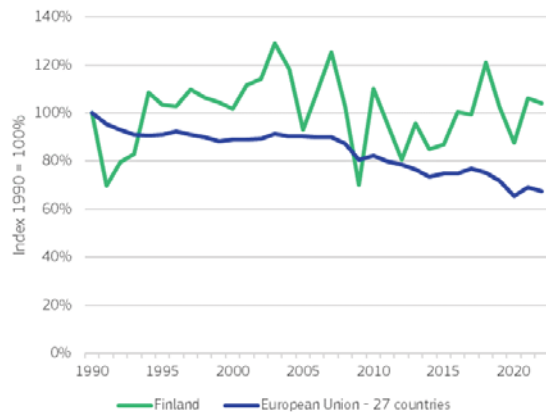
⁽¹²⁰⁾ A full overview of the Fit for 55 package is available at [https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-](https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/delivering-european-green-deal/fit-55-delivering-proposals_en)

[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).

⁽¹²¹⁾ More information about NECP is on the dedicated website https://energy.ec.europa.eu/topics/energy-strategy/national-energy-and-climate-plans-necps_en

⁽¹²²⁾ Article 14 of regulation 2018/1999 on the Governance of the Energy Union and Climate Action.

Figure 32: Total GHG emissions (excluding international aviation) (%), 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, the manufacturing industry, aviation within Europe⁽¹²³⁾ 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 tonne 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 54% from 2005 to 2023.

In 2023, 32 % of greenhouse gases emitted by Finland's ETS installations came from power generation, less than the EU average (57 %). Of the total emissions from all industry sectors, the metals industry emitted 43 %, refineries 26 %, and cement and lime production 10 %. 20 % of emissions came from other industries. Between 2019 and 2023, the power generation sector reduced emissions by 57 %, while the industry sectors decreased emissions by 13 %. Since 2013, greenhouse gas emissions have declined by 74 % in power generation and by 17 % in

the industry sectors. This has resulted in an overall reduction of 51 % since 2013.

On 25 January 2024, the Commission started an infringement case against Finland for failing to fully transpose previous revisions of ETS directive⁽¹²⁴⁾ into national law. Finland has since notified partial transposition of either one or both revisions to the Commission. In the absence of a complete transposition, the Commission may decide to take the case further.

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⁽¹²⁵⁾. Member States should have notified full transposition the provisions of the revised EU ETS directive related to the new ETS2 into national law by 30 June 2024. Finland did not communicate full transposition into national law by this deadline. For this reason, on 25 July 2024, the Commission opened infringement proceedings against Finland.

Finland has since partially notified transposition of the relevant provisions of the ETS 2 Directive to the Commission. The monitoring and reporting requirements and the obligation to hold a permit to carry out activities under ETS2 commenced on 1 January 2025.

Effort sharing

The Effort Sharing Regulation (ESR)⁽¹²⁶⁾ 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. Finland'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.

⁽¹²³⁾ Flights between the EU Member States including departing flights to Norway, Iceland, Switzerland and the United Kingdom.

⁽¹²⁴⁾ Directive (EU) 2023/959 (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023L0959>) and Directive (EU) 2023/958 (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023L0958>).

⁽¹²⁵⁾ Directive (EU) 2023/959 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2023.130.01.0134.01.ENG).

⁽¹²⁶⁾ Regulation (EU) 2018/842 (<https://eur-lex.europa.eu/eli/reg/2018/842>).

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 Finland is on track to achieve its 2030 ESR target. Nevertheless, excess of emissions in the LULUCF sector automatically reduces ESR annual emission limits in 2021–2025⁽¹²⁷⁾. Based on available data, Finland may struggle to stay within these limits each year in this period.

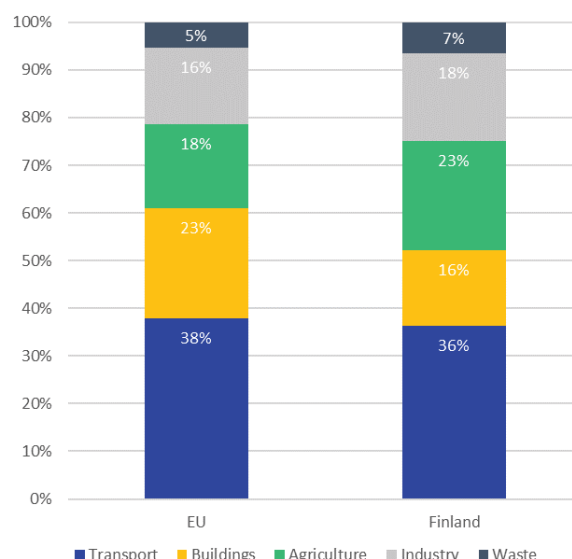
Projected gap is 4.8 percentage points to the 2030 target.

The largest contributor is the domestic transport sector, which accounted for 36 % of all effort sharing emissions in 2022.

Finland's shift to sustainable transport is taking off but has not yet gained full momentum. In 2022, battery electric vehicles accounted for 1.3 % (same as the EU average) of Finland's passenger vehicle fleet. Its 9 000 publicly accessible charging points provided one charging point for every 16 e-vehicles, below the EU average of 1:10. Passenger cars accounted for 87 % of the distances travelled by passengers (above the EU average of 85 %). Freight is predominantly transported by road, with roads accounting for 73 % of tonnes transported (close to the EU average of 75 %). At 27 %, rail is used more for transporting freight than the EU average (17 %). 57 % of the rail network is electrified which is close to EU average of 56 %.

Finland has good-quality building stock overall and the lowest building emissions (per floor area) in the EU. Building accounted for 16 % of effort sharing emissions.

Figure 33: Effort-sharing emissions by sector (%), 2022



Land use, land-use change and forestry

The Land Use, Land-Use Change and Forestry (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.

Finland's net removals have decreased since 2015, resulting in worryingly large net emissions in 2021 and 2022.

Finland's target in 2030 is to enhance land removals by an additional –2.9 Mt of CO₂ equivalent compared to the yearly average of the period 2016–2018. The latest projections show a gap to target of 1.2 Mt of CO₂ equivalent in 2030. Therefore, Finland needs to apply additional measures to reach its 2030 target.

Adaptation to climate change

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

⁽¹²⁷⁾ See Article 9(2) of Effort Sharing Regulation, Regulation (EU) 2018/842 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2018.156.01.0026.01.ENG).https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2018.156.01.0026.01.ENG

[content/EN/TXT/?uri=uriserv:OJ.L_.2018.156.01.0026.01.ENG](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2018.156.01.0026.01.ENG)

Finland has one out of three regions identified as a hotspots of climate risks most affected by climate change – low-lying coastal regions ⁽¹²⁸⁾.

Finland adopted its national adaptation strategy in 2005 and in 2022 adopted the climate act and a new national adaptation plan for 2030. The new assessment of risks and vulnerabilities is comprehensive and covers all major sources of climate risk, including floods, drought, heatwaves and forest fires. Finland is taking a multitiered approach to climate adaptation, involving a broad range of policymakers and stakeholders, and harnessing scientific and technological advances. The national strategy for climate adaptation spans sectors such as flood and drought risk management, healthcare, social welfare and transportation. Water management requires particular attention, as floods, heat and drought can disrupt energy production. There is no notable climate protection gap in Finland.

Finland received five priority actions regarding climate action in the 2022 EIR. Finland has made significant progress towards the 2030 EU targets for energy efficiency. Finland's grid development continues to be driven by the need to further strengthen the weak connections with the rest of the Nordic synchronous system and connect the

production of renewables in the region. The first EU list of projects of common interest (PCIs) and projects of mutual interest (PMIs) include two connections to Sweden and one to Estonia. On the other hand, Finland needs to increase its efforts in electrification of transport. There is some progress, but the share of electric car fleet or electrified rails remains on average.

Finland's share of renewable energy sources is growing steadily, and Finland will likely achieve its target. Finland also has made significant progress in implementing reforms to accelerate the deployment of renewables.

None of the reported measures include any further updates or additions to sustainability criteria of biomass beyond what is already in place from previous reporting obligations.

2025 priority actions

- 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)⁽¹²⁹⁾.

⁽¹²⁸⁾ EEA, *European Climate Risk Assessment*, Publications Office of the European Union, Luxembourg, 2024,

⁽¹²⁹⁾ <https://climate-adapt.eea.europa.eu/en/eu-adaptation-policy/key-eu-actions/european-climate-risk-assessment>.
National energy and climate plans.

Part II: Enabling framework – implementation tools

5. Financing

The EU budget supports climate investment in Finland with significant amounts in the 2021–2027 period, with revenues from the ETS also feeding into the national budget. During 2020–2022, Finland's revenues from auctioning reached EUR 1 141 million in total, with all 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 8.7 billion per year in Finland.

These four environmental areas currently receive total funding of around EUR 2.5 billion per year; thus, there is a gap of EUR 6.2 billion per year.

Of the annual environmental investment gap, EUR 4.7 billion concerns biodiversity and ecosystems, 0.9 billion pollution prevention and control, 0.5 billion circular economy and 0.2 billion the water objective.

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 European Regional Development Fund (ERDF)), the Recovery and Resilience Facility (RRF) EUR 275.7 billion and CAP EUR 145.9 billion ⁽¹³⁰⁾.

In Finland, the EU cohesion policy (considering the EU contribution amount) provides EUR 816 million for climate action in 2021–2027 (with around a third of this

via the ERDF), with a further EUR 39 million from the European Maritime, Fisheries and Aquaculture Fund ⁽¹³¹⁾.

The RRF contributes to climate finance in Finland with EUR 1.02 billion up to 2026, representing 52.3 % of the RRP ⁽¹³²⁾.

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 2.1 billion was assigned to Finland in the reference period ⁽¹³³⁾.

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 221 million in 2020, EUR 409 million in 2021 and EUR 511 million in 2022 in Finland, totalling EUR 1 141 million in the three-year period. In Finland, revenues are not earmarked and the national spending on climate and energy totals more than 100 % of auctioning revenues. Only a part of actual spending has been reported, in some years covering specific projects and in other years covering up to 100 % of revenues, even though this funding cannot be directly linked to the auctioning revenues ⁽¹³⁴⁾.

From the remaining part of the EU ETS revenues that feed into the Innovation Fund and the Modernisation Fund, further support is available for 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 ⁽¹³⁵⁾.

⁽¹³⁰⁾ 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.

⁽¹³¹⁾ See the Cohesion Open Data Platform (<https://cohesiondata.ec.europa.eu/>).

⁽¹³²⁾ EU Commission datasets and the Recovery and Resilience Scoreboard (https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html).

⁽¹³³⁾ A list of financed projects is provided by the EIB (<https://www.eib.org/en/projects/loans/index.htm>).

⁽¹³⁴⁾ 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.

⁽¹³⁵⁾ 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 Finland'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 ⁽¹³⁶⁾.

The environment overall

Investment needs

The overall environmental investment needs to be sufficient to enable Finland 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 8.7 billion per year (in 2022 prices).

A significant part of the estimated requirement, around EUR 5 billion per year, can be attributed to the need to support biodiversity and ecosystems, with a further EUR 1.7 billion needed for pollution prevention and control, EUR 1.5 billion for the circular economy and EUR 0.4 billion for water (in 2022 prices).

Current investments

To implement the environmental investments needed, the available financing is estimated to currently reach an annual EUR 2.5 billion in Finland from EU and national sources combined (in 2022 prices).

Total environmental funding from the multiannual financial framework (MFF) is estimated to reach around EUR 2.1 billion for Finland in total, during 2021–2027 (or EUR 296.9 million per year).

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

Instrument	Allocations
Cohesion policy	259.6 ^(a)
ERDF	185.2
Just Transition Fund	74.4
CAP	1 158.3 ^(b)
European Agricultural Guarantee Fund	530.2
	628.2

⁽¹³⁶⁾ 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.

⁽¹³⁷⁾ https://cinea.ec.europa.eu/programmes/life_en.

⁽¹³⁸⁾ European Commission, Horizon Europe (https://research-and-innovation.ec.europa.eu/funding/funding-opportunities/funding-programmes-and-open-calls/horizon-europe_en).

European Agricultural Fund for Rural Development	
European Maritime, Fisheries and Aquaculture Fund	29.3
Other MFF	631.1 ^(c)
RRF ^(d) (2021–2026)	501.9

^(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 Finland 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, financial instrument for the environment 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.

Finland, 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 financial instrument for the environment (LIFE) programme (EUR 5.4 billion) ⁽¹³⁷⁾, Horizon Europe (EUR 95.5 billion) ⁽¹³⁸⁾, the Connecting Europe Facility (EUR 33.7 billion) ⁽¹³⁹⁾ and funds that can be mobilised through the InvestEU programme ⁽¹⁴⁰⁾.

Finland's RRP supports climate objectives through funding of EUR 1.02 billion (52.3 % of total), with an additional EUR 0.01 billion (0.5 % of total) for the environment.

⁽¹³⁹⁾ The Connecting Europe Facility (Transport) 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.

⁽¹⁴⁰⁾ 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.

The EIB provided around EUR 588 million in environment-related financial contributions to Finland from 2021 to mid 2024, most of which, EUR 440 million (75 %), was in the area of 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 Finland, the total national environmental protection expenditure was EUR 4.1 billion in 2020 and EUR 4.8 billion in 2021, representing 1.7 % and 1.9 % 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 Finland, the national environmental protection investment reached EUR 561 million in 2020, rising to EUR 806 million in 2021, representing around 0.2–0.3 % of GDP.

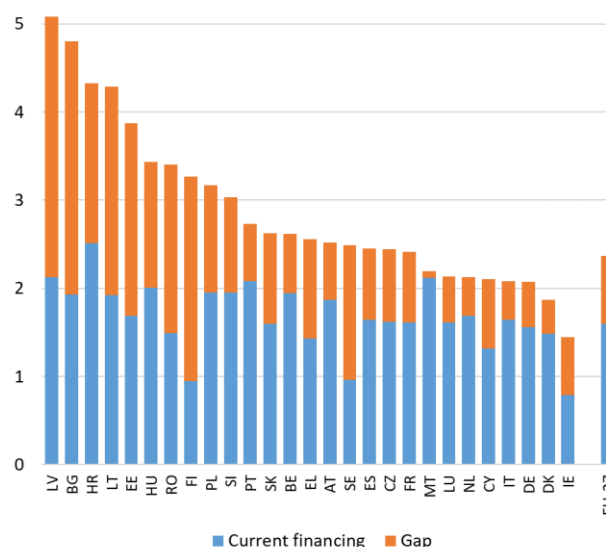
Broken down by institutional sector, 4 % of Finland's national environmental protection investment (capital expenditure) comes from the general government budget, with 60 % coming from specialist private-sector producers (of environmental protection services, such as waste and water companies) and 36 % 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 ⁽¹⁴¹⁾.

Finland's total financing for environmental investment reaches an estimated EUR 2.5 billion per year (in 2022 prices), including EU funding and national public and national private expenditure. Of the total, the share of EU funds (including EIB funds) reaches 22 %, with around 78 % national financing. The total public financing (EU plus national public) represents 25 % 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 6.2 billion per year in Finland, representing around 2.32 % of the national GDP, being higher 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 Finland's environmental investment gap (expressed in various forms) by environmental objective.

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

Environmental objective	Investment gap per year		
	Million EUR (2022 prices)	% of total	% of GDP
Pollution prevention and control	871	14.1	0.33
Circular economy and waste	454	7.3	0.17
Water management and water industries	198	3.2	0.07
Biodiversity and ecosystems	4 669	75.4	1.75
Total	6 191	100.0	2.32

Source: Directorate-General for Environment analysis.

Pollution prevention and control

Investment needs

In pollution prevention and control, Finland's investment needs are estimated to reach EUR 1.7 billion per year

⁽¹⁴¹⁾ Eurostat, 'Environmental protection expenditure accounts', env_ac_epea.

(including baseline investments) in 2021–2027. Most of this, EUR 1.4 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 400 million per year, most of which is delivered by the (same) sustainable energy and transport investments that also benefit clean air⁽¹⁴²⁾. Industrial site remediation requires an estimated EUR 49 million per year. Microplastics pollution and the chemicals strategy require around EUR 30–40 million per year (each)⁽¹⁴³⁾.

Current investments

The current investment levels supporting pollution prevention and control reach an estimated EUR 306 billion per year in Finland in 2021–2027. Most of the financing concerns clean air (EUR 170 million per year). Protection from environmental noise receives around EUR 30 million per year, with a further EUR 34 million for site remediation.

In Finland, the EU MFF provides an estimated 11.4 % of the clean air financing (mostly via cohesion policy), with a further 15.7 % from the RRF, adding up to 27.1 % of the total. EIB financing contributes 19.4 % and national sources reach 54 %⁽¹⁴⁴⁾.

The gap

To meet its environmental objectives concerning pollution prevention and control (towards zero pollution), Finland needs to provide an additional EUR 1.4 billion per year (0.33 % of GDP), mostly related to clean air and noise. The adequate implementation of the national climate and energy plan (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⁽¹⁴⁵⁾, Finland complied with ammonia reduction requirements in 2020 and 2021, while it is at low risk of non-compliance with ammonia concerning the NECD's 2030 emission reduction commitments, 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

Finland's investment needs in the circular economy and waste reach EUR 1.5 billion per year (including baseline investments). Most of this, around EUR 1.1 billion per year, relates to circular economy measures in the mobility, food and built environment systems, with a further EUR 0.4 billion 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⁽¹⁴⁶⁾.

Current investments

Circular economy investments across the economy reach around EUR 722 million per year in Finland in 2021–2027, with a further EUR 299 million provided for waste management that does not constitute circular economy.

Around 1.8 % of this combined financing for circularity and waste comes from the EU MFF, with a further 1.8 % from the RRF, adding up to 3.6 % of the total. EIB loans identified in support of circularity and waste represent 1.9 % of the total. The share of national sources reaches 95 % of the total financing⁽¹⁴⁷⁾.

⁽¹⁴²⁾ 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).

⁽¹⁴³⁾ 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).

⁽¹⁴⁴⁾ Through the tracking of EU funds, EIB projects and national expenditure (environmental protection expenditure 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](https://op.europa.eu/en/publication-detail/-/publication/4d5f8355-bcad-11e9-9d01-01aa75ed71a1)

⁽¹⁴⁵⁾ 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.

⁽¹⁴⁶⁾ 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, 2019, <https://op.europa.eu/en/publication-detail/-/publication/4d5f8355-bcad-11e9-9d01-01aa75ed71a1>.

⁽¹⁴⁷⁾ Waste management and circular economy expenditure tracking in the EU funds, EIB projects and in the national expenditure (Eurostat). Datasets: environmental protection expenditure accounts (env_epi) and circular economy private investments (cei_cie012).

The gap

To meet its environmental objectives concerning the circular economy and waste, Finland needs to increase circular economy investments by an estimated EUR 397 million per year, with an additional EUR 56 million concerning waste management action, not belonging to circular economy. Combined, this amounts to EUR 454 million per year, representing 0.17 % of Finland's GDP.

Of the circular economy gap, EUR 104 million relates to recent initiatives, such as 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 293 million constitutes further investment need to unlock Finland's circular economy potential.

Water protection and management

Investment needs

The annual water investment needs reach an estimated EUR 443 million (in 2022 prices) in Finland. 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 338 million, relates to the management of wastewater (also including additional costs associated with the revised UWWTD). A further EUR 12 million is necessary for drinking-water-related investments and around EUR 84 million for the protection and management of water ⁽¹⁴⁸⁾.

Current investments

Water investments in Finland are estimated to be around EUR 245 million per year (in 2022 prices) in 2021–2027. Of this, EUR 194 million supports wastewater management, EUR 4 million drinking water and around EUR 43 million the other aspects of the Water Framework Directive (water management and protection).

Of the total financing, 3.1 % is provided by the EU MFF (mostly through cohesion policy), with a further 0.2 %

from the RRF, reaching 3.3 % combined. The bulk of financing comes from national sources (96.7 %) ⁽¹⁴⁹⁾.

The gap

To meet the various environmental targets under the Water Framework Directive and the Floods Directive, Finland's water investment gap reaches EUR 198 million per year (0.07 % of GDP), with most of it related to wastewater (EUR 144 million per year). Drinking water measures require an additional EUR 8 million per year and the other aspects of the Water Framework Directive around EUR 42 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 5.1 billion per year (in 2022 prices) in Finland in 2021–2027. This includes the following financing needs:

- Finland's prioritised action framework ⁽¹⁵⁰⁾, concerning the Natura 2000 areas: EUR 862.4 million per year, mostly running costs;
- additional BDS costs ⁽¹⁵¹⁾: EUR 2.8 billion on top of the framework;
- sustainable soil strategy management costs ⁽¹⁵²⁾: EUR 1.4 billion per year.

Current investments

The current level of biodiversity financing is estimated to be EUR 384 million per year (in 2022 prices) in 2021–2027. 81.7 % of this is considered direct financing to biodiversity and ecosystems, with a 100 % coefficient in the tracking schemes.

0.2 % of the total financing is estimated to come from EU cohesion policy, 40 % from CAP, 10 % from Horizon Europe and around 3.9 % from LIFE. The EU MFF altogether accounts for 56 % of the financing and the RRF

⁽¹⁴⁸⁾ 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.

⁽¹⁴⁹⁾ Water investment levels are estimated through tracking EU funds, EIB projects and national expenditure (environmental protection expenditure accounts, Eurostat).

⁽¹⁵⁰⁾ 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.

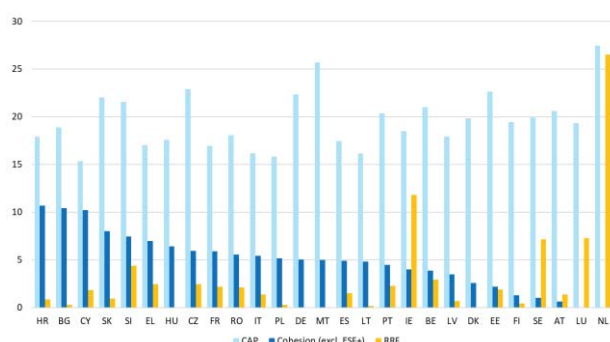
⁽¹⁵¹⁾ See European Commission: Directorate-General for Environment, *Biodiversity Financing and Tracking – Final report*, Publications Office of the European Union, Luxembourg, 2022, <https://op.europa.eu/en/publication-detail/-/publication/793eb6ec-dbd6-11ec-a534-01aa75ed71a1/language-en>.

⁽¹⁵²⁾ 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.

for 0.3 %, adding up to a total of 57 % from the EU budget. The rest, 43 %, comes from national sources ⁽¹⁵³⁾.

Finland has planned to invest 19.4 % of its CAP funding for 2021–2027 in biodiversity support measures. However, Finland is among the EU countries with the lowest share of cohesion policy funds dedicated to biodiversity: just 1.3 % over 2021–2027 (disregarding ESF+) (EU average: 5.9 %). Finland has also planned to invest a relatively low share of RRF funds in biodiversity: 0.4 %, lower than the EU average (1.6 %).

Figure 35: 2021–2027 contributions to biodiversity from the 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, Finland's investment gap is estimated to be around EUR 4.7 billion per year, corresponding to 1.75 % of its GDP.

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 Finland, already use green budgeting tools for identifying and tracking green expenditures and/or revenues ⁽¹⁵⁴⁾. 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 ⁽¹⁵⁵⁾.

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 ⁽¹⁵⁶⁾, in which Finland participated.

Beyond green budgeting, to improve policy outcomes the Commission has also drawn up climate-proofing and sustainability-proofing guidance ⁽¹⁵⁷⁾ as tools to assess project eligibility and compliance with environmental legislation and criteria.

Green taxation and tax reform

Total environmental taxes amounted to EUR 6.5 billion in Finland in 2022, representing 2.4 % of its GDP (EU average: 2.0 %). Energy taxes formed the largest component of environmental taxes, accounting for 1.8 % of GDP, which is slightly higher than the EU average of 1.6 %. Transport taxes, at 0.6 % of GDP, were above the EU average (0.4 %), as were taxes on pollution and resources, at 0.02 % (EU average: 0.08 %). In 2022, environmental taxes in Finland accounted for 5.7 % of total revenues from taxes and

⁽¹⁵³⁾ 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.

⁽¹⁵⁴⁾ 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%20Budgeting%20Survey%2%A0.

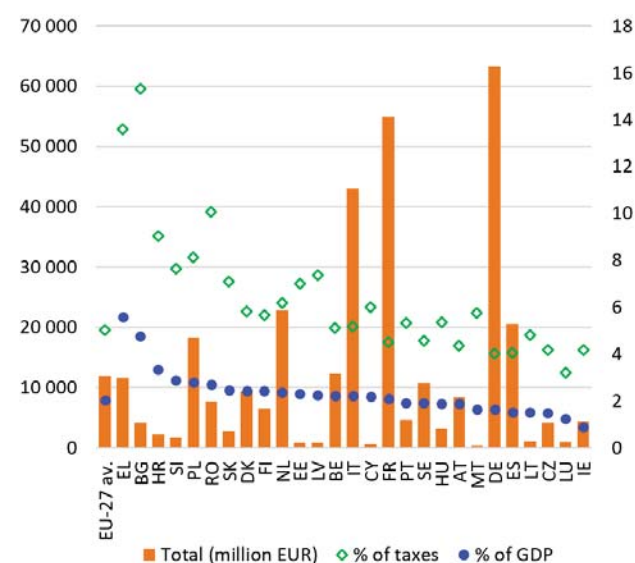
⁽¹⁵⁵⁾ European Commission, 'European Union green budgeting reference framework', 2022, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/green-budgeting-eu_en.

⁽¹⁵⁶⁾ https://reform-support.ec.europa.eu/what-we-do/revenue-administration-and-public-financial-management/supporting-implementation-green-budgeting-practices-eu_en.

⁽¹⁵⁷⁾ 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>.

social security contributions (above the EU average of 5.0 %) ⁽¹⁵⁸⁾.

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 ⁽¹⁵⁹⁾, Finland applies environmental taxes used to discourage environmentally harmful activities and behaviours in the fields of packaging and waste.

Green bonds and sustainable bonds

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

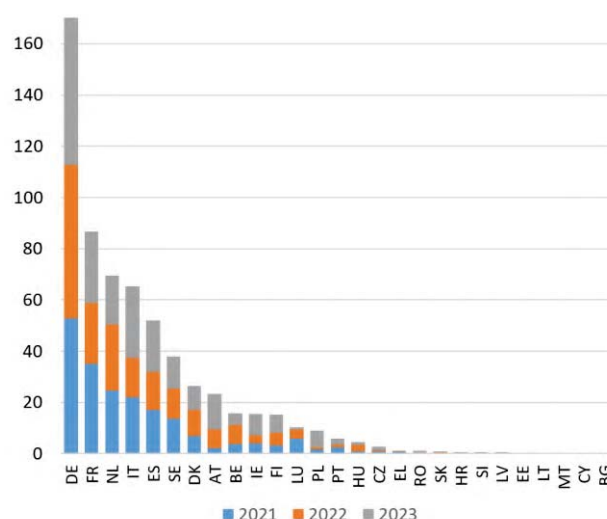
During 2021–2023 combined, Finland issued green bonds worth USD 16.7 billion (EUR 14.2 billion) via Munifin ⁽¹⁶⁰⁾. Of this, the issuance in 2023 amounted to USD 7.8 billion (EUR 7.2 billion) ⁽¹⁶¹⁾.

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 % to waste management. By 2023, the combined share of energy, buildings and transport had decreased to 73 %, the shares 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 entities) 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 action programme objectives and the enabling

⁽¹⁵⁸⁾ Eurostat, ‘Environmental taxes accounts’, env_eta.

⁽¹⁵⁹⁾ European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, Annex 2, <https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-en>.

⁽¹⁶⁰⁾ <https://www.kuntarahoitus.fi/en/>.

⁽¹⁶¹⁾ 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.

conditions ⁽¹⁶²⁾. FFS are costly for public budgets and make it difficult to achieve European Green Deal objectives.

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.

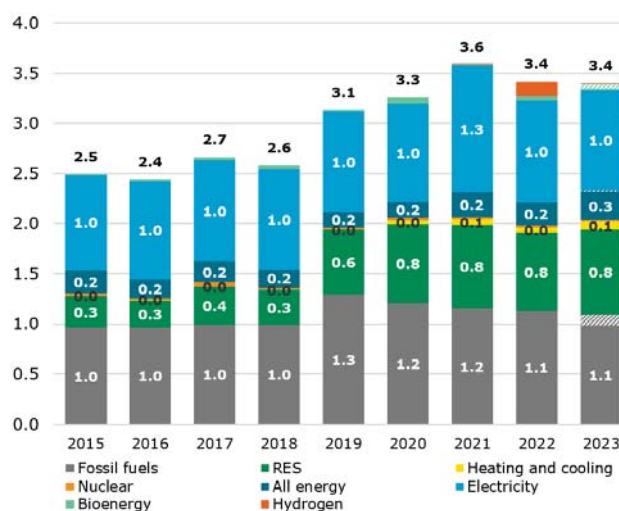
As a direct consequence, annual FFS in the EU have increased to EUR 109 billion in 2023 from EUR 57 billion in 2020. From 2021 to 2023, there has been a marked increase in annual FFS of 72 % in the EU ⁽¹⁶³⁾.

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 ⁽¹⁶⁴⁾. 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 Finland, energy subsidies have shown increases since 2016, especially from 2019. FFS, however, have remained relatively stable, ranging between EUR 1.0–1.3 billion per year (amounting to EUR 1.1 billion in 2023).

As a share of GDP, fossil FFS in 2022 ranged from 1.8 % in Croatia to less than 0.1 % in Denmark and Sweden. Finland's value reached 0.4 %, under the EU average (0.8 %) ⁽¹⁶⁵⁾.

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



NB: RES, renewable energy source.

Source: analysis of Directorate-General Energy

In the 2022 EIR, Finland received the following priority actions: (i) draw up an environmental financing strategy to maximise opportunities for closing environmental implementation gaps, bringing together all relevant administrative levels; and (ii) ensure an increased level of financing for the environment to cover the investment needs for all environmental objectives and to close the investment gaps. Finland has made no progress in this respect, as the same environmental investment gap (around 2.3 % of GDP) remains.

2025 priority action

- 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.

⁽¹⁶²⁾ Article 3(h) and 3(v) of the eighth environment action programme.

⁽¹⁶³⁾ 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)

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

⁽¹⁶⁵⁾ 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⁽¹⁶⁶⁾. 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⁽¹⁶⁷⁾. It includes the right to bring legal challenges ('legal standing')⁽¹⁶⁸⁾.

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.

Finland's performance in implementing the Inspire Directive has been reviewed based on its 2023 country fiche⁽¹⁶⁹⁾ (see Table 3). More efforts are needed to (i) make the data more widely accessible and (ii) prioritise environmental datasets in implementation, especially those identified as high-value spatial datasets for implementing environmental legislation⁽¹⁷⁰⁾. Finland already received a priority action in 2022 in this regard, which is repeated in 2025.

Table 3: Finland 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	■	■	■ Implementation of this provision has started and made some or substantial progress but is still not close to being completed. Percentage = 31–89 %
Inspire performance indicators			
(i) Conformity of metadata	■	■	
(ii) Conformity of spatial datasets	■	■	■ Implementation of this provision is falling significantly behind. Serious efforts are necessary to close the implementation gap. Percentage < 31 %
(iii) Accessibility of spatial datasets through view and download services	■	■	
(iv) Conformity of network services	■	■	

Source: European Commission, 'Finland', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/finland_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

⁽¹⁶⁶⁾ 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.

⁽¹⁶⁷⁾ 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>).

⁽¹⁶⁸⁾ 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.

⁽¹⁶⁹⁾ European Commission, 'Finland', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/finland_en.

⁽¹⁷⁰⁾ https://github.com/INSPIRE-MIF/need-driven-data-prioritisation/blob/main/documents/eReporting_PriorityDataList_V2.1_final_20201008.xlsx.

authorities is a key feature of an effective impact assessment procedure. Such consultation also provides an 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⁽¹⁷¹⁾ and the Strategic Environmental Assessment (SEA) Directive⁽¹⁷²⁾.

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⁽¹⁷³⁾. Finland has already taken steps aiming to accelerate permit-issuing procedures taking advantage of the broad flexibilities offered by the EU legal framework, such as the establishment of one-stop shops and accelerated short deadlines for issuing permits for renewable energy projects.

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⁽¹⁷⁴⁾. 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 for Finland do not cover all the steps of

the EIA to draw overall conclusions; however, for the screening, scoping and EIA report phases, Finland showed a shorter-than-average time duration for all three. Effective use of EU procedures can positively influence the timely approval of activities underpinning the decarbonization of the economy on the way to net zero by 2050.

Reforms are ongoing in Finland to speed up permit-issuing processes and to establish one single authority to monitor progress and the coordination of the permit process, including submissions.

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⁽¹⁷⁵⁾.

Finland is committed to facilitating public participation in the EIA and SEA procedures. The Centres for Economic Development, Transport and the Environment are the competent EIA authorities. There is a central data source for all open and closed EIA procedures in Finland⁽¹⁷⁶⁾. To facilitate participation, a video and a leaflet explaining what an EIA is and how to participate in it has been produced for the public⁽¹⁷⁷⁾. A service design working group for the Centres for Economic Development, Transport and the Environment looked at options for improving the public participation process, although it is unclear when and how these will be put into practice.

Not enough data are available to assess the level of public participation in decision-making processes related to the EIA or SEA Directives. Individual EIA projects may receive a large amount of feedback from the public, but no data are available on the general level of participation.

There has been an open infringement case against Finland since 2019 for failure to correctly transpose the EIA Directive into its national laws⁽¹⁷⁸⁾.

⁽¹⁷¹⁾ 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>.

⁽¹⁷²⁾ 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>.

⁽¹⁷³⁾ Commission Staff Working Document (SWD/2022/0149 final), 18 May 2022, [EUR-Lex - 52022SC0149 - EN - EUR-Lex](https://eur-lex.europa.eu/LEX-52022SC0149-EN-EUR-Lex)

⁽¹⁷⁴⁾ 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/>.

⁽¹⁷⁵⁾ 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>

⁽¹⁷⁶⁾ <https://www.ymparisto.fi/yva-hankkeet?n5=1>; <https://www.suomi.fi/palvelut/ymparistovaikutusten-arviointimenettely-elinkeino-liikenne-ja-ymparistokeskus/99980420-f076-4636-a752-d16ae39e5e16>.

⁽¹⁷⁷⁾ <https://www.ymparisto.fi/fi-fi/Asiointi-luvat-ja-ymparistovaikutusten-arviointi/Ymparistovaikutusten-arviointi>; <https://www.ely-keskus.fi/documents/10191/40025628/YVA-kuulemisen-palvelumuotoilu.pdf/b3b909a0-6449-4be8-bb22-d5036f4c53e1>.

⁽¹⁷⁸⁾ INFR(2019)2290.

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).

As mentioned in the 2022 EIR, both individuals and NGOs have recourse to seek judicial review of administrative decisions. With a few exceptions, there are no specific provisions on legal standing during the administrative procedure, that is, NGOs can generally participate through public consultation in decision-making procedures that include public consultation.

In most cases, the right to appeal for environmental plans and programmes is to be determined by the special provisions on access to justice in different environmental acts. Under these special provisions, access to justice also covers the standing of NGOs. In cases where no such special provisions on the right to appeal exist, the provisions of the Administrative Judicial Procedure Act (plans and programmes adopted by the state authorities) or the Local Government Act on Municipal Appeal (plans and programmes adopted at the municipal level) will be applied. In light of the national case law, access to national courts in environmental matters is guaranteed.

In the 2022 EIR, Finland received two priority actions on public participation (to consider further improvements to the tools available for public participation in light of the service design working group's recommendations, and to monitor levels of public participation to assess whether Finland's ambitions for improved public engagement are being met). Some progress has been recorded on these; however, a priority action is delivered in this report on the gathering and publication of relevant data. Finally, Finland also received two priority actions on access to justice (to improve access to courts by the public concerned for administrative or regulatory planning decisions on water,

nature and air quality, and to better inform the public using the relevant Commission eJustice Portal factsheets about their access to justice rights). Substantial progress has been measured on these.

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.
- Ensure that relevant information on EIA and SEA procedures (including on public participation opportunities and on the publication of final decisions) is electronically accessible on a timely basis, 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.
- Improve access to courts in national environmental cases by the public concerned and eliminate practical barriers, such as length of proceedings and excessive costs in some Member States.

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 ⁽¹⁷⁹⁾ 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,

⁽¹⁷⁹⁾ 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-](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0010)

[lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018SC0010](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018SC0010)).

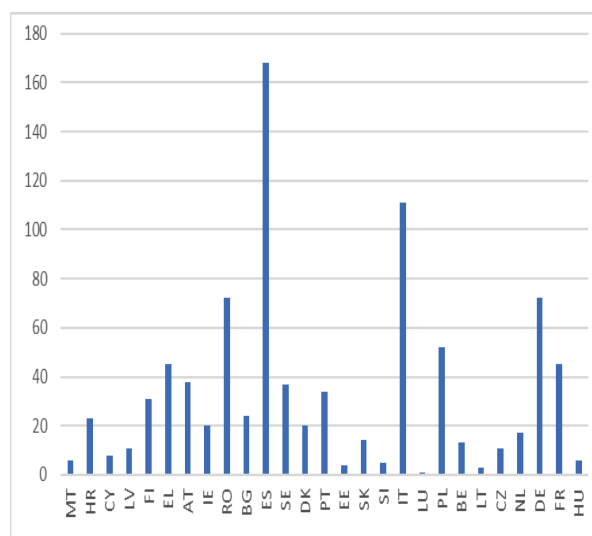
including the use of administrative and criminal enforcement tools.

Environmental crimes are monitored by the government's Finnish Environmental Crime Monitoring Group, which publishes annual reports ⁽¹⁸⁰⁾. Based on the findings of the 2023 report ⁽¹⁸¹⁾, the following needs to be emphasised: smoothness of mutual cooperation between supervisory and criminal investigation authorities, prevention and detection of criminal offences, confiscation of criminal proceeds, informing the public, and implementation of the environmental crime prevention strategy and the action plan. The fight against environmental crime is tackled through an environmental crime prevention strategy and an operational action plan.

As mentioned in the 2022 EIR, Finland adopted an updated national strategy for preventing environmental offences in 2020 ⁽¹⁸²⁾, covering 2020–2026. It aims to ensure the sharing of good practices and facilitate cooperation between authorities working on environmental crime prevention; to coordinate budgetary and other supervision; to continue the implementation of joint education on environmental offences; to develop joint training materials; to further develop statistical information; to take the need to combat environmental offences into account in international legislative projects; to influence attitudes in order to prevent environmental offences in advance; and to follow the trends in international environmental crime and enhance interaction between national actors and those operating in international networks. A joint executive board of relevant stakeholders appointed by the Ministry of the Environment manages the implementation of practical measures.

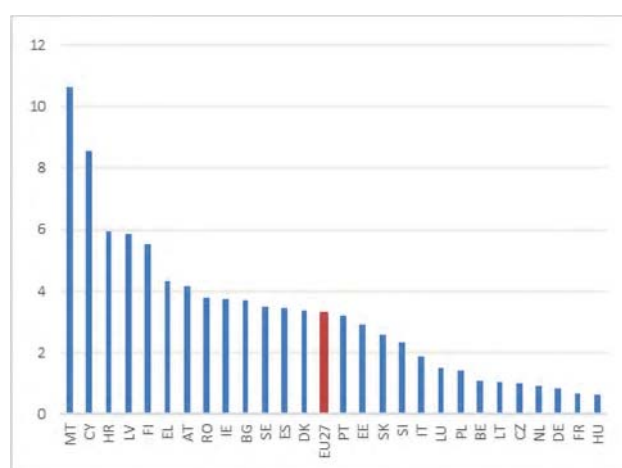
Between 15 May 2022 and 31 December 2024, the Commission received 31 complaints relating to the environment in Finland. In terms of complaints per million inhabitants, that is 5.53, meaning that Finland is the fifth highest-ranking among Member States on this point (figures 39 and 40). Out of those 31 complaints, 21 concerned alleged breaches of nature directives, while a small proportion is related to waste, water, and air quality issues.

Figure 39: EU complaints 15 May 2022–31 December 2024



Source: DG Environment complaints data.

Figure 40: EU complaints per million inhabitants 15 May 2022–31 December 2024



Source: Eurostat, 'Population' tps00001, accessed 22 January 2025, <https://ec.europa.eu/eurostat/databrowser/view/tps00001/default/table?lang=en>, and DG Environment complaints data.

The 2022 EIR recommended that Finland (i) better inform the public about compliance promotion, monitoring and enforcement, providing clear and well-signposted information for citizens on how to report environmental complaints or infringements; and (ii) take forward the commitments set out in the national strategy on environmental crime, including on developing better statistics. Some progress has been made on the first recommendation, as the Commission has been informed that the action plan under the 2020 national strategy for preventing environmental offences has been updated

⁽¹⁸⁰⁾ <https://poliisi.fi/en/environmental-and-animal-offences>.

⁽¹⁸¹⁾ <https://poliisi.fi/documents/25235045/28576016/Ymparistorikoskatsaus-2023-EN.pdf/2a007b15-5131-001f-1d4c-e4b14e402fae/Ymparistorikoskatsaus-2023-EN.pdf?t=1710405865615>.

⁽¹⁸²⁾ <https://ym.fi/en/environmental-offences>.

twice, in 2022 and 2024. The second priority action cannot be assessed due to lack of relevant information.

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 Environmental Crime Directive (ECD) (Directive (EU) 2024/1203/EU)⁽¹⁸³⁾ 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. A detailed assessment of these topics will be included in the next EIR once more implementation measures are put in place and more systematic information is available.

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 are required to transpose the new ECD into national law by 21 May 2026 and to take additional measures to combat environmental crime more effectively, through training, coordination, cooperation and strategic approaches. In Finland, a working group consisting of relevant ministries and stakeholders was set up in May 2024 to support the transposition work. 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⁽¹⁸⁴⁾, EnviCrimeNet⁽¹⁸⁵⁾, the European Network of Prosecutors for the Environment⁽¹⁸⁶⁾ and the EU Forum of Judges for the Environment⁽¹⁸⁷⁾. 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.

Environmental Liability Directive

The Environmental Liability Directive (ELD)⁽¹⁸⁸⁾ 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. Following the legal obligation, the ELD has undergone the second evaluation⁽¹⁸⁹⁾, which will be finalised in 2025, and which was supported by an external study⁽¹⁹⁰⁾, 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 have been

⁽¹⁸³⁾ Directive 2024/1203/EU on the protection of the environment through criminal law, <https://eur-lex.europa.eu/eli/dir/2024/1203/oj/eng>.

⁽¹⁸⁴⁾ <https://www.impel.eu/en>.

⁽¹⁸⁵⁾ 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>).

⁽¹⁸⁶⁾ <https://www.environmentalprosecutors.eu>.

⁽¹⁸⁷⁾ <https://www.eufje.org/index.php?lang=en>.

⁽¹⁸⁸⁾ 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>

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02004L0035-20190626>

⁽¹⁸⁹⁾ Commission staff working document - Evaluation of the Environmental Liability Directive, forthcoming 2025.

⁽¹⁹⁰⁾ 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>.

reported in the second reporting period (2013–2022) than in the first one (2007–2013). However, the downward 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 2019, Finland reported one occurrence of an imminent threat of environmental damage (water damage) and two occurrences of environmental damage under the ELD (one occurrence of water and biodiversity damage and one of biodiversity damage). In the previous reporting period, there were two confirmed environmental damage occurrences under the ELD (one case for biodiversity damage and one for land/soil and water damage). For comparison, the Finnish Environment Institute studied 627 occurrences of environmental damage between 2013 and 2019 in detail and concluded that only three of them were plausible ELD occurrences.

Finland has not introduced mandatory financial security for ELD liabilities and the demand for such voluntary instruments remains low. Stand-alone environmental insurance policies that provide cover for remediating gradual as well as sudden and accidental pollution, including on-site and off-site remediation, may sometimes provide coverage for ELD liabilities. Environmental extensions to general liability policies are widely available and mostly provide cover only for remediating off-site pollution from a sudden and accidental incident on an insured site. These extensions provide cover for ELD liabilities including primary, complementary and compensatory remediation for water and biodiversity damage as well as land damage. Environmental extensions to property policies are also available that are similar to debris removal clauses but offer broader cover; however, they do not cover complementary or compensatory remediation under the ELD.

2025 priority action

- Encourage the use of training programmes provided by the Commission (or developed at the national level) and 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⁽¹⁹¹⁾ 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⁽¹⁹²⁾ and the TAIEX-EIR PEER 2 PEER tool⁽¹⁹³⁾. 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 Technical Support Instrument (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 TSI had annual calls in 2022, 2023, 2024 and 2025 with projects implemented in the respective following year (the year in brackets indicated below is the call year):

- Do no significant harm (DNSH) guidelines for implementing the Green transition in Finland (from national DNSH-guidelines to implementing the EU taxonomy), Ministry of the Environment (2022)
- Accelerating permitting for renewable energy, Ministry of the Environment (2023)
- Industrial ecosystems, Regional Council of Lapland (2023)
- ESG risk management framework for the financial sector, Finanssivalvonta (FIN-FSA) (2023)
- GreenREFORM EU, Ministry of Finance (2024)
- Support for the Preparation of Social Climate Plans, Ministry of the Environment (2024)
- Support for assessment of Environmentally Harmful Subsidies (EHS) and for the preparation of national

⁽¹⁹¹⁾ 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).

⁽¹⁹²⁾ 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)).

⁽¹⁹³⁾ 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.

biodiversity finance plans in Belgium, Finland, Luxembourg and Netherlands, Ministry of the Environment (2024)

- ProdTool - NPB 2.0: Micro-Data Analysis Tool 2.0 for comparative productivity studies at National Productivity Boards (2025)
- - Enhancing Finland's capacity to anticipate and analyse multidimensional implications of new technologies and to implement EU Recommendation on enhancing research security (2025)

The Commission's TAIEX-EIR PEER 2 PEER tool

In 2017, the Commission launched the TAIEX-EIR PEER 2 PEER tool⁽¹⁹⁴⁾, which 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⁽¹⁹⁵⁾ are those requested by the European Commission to present new and upcoming environmental legislation and policy in all Member States.

Workshops involving Finland are as follows:

- Climate adaptation and blue infrastructure (31 May–1 June 2022);

- Future challenges for air protection (24 November 2022) with the EU Czech Presidency;
- Making space for biodiversity: Regional action to mainstream biodiversity and empower stakeholders (21–23 March 2023);
- Decentralised biowaste recycling in Austria (9–10 October 2023);
- Biodiversity, nature conservation and large predators: Examples across European regions (4–6 June 2024);
- Online platforms: EU batteries, packaging and packaging waste regulation (28–29 October 2024).

In the 2022 EIR, Finland received a priority action to continue building administrative capacity to support the green transition, in particular in the fields of circular economy, governance and public administration, and finance including access to finance. Finland has made some progress in that respect, but the situation still needs improvement. For that reason the priority action is reiterated below.

2025 priority action

- Improve overall national environmental governance, in particular administrative capacity to support the green transition and coordination at the regional and local levels.

⁽¹⁹⁴⁾ https://ec.europa.eu/environment/eir/p2p/index_en.htm.

⁽¹⁹⁵⁾ Flagship multi-country workshops projects in the reporting period are: Recast Drinking Water Directive (3 April 2025); Environmental compliance and governance (18 March 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). 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>	
Adopt measures to increase the circular material use.	
<i>Waste management</i>	
- 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. - Ensure the achievement of the 2025 waste targets, following the recommendations made by the Commission in the Early Warning Reports where applicable.	
Biodiversity and natural capital	
<i>Nature protection and restoration – Natura 2000</i>	
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>	
- Strengthen 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. - Enhance efforts to collect reliable data on the conservation status of habitats and species as well as their occurrence at site level. In view of this, consider the creation of a body in charge of monitoring and reporting, to ensure that data are not provided only ad hoc on a contract basis	
<i>Recovery of ecosystems</i>	
- Implement eco-schemes and agri-environmental measures and practices to address the environmental needs of Finland. - Ensure sustainable management of forests, i.a. by adopting the National Forest Programme post-2020 and consider the conservation objectives of Natura 2000 forest sites when developing the National Forest Management Plan. - Implement peatland conservation and restoration measures and include such measures and objectives in the national restoration plans.	
<i>Prevention and management of invasive alien species</i>	
Step up implementation of the IAS Regulation, including with regard to enforcement and capacity of inspection authorities.	
Zero pollution	
<i>Clean air</i>	
- As part of the NAPCP, take action to reduce 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>	

• Reduce industrial air pollution damage and intensity. • Reduce industrial releases to water and their intensity. • Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BAT conclusions and ensure timely updates to permits following the publication of BAT conclusions. • Ensure effective public participation and access to justice in relation to the IED.
<i>Noise</i>
• Complete and implement action plans on noise management.
<i>Water quality and management</i>
Water Framework Directive • Improve river continuity and ecological flows, boosting efforts on nature-based solutions to reduce hydromorphological pressures. • Ensure periodic reviews of permits for discharges, abstractions and other water uses, including hydropower 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. Floods Directive • 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). Nitrates Directive • Tackle nutrients pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive. Urban Wastewater Treatment Directive • Take the necessary measures to ensure full implementation of the current urban wastewater treatment directive, taking into account the new requirements of the recast directive.
<i>Chemicals</i>
• Upgrade the administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of 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 REF projects. • Increase customs checks and checks of products sold online with regard to compliance with chemicals legislation.
Climate action
• 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
• 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
Information, public participation and access to justice • 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 the publication of final decisions) is electronically accessible on a timely basis, 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.
- Improve access to courts in national environmental cases by the public concerned and eliminate practical barriers, such as length of proceedings and excessive costs in some Member States.

Compliance assurance

- Encourage the use of training programmes provided by the Commission (or developed at the national level) and 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

- Improve overall national environmental governance, in particular administrative capacity to support the green transition and coordination at the regional and local levels.