



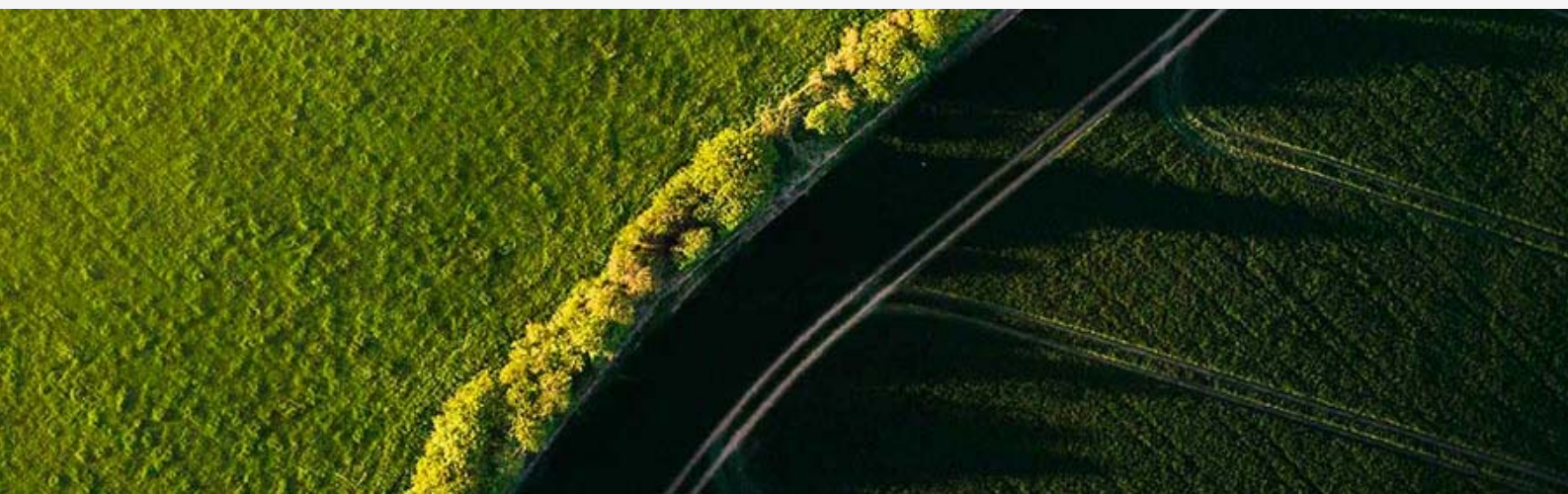
New regulation on carbon footprint reporting in Spain

Royal Decree 214/2025 aims to strengthen the role of the carbon footprint in Spain's climate policies.

Spain | Legal Flash | April 2025

KEY ASPECTS

- Royal Decree 214/2025 (“**RD 214/2025**”) emphasizes the role of large companies and certain public authorities in the energy transition. These organizations are subject to new obligations to calculate their carbon footprint and establish an emissions reduction plan.
- For these companies, registering in Spain's registry of carbon footprint, offsetting, and CO₂ absorption projects (the “**Registry**”) will be voluntary. However, publishing information on their carbon footprint and reduction commitments will be mandatory.
- The Registry's basic system remains the same, but new types of CO₂ absorption projects (e.g., blue carbon) are included, and registration of the carbon footprint of events is regulated.
- Better coordination with regional registries is established, and the Spanish Office for Climate Change (“**OECC**”) is expected to draft and update supporting documents.
- The calculation of carbon footprints can be used as environmental criteria for public procurement.





Purpose of the new carbon footprint regulation

On April 12, 2025, RD 214/2025 of March 18 was published, creating the new Registry and establishing the obligation for companies to calculate their carbon footprint and prepare and publish greenhouse gas (“GHG”) emissions reduction plans.

RD 214/2025 was issued under the twelfth final provision of Act 7/2021 of May 20, on climate change (“**Act 7/2021**”), requiring the government to establish the type of companies operating in Spain that must calculate and publish their carbon footprint and prepare and publish their GHG emissions reduction plan, with the possibility of voluntarily offsetting their carbon footprint.

It is now mandatory for specified companies and institutions to calculate their carbon footprint and to establish and publish a GHG emissions reduction plan. RD 214/2025 also provides continuity to the existing Registry and will come into force on June 12, 2025.

Obligation to calculate carbon footprint and prepare reduction plan

The following are required to calculate their carbon footprint and draw out and publish a reduction plan:

- Companies that prepare consolidated financial statements and limited liability companies whose average number of employees during the tax year exceeds 500, as well as companies that are considered public interest entities or meet the condition to be considered large companies. RD 214/2025 does not expand the number of companies that must calculate their carbon footprint, as it only affects the group of companies established in Act 11/2018 of December 28.

Registering in the Registry will be voluntary; however, as an incentive, companies will receive a participation label that they can use to show their commitment to sustainability.

- Spanish government agencies, its autonomous bodies, social security entities and agencies, and other public institutions. They must all record their carbon footprint and reduction plan annually in the Registry from 2026, corresponding to their 2025 carbon footprint.

The reduction plan prepared by the different organizations must include a quantifiable target to reduce emissions within at least five years, together with the measures to achieve this. Organizations must make information on their carbon footprint and reduction plan available to the public for free on their website or through the corresponding sustainability report.

Registry of carbon footprint, offsetting and CO₂ absorption projects

The existing registry will be maintained as a public administrative registry managed by the Ministry for Ecological Transition and the Demographic Challenge (“**MITECO**”), through the OECC. Registrations made previously will remain valid, unless any updates are required in line with changes to the provisions established in the registered acts.

The Registry is structured as follows:

- **Section A on carbon footprint and GHG emissions reduction commitment**
 - Who can register? Legal entities or self-employed workers, ministerial departments of the Spanish government agencies, its autonomous bodies, social security entities and agencies, and other public institutions that operate in Spain and generate GHG emissions and that calculate their carbon footprint and perform activities aimed at reducing it.
 - What acts can be registered? The carbon footprint of an organization and the associated GHG emissions reduction commitments, and most recently, carbon footprints from events and actions to reduce emissions. An event's carbon footprint is defined as the total GHG emissions released as a direct or indirect consequence of a set of activities to carry out a specific event.



- What kind of emissions must be registered? In the case of organizational carbon footprint, public sector organizations must calculate their direct GHG emissions (scope 1) and indirect emissions associated with purchased and consumed electricity and energy (scope 2). Registration of other indirect emissions (scope 3) will be voluntary. Conversely, when registering an event's carbon footprint, both direct and indirect emissions must be included.
- What type of verifications are recognized? Those carried out by (i) entities accredited by national accreditation bodies to verify GHG reports, and (ii) designated operational entities accredited under the flexibility mechanisms of the Kyoto Protocol and the Paris Agreement.
- What information must be included in the emissions reduction commitment? A quantified reduction target against a base year, together with the measures to achieve it. From January 1, 2026, this target must be established for a time horizon of at least five years.
- Is there any type of recognition granted by the Spanish authorities? Yes. Entities are granted a document acknowledging their registration that enables them to use a participation label from the MITECO. This label shows their level of participation for a specific period of time.

➤ **Section B on CO₂ sequestration absorption projects**

- Who can register? Individuals or legal entities, communities that own communal forests, or the legally established management boards of collective forests that voluntarily carry out or own CO₂ absorption projects located anywhere in Spain.
- What acts can be registered? CO₂ absorptions generated throughout Spain in projects related to land use, land use change and forestry, or blue carbon (carbon flows and stores in marine ecosystems as a result of biological processes and that are susceptible to management), which increase stored carbon. Absorption projects must meet minimum requirements, including generating net profit in CO₂ absorption and long-term carbon storage, at least during the permanence period.
- How is CO₂ absorption calculated? Calculation is based on the guidelines and best practices of the Intergovernmental Panel on Climate Change (IPCC), the national GHG inventory, the national forest inventory data or other available information.
- What is the maximum period to register a project? This period depends on the characteristics and risks associated with losing the sequestered carbon and will be established in the support documents on the OECC's website. Once this period has elapsed, the project owner must provide documentation to verify that it is still in progress and is in line with the management plan.
- How does the guarantee fund work? This is a mechanism to ensure the permanence of the absorptions, made up of the absorptions of the registered projects. It covers the possible absorption losses due to reasons beyond control of the parties involved in the project.
- Is coordination with the land registry expected? Yes. Registrants of the domain or other in rem rights of use or enjoyment can record in the land registry their Registry registration in a marginal note by means of a certificate issued by the Registry. This note will be canceled and will expire after five years from the project's registration date in the Registry and also by means of a project's deregistration certificate from the Registry.
- Is any type of recognition granted by the Spanish authorities? Yes. Entities are granted a document recognizing their registration that reflects the project's main characteristics and includes the assessment of the project's benefits.

➤ **Section C on carbon footprint offsetting**

- Who can register? Legal entities or self-employed workers, ministerial departments of the Spanish government agencies, its autonomous bodies, social security entities and agencies,



and other public institutions that operate in Spain and generate GHG emissions and offset their emissions.

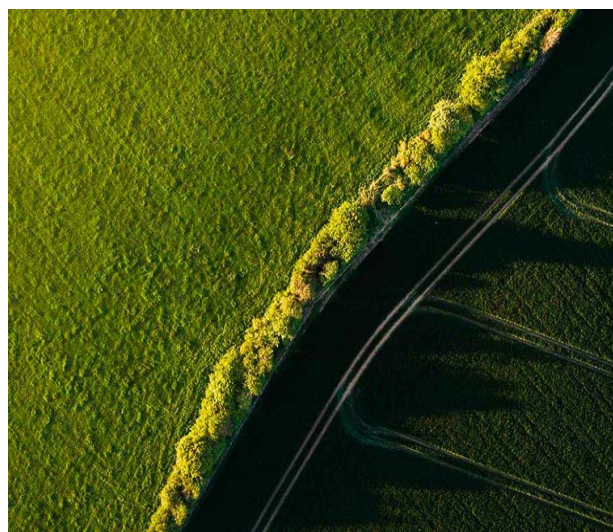
- What acts can be registered? Carbon footprint offsets registered in section A of the Registry from CO₂ absorption projects in section B and GHG emissions reduction projects carried out by a third party and recognized by the MITECO.
- Is there any type of recognition granted by the Spanish authorities? Yes. Those that register are granted a document recognizing their registration, enabling them to use a participation label from the MITECO. This label reflects their participation in this section for a specific period of time. If the offsetting has been carried out through sequestration projects with outstanding assessment in line with the scale established by the OECC, the label will reflect this.

Coordination with autonomous regions

RD 214/2025 establishes that sections A and B of the Registry will be compatible and work in coordination with regional carbon footprint registries, provided that the requirements established by the latter for registration in these sections are compatible with those established in the Registry. Regarding section B, coordination will only be possible if the accounting of absorptions is done exclusively through the Registry.

Importance of the carbon footprint in public procurement

As already included in Royal Decree 163/2014, the contracting authority may include—among the environmental considerations established in the procurement procedure—items related to the carbon footprint. RD 214/2025 establishes that these considerations can be accredited by registration in the Registry.



For additional information, please contact our **Knowledge and Innovation Group** lawyers or your regular contact person at Cuatrecasas.

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