

# Government Decree

## on the carbon footprint limite values of a new building

By decision of the Government, the following is hereby laid down pursuant to section 38a, subsection 4 of the Building Act (751/2023), as amended by Act 897/2024:

### Section 1

#### *Scope*

This Decree lays down detailed provisions on the threshold values of the life-cycle carbon footprint of a new building, by usage category, referred to in section 38a of the Building Act (751/2023).

Where a building has components that serve different purposes, each component shall fall below the threshold laid down in this Decree for its category of use.

The limit value laid down in this Decree shall not apply to a new building or part of a new building in the case of a building owned by the armed forces or the central government and used for national defence purposes, with the exception of individual living quarters or office buildings occupied by the armed forces and other personnel of the national defence authorities, or to a building for which there is no obligation to obtain an energy certificate in accordance with the Act on the Energy Performance of Buildings (50/2013).

### Section 2

#### *Carbon footprint limit values for buildings in 2026 and 2027*

The carbon footprint limit values referred to in section 38a of the Building Act shall be the following for a new building for which an application for a building permit was initiated between 1 January 2026 and 31 December 2027:

Usage category	Carbon footprint limit value	
	kgCO <sub>2</sub> e/m <sup>2</sup> /a	kgCO <sub>2</sub> e/m <sup>2</sup>
Terraced houses and blocks of flats with no more than two storeys of living accommodation	16.0	800
Block of flats with at least three residential floors	16.0	800
Office building and health centre	20.0	1000
Commercial buildings, department stores, shopping centres, wholesale and retail trade buildings, market halls, theatres, opera, concert and conference build-	22.0	1100

ings, cinemas, libraries, archives, museums, art galleries and exhibition venues		
Tourist accommodation buildings, hotels, residential homes, senior housing, residential care homes and medical care institutions	25.0	1250
Educational buildings and kindergartens	20.0	1000
Sports hall	21.0	1050
Hospital	29.0	1450
Storage buildings, transport buildings, swimming pools and ice rinks with a useful floor area of more than 1 000 square metres	24.0	1200

### Section 3

#### *Carbon footprint limit values for buildings from 2028 onwards*

The carbon footprint limit values referred to in section 38a of the Building Act for a new building for which the application for a building permit has been submitted on or after 1 January 2028 are as follows:

Usage category	Carbon footprint limit value	
	kgCO <sub>2</sub> e/m <sup>2</sup> /a	kgCO <sub>2</sub> e/m <sup>2</sup>
Terraced houses and blocks of flats with no more than two storeys of living accommodation	13.0	650
Block of flats with at least three residential floors	12.0	600
Office building and health centre	17.0	850
Commercial buildings, department stores, shopping centres, wholesale and retail trade buildings, market halls, theatres, opera, concert and conference buildings, cinemas, libraries, archives, museums, art galleries and exhibition venues	18.0	900
Tourist accommodation buildings, hotels, residential homes, senior housing, residential care homes and medical care institutions	22.0	1100

Educational buildings and kindergartens	16.0	800
Sports hall	18.0	900
Hospital	28.0	1400
Storage buildings, transport buildings, swimming pools and ice rinks with a useful floor area of more than 1 000 square metres.	21.0	1050

#### Section 4

##### *Permissible exceedances of the limit value in specific situations*

The total carbon footprint limit value per usage category laid down in section 3 may be exceeded by a maximum of 5 % if the design and construction of a new building below the limit value is particularly difficult:

- 1) because of the characteristics of the building, its intended use or its location;
- 2) compliance with planning regulations that significantly increase the carbon footprint of a building; or
- 3) due to the implementation of life cycle characteristics that are different from conventional construction and promote longevity.

Notwithstanding the provisions on the maximum permissible exceedance in subsection 1 of this section, the threshold value may be exceeded in the following special circumstance by an amount corresponding to the necessary increase in the carbon footprint caused by that special circumstance:

- 1) the height of the building makes it particularly difficult to go below the limit value;
- 2) the design and execution of load-bearing and reinforcing structures in such a way that the limit value is below is particularly difficult due to an exceptionally demanding location.

The Decree of the Ministry of the Environment on the Climate Report and List of Construction Products (1027/2024) provides for the calculation of the carbon footprint in special situations and the reporting of the results as part of the climate assessment of a building. The calculation shall be based on the increased material consumption resulting from the specific situation and the resulting additional carbon footprint.

#### Section 5

##### *Entry into force*

This Decree enters into force on 1 January 2026.

An application for a building permit pending at the time of entry into force of this Decree will be subject to the provisions in force at the time of entry into force of this Decree.

Exceedances allowed under section 4 of this Decree in special situations shall apply to the limit values laid down in section 3 from 1 January 2028.

Helsinki xx xx 20xx

Minister for the Environment and Climate Change

Government Secretary