# **Legal 500 Country Comparative Guides 2025**

#### **Denmark**

**Environment** 

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This country-specific Q&A provides an overview of environment laws and regulations applicable in Denmark.

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#### **Denmark:** Environment

### 1. What is the environmental framework and the key pieces of environmental legislation in your jurisdiction?

The overall purpose of the Danish environmental legislation framework is to protect the environment and promote nature conservation, so to ensure the sustainable development of society with respect for human living conditions and for the conservation of wildlife and vegetation. The key environmental framework in Denmark stems from EU law, which has been implemented in Danish legislation. The major environmental laws and related regulations are as follows:

- The Danish Environmental Protection Act (in Danish: Miljøbeskyttelsesloven). The Act sets the framework to prevent and control pollution of air, water, soil, and subsoil, as well as vibration and noise nuisance. The Act also contains hygienically justified rules of importance to the environment and population and limits the use and waste of raw materials and other resources. It contains rules to promote the use of cleaner technology as well as rules to promote recycling in waste management.
- The Danish Nature Protection Act (in Danish:

  Naturbeskyttelsesloven). The Act protects population
  of fauna and flora as well as their habitats through
  nature conservation and restoration. It also protects
  landscape, cultural-historical, scientific and
  educational values. Finally, it grants the public access
  to roam in nature, thus improving the opportunities for
  outdoor life.
- The Danish Planning Act (in Danish: Planloven). The Act forms the basis for the public authorities' management of future land-use. The fundamental idea of the Act is that the public planning of the future land-use must be based on an overall assessment of the various public and private interests. Such interests include creating and conserving valuable buildings, settlements, urban environments, and landscapes. Furthermore, the Act establishes that open coasts shall continue to comprise an important natural and landscape resource. Finally, the Act aims to involve the public in the planning process.

Besides the environmental framework legislation (and environmental EU legislation), Danish environmental legislation consists of acts, statutory orders, circulars, plans, guidelines, and decisions. Acts and statutory orders are binding administrative rules.

Some of the most important acts in the environmental legislation—besides the main environmental framework as listed above—are:

- The Danish Water Basin Management Planning Act (in Danish: Vandplanlægningsloven). The Act implements the EU Water Framework Directive in Danish law and provides the definition of applied measures in obtaining a good marine ecosystem, while enabling sustainable exploitation of marine resources. The Act applies to the ecosystem structure, function, and processes—including geographic, physiographic, biologic, geologic, and climatic factors—as well as physical, acoustic, and chemical relations existing and caused by human activities. The Act encompasses the Danish Sea zones such as waterbeds and seabed territories as well as exclusive economic areas.
- The Danish Coastal Protection Act (in Danish: Kystbeskyttelsesloven). The Act provides rules to protect the Danish coastline and to guard against flood and coastal erosion risks.
- The Danish Environmental Objectives Act (in Danish: <u>Miljømålsloven</u>). The Act provides a detailed framework for the planning and the protection of the international nature conservation areas (Natura 2000). The Act implements the EU Birds Directive (2009/147/EC) and the EU Habitats Directive (92/43/EEC).
- The Danish Environmental Assessment Act (in Danish: Miljøvurderingsloven). This Act is the principal Act implementing the EU EIA Directive and the EU SEA Directive as well as the UNECE Espoo Convention and the SEA Protocol. The Act regulates screening and environmental impact assessment of plans, programs, and specific projects.
- The Danish Contaminated Soil Act (in Danish:
   <u>Jordforureningsloven</u>). The purpose of the Act is to
   prevent, eliminate or/and reduce land contamination
   to avoid adverse effects from soil contamination
   through technical inspection projects.
- The Danish Environment Information Act (in Danish: <u>Miljøoplysningsloven</u>). The Act implements the EU Directive on public access to environmental information and the Aarhus Convention, which ensures that everyone has the right to access environmental information.

### 2. Who are the primary environmental regulatory authorities in your jurisdiction? To what extent do they enforce environmental requirements?

Environmental legislation is primarily administered by the Danish national government (The Environmental Protection Agency, EPA, in Danish: Miljøstyrelsen) and the municipalities as approval authorities. Other governmental authorities such as the Danish Energy Agency (in Danish: Energistyrelsen) also administrates some parts of the environmental legislation. Typically, the approval authority carries out environmental inspections and, when necessary, enforcement (by injunctions or prohibitions) if environmental legislation is not complied with.

The vast majority of tasks pertaining to environmental control, as well as the responsibility for enforcing environmental legislation, rests with the municipalities.

The environmental legislation has very different legal provisions regarding inspections. In relation to environmental permits, inspections are carried out on a regular basis to ensure that companies routinely adjust and adapt to comply with current environmental legislation and BAT. In the area of e.g., nature protection, no requirement is set for regular inspections by the authorities. Instead, inspections and enforcement take place based on notifications from citizens.

#### 3. What is the framework for the environmental permitting regime in your jurisdiction?

The permitting process in Denmark depends on the type of activity and installation being permitted. Polluting industrial activities are generally permitted in accordance with the Statutory Order on Industrial Emission Permits (in Danish: *Godkendelsesbekendtgørelsen*), which implements parts of the EU Directive 2010/75 on Industrial Emissions. Some industrial activities (with high similarity) are regulated by the Statutory Order on General Binding Rules (in Danish:

Standardvilkårsbekendtgørelsen).

Company industries that are alike (e.g. car repair shops and machine shops) are regulated by small businesses executive orders (in Danish: *Branchebekendtgørelser*). The process for these industries is based on a notification scheme and not on a permitting process. The owner notifies the municipality and, if no terms or conditions are set, the owner can open their workshop four weeks from the time of the notification.

### 4. Can environmental permits be transferred between entities in your jurisdiction? If so, what is the process for transferring?

Permits are given to a specific entity for the purpose of operating one or more specific activities or one or more specific installations at one particular geographical location.

Companies sold in free trade may transfer a permit to the purchasing company. It is not, however, possible to use the permit at another location.

A change of ownership must be registered with the authorities, so to identify the party responsible for complying with the terms of the permit, BAT and other relevant legislation.

### 5. What rights of appeal are there against regulators with regards to decisions to grant environmental permits?

Denmark has ratified the UNECE Convention on Access to Information, Public Participation and Access to Justice in Environmental Matters (The Aarhus Convention), which grants the right for any person with a direct, personal, and legitimate interest access to judicial procedure in environmental matters.

Decisions to grant environmental permits can be appealed to a higher administrative authority and to the courts. In Denmark all appeals regarding environmental and planning issues and decisions will be lodged to the Danish Environment and Food Board of Appeal (in Danish: Miljø- og Fødevareklagenævnet) and to the Danish Town and Country Planning Board of Appeal (in Danish: Planklagenævnet). The decisions of the Boards of Appeal can be appealed to the courts.

# 6. Are environmental impact assessments (EIAs) for certain projects required in your jurisdiction? If so, what are the main elements of EIAs (including any considerations in relation to biodiversity or GHG emissions) and to what extent can EIAs be challenged?

An environmental impact assessment (EIA) is by Danish law required before granting a permit for projects that may have a significant impact on the environment. The list of projects obliged to undergo an EIA by Danish legislation is identical to Annex I in the EIA Directive. The same goes for the list of projects subject to a screening

in Annex II of the EIA Directive. This is regulated in the Danish Environmental Assessment Act (in Danish: *Miljøvurderingsloven*).

In accordance with the EIA Directive, the main element of the EIAs includes an assessment and evaluation of impacts and development of alternatives to predict and identify the likely environmental impacts of a proposed project, including a detailed elaboration of alternatives. Moreover, as outlined in the preamble and Annex IV of the EIA Directive and in the Danish Environmental Assessment Act, the assessment must include a section detailing the impact of the specific project on the climate, such as the impacts of greenhouse gas emissions. Additionally, biodiversity is considered in the assessment, with a focus on the potential effects on ecosystems, species, and habitats, particularly those protected under the EU Habitats Directive (92/43/EEC) and the EU Birds Directive (2009/147/EC).

The competent authority is obliged to conduct hearings of the concerned public, authorities and, if relevant, other states before a permit is granted or rejected.

The EIA Directive is implemented by the Danish Environmental Assessment Act (in Danish: Miljøvurderingsloven), partly by the legislation under the auspices of the Ministry of Transport and partly by the sector-specific legislation concerning intensive livestock installations. A screening decision or an EIA permit may be brought before one of the three Environmental Appeal Boards in Denmark: The Danish Environment and Food Board of Appeal (in Danish: Miljø- og Fødevareklagenævnet), The Danish Town and Country Planning Board of Appeal (in Danish: Planklagenævnet), and The Danish Energy Board of Appeal (in Danish: Energiklagenævnet).

# 7. What is the framework for determining and allocating liability for contamination of soil and groundwater in your jurisdiction, and what are the applicable regulatory regimes?

In general, and like EU legislation, *The Precautionary Principle* and *The Polluter Pays Principle* applies in all Danish environmental legislation.

Hence, the principles also apply to soil and groundwater pollution. The Danish Contaminated Soil Act (in Danish: Jordforureningsloven) contains the legal framework for determining soil and groundwater pollution and grants the authorities enforcement power e.g., through injunctions or prohibitions to the responsible polluter. In addition, the Danish Environmental Damage Act (in

Danish: *Miljøskadeloven*) contains legal provisions for the person (typical a legal person) responsible for pollution to be held liable for the damages and costs associated with remediation.

# 8. Under what circumstances is there a positive obligation to investigate land for potential soil and groundwater contamination? Is there a positive obligation to provide any investigative reports to regulatory authorities?

The authorities (in these cases it will most often be a municipality) can grant an investigation order to determine the extent of soil contamination, to complete a risk assessment, and to estimate the costs associated with remediation.

For soil contaminations, where no person can be held responsible, the Regions of Denmark are responsible for mapping the contaminated areas. Mapped areas are categorized at Knowledge Level 1 or Knowledge Level 2.

Knowledge Level 1 regard areas where there is actual knowledge about industrial activities that may have caused contamination.

Knowledge Level 2 regard areas where studies have confirmed that the area is contaminated. The Regions of Denmark are responsible for soil remediation (removing contaminated soil) or to carry out remedial measures (purifying and revitalizing the soil).

The Regions of Denmark are responsible and obligated to perform soil remediation. The requirement applies to areas concerning groundwater, surface water, Natura 2000 areas, and areas where contaminated soil have a detrimental effect on people (e.g. kindergartens or public playgrounds).

All mapped areas are registered in the public database, Digital MiljøAdministration (DMA), which is administrated by the Danish EPA.

### 9. If land is found to be contaminated, or pollutants are discovered to be migrating to neighbouring land, is there a duty to report this contamination to relevant authorities?

Both the Danish Environmental Protection Act (in Danish: *Miljøbeskyttelsesloven*) and the Danish Contaminated Soil Act (in Danish: *Jordforureningsloven*) establishes an obligation to report detected pollution to the competent authorities.

## 10. Does the owner of land that is affected by historical contamination have a private right of action against a previous owner of the land when that previous owner caused the contamination?

Depending on the circumstances, a contaminated property may be viewed as suffering from a defect. In such cases, the owner can file a lawsuit against the previous owner to be compensated if the property value is diminished as a result of the contamination. The current owner carries the burden of proof.

### 11. What are the key laws and controls governing the regulatory regime for waste in your jurisdiction?

The key legislation for waste management are the Danish Statutory Order on Waste (in Danish:

Affaldsbekendtgørelsen), the Danish Statutory Order on Waste Incineration (in Danish:

Affaldsforbrændingsbekendtgørelsen), the Danish Statutory Order on Waste Treatment Facility (in Danish: Affaldsbehandlingsanlægsbekendtgørelsen), the Danish Statutory Order on Waste on Landfills (in Danish: Deponeringsbekendtgørelsen), the Danish Statutory Order on Seveso (in Danish: Risikobekendtgørelsen), the Danish Statutory Order on Waste Inspection (in Danish: Affaldstilsynsbekendtgørelsen), and the Danish Statutory Order on Waste Regulations, Fees, and Actors, etc. (in Danish: Bekendtgørelse om affaldsregulativer, -gebyrer og -aktører mv.).

# 12. Do producers of waste retain any liabilities in respect of the waste after having transferred it to another person for treatment or disposal off-site (e.g. if the other person goes bankrupt or does not properly handle or dispose of the waste)?

As a general rule, the waste producer is no longer responsible for their waste when it has been handed over to a third party for treatment, whether that would be through recycling, incineration or by another disposal method.

However, as regulated by the EU Regulation on Shipments of Waste, which applies in Denmark, shipments of waste are subject to the requirement of a financial guarantee or equivalent insurance covering costs of transport, etc.

### 13. To what extent do producers of certain products (e.g. packaging/electronic devices) have obligations regarding the take-back of waste?

In accordance with EU legislation, the Extended Producer Responsibility (EPR) for electronics, batteries, and cars, applies in Denmark.

In addition, Denmark also has national voluntary takeback schemes for companies' own products when they have been turned into waste, e.g., Nespresso capsules.

And finally, companies will have to comply with the Packaging Waste Regulation and be responsible to clean up single-use plastic and cigarettes.

## 14. What are the duties of owners/occupiers of premises in relation to asbestos, or other deleterious materials, found on their land and in their buildings?

As a general rule, a premises owner is not obligated to take action in relation to the discovery of asbestos or other deleterious materials found on their land and in their buildings. If there is a need to remove, renovate or clean materials containing asbestos, it must be reported to the Danish Working Environment Authority (WEA) (in Danish: *Arbejdstilsynet*) and the work must be carried out by authorized and professionally trained personnel.

## 15. To what extent are product regulations (e.g. REACH, CLP, TSCA and equivalent regimes) applicable in your jurisdiction? Provide a short, high-level summary of the relevant provisions.

REACH and CLP are regulations of the European Union, and they are both directly applicable in Denmark.

TSCA is a U.S. regulation that do not apply in Denmark. However, the threshold limit values (e.g., formaldehyde in wood-based products) as set by the TSCA must be complied with when exporting Danish products to the United States.

## 16. What provisions are there in your jurisdiction concerning energy efficiency (e.g. energy efficiency auditing requirements) in your jurisdiction?

Energy efficiency requirements apply with a few

exceptions to all activities listed in Annex I in the IE Directive (identical with Annex 1 in the Statutory Order on Industrial Emission Permits), IE livestock, and all waste incineration plants.

The binding requirement for energy efficiency is set in the Statutory Order on Industrial emission permits (§ 20, stk. 1), requiring the use of BAT in accordance with Activities listed in Annex I in the IE Directive.

For IE livestock, the binding requirement for energy efficiency is set in the Statutory Order on Environmental Approval for Livestock Holdings (in Danish: Husdyrgodkendelsesbekendtgørelsen § 35, stk. 1, and § 47) and requires the greatest possible utilization of energy and raw material consumption and information on energy efficiency.

For waste incineration plants, the Statutory Order on Waste Incineration (§ 12), which implements the Energy Efficiency Directive (EU 2023/1791), requires all heat generated from waste incineration or co-incineration plants to be utilized when possible.

17. What are the key policies, principles, targets, and laws relating to the reduction of greenhouse gas emissions (e.g. emissions trading schemes) and the increase of the use of renewable energy (such as wind power) in your jurisdiction?

According to The Danish Climate Act (in Danish: *Klimaloven*), Denmark will reduce greenhouse gas emissions by 70% in 2030 compared to 1990. Furthermore, Denmark aims by 2050 to have achieved carbon neutrality and to not emit more greenhouse gas than absorbed.

According to the government platform of the current Government of Denmark (as of December 2024), Denmark intends to advance the goal of carbon neutrality from 2050 to 2045, and from 2050 to reduce greenhouse gas emissions by 110% compared to 1990.

In addition, Denmark is obliged to comply with the European Union's climate targets for 2030, 2040, and 2050, as well as the objectives outlined in the Paris Agreement, which aims to limit global warming to 1.5°C above pre-industrial levels.

18. Does your jurisdiction have an overarching "net zero" or low-carbon target and, if so, what legal measures have been implemented in order

#### to achieve this target.

Denmark aims to be carbon neutral by 2050. The climate goal is set by The Danish Climate Act (in Danish: *Klimaloven*). Binding rules to ensure the achievement of the climate goal have not been implemented.

In addition, Denmark has ratified the Convention on Long-Range Transboundary Air Pollutants (LRTAP), the Directive on National Emission Ceilings (NEC Directive that sets stricter limits on the five main pollutants in Europe), and the Air Quality Framework Directive, which establish standards for a range of pollutants as well as requires quality monitoring of air pollution so to better assess the level of pollution in relation to the ambient air quality standards.

## 19. Are companies under any obligations in your jurisdiction to have in place and/or publish a climate transition plan? If so, what are the requirements for such plans?

In 2024, the European Union passed the Corporate Sustainability Due Diligence Directive (CSDDD), which sets out an obligation for large companies to adopt and put into effect a transition plan for climate change mitigation. The plan must align with the 1.5°C mitigation pathway as set forth in the Paris Agreement and the objective to achieving climate neutrality in accordance with the European Climate Law (Regulation EU 2021/1119) and follow specific requirements of the new sustainability due diligence directive (CSDDD). The directive must be implemented in national law by 26 July 2026 and will apply to companies a year later.

The core due diligence duties for companies in the scope of the Directive include the following actions:

- Integrating due diligence into the corporate policies and risk management systems.
- Identifying adverse human rights and environmental impacts in the company's operations as well as those of its subsidiaries and of its business partners in the chain of activities; and prioritising them according to their severity and likelihood.
- Addressing negative impacts that have been, or should have been, identified (where necessary, in the order of prioritisation). Companies must prevent and/or mitigate potential impacts and, when negative impacts have already occurred, bring them to an end or, if not immediately possible, at least minimize their extent. Companies also must provide remedies if they caused the adverse impact or contributed to it through acts or omissions.

- As a measure of "last resort" when all other actions have failed, and where severe impacts are at stake and only where these impacts outweigh the foreseeable negative consequences of disengagement, companies are required to suspend or terminate a business relationship.
- Engage with stakeholders, i.e. consult them at certain stages of the due diligence process (in particular during the identification of impacts), based on meaningful information (i.e. of sufficient quality and level of detail to allow them to fully participate) provided to stakeholders; companies may do so through industry or multi-stakeholder initiatives (except for the consultation of their own employees and their representatives).
- Establish and maintain a complaints and notification procedure.
- Monitor the effectiveness of due diligence measures.
- Communicate publicly on due diligence according to the Corporate Sustainability Reporting Directive and the European Sustainability Reporting Standards (with some exceptions).

# 20. To what extent does your jurisdiction regulate the ability for products or companies to be referred to as "green", "sustainable" or similar terms? Who are the regulators in relation to greenwashing allegations?

In Denmark there are several certification and labeling schemes, including international schemes such as FSC, PEFC, Fairtrade, MSC, ASC, GOTS and EU-organic production-regulation. Denmark, along with other Nordic countries, also has a few national green and sustainable labeling schemes such as:

Svanemærket, which ensures that the product and service has the lowest environmental impact within its category. Strict demands are set for substances that are or can be problematic for human health.

Ø-mærket, is the Danish organic label, which guarantees increased animal welfare, fewer food additives, protection of nature and groundwater, no pesticides, no E numbers, and no GMO in animal feed.

According to the Danish Marketing Practices Act (in Danish: Markedsføringsloven), marketing must not contain false information or in any other way be deceptive or likely to deceive the average consumer, even if the information is factually correct. The trader must be able to furnish evidence as to the accuracy of factual claims.

The Danish Consumer Ombudsman (in Danish:

Forbrugerombudsmanden) is tasked with monitoring compliance with the Danish Marketing Practices Act.

Denmark is currently in the stages of implementing the recently adopted ECCT Directive, which amends existing consumer protection laws and introduces new rules to tackle unfair commercial practices. The ECCT Directive aims to protect consumers from misleading environmental claims, or "greenwashing," by ensuring that companies provide clear, relevant, and reliable information about their products' environmental impact. Additionally, the proposed Green Claims Directive would further require companies to substantiate their green claims by complying with several requirements set forth in the proposed directive.

### 21. Are there any specific arrangements in relation to anti-trust matters and climate change issues?

Under Danish Law, there are no specific arrangements in relation to anti-trust matters and climate change issues.

### 22. Have there been any notable court judgments in relation to climate change litigation over the past three years?

On 1 March 2024, the Western High Court of Denmark issued the first ruling in a greenwashing case brought before the courts in Denmark. The case involved a major Danish meat producing company that used the phrases "Danish pig is more climate-friendly than you think" and "Climate-controlled pig" in its marketing. The Vegetarian Society of Denmark and the Climate Movement in Denmark sued, claiming these statements violated marketing laws. The Western High Court found the first statement acceptable but ruled that the second statement was misleading due to insufficient documentation. The plaintiffs appealed to the Supreme Court, where the defendant ultimately admitted the claims, leading the Supreme Court on 23 July 2024 to rule in favor of the plaintiffs on all remaining charges. This landmark ruling from the Danish Supreme Court marks a significant step in addressing greenwashing practices in Denmark.

23. In light of the commitments of your jurisdiction that have been made (whether at international treaty meetings or more generally), do you expect there to be substantial legislative

#### change or reform in the relation to climate change in the near future?

In 2024, the Danish government agreed upon the so-called 'green transition agreement' (in Danish: *Den Grønne Trepart*), which represents a comprehensive legislative effort to combat climate change and promote environmental sustainability. The main components of the legislation include conversion of 10% of agricultural land area into nature and forest by 2045, the introduction of an agricultural emissions tax based on methane emission by 2030, and measures to address nitrogen reduction targets to comply with the EU Water Framework Directive.

Denmark has decided to end all new oil and gas exploration in the North Sea. The extraction will end in 2050. This is a part of a wider plan to stop the extraction of fossil fuels and to achieve the climate goal of being carbon neutral by 2050.

In accordance with the new EU Nature Restoration Law, Denmark is obliged to implement measures such as reforesting land, restoring wetlands, and enhancing biodiversity on agricultural lands to meet legally binding targets.

24. To what extent can the following persons be held liable for breaches of environmental law and/or pollution caused by a company: (a) the company itself; (b) the shareholders of the company; (c) the directors of the company; (d) a parent company; (e) entities (e.g. banks) that have lent money to the company; and (f) any other entities? Transactions

Each of the Danish environmental acts has a section on penalties and sanctions for breaches of the provisions etc. in the act. The general rule in all these sections is that cases regarding environmental breaches start against a legal entity such as a company or an institution. Normally, when starting a case against a legal entity, a concurrent criminal case is brought against the CEO of the legal entity. To start a case against a person, presupposes that the person acted intentionally or exhibited gross negligence.

In general, a criminal case must start against the company that committed the violation. However, there may be cases where activities are carried out by subsidiaries, but the actual decisions are made by the parent company. In such cases, both companies can be prosecuted. Banks, creditors or other entities cannot be

held liable as legal entities for environmental breaches.

# 25. To what extent can: (a) a buyer assume any pre-acquisition environmental liabilities in an asset sale/share sale; and (b) a seller retain any environmental liabilities after an asset sale/share sale in your jurisdiction?

- (a) A buyer cannot assume any pre-acquisition environmental liabilities in an asset sale/share sale. There are, however, provisions in e.g., the Danish Nature Protection Act (in Danish: *Naturbeskyttelsesloven*) and the Danish Planning Act (in Danish: *Planloven*) under which the *owner or user* is liable for environmental harm. Thus, the current owner can be held responsible for the seller's actions.
- (b) It depends on the agreement between buyer and seller whether the buyer retains the seller's environmental liabilities. Since the polluter pays principle applies in Danish law, it follows that if it can be proven that a former seller is responsible for the pollution, the seller retains the liability after an asset sale/share sale.

# 26. What duties to disclose environmental information does a seller have in a transaction? Is environmental due diligence commonplace in your jurisdiction?

The legal caveat emptor principle applies in Danish law. This means that the buyer purchases at their own risk in the absence of a warranty in the contract. A buyer of a company or parts of a company, including the purchase of shares, has an elaborated duty to investigate the company's conditions, including the environmental conditions.

Vice versa the seller is obligated not to withhold or misrepresent material facts of the company or any other information that may be of significant importance to the buyer. If violated, the seller may be held liable. The assessment is based on increased culpa/carelessness, which is the level of guilt or negligence exhibited by the seller.

When placing the onus on the buyer, it is recommended—and quite common—for buyers to perform due diligence before making a purchase.

#### 27. What environmental risks can be covered by

#### insurance in your jurisdiction, and what types of environmental insurance policy are commonly available? Is environmental insurance regularly obtained in practice?

It is possible for companies in Denmark, including in the agricultural sector, to be covered by environmental insurance. The insurance policy typically covers the cost associated with restoration and remediation of natural and semi-natural areas. In addition, applicable property owners have an obligation to have an insurance that covers damages from leaks etc., from oil tanks of 6.000 liters or fewer.

# 28. To what extent are there public registers of environmental information kept by public authorities in your jurisdiction? If so, what is the process by which parties can access this information?

The Danish Environmental Protection Agency (EPA) (in Danish: *Miljøstyrelsen*) hosts and provides public access to most of the archives for environmental data in Denmark. The archives contain a large number of collected data pertaining to nature and the environment. Among them are data sets regarding protected nature and species. There is also data on soil polluted areas as well as data from industrial activities, including permits, derogations, or injunctions.

The public has full access to most of the Danish environmental information and data. However, some archives may require a login, and some are subject to confidentiality due to e.g., intellectual property rights or trade secrets.

## 29. To what extent is there a requirement on public bodies in your jurisdiction to disclose environmental information to parties that request it?

According to Danish environmental information legislation—the Freedom of Access to Environment Information Act (in Danish: Miljøoplysningsloven) and the Access to Public Files Act (in Danish: Offentlighedsloven)—the public has full access to all environmental data, with only a few exceptions. The public authorities can refuse to provide the requested information:

 if the authority is not in possession of the environmental information,

- if the environmental information relates to a pending lawsuit,
- or if releasing the information would adversely affect international relations, public safety, property rights or national defense.

The list is not exhaustive.

### 30. Are entities in your jurisdictions subject to mandatory greenhouse gas public reporting requirements?

Under the EU Corporate Sustainability Reporting Directive (CSRD), companies in the scope of the directive must disclose their environmental impacts, including greenhouse gas emissions, in their annual reports. These reports must align with the European Sustainability Reporting Standards (ESRS).

Additionally, the expansion of the European Union Emissions Trading System through the EU ETS2 means that emissions from fuel combustion in buildings, road transport, and additional sectors, previously excluded from EU ETS1, are now subject to greenhouse emission monitoring and reporting requirements. Regulated entities covered by the ETS2 are required to hold a greenhouse gas emissions permit by 1 January 2025, as well as an approved monitoring plan for the monitoring and reporting of their annual emissions.

## 31. Have there been any significant updates in environmental law in your jurisdiction in the past three years? Are there any material proposals for significant updates or reforms in the near future?

In the past three years, Denmark has introduced several significant environmental regulations. These include stricter requirements for low-emission zones, which now apply to diesel passenger cars starting from 1 October 2023. There are also new regulations on wood-burning stoves, requiring those installed before 2008 to be removed or replaced when property ownership changes. Additionally, a ban has been enacted on the distribution of free plastic bags by retailers, and municipalities are now required to sort waste into ten different types.

As of 1 January 2024, CO<sup>2</sup> emissions from recycled materials in the building sector will be considered as having a 0% contribution to the mandatory life cycle assessment (LCA) for new buildings, which was introduced on 1 January 2023. This applies to buildings with energy performance requirements, typically those heated to above 5°C.

In 2024, the Danish government agreed upon the so-called 'green transition agreement' (in Danish: *Den Grønne Trepart*), which represents a comprehensive legislative effort to combat climate change and promote environmental sustainability. The main components of the legislation include conversion of 10% of agricultural land area into nature and forest by 2045, the introduction of an agricultural emissions tax based on methane emission by 2030, and measures to address nitrogen reduction targets to comply with the EU Water Framework Directive.

The current Government of Denmark continues to have zero-emissions zones on its political agenda and maintains its focus on the establishment of more and bigger wind farms and solar parks. Denmark is also required to comply with the EU Nature Restoration Law, which is expected to influence the country's agricultural and forestry practices. Furthermore, there has been a renewed political and public interest in the development of nuclear power plants as well as an increased focus on PFAS pollution.

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