KOMISIJA EVROPSKIH SKUPNOSTI

Bruselj, 22.12.2005
COM(2005) 703 konč.

SPOROČILO KOMISIJE

„Nadaljnje smernice za načrte za razdelitev pravic za obdobje trgovanja sistema EU za trgovanje z emisijami od 2008 do 2012“

SPOROČILO KOMISIJE

„Nadaljnje smernice za načrte za razdelitev pravic za obdobje trgovanja sistema EU za trgovanje z emisijami od 2008 do 2012“

(Besedilo velja za EGP)

1. UVOD

1. To sporočilo državam članicam zagotavlja smernice za oblikovanje nacionalnih načrtov za razdelitev pravic za drugo obdobje trgovanja (2008 do 2012). To sporočilo ni del tekočega pregleda direktive o trgovanju z emisijami[1] („Direktiva“), v okviru katerega bo Komisija junija 2006 Evropskemu parlament in Svetu predložila poročilo, vključno s predlogi za izboljšano delovanje sistema EU za trgovanje z emisijami („EU ETS“), če je to potrebno. Pri pripravi tega pregleda Komisija priznava prispevke zainteresiranih strani pri dolgi vrsti vprašanj o delovanju in učinku EU ETS.

2. Te smernice dopolnjujejo smernice Komisije z dne 7. januarja 2004[2] za uporabo meril iz Priloge III k Direktivi. Prejšnji dokument o smernicah vsebuje zlasti tehnično analizo razlage in medsebojnega vpliva različnih meril v Prilogi III in pojasnjuje njihovo vlogo pri oceni načrtov za razdelitev pravic s strani Komisije. Ključne točke prvega dokumenta o smernicah so povzete v Prilogi 3.

3. Komisija meni, da je treba zagotoviti dodatne smernice, da bi se dosledno vključilo tisto, kar smo se naučili v prvi razdelitveni fazi. Ugotavlja, da zaradi splošne narave meril iz Priloge III k Direktivi obstaja manevrski prostor za njihovo izvajanje in se pridružuje stališčem držav članic in mnogih zainteresiranih strani, da je potrebnih več smernic[3], da bi zagotovili skladnejše načrte za razdelitev pravic za drugo obdobje trgovanja.

4. Na splošno države članice in zainteresirane strani tudi poudarjajo, da dajejo prednost povečanju usklajenosti razdelitvenih pravil. Komisija meni, da je treba v drugem obdobju trgovanja doseči večjo skladnost, kolikor jo dopušča različen napredek držav članic pri izpolnjevanju njihovih kjotskih ciljev. Poleg tega je po letu 2012 zaželena nadaljnja uskladitev. Komisija bo ta vprašanja upoštevala v okviru strateškega pregleda sistema EU ETS. Na podlagi tega pregleda bo Komisija ob

---

1 Direktiva 2003/87/ES Evropskega parlamenta in Sveta z dne 13. oktobra 2003 o vzpostavitvi sistema za trgovanje s pravicami do emisije toplogrednih plinov v Skupnosti in o spremembi Direktive Sveta 96/61/ES, UL L 275, 25.10.2003 str. 32 – 46, kakor je bila spremenjena z Direktivo 2004/101/ES Evropskega parlamenta in Sveta z dne 27. oktobra 2004 o spremembah Direktive 2003/87/ES o vzpostavitvi sistema za trgovanje s pravicami do emisije toplogrednih plinov v Skupnosti glede na projektne mehanizme iz Kjotskega protokola, UL L 338, 13.11.2004, str. 18.

2 COM(2003) 830 konč.

3 1. decembra 2005 je Svet Komisijo povabil, naj stori vse, kar je v njeni moči, za pravočasno zagotovitev smernic za pripravo drugih nacionalnih načrtov za razdelitev pravic.

zagotavljanju varstva ureditvene stabilnosti po potrebi predlagala izboljšavo delovanja sistema.

5. Komisija države članice poziva, naj si prizadevajo za enostavnejše programe v drugem obdobju trgovanja. Enostavni načrti za razdelitev pravic močno izboljšajo razumevanje instrumenta s strani zainteresiranih strani in tudi povečajo preglednost in predvidljivost. Države članice si morajo prizadevati za čim enostavnejše nacionalne načrte za razdelitev pravic v drugem obdobju, zlasti glede razdelitvenih metod in pravil za nove udeležence in zaprtja. Države članice morajo kritično oceniti potrebo in učinkovitost pravil, ki jih vsebuje prvi krog nacionalnih načrtov za razdelitev pravic in obdržati le tiste, za katere menijo, da so neogibno potrebni.

6. Za še večjo preglednost načrtov je Komisija razvila in priložila nekaj razpredelnic, [4], ki na standarden način povzemajo nekaj osnovnih informacij iz nacionalnega načrta za razdelitev pravic. Komisija upošteva navedene razpredelnice kot sestavni del drugega kroga nacionalnih načrtov za razdelitev pravic in pričakuje od držav članic, da jih bodo uporabljale. Poleg tega poziva države članice, da še naprej uporabljajo skupno obliko[5] , izdelano za prve načrte za razdelitev pravic in bo, kakor v prvi fazi, zagotovila popolnoma skladno oceno vseh načrtov.

2. POVZETEK IZKUŠENJ, PRIDOBLJENIH IZ NAČRTOV ZA RAZDELITEV PRAVIC ZA PRVO FAZO (2005 – 2007) IN SPLOŠNA SPOZNANJA ZA DRUGO FAZO (2008 – 2012)

7. Prva faza razdelitvenega postopka je potekala okoli 15 mesecev, od roka za priglasitev 31. marca 2004 do zadnje odločbe Komisije z dne 20. junija 2005. To je bilo veliko več časa, kot je bilo predvideno z Direktivo. Postopek odobritve se je razširil v prvo obdobje trgovanja, ki se je začelo 1. januarja 2005. Pozna priglasitev, odobritev in dokončanje nekaterih načrtov na nacionalni ravni so prinesli negotovosti ne samo zadevnim nacionalnim organom in podjetjem ampak tudi vsem udeležencem na trgu dovolilnic po vsej Evropi. To še poudarja pomembnost pravočasne priglasitve popolnih nacionalnih načrtov za razdelitev pravic za drugo fazo razdelitve pravic. Komisija meni, da se predvideno trimesečno obdobje iz člena 9(3) lahko začne šele, ko bo predložen popolni nacionalni načrt za razdelitev pravic. Komisija zato opozarja države članice, naj spoštujejo rok 30. junija 2006, da bodo lahko v celoti dopolnile drugi postopek za razdeljevanje pravic, vključno z naknadno dokončno državno odločbo o razdelitvi pravic, dovolj časa pred začetkom drugega obdobja trgovanja, ki se začne 1. januarja 2008. Komisija ne bo sprejemala sprememb k nacionalnim načrtom za razdelitev pravic, ki bodo priglašene po 31. decembru 2006, ki je določen v členu 11(2) Direktive, razen tistih, ki jih bo zahtevala Komisija z ustrezno odločbo o nacionalnem načrtu za razdelitev pravic.

8. Ob priznavanju prve faze kot obdobja učenja, je Komisija pragmatično ocenila načrte za razdelitev pravic iz prvega obdobja. Nekaj pomembnih značilnosti, povzetih spodaj, izhaja iz prvega postopka in vodi h konvergenci izbir in pristopov v vseh državah članicah (za več podrobnosti glej Prilogo 4):

---

[4] Glej Prilogo 10.

[5] COM(2003) 830 konč., str. 25 – 29.

– Potrebno je več trgovanja z emisijami za učinkovito doseganje kjotskih ciljev glede stroškov.

– Na splošno so razdelitve bolj omejevale proizvajalce energije kot druge sektorje, ki jih zajema sistem.

– Države članice, ki imajo znaten presežek dejanskih emisij glede na svoje kjotske cilje, nameravajo kupiti precej kjotskih enot.

– Za pomoč za razvoj trga je pomembno, da se ne sprejema naknadnih prilagoditev.

– Nekateri načrti za razdelitev pravic so zapleteni bolj kot je potrebno in niso dovolj pregledni.

3. NADALJNJE SMERNICE ZA IZBRANA VPRAŠANJA ZA DRUGO OBDOBJE NACIONALNIH NAČRTOV ZA RAZDELITEV PRAVIC

3.1. Približevanje kjotskim ciljem

9. V poročilu o napredku iz leta 2005[6] je Komisija ocenila napredek držav članic pri doseganju kjotskih ciljev. V primerjavi z letom 2003 je ugotovljeno, da mora veliko držav članic zapolniti vrzeli, nekatere celo precejšnje, med dejanskimi emisijami leta 2003 in dovoljenimi emisijami v obdobju od 2008 do 2012. Trenutno je videti, da zlasti Avstrija, Belgija, Danska, Finska, Nemčija, Irska, Italija, Luksembourg, Nizozemska, Portugalska, Slovenija in Španija niso na dovolj dobri poti za dosego kjotskih ciljev. Te države članice se morajo v drugem obdobju trgovanja bolj potruditi za dosego kjotskih ciljev, kar pa ne pomeni, da tudi v drugih državah članicah niso potrebni nadaljnji ukrepi. Ni verjetno, da se bo vrzeli lahko zapolnilo *izključno* z zmanjševanjem emisij izven sektorja za trgovanje ali z zanašanjem na nakup kjotskih enot, potrebna je večja uporaba EU ETS, da se bomo lahko do popolnosti zavedali potenciala trgovanja z emisijami.

3.2. Določitev nacionalnih zgornjih meja

10. Po merilu 3 Priloge III (glej Prilogo 2 k temu dokumentu za merilo 3 Priloge III k Direktivi) bo količina pravic v skladu s potencialom, vključno s tehnološkim, dejavnosti iz sistema za zmanjšanje emisij. To pomeni, da kombinacija zadevnega gospodarskega in tehnološkega potenciala za zmanjšanje emisij, določa omejitev zgornje meje na nacionalni ravni.

11. Dva najpomembnejša dejavnika, ki določujeta gibanje emisij, sta gospodarska (BDP) rast (višja rast povzroči višje emisije) in intenzivnost ogljika (emisije na enoto BDP, z zmanjšanjem emisij, ki znižujejo intenzivnost ogljika). Načeloma je tako da, hitrejša ko je gospodarska rast, hitreje se uporabljajo nove tehnologije in hitreje se obnavlja delniški kapital, s čimer se izboljšuje produktivnost in intenzivnost ogljika. Naraščajoči delež terciarnega sektorja in vzporedno upadanje sekundarnega sektorja, ki se pojavlja v evropskih gospodarstvih, nadalje prispevata k temu učinku. Poleg

---

[6] Poročilo Komisije o napredku pri doseganju kjotskega cilja Skupnosti, z dne 15. decembra 2005, COM(2005) 655.

tega bosta vzpostavitev EU ETS in cena ogljika v sektorju trgovanja po vsej EU spodbudila dodatno zmanjšanje intenzivnosti ogljika.

12. V preteklosti (v obdobju od 1990 do 2000) je bilo zmanjšanje intenzivnosti ogljika uravnovešeno z gospodarsko rastjo ali celo višje od nje, kar pomeni, da so bile emisije toplogrednih plinov stabilne ali so se zmanjšale. Naslednja razpredelnica prikazuje, da bo verjetno to gibanje v tem desetletju (od 2000 do 2010) ostalo stabilno. Poudariti je treba, da se v ocenah za obdobje od 2000 do 2010 ne upoštevajo pobude iz prve faze EU ETS in je zato zelo verjetno, da se ni dovolj upoštevalo dejanskega zmanjšanja intenzivnosti ogljika v tem obdobju.

Razpredelnica A: Pretekla in predvidena stopnja rasti BDP in gibanje intenzivnosti ogljika [7]:

	Sprememba letnega BDP v %	Letna intenzivnost ogljika* Izboljšanje v %	**Kombinirani neto učinek na letno gibanje emisij v %**
Dejanski razvoj od 1990 do 2000			
EU-25	2,0	2,3	**-0,3**
EU-15	2,0	1,9	**0,1**
Nove države članice	1,7	3,9	**-2,2**
Predvideni razvoj od 2000 do 2010			
EU-25	*2,5*	*2,2*	***0,3***
EU-15	*2,4*	*2,1*	***0,3***
Nove države članice	*3,8*	*3,6*	***0,2***

Opomba: * Intenzivnost ogljika izraža razmerje med emisijami CO_2 in BDP.

13. V analizi gospodarskega in tehnološkega potenciala za zmanjšanje emisij Komisija preučuje letno stopnjo rasti BDP in zmanjšanja intenzivnosti ogljika. Kombinirani učinek teh dveh faktorjev da stopnjo letnega potenciala za zmanjšanje emisij. Če začnemo z dejanskimi emisijami v ustreznem letu (npr. leto 2003) ob predpostavki, da ima sektor za trgovanje stalni delež v emisijah in podoben potencial za zmanjšanje emisij kot celotno gospodarstvo, se lahko določi okvirna zgornja meja v skladu z merilom 3 iz Priloge III.

14. Zgornja meja za prvo fazo je zato izhodiščna točka za določevanje in ocenjevanje skupne količine za drugo fazo tako na ravni EU kot na ravni držav članic. Glede na merilo 1 morajo zaradi upoštevanja kjotskih ciljev nekatere države članice znižati

[7] Vir: Evropska komisija , Generalni direktorat za energetiko in promet, gibanje evropske energetike in prometa do 2030, dodatek 2, januarj 2003, glej spletno stran: http://europa.eu.int/comm/dgs/energy_transport/figures/trends_2030/index_en.htm

zgornje meje za prvo obdobje. Druge države članice morajo ohraniti svoje zgornje meje iz prvega obdobja, da bodo uskladile svoje načrte s potencialom za zmanjšanje emisij (merilo 3). Zato mora biti povprečna letna zgornja meja ETS po vsej EU v drugi fazi nižja kot v prvi fazi.

15. Veliko držav članic mora z ozirom na kjotske cilje zapolniti vrzel med svojimi dejanskimi emisijami v letu 2003 in dovoljenimi emisijami v skladu s kjotskim ciljem. Skupni razkorak za te države članice je 296,5 milijona ton ekvivalenta CO_2. Ta številka prikazuje presežek emisij, ki jih morajo te države članice zmanjšati z uporabo razpoložljivih instrumentov, da bodo zagotovile skladnost s kjotskimi cilji.

16. Države članice, ki se razhajajo s kjotskimi cilji, morajo uporabiti uravnoteženo kombinacijo (i) zniževanja razdelitve pravic za drugo fazo in (ii) izvajanja dodatnih ukrepov izven sektorja za trgovanje, po možnosti dopolnjeno z (iii) državnim nakupom kjotskih kreditnih enot. Z uravnoteženo kombinacijo se doseže lažjo izvedbo zniževanja v praksi in večjo gospodarsko učinkovitost.

17. Razpredelnica v Prilogi 1 kaže primerjavo deleža sektorja za trgovanje z emisijami, izraženega kot razdelitev pravic iz prve faze, z dejanskimi emisijami v letu 2003. Na ravni EU je delež 45 %. Če bi moral sektor za trgovanje z emisijami prispevati sorazmerni delež zmanjšanja v državah članicah, ki morajo zapolniti vrzel, bi bila skupna razdelitev pravic za drugo obdobje v EU-25 približno 6 % manjša od razdelitve pravic iz prvega obdobja, kar bi povzročilo povprečno letno razdelitev pravic 2,063 milijarde pravic. Za dosego kjotskih ciljev bi zmanjšanje manj kot 6 % pomenilo večji trud s strani sektorja izven trgovanja.

3.3. Utemeljitev nameravanega državnega nakupa kjotskih enot

18. Glede na razvoj trga in omejitve pri dobavi kjotskih enot se države članice srečujejo z velikim izzivom pri uresničevanju nakupa v nameravanih količinah. Odločitev držav članic, da bodo kjotske enote nakupovale z javnimi sredstvi, olajša (vsaj družbam, ki bodo kupovale pod pogoji Povezovalne direktive) potrebo po zmanjšanju emisij v državah.

19. Iz zgoraj navedenih razlogov je utemeljitev nameravanega državnega nakupa kjotskih enot bistvenega pomena za doslednost nacionalnega načrta za razdelitev pravic z merilom 1 iz Priloge III. Zato je bila ta utemeljitev pomemben dejavnik že pri oceni načrtov za prvo obdobje. Več držav članic ni popolnoma utemeljilo nameravanega nakupa v nacionalnih načrtih za razdelitev pravic za prvo obdobje in so bile zato nekatere zgornje meje znižane. Vsaka država članica, ki načrtuje državni nakup kjotskih enot, tudi, če je to že nakazala v prvem krogu nacionalnih načrtov za razdelitev pravic, mora bolj natančno utemeljiti namere in prikazati napredek v uresničevanju teh nakupov. Komisija bo oblikovala svojo oceno na podlagi kumulativnih meril, določenih v Prilogi 5 in strogo ocenila vse vidike. Če država članica ne bo zadovoljivo izpolnjevala vseh meril, bo Komisija zahtevala sorazmerno znižanje predlagane zgornje meje.

3.4. Utemeljitev drugih politik in ukrepov

20. Utemeljitev učinkov izvajanih in dodatnih politik in ukrepov držav članic je pomembna za skladnost nacionalnega načrta za razdelitev pravic z merilom 1 iz

Priloge III k Direktivi. V nacionalnih načrtih za razdelitev pravic za prvo obdobje so države članice navedle številne obstoječe in dodatne politike in ukrepe. Vsaka država članica, ki načrtuje izvajane in dodatne politike ter ukrepe tudi, če jih je že nakazala v prvem krogu nacionalnih načrtov za razdelitev pravic, mora utemeljiti učinke in prikazati napredek pri njihovem izvajanju in sprejemanju.[8] Komisija bo oblikovala svojo oceno na podlagi kumulativnih meril, določenih v Prilogi 6 in strogo ocenila vse vidike. Če država članica ne bo zadovoljivo izpolnjevala vseh meril, bo Komisija zahtevala sorazmerno znižanje predlagane zgornje meje.

3.5. Smernice za merilo 12 – omejitev uporabe skladnosti skupnega izvajanja (JI) in mehanizma čistega razvoja (CDM) s strani upravljavcev

21. Merilo 12 Priloge III k Direktivi, kakor je bila nazadnje spremenjena s Povezovalno direktivo[9], navaja: „Načrt določa največjo količino CER in ERU, ki jih upravljavci lahko uporabljajo v sistemu Skupnosti kot odstotek dodelitve pravic do emisije za vsako napravo. Odstotek mora biti v skladu z dodatnimi obveznostmi države članice, katere izhajajo iz Kjotskega protokola in odločitev, sprejetih na podlagi UNFCCC ali Kjotskega protokola.“

22. Merilo 12 je obvezno v smislu, da mora nacionalni načrt za razdelitev pravic določati največjo količino potrjenih in zmanjšanih emisij (PZE) in enot zmanjševanja emisij (EZE), ki jih upravljavci lahko uporabljajo za skladno ravnanje v EU ETS.

23. Merilo 12 navaja, da mora biti ugotovljeni odstotek v skladu z dodatnimi obveznostmi države članice, katere izhajajo iz Kjotskega protokola in odločitev, sprejetih na podlagi okvirne konvencije Združenih narodov o spremembi podnebja UNFCCC ali Kjotskega protokola. Marakeški sporazum navaja, da „*mora uporaba mehanizmov dopolnjevati državno dejavnost*“[10]. Niti Kjotski protokol niti UNFCCC ali z njima sprejete odločbe ne določujejo količine dodatnih obveznosti[11]. Opozoriti je tudi treba, da je srečanje zainteresiranih strani Kjotskega Protokola na konferencah v Montrealu prineslo vrsto pomembnih odločitev, ki spodbujajo uporabo CDM, k čemer lahko pripomore trgovanje z emisijami v EU.

24. Zahteva o dodatnih obveznostih velja za združevanje emisij toplogrednih plinov države članice in ne ločeno za posamezne sektorje. Zato je treba pri ocenjevanju izpolnjevanja te zahteve upoštevati nameravani državni nakup kjotskih enot.

25. Komisija meni, da imajo države članice proste roke pri izbiri, da zaprosijo za omejitev posamezno za vsako napravo ali skupno za vse naprave. Zaradi večje prožnosti se državam članicam priporoča, da zaprosijo za omejitev za celotno obdobje trgovanja in za vse naprave skupaj.

---

8 Pri tem Komisija poudarja pomen popolne skladnosti načrtov za razdelitev pravic z obveznostmi držav članic na podlagi Direktive 2001/77/ES o spodbujanju proizvodnje električne energije iz obnovljivih virov energije na notranjem trgu z električno energijo, UL L 283, 27.10.2001, str. 33.

9 Direktiva 2004/101/ES Evropskega parlamenta in Sveta z dne 27. oktobra 2004 o spremembah Direktive 2003/87/ES o vzpostavitvi sistema za trgovanje s pravicami do emisije toplogrednih plinov v Skupnosti glede na projektne mehanizme iz Kjotskega protokola, UL L 338, 13.11.2004, str. 18.

10 Sklep 15/CP.7, člen 1.

11 Predlog Komisije o Povezovalni Direktivi, ki predvideva takšno količinsko opredelitev (COM(2003) 403).

3.6. Vprašanja povezana z novimi udeleženci in zaprtji

26. Komisija meni, da je še prezgodaj, da bi oblikovali sklepe in določili najboljše ravnanje glede novih udeležencev in zaprtij. Nadaljnje podrobnosti so določene v Prilogi 7.

3.7. Nadaljnje smernice za dodeljevanje na ravni sektorjev in naprav

27. Pri določevanju omejitve razdelitev naprav v drugi fazi je Komisija mnenja, da se države članice ne bi smele zanašati na emisije prve faze ali druge podatke iz prve faze. Sicer bodo naprave, ki so že aktivno zmanjšale emisije v prvem obdobju trgovanja, v drugi fazi neopravičeno prikrajšane s prejemom manjšega deleža pravic kot naprave, ki niso zmanjšale emisij v prvem obdobju.

28. Če se države članice ne bodo zanašale na emisije prve faze ali druge podatke iz prve faze, bo zgodnje ukrepanje dovolj priznano in se bo tako nadomestilo ureditev rezerv za zgodnje ukrepanje ali katero koli drugo sredstvo za sprejetje zgodnjega ukrepanja.

29. Zaradi zmanjšanja zapletenosti in administrativnega dela Komisija meni, da ni primerno ohraniti posebnih določb na ravni naprav za emisije iz procesov.

30. Kot je navedeno zgoraj, ni mogoče dovolj poudariti pomena pridobitve enostavnejšega modela za drugo fazo nacionalnega načrta za razdelitev pravic kot v prvi fazi. Enostavnejša pravila za dodeljevanje na ravni sektorjev in naprav poveča preglednost postopka za razdelitev pravic in zmanjšuje stroške zlasti malim in srednje velikim podjetjem, ki so zajeta v sistem.

3.8. Nadaljnje smernice za druge vidike razdelitev pravic

31. Primerjava po vsej Evropi ni dovolj razvit način razdelitve, da bi se uporabil za drugo fazo. Vendar lahko države članice ustrezno uporabijo primerjavo na nacionalni ravni za mejo razdelitve napravam v nekaterih sektorjih in za nove udeležence, na primer v elektroenergetskem sektorju. Izkušnje pri takšni uporabi bo Komisija proučila v okviru pregleda. Komisijo zanima, ali je mogoče obvladati dodatne zahteve po podatkih za primerjavo in ali države članice menijo, da je dodatno administrativno delo smiselno.

32. Komisija poudarja, da lahko države članice v drugem obdobju trgovanja uporabijo dražbo v okviru 10 % omejitve, ki je dovoljena v skladu s členom 10 Direktive. Z dražbo bi države članice in Komisija dobile več izkušenj pri uporabi tega načina razdelitve, omogočil pa bi se tudi prenos praktičnih izkušenj v strateški pregled. To opozarja države članice, da lahko prihodki od dražbe med drugim pokrijejo upravne stroške sistema in državnega nakupa kjotskih enot. Če se države članice odločijo, da bodo dale pravice na dražbo, jih Komisija spodbudi, naj vnaprej natančno določijo podrobnosti dražbe, po možnosti v nacionalnem načrtu za razdelitev pravic, zlasti glede zadevnega časa in količin.

33. V zvezi z javnim posvetovanjem, predvidenim v členih 9(1) in 11(2) ter merilu 9 Priloge III k Direktivi, Komisija pričakuje, da bodo države članice zagotovile ustrezne roke, s katerimi bodo zagotovile bolj učinkovito javno posvetovanje v zvezi z vzpostavitvijo druge faze nacionalnega načrta za razdelitev pravic. Države članice

si morajo prizadevati za pravočasno sklenitev javnega posvetovanja v skladu s členom 11(2) in merilom 9 Priloge III zaradi upoštevanja roka 31. decembra 2006. Ker za pripravo druge faze obdobja trgovanja ni tako hude časovne stiske kot za prvo fazo, je Komisija prepričana, da bodo države članice odgovorno in preudarno ukrepale skladno s to zahtevo.

4. RAZLAGA PODROČJA UPORABE PRILOGE I K DIREKTIVI

4.1. Kurilne naprave

34. V zvezi z razlago kurilnih naprav v Prilogi I k Direktivi Komisija ugotavlja, da so nekatere države članice v prvi fazi kot podlago za svoj nacionalni načrt za razdelitev pravic uporabile razlago, ki je vključevala vse kurilne postopke, ki so izpolnjevali določeno zmogljivost, ne glede na to, ali kurilni postopek proizvaja energijo samostojno ali kot sestavni del drugega proizvodnega procesa. Nekatere države so uporabile različice ožjih razlag, ki izključujejo nekatere ali vse kurilne postopke, ki so sestavni del drugega proizvodnega procesa.

35. Komisija šteje to stanje za zelo nezadovoljivo. Z vidika notranjega trga se je treba ob uporabi iste direktive izogibati dejstvu, da je ista vrsta naprav zajeta v nekaterih državah, v drugih pa ne. V izogib znatnemu izkrivljanju konkurence na celotnem notranjem trgu sta v drugem obdobju trgovanja pomembni dosledna razlaga in upoštevanje kurilnih naprav v vseh državah članicah.

36. Komisija meni, da je razlaga kurilnih naprav iz Priloge 8 ustrezna. Razume, da bodo morale nekatere države članice vključiti številne dodatne naprave, tako velike naprave z znatnimi emisijami kot tudi nekatere najmanjše onesnaževalce. Vendar pa ob upoštevanju naslednjega poglavja Komisija priznava, da ni koristno vključevati dodatne kurilne postopke, ki jih običajno izvajajo male naprave. Zato morajo za odstranitev neskladnosti v drugem obdobju trgovanja vse države članice v vsakem primeru vključiti tudi kurilne procese, ki zajemajo petarde, oglje, plamtenje[12], peči[13] in integrirane jeklarne[14], ki se običajno izvajajo v večjih napravah, ki povzročajo precejšnje emisije. Komisija si pridržuje pravico, da sprejme vse potrebne ukrepe v izogib znatnemu izkrivljanju. Podrobnosti o razlagi Komisije o kurilnih napravah so v Prilogi 8.

4.2. Najmanjše naprave

37. Države članice in zainteresirane strani so izpostavile nekaj pomislekov glede najmanjših naprav iz Direktive, saj trdijo, da so zlasti stroški prisotnosti najmanjših naprav večji od koristi, ki jih prinaša sistem. Komisija meni, da bodo koristi in stroški prisotnosti najmanjših naprav nadalje obravnavani v pregledu EU ETS v skladu s členom 30 Direktive.

38. Komisija poudarja, da bodo stroški prisotnosti, ki nastanejo zaradi najmanjših naprav, enkratni pri pripravi prvega obdobja trgovanja in se ne bodo ponovili v

---

12 Vključno z napravami na morju.
13 Vključno s kameno volno.
14 Vključno z valjarnami, pregrevalniki, kalilniimi pečmi in lužilnicami.

prihodnje. V zadevah tekočih stroškov, ki so v veliki meri povezani z letnimi stroški spremljanja, poročanja in preverjanja emisij, Komisija v tekočem pregledu smernic za spremljanje in poročanje posveča posebno pozornost prepoznavanju potenciala glede zmanjševanja stroškov za najmanjše naprave. Komisija si prizadeva za uveljavitev spremenjenih smernic z dne 1. januarja 2008, ki sovpade z začetkom drugega obdobja trgovanja.

39. Poleg tega poudari pomen uporabe enostavnejših pravil za razdelitev pravic za drugo obdobje trgovanja v korist najmanjših naprav in išče tudi druge vidike poleg spremljanja in razdeljevanja za znižanje stroškov prisotnosti za te naprave. Komisija je prepričana, da bo to še prispevalo k boljšemu razmerju med koristmi in stroški za prisotnost takšnih naprav v EU ETS.

40. Komisija poziva države članice, naj pri vzpostavitvi druge faze nacionalnega načrta za razdelitev pravic raziščejo prožnosti, določene v Prilogi 9. V poročilu namerava bolj izčrpno obravnavati področje uporabe Direktive glede najmanjših naprav z možnostjo predložitve sprememb k Direktivi, ki bodo omogočile odstranitev nekaterih manjših naprav iz EU ETS v času drugega obdobja trgovanja. V tej zvezi Komisija proučuje možnost, da se kurilna dejavnost pod določeno mejno vrednostjo, kot je 3 MW, ne sme šteti za namene tako imenovanega pravila razčlenitve. Komisija prav tako proučuje možnost, da bi odstranila tisti del pravila razčlenitve, ki določa seštevanje proizvodne zmogljivosti teh dejavnosti, če en upravljavec v istem obratu ali na istem kraju opravlja več dejavnosti.

ANNEX

Annex 1: Background data

Member State	2003 national greenhouse gas emissions	Allowed emissions annual average 2008-12 under Kyoto Protocol	ETS share[15]	First phase cap annual average 2005-07 according to Commission decisions[16]
Austria	91.6	68.3	36.0%	33.0
Belgium	147.7	135.8	42.6%	62.9
Cyprus	9.2	n.a.	62.0%	5.7
Czech Republic	145.4	176.8	67.1%	97.6
Denmark	74.0	55.0	45.3%	33.5
Estonia	21.4	40.0	88.6%	19.0
Finland	85.5	70.4	53.2%	45.5
France	557.2	568.0	28.1%	156.5
Germany	1017.5	986.1	49.0%	499.0
Greece	137.6	139.6	54.1%	74.4
Hungary	83.2	114.3	37.6%	31.3
Ireland	67.6	61.0	33.0%	22.3
Italy	569.8	477.2	40.8%	232.5
Latvia	10.5	23.3	43.4%	4.6
Lithuania	17.2	46.9	71.2%	12.3
Luxembourg	11.3	9.2	29.8%	3.4
Malta	2.9	n.a.	n.a.	2.9
Netherlands	214.8	200.3	44.4%	95.3
Poland	384.0	531.3	62.3%	239.1
Portugal	81.2	75.4	47.0%	38.2
Slovakia	51.7	66.0	59.0%	30.5
Slovenia	19.8	18.8	44.3%	8.8
Spain	402.3	329.0	43.4%	174.4
Sweden	70.6	75.2	32.5%	22.9
UK	651.1	657.4	37.7%	245.3
Total				**2190.8**

Note: All emission figures are in million tonnes CO_2 equivalent.

15 The ETS share is calculated as the first period cap divided by 2003 national greenhouse gas emissions.

16 These figures do not account for changes to the number of installations subsequent to the respective Commission decision (e.g. opt-ins or opt-outs of installations).

Annex 2: Criteria for national allocation plans referred to in Articles 9, 22 and 30 of Annex III of the Directive

1. The total quantity of allowances to be allocated for the relevant period shall be consistent with the Member State's obligation to limit its emissions pursuant to Decision 2002/358/EC and the Kyoto Protocol, taking into account, on the one hand, the proportion of overall emissions that these allowances represent in comparison with emissions from sources not covered by this Directive and, on the other hand, national energy policies, and should be consistent with the national climate change programme. The total quantity of allowances to be allocated shall not be more than is likely to be needed for the strict application of the criteria of this Annex. Prior to 2008, the quantity shall be consistent with a path towards achieving or over-achieving each Member State's target under Decision 2002/358/EC and the Kyoto Protocol.
2. The total quantity of allowances to be allocated shall be consistent with assessments of actual and projected progress towards fulfilling the Member States' contributions to the Community's commitments made pursuant to Decision 93/389/EEC.
3. Quantities of allowances to be allocated shall be consistent with the potential, including the technological potential, of activities covered by this scheme to reduce emissions. Member States may base their distribution of allowances on average emissions of greenhouse gases by product in each activity and achievable progress in each activity.
4. The plan shall be consistent with other Community legislative and policy instruments. Account should be taken of unavoidable increases in emissions resulting from new legislative requirements.
5. The plan shall not discriminate between companies or sectors in such a way as to unduly favour certain undertakings or activities in accordance with the requirements of the Treaty, in particular Articles 87 and 88 thereof.
6. The plan shall contain information on the manner in which new entrants will be able to begin participating in the Community scheme in the Member State concerned.
7. The plan may accommodate early action and shall contain information on the manner in which early action is taken into account. Benchmarks derived from reference documents concerning the best available technologies may be employed by Member States in developing their National Allocation Plans, and these benchmarks can incorporate an element of accommodating early action.
8. The plan shall contain information on the manner in which clean technology, including energy efficient technologies, are taken into account.
9. The plan shall include provisions for comments to be expressed by the public, and contain information on the arrangements by which due account will be taken of these comments before a decision on the allocation of allowances is taken.

10. The plan shall contain a list of the installations covered by this Directive with the quantities of allowances intended to be allocated to each.
11. The plan may contain information on the manner in which the existence of competition from countries or entities outside the Union will be taken into account.
12. The plan shall specify the maximum amount of CERs and ERUs which may be used by operators in the Community scheme as a percentage of the allocation of the allowances to each installation. The percentage shall be consistent with the Member State's supplementarity obligations under the Kyoto Protocol and decisions adopted pursuant to the UNFCCC or the Kyoto Protocol.

Annex 3: Key messages from the first allocation guidance document

In January 2004, the Commission provided guidance to assist Member States in the preparation of the national allocation plans[17]. The guidance contained in that document on the implementation of the then eleven[18] criteria in Annex III to the Directive remainsrelevant for the second trading period 2008-2012. The Commission therefore wishes to reiterate the main elements.

Criterion (1) – Kyoto commitments The Commission understands "likely to be needed" as forward-looking and linked to the projected emissions of covered installations as a whole, given that this criterion refers to the total quantity of allowances to be allocated. The Commission understands the reference to the "strict application of the criteria in this annex" to comprise the criteria with a mandatory character or containing mandatory elements - i.e. criteria 1, 2, 3, 4 and 5. In order to satisfy this requirement and fulfil all mandatory criteria and elements, a Member State should not allocate more than is needed, or warranted, by the most constraining of these criteria. It follows that any application of the optional elements of Annex III may not lead to an increase in the total quantity of allowances.
Criterion (2) – Assessments of emissions developments Pursuant to Decision 280/2004/EC concerning a mechanism for monitoring Community greenhouse gas emissions and for implementing the Kyoto Protocol , the Commission undertakes an annual assessment of each Member State's actual emissions and projected emissions for the period 2008-2012, in total and by sector and by gas. Criterion 2 requires the total quantity of allowances to be allocated to be consistent with these assessments. Consistency will be deemed as ensured, if the total quantity of allowances to be allocated to covered installations is not more than would be necessary taking into account actual emissions and projected emissions contained in those assessments.
Criterion (3) – Potential to reduce emissions A Member State should determine the total quantity of allowances resulting from the application of criterion 3 by comparing the potential of activities covered by the scheme to reduce emissions with the potential of activities not covered. The criterion will be deemed as fulfilled if the allocation reflects the relative differences in the potential between the total covered and non-covered activities.

[17] Commission Communication COM (2003) 830 final, 7.1.2004.

[18] Directive 2004/156/EC ("the Linking Directive") added a criterion 12 to Annex III to Directive 2003/87/EC.

Criterion (4) – Consistency with other legislation Criterion 4 concerns the relationship between allocations under Directive 2003/87/EC and other Community legislative and policy instruments. Consistency between allowance allocations and other legislation is introduced as a requirement in order to ensure that the allocation does not contravene the provisions of other legislation. In principle, no allowances should be allocated in cases where other legislation implies that covered emissions had or will have to be reduced even without the introduction of the emissions trading scheme. Similarly, consistency implies that if other legislation results in increased emissions or limits the scope for decreasing emissions covered by the Directive account should be taken of this increase.
Criterion (6) – New entrants Under criterion 6, the national allocation plan should contain information on the manner in which new entrants will be able to begin participating in the emissions trading scheme in a Member State. The guidance proposes three ways in which new entrants can begin participating in the emissions trading scheme: by buying allowances in the market, by buying them in an auction, or by receiving them for free from a reserve set aside by the Member State. Having new entrants buy allowances in the market or in an auction is in accordance with the principle of equal treatment.
Criterion (10) – List of installations This criterion will be deemed as fulfilled, if a Member State has respected its obligation to list all the installations covered by the Directive. A Member State has to indicate the total quantity of allowances intended to be allocated to each installation.

Annex 4: Summary of experience gained from allocation plans for the first phase (2005-2007) and general lessons for the second phase (2008-2012)

1. **More use of emissions trading is necessary to meet the Kyoto targets cost-effectively.** Some Member States rely to a large degree on reductions in the non-trading sectors or on government purchase of Kyoto unit credits in the pursuit of their Kyoto targets. The intended government purchase of Kyoto units and the foreseen reduction efforts in the non-trading sectors have served in the first allocation phase as buffers resulting in moderate use of emission trading. In some Member States too much of the reduction effort may have been shifted to the non-trading sectors. Maintaining this imbalance would make Kyoto compliance more costly than necessary. Given that emissions trading is the most cost-effective instrument at hand, it should be used more in the second allocation round and beyond.

2. **Allocations have in general been more restrictive for power generators than other sectors covered by the scheme.** In most Member States, the allocation to the power generating sector, in relation to projected needs, has been more restrictive, i.e. more environmentally ambitious, than the allocations to the other sectors covered by the scheme.

3. **Member States experiencing considerable excess in actual emissions with respect to their Kyoto targets intend to purchase a substantial amount of Kyoto units.** Eight Member States announced in the first phase national allocation plans their intention to purchase with government funds in total some 500 to 600 million Kyoto units. Given the general outlook for Joint Implementation (JI) and Clean Development Mechanism (CDM), the envisaged volume will be very challenging to realise. Furthermore, the Linking Directive will add private-sector demand to government demand for such credits. The Commission considers it as a matter of priority to improve the functioning of these mechanisms.

4. **The non-acceptance of ex-post adjustments is essential for the allowance market development.** The Commission did not approve the so-called ex-post adjustments envisaged by a number of Member States for the first trading period. This plays a vital role in the development of an efficient and liquid allowance market. The good functioning of the allowance market depends crucially on a stable and predictable allocation for the entire trading period in order to create stable incentives for installations to reduce emissions. For compliance purposes, companies can use the full flexibility of the scheme, be it via the allowance market or via company-internal transfers across borders.

5. **Some allocation plans are more complex than necessary and not sufficiently transparent.** In the first national allocation plans, some Member States created a complex set of special allocation rules: all Member States provided for a new entrants reserve and most also for some kind of administrative provision in the case of closure of an installation (i.e. no further allocation of allowances for the remainder of the ongoing trading period once an installation is closed). The design of new entrants and closure rules differs in detail. This contributes to a high degree of complexity and intransparency in the internal market and may result in unnecessary distortions of competition. Member States should consider simplifying all rules which they have added themselves and which are not essential for the functioning of the scheme. Simpler rules will help make national allocations plans more transparent.

Annex 5: Information requested to assess substantiation of intended government purchase of Kyoto units

Member States must substantiate the intended government purchase of Kyoto units and are requested to provide the following information in the national allocation plan:

(1) indicate the amount of Kyoto units planned to be purchased for compliance with the Kyoto target and any changes in this amount compared to the first national allocation plan;

(2) indicate the type of Kyoto units planned to be purchased, along with their respective projected or contracted purchase price;

(3) demonstrate the existence of relevant national legislation and budget allocations;

(4) provide information on the progress to date in realising the planned purchases, in particular the quantity of Kyoto units for which emission reduction purchase contracts have been signed at the time of notification of the second national allocation plan;

(5) indicate the envisaged time schedule of still to be effected purchases;

(6) outline the administrative arrangements put in place for realising the planned purchases, such as national programmes or purchase tenders for purchasing Kyoto units;

(7) indicate details about the contributions of multilateral or private carbon purchase funds and the expected delivery of credits;

(8) demonstrate the existence of contingency measures applicable in the event that planned purchases and signed purchase agreements result in the delivery of a lower than expected amount of Kyoto units.

Annex 6: Information requested to assess substantiation of other policies and measures

Member States must substantiate the effects of implemented and additional policies and measures and are requested to provide the following information in the national allocation plan:

(1) indicate the implemented policies and measures it considers as significant in sectors not covered by the EU ETS. For sectoral framework policies implemented (e.g. rural development plan, waste management plan) the plan has to provide the individual measures included that are considered to lead to greenhouse gas emission reductions. For cross-sectoral policies and measures, the plan has to indicate in which way those measures affect emissions in the trading and non-trading sectors. The information provided has to include the year in which the implementation showed full effect;

(2) indicate additional policies and measures not yet implemented at the time of notification which the Member State considers as significant. The plan has to present information on the status of planning or adoption of relevant legislation, agreements, incentive programmes, etc. and has to address the period for which full additional reduction effects are expected;

(3) indicate the approximate level of current greenhouse gas emissions represented by the activity targeted by each policy or measure and include quantified annual emissions reductions for the period 2008 to 2012 for the policies and measures indicated under the two preceding bullets. If no quantitative estimation of effects is available, the plan should explain why this information could not be provided and should include additional information why the policy or measure is considered to provide significant emission reduction effects;

(4) provide assumptions and methodologies used for the quantification of the effects of indicated policies and measures and provide references to sources for this information;

(5) present quantitative indicators to demonstrate the effectiveness of the policy or measure under the first requirement;

(6) indicate how policies and measures presented under the first two requirements are reflected in the greenhouse gas emissions projections presented in the plan;

(7) indicate any developments and trends of the activities targeted by the policies and measures provided under the first two requirements that could potentially counteract the reduction effects, e.g. increased production capacities or growing trends in consumption patterns;

(8) indicate any overlapping effects among important measures (e.g. effects of cross-sectoral measures and sectoral measures on the same activity) and how such double-counting effects have been eliminated in the estimation of quantitative reduction effects.

Annex 7: Issues related to new entrants and closures

1. The Commission notes that in the first trading period all Member States have set aside allowances for new entrants in a reserve and most adopted some form of closure provisions. The Commission did not raise objections to these administrative provisions and rules to the extent that they were not tantamount to ex-post adjustments.

2. The Commission notes further a multitude of detailed provisions governing new entrants reserves and closures, including transfer rule arrangements, adopted by Member States in the first allocation phase. This contributes to a high degree of complexity and intransparency in the internal market and may result in distortions of competition. At this stage, there is however insufficient practical experience with regard to the practical application of these rules.

3. For this reason, the Commission considers it premature to draw conclusions and identify best practice. In the case of new entrants' reserves and closure and transfer provisions being maintained in the second trading period, the Commission recommends Member States ensure in particular that the new entrants reserve not be replenished upon exhaustion, that allowances not allocated to closed installations be cancelled or auctioned, and that there be no allocation at projected needs to new installations.

4. In the review report in June 2006[19], the Commission will consider alternative options (including the set-up of an EU-level new entrant reserve accompanied by EU-wide administrative rules on closure and cross-border transfer) to achieve further harmonisation with respect to new entrants and closure provisions.

[19] As provided for by Article 30(2) of the Directive

Annex 8: Definition of combustion installation

1. The Commission considers the interpretation including all combustion processes, i.e oxidation of fuels, fulfilling the specified capacity to be the correct interpretation of Annex I of the Directive, for the following notable reasons:

2. Firstly, the term "combustion" is used in a wide range of Community legislation including not only the Emissions Trading Directive and the IPPC-Directive, but also the LCP-Directive20 and the Sulphur in Liquid Fuels-Directive21. The meaning of combustion in the context of the Emissions Trading Directive has to be interpreted within the framework of other Community legislation where definitions are included.

3. The Sulphur in Liquid Fuels-Directive in its Article 2(5) and the LCP-Directive in its Article 2(7) define 'combustion plant' as "any technical apparatus in which fuels are oxidised in order to use the heat thus generated". The LCP-Directive lists in the same Article a range of combustion plants which are specifically excluded from the scope of the LCP-Directive. The Emissions Trading Directive does not provide for such exclusion.22

4. Given that the Emissions Trading Directive makes no similar specific exclusions, the types of combustion installations excluded by Article 2(7) of the LCP-Directive are included within the scope of the Emissions Trading Directive where the threshold is met or exceeded.

5. Further guidance in support of this conclusion comes from Annex I of the Emissions Trading Directive itself. Annex I specifically excludes municipal and hazardous waste incineration facilities from the scope of the scheme. The combustion of e.g. hazardous waste is clearly an integrated part of the normal process undertaken by hazardous waste incinerators. If, in the absence of this specific exclusion, the Directive were to be interpreted as not applying to such installations where combustion takes place as an integrated part of the installation's processes, municipal and hazardous waste installations would not need to have been specifically excluded as they would in any case have fallen outside its scope. Their specific exclusion is further confirmation that it is the presence of a combustion process with a rated thermal input exceeding 20MW that determines the Directive's coverage of stationary combustion installations.

6. It is also commonly accepted that the term "combustion installation" for the purposes of the IPPC-Directive covers not just the power generation industry but also other industries where fuels are burned. Thus the heading "Energy industries" in the context of the IPPC Directive does not imply a narrow restriction of coverage of the

---

20 Directive 2001/80/EC on the limitation of emissions of certain pollutants into the air from large combustion plants, OJ L 309, 27.11.2001, p. 1.

21 Directive 1999/32/EC relating to a reduction in the sulphur content of certain liquid fuels, OJ L 121, 11.05.1999, p. 13.

22 Certain activities that are specifically excluded by the LCP-Directive are also excluded from the Emissions Trading Directive, such as "(h) any technical apparatus used in the propulsion of a vehicle, ship or aircraft" because the Emissions Trading Directive only applies to stationary technical units (Article 3(e)). The Emissions Trading Directive therefore covers neither transportation in general nor greenhouse gas emissions arising from traffic on the site of an installation.

term “combustion installations” to combustion processes that produce energy independently, but rather also includes combustion processes taking place as an integrated part of another production process. The heading “Energy activities” used in the Emissions Trading Directive, if anything, would be broader, so at least the same conclusion would apply. This therefore provides additional support for the argument that “combustion installations” in the Emissions Trading Directive not only covers combustion installations that are part of the energy industry, but also combustion installations in other industry sectors, including sectors that are not explicitly listed in its Annex I.

7. It is well-established that industries can fall under more than one activity category of the IPPC-Directive. Integrated steel works for example carry out several Annex I activities, and refineries include combustion installations of more than 50MW. Considering the similarities between the IPPC-Directive and the Emissions Trading Directive, there is no reason to take a different approach to the interpretation of the latter in this respect. In particular, a different approach cannot be justified by the separate listing of the steel and cement industries, given that both produce substantial CO2 emissions from (chemical) processes in addition to their emissions from combustion.

8. In the light of the above points, any installation, which includes one or more piece of stationary technical apparatus in which a combustion process takes place and that together on the same site and under the responsibility of the same operator has a rated thermal input exceeding 20MW, is therefore subject to the Emissions Trading Directive. This includes apparatus where the heat is used in another piece of apparatus, through a medium such as electricity or steam, and apparatus where the heat resulting from combustion is used directly within that apparatus, for example, for melting, drying, flares or units providing heat input to chemical reactors. The purpose to which the product of an activity is put should not be a determining characteristic as to whether or not an installation is subject to the Directive, as this would introduce subjectivity into its scope. Energy produced by combustion may be in the form of electricity, heat, hot water or steam, and the distance between the production of energy and its eventual use is not relevant for competent authorities to decide whether or not an installation is subject to the Emissions Trading Directive.

Annex 9: Interpretation issues related to the smallest installations

1. The Commission draws Member States' attention to the fact that the so-called aggregation clause[23] contained in the second paragraph of Annex I of the Directive should be interpreted carefully so as to not cover certain small installations, without prejudice to the interpretation of such or similar wording in other Community legislation. In particular, the wording "under the same subheading" contained in this clause should be understood in the sense that a single activity falling simultaneously under several subheadings, e.g. both under "energy activities" and under a specific sectoral activity covered by Annex I of the Directive, such as "mineral industry", is considered under the more specific sectoral subheading. Multiple activities of the same type should then be aggregated on the basis of that specific sectoral subheading, and not on the basis of all of the different possible activity descriptions that could apply. There is no basis for aggregating activities that fall under a different subheading, even though they may be part of the same installation.

2. Furthermore, flexibility at the discretion of Member States comes also from the wording "and/or" in the provision governing the manufacture of ceramic products in Annex I of the Directive. If Member States want to use this flexibility the Commission notes that this provision can be interpreted in a restrictive way so as to require the simultaneous presence of all mentioned sub-elements for the second trading period, again without prejudice to the interpretation of such or similar wording in other Community legislation. In this context, the Commission draws the attention of Member States to the Declaration of the Council and the Commission of 4 September 1996[24] supporting an interpretation of the same wording contained in Annex I of the IPPC-Directive, that it is up to Member States to decide as to whether one of the two criteria or both criteria need to be fulfilled at the same time.

---

23 "2. The threshold values given below generally refer to production capacities or outputs. Where one operator carries out several activities falling under the same subheading in the same installation or on the same site, the capacities of such activities are added together."

24 Council Declaration of 4 September 1996 on Directive 96/61/EC of the Council on Integrated Pollution Prevention and Control, 9388/96, Interinstitutional dossier No. 00/0526 (SYN)

Annex 10: Set of NAP common format summary tables

I. NAP summary table – target calculation
(Grey fields are filled out automatically)

Row	Data table no.		Emissions (Mt CO2eq)
A		Target under Kyoto Protocol or Burden Sharing Agreement (avg. annual GHG emissions 2008-12)	
B	**III**	*Total GHG emissions 2003 (excluding LULUCF emissions and removals)*	
C		**Difference +/-** (row A - row B) (negative means need to reduce)	0
D	**III**	*Av. annual projected total GHG emissions 2008-2012 ('with measures' projection)*	
E		**Difference +/-** (row A - row D) (negative means need to reduce)	0
Reduction measures *(where relevant)*			
F	**V**	EU emissions trading scheme	
G	**VI**	Additional policies and measures (other than emissions trading), including LULUCF	
H	**VII**	Government purchase of Kyoto mechanisms	
I		**Total reduction measures** (row F + row G + row H)	0

IIa NAP Summary table – Basic data

(Grey fields are filled out automatically)

			1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
A	**Real GDP**[1] (in billion €2000)	Absolute												
		Trend index 2003=100												
B	**Emissions**[1] (Mt of CO2)	Absolute												
		Trend index 2003=100												
C	**Carbon intensity**[1] (million tonnes CO2 / billion €)	Absolute												
		Trend index 2003=100												

	Year		2002	2003	2004	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*	*2011*	*2012*	*Annual average 2008-2012*
A	**Real GDP**[1] (in billion €'2000)	Absolute												
		Trend index 2003=100												
B	**Emissions**[1] (Mt of CO2)	Absolute												
		Trend index 2003=100												
C	**Carbon intensity**[1] (million tonnes CO2 / billion €)	Absolute												
		Trend index 2003=100												

[1] Indicate source(s), separately per year where relevant.

IIb. NAP Summary table – Basic data on electricity sector[1]

(Grey fields are filled out automatically)

	Year	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Average 2008-2012
A	**Total domestic electricity production** (TWh)												
B	**Imports (TWh)**												
	Country 1												
	Country n												
	Other countries												
	Total Imports												
C	**Exports (Twh)**												
	Country 1												
	Country n												
	Other countries												
	Total Exports												
D	**Electricity trade balance** (TWh, total row B - total row C)												
E	**Share of gas in total domestic electricity production** (%)												
F	**Share of oil in total domestic electricity production** (%)												
G	**Share of coal in total domestic electricity production** (%)												
H	**Share of nuclear energy in total domestic electricity production** (%)												
I	**Share of renewable energy, including biomass, in total domestic electricity production** (%)									[2]			

[1] Indicate source(s), separately per year where relevant.

[2] This cell should also include (in parentheses) the target pursuant to Directive 2001/77/EC.

III NAP Summary table – Recent and projected greenhouse gas emissions per common reporting format sector (without taking into account **additional** policies and measures in Table VI)

(Grey fields are filled out automatically)

in CO2eq

Row ref.	CRF subsector			2003	2004	2005	2008	2009	2010	2011	2012	Average annual projected emissions 2008-2012
A	1.A.1	**Energy generation**	GHG									
B			CO2 in ETS									
C	1.A.3	**Transport**	GHG									
D	1.A.4.a + b + c	**Commercial and institutional, Residential, and Agricultural energy use**	GHG									
E			CO2 in ETS									
F	2	**Industrial processes**	GHG									
G			CO2 in ETS									
I	4	**Agriculture**	GHG									
J	5	**Land-Use Change and Forestry**	GHG									
K	6	**Waste**	GHG									
L	1.A.2 + 1.A.4 + 1.A.5 + 1.B + 3 + 7	**All other sectors**	GHG									
M			CO2 in ETS									
N		**Total**	GHG									
O		**Total in ETS**	$ETSCO_2$	Rows B + E + G + M								

IV NAP Summary table – Recent and projected CO_2 emissions in sectors covered by the EU emissions trading scheme

(Grey fields are filled out automatically)

	Emissions in Mt CO_2eq	i	ii	iii	iv	v	vi	vii	viii	ix	x	xi
	Year	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**Average annual projected emissions 2008 – 2012***
A	**combustion installations total (excluding installations covered under rows B-J)**											
	main activity 1											
	main activity 2											
	flaring											
	integrated steelworks											
	crackers											
	furnaces											
	main activity n											
B	**mineral oil refineries**											
C	**coke ovens**											
D	**metal ore roasting, sintering, pig iron and steel producing installations**											
E	**cement producing installations**											
F	**lime producing installations**											
G	**glass and glass fibre producing installations**											
H	**ceramics producing installations**											
I	**pulp, paper and board producing installations**											
J	**Total**		Rows A to J									
K	**Share of EU ETS CO_2 in total GHG emissions** (%)		Row L / Row B in Table Iia									

* Numbers to be used in last two columns of Table V.

V NAP Summary table – Proposed allocation in relation to first period allocation (without additional policies and measures) in the sectors covered by the EU emissions trading scheme

(Grey fields are filled out automatically)

		i	ii	iii	iv	v
		2003 actual CO_2 emissions (Mt CO_2)[1]	**2004 actual CO_2 emissions** (Mt CO_2)	**Average annual allocation 2005 - 2007**	**Proposed average annual allocation in 2008-2012**	**Proposed ETS allocation as a percentage of first period ETS**
A	**combustion installations total (excluding installations covered under rows B-J)**					col iv / col iii
	main activity 1					
	main activity 2					
	flaring					
	integrated steelworks					
	crackers					
	furnaces					
	main activity n					
B	**mineral oil refineries**					
C	**coke ovens**					
D	**metal ore roasting, sintering, pig iron and steel producing installations**					
F	**cement producing installations**					
G	**lime producing installations**					
H	**glass and glass fibre producing installations**					
I	**ceramics producing installations**					
J	**pulp, paper and board producing installations**					
L	**Total**					

VI NAP Summary table – Reductions expected by policies and measures other than the EU emissions trading scheme and which have not been taken into account for the "with measures" projection presented in Table III (Mt CO_2eq)

		i	ii	iii	iv	v	vi	vii	viii	ix
	Measures	Under implementation (1)			Adopted (2)			Planned (3)		
		Expected average annual reduction (2008-12)		**Full effects expected as from year**	**Expected average annual reduction (2008-12)**		**Full effects expected as from year**	**Expected average annual reduction (2008-12)**		**Full effects expected as from year**
		In ETS sectors	**In non-ETS sectors**		**In ETS sectors**	**In non-ETS sectors**		**In ETS sectors**	**In non-ETS sectors**	
A										
B										
C										
D										
E										
F										
G										
H										
I										
…										
X	**Subtotal**									
	Total	equal to row G in Table I								

[1] where the full or a substantial part of the effects can be expected, not the first year of implementation.

[2] The measure has been adopted by the final instance at the relevant local, regional or national level, but it is not yet implemented

[3] The measure is at least mentioned in a formal government document

VII

NAP Summary table – Government's planned use of Kyoto units (Mt CO_2eq) and status of implementation

(Grey fields are filled out automatically)

			ERUs	CERs	AAUs and others	Total
A	**Planned purchase**	**Total 2008-2012**				
B		**Annual average**				Σ (equal to row H on table I)
C	**Quantity of units already paid for**					
D	**Quantity of units contracted, but yet unpaid (delivery pending start of UN ITL)** (1)					
E	**Neither bought nor contracted by date of notification (A - C - D)**					
F	**Full budget appropriated to first commitment period (2008-12)**	**Currently available for 2006**				
G		**Committed for the future**				
H	**Implied future price ((F+G)/A)**					

(1) Units partially paid for should be proportionally distributed between lines C and D

VIII

NAP Summary table – Details on new entrants, closures and auctioning

Issues with respect to new entrants	**Description of NAP provisions**
Does the plan contain a new entrants' reserve?	
What is its size in absolute terms and as a percentage of the total quantity of allowances for the period?	
What use is made of allowances left over in the reserve at the end of the trading period? (cancellation, sold)	
How will new entrants be treated in case the reserve runs out of allowances before the end of the trading period? (reserve replenished, further new entrants buy in the market)	
Does the allocation to the new entrant depend on the actual choice of fuel?	
Does the allocation to the new entrant depend on the actual choice of technology?	
Does the allocation to the new entrant depend on the estimated or actual number of operating hours or does the allocation use a standard number of operating hours?	
Auctioning	
Will any allowances be auctioned?	
What share of the total quantity of allowances will be auctioned?	
Who can participate in the auction?	
What auctioning method will be used?	
When/at what intervals will the auction(s) be held?	
What quantity of allowances will be auctioned each time?	
What use will be made of the revenues?	
Will the auctions be coordinated with any auctions in other Member States?	
Closures	
Do operators have to report to the competent authority when an installation closes, and on what conditions is an installation considered to be closed?	
Does the operator continue to be issued allowances for a closed installation in the remaining years of the trading period? If the reply depends on whether the operator sets up a new entrant installation replacing the closed installation, please briefly describe the provision.	
What happens to any allowances that were intended for an installation, which will not receive them after closure? (cancellation, fed into a new entrants' reserve, auctioning)	

IX

NAP Summary table – Further details on selected new entrants

	Power plant with a rated thermal input exceeding 20 MW	**Power plant with a rated thermal input exceeding 20 MW**
Maximum capacity of the actual installation	(At least 100 MW)	(At least 100 MW)
Fuel (s) used	Coal	Gas
Forecast number of operating hours/year in the period 2008 to 2012		
Annual allowance allocation in 2008 to 2012		

X

NAP Summary table - Important assumptions on annual averages

Year	EU Allo-wance price (in Euro)	Crude oil price (Brent) (1)	Natural gas price (1)	Coal price (1)	Exchange rate (2)	Other
2005						
2006						
2007						
2008						
2009						
2010						
2011						
2012						

(1) Use common market standard and specify, including the currency used; indicate in detail sources of data and methodologies
(2) For those Member States outside the Euro-zone

Explanatory comments on NAP Common Format summary tables

Note: Grey fields are filled in automatically when using the Excel spreadsheets.

Table I: NAP summary table – target calculation

General description:

The purpose of this table is to provide an overview of key data relevant for NAP assessment. The gap (row C) between the Kyoto target (row A) and actual greenhouse gas emissions in 2003 (row B) is presented with necessary corresponding reduction measures (quantified in the fourth column of rows F-H, and totalled in row I). The gap is also expressed as the difference between the Kyoto target (row A) and the projected annual average total greenhouse gas emissions from 2008-2012 (row D). This figure is indicated in row E.

Specific remarks:

The second column makes a cross-reference to other data tables.

The fourth column refers to emissions or effects on emissions from measures recorded in the third column.

All rows with the exception of rows B and C contain annual averages relating to the second trading period 2008 to 2012.

Table IIa: NAP Summary table – Basic data

General description:

Table IIa gives an overview of historic and expected trends in various factors crucial to the calculation of a Member State's potential to reduce emissions: namely, real GDP (row A), greenhouse gas emissions (row B) and carbon intensity (row C).

All three factors are expressed both in absolute numbers and in a trend index, with 2003 being the base year (2003=100).

Specific remarks:

In order to have a complete picture, the Commission invites Member States to provide annual data from 1990 to 2012. While re-stating some date in the public domain, Table IIa is of added value as an integral part of the NAP ensuring transparency and easy access to this information for stakeholders and other Member States.

Member States are required to indicate the sources of the information used, separately per year where relevant.

For the period 2008 to 2012, the Commission prefers annual data to better understand the development of these figures over time. In case a Member State can justify why such annual data are not available, the Commission would also accept the submission of only annual averages for the period 2008 to 2012, to be indicated in the respective column.

Table IIb: NAP Summary table – Basic data on electricity sector

General description:

Table IIb indicates the basic data for the electricity sector. The purpose is to obtain a comprehensive picture of total domestic electricity production (row A), imports (row B) and exports (row C), the electricity trade balance (row D, constituting the difference between rows B and C) as well as the shares of different fuels (gas, oil, coal, nuclear energy, and renewable energy) in total domestic electricity production (rows E-I).

Specific remarks:

Imports and exports (rows B and C) need to be disaggregated into the most important countries to/from which the export/import takes place, as well as a row with the remainder to other countries, and the total figure. These figures will allow the Commission to cross-check the plausibility of indications by individual Member States of their respective exports and imports, which would naturally need to be compatible with each other.

Member States are required to indicate the sources of the information used (separately per year where relevant) and are encouraged to provide annual data also for the period 2008 to 2012.

If a Member State can justify why such annual data are not available, the Commission requires explanation and at least the submission of data for a recent year and annual averages for the period 2008 to 2012. Similarly, Member States should provide data on the fuel mix as accurately as possible.

Naturally, the future fuel mix will depend on estimates, amongst others, of the allowance price. Member States are requested to indicate their respective estimates in the explanations in the NAP and also in Table X.

Member States should introduce also the target pursuant to Directive 2001/77/EC in Table 2b for the year 2010.

Table III: NAP Summary table – Recent and projected greenhouse gas emissions per common reporting format sector (without taking into account additional policies and measures in Table VI)

General description:

Table III relates recent and projected greenhouse gas emissions per common reporting format sector, as further specified by the numbers for the respective sub-sectors in the second column. Where indicated, the emissions should be indicated for total greenhouse gases and CO_2 in the EU ETS.

The Commission recognises the technical difficulty to complete this table but stresses the importance of bringing together the categories in the UNFCCC-based common reporting format with the categories under EU ETS reporting.

Specific remarks:

The second column indicates the sub-sectoral reference under the Common Reporting Format (CRF).

The Commission recognises that some Member States may not have all the data available to complete Table III. If a Member State can justify why such annual or sectoral data is not available, the Commission requires at least the submission of data for a recent year and annual averages for the period 2008 to 2012 for as many sectors as possible, as well as aggregate figures (total and total in ETS).

CO_2 emissions in the ETS sector depend on estimates, amongst others, on the allowance price. Member States are requested to indicate their respective estimates in the explanations in the NAP and also in Table X.

Table IV: NAP Summary table – Recent and projected CO_2 emissions in sectors covered by the EU emissions trading scheme

General description:

Table IV looks more specifically at the recent and projected CO_2 emissions by installation or sector covered by the EU ETS, relating them to the activities mentioned in Annex I of the Directive. Certain activities have been aggregated where separate information is likely not to be available or necessary for the Commission's assessment.

Specific remarks:

Emissions from combustion installations shall be calculated without emissions from installations also covered under the specific sectors of Annex I of the Directive being indicated in rows B-J. As a matter of example, where a combustion installation is also covered by the category "installations for the production of cement clinker …" under the subheading "mineral industry" of Annex I of the Directive, emissions from that installation should fall under the entry "cement producing installations" in row E of Table IV, and should be omitted from row A "combustion installations". Moreover, emissions from these combustion installations shall be disaggregated into the most important activities to be identified by each Member State, including flaring, integrated steelworks, crackers and furnaces.

For the period 2008 to 2012, the Commission prefers annual data to better understand the development of all sectors. Where a Member State can justify the absence of such annual data for certain sectors, the Commission requires at least the submission of data for a recent year and annual averages for the period 2008 to 2012 in as many sectors as possible. If a Member State can show this to be appropriate, certain sectors may be (dis-)aggregated; in particular coke ovens (row C) with metal ore roasting, sintering, pig iron and steel producing installations (row D). Where such data are not available on an annual basis, the Commission requires a justification and at least the submission of data for a recent year as well as annual averages for the period 2008 to 2012 for as many sectors as possible, as well as aggregate figures (total and total in ETS).

The amount entered in row J, column XI correlates to Table III, row O, last column. The amount entered in row K, column XI correlates to Table III, row N, last column.

Table V: NAP Summary table – Proposed allocation in relation to first period allocation (without additional policies and measures) in the sectors covered by the EU emissions trading scheme

General description:

For installations or sectors covered by the EU ETS, Table V indicates 2003 and 2004 actual emissions (columns i and ii) as well as the proposed second period allocation in relation to first trading period allocation (columns iii and iv). Column v indicates the proposed second period allocation as a percentage of the first period allocation. The same sectoral specification is used as in Table IV.

Specific remarks:

Emissions from combustion installations shall be calculated without emissions from installations covered also under the specific sectors of Annex I of the Directive being indicated in rows B-J. As a matter of example, where a combustion installation is also covered by the category "installations for the production of cement clinker …" under the subheading "mineral industry" of Annex I of the Directive, emissions from that installation should fall under the entry "cement producing installations" in row E of Table IV, and should be omitted from row A "combustion installations". Moreover, emissions from these combustion installations shall be disaggregated into the most important activities to be identified by each Member State, including flaring, integrated steelworks, crackers and furnaces.

For the period 2008 to 2012, the Commission prefers annual data to better understand the development of all sectors. Where a Member State can justify why such annual data is not available for all sectors, the Commission requires at least the submission of data for a recent year and annual averages for the period 2008 to 2012 in as many sectors as possible, as well as aggregate figures (total and total in ETS). If a Member State can show it to be appropriate, certain sectors may be (dis-)aggregated; in particular coke ovens (row C) with metal ore roasting, sintering, pig iron and steel producing installations (row D).

Table VI: NAP Summary table – Reductions expected by policies and measures other than the EU emissions trading scheme and which have not been taken into account for the "with measures" projection presented in Table III (Mt CO_2eq)

General description:

Table VI gives account of greenhouse gas emissions reductions expected by policies and measures other than the EU ETS, which have not been taken into account for the "with measures" projection presented in Table III.

It classifies such measures into three categories: "under implementation" (columns i-iii), "adopted" (columns iv-vi), and "planned" (columns vii-ix).

"Under implementation" means that the implementation is ongoing, and that the measure is not taken into account for the "with measures" projections presented in Table III.

"Adopted" means that the measure has been adopted by the final instance at the relevant local, regional or national level, but it is not yet implemented.

"Planned" means that the measure is at least mentioned in a formal government document, but not adopted.

Each of these three categories is again subdivided into three columns: the expected average annual reduction (2008-12), on the one hand, in ETS sectors (columns i, iv and vii), and, on the other hand, in non-ETS sectors (columns ii, v and viii). The third sub-column (iii, vi and ix, respectively) indicates the year, in which the full or a substantial part of the effects of the respective measure can be expected (not necessarily the first year of implementation).

The rows shall contain the measures to be specified in the second column.

Specific remarks:

The Commission recognises that for some measures the disaggregation of the expected reductions into those occurring outside and inside the ETS presents a technical difficulty. It is however an important element for the Commission's assessment.

Table VII: NAP Summary table – Government's planned use of Kyoto units (Mt CO_2eq) and status of implementation

General description:

Table VII gives a detailed overview on the government's planned use of Kyoto units and the status of their implementation.

It subdivides the Kyoto units into ERUs from JI projects, CERs from CDM projects, and AAUs and other units from international emissions trading. The last column indicates the total of the three types combined.

The status of implementation is presented in the rows, as follows.

Rows A and B indicate the sum across the various degrees of implementation, with row A giving the total amount in the period 2008 to 2012 and row B the annual average in that period per type of Kyoto unit and as a total. The total annual average across all three forms of Kyoto units is equal to row H of Table I.

Row C indicates the most advanced degree of implementation, i.e. the quantity of units already paid for.

Row D gives a lesser degree of implementation, which is the quantity of units contracted, but yet unpaid (delivery pending start of UN ITL). Units partially paid for should be proportionally distributed between rows C and D.

Row E relates to the quantity with the lowest degree of implementation, i.e. the units neither bought nor contracted by the date of notification (Row E = Row A – Row C – Row D).

Rows F and G give additional information on the full budget appropriated to the first commitment period (2008-12), both the one currently available for 2006 (row F) and the one committed up to 2012 (row G).

Row H indicates the implied future price of Kyoto units, which is the sum of rows F and G, divided by the total planned purchase in row A.

Specific remarks:

The Commission prefers Member States to specify the breakdown into ERUs, CERs, and AAUs and others. In case a Member State can justify why such a breakdown is not feasible, the Commission requires at least the submission of separate figures for ERUs and CERs on the one hand and AAUs and others on the other hand.

Table VIII: NAP Summary table – Details on new entrants, closures and auctioning

Table VIII contains various questions relating to important information on new entrants, auctioning and closures. The questions should be self-explanatory.

Table IX: NAP Summary table – Further details on new entrants

Table IX asks for further details on a selected new entrant, e.g. a power plant with a rated thermal input of 100 MW.

In one scenario (second column) the fuel used is coal, while in the other (third column) it is gas.

Member States are then requested to fill in row 4 (forecast number of operating hours/year in the period 2008 to 2012), where such a forecast is relevant for the allocation under the new entrants rule of the Member State, and row 5 (annual allowance allocation in 2008 to 2012).

This information will allow the Commission to better assess the standards used in the allocation to new entrants and at the same time provide for more transparency.

Table X: NAP Summary table – Important assumptions on annual averages

In Table X, Member States are requested to quantify for the years 2005-12 their key assumptions on annual average figures underlying the establishment of the NAP, in particular for:

- the EU allowance price (in Euro);
- the price for crude oil (Brent);
- the price for natural gas;
- the coal price; and
- the exchange rate (for those Member States outside the Euro-zone).

Member States should use and specify common market standards for fuel prices, including the currency used. They should indicate in detail sources of data and methodologies. This information is necessary in order to ensure comparability of data and transparency.

Member States are invited to indicate further assumptions considered important and useful for the Commission's assessment.