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# COMMISSION IMPLEMENTING REGULATION (EU) 2020/1208

**of 7 August 2020**

**on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) 2018/1999 of the European Parliament and of the Council and repealing Commission Implementing Regulation (EU) No 749/2014**

(OJ L 278, 26.8.2020, p. 1)

Amended by:

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# COMMISSION IMPLEMENTING REGULATION (EU) 2020/1208

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## CHAPTER I

## SUBJECT MATTER, SCOPE AND DEFINITIONS

### *Article 1*

### Subject matter

This Regulation establishes rules implementing Regulation (EU) 2018/1999 as regards the following:

(a) Member States' reporting on national adaptation actions, the use of auctioning revenues and financial and technology support provided to developing countries pursuant to Article 19 of Regulation (EU) 2018/1999;

(b) Member States' reporting on approximated greenhouse gas (or GHG) inventories, greenhouse gas inventories and accounted greenhouse gas emissions and removals pursuant to Article 26 of Regulation (EU) 2018/1999;

(c) requirements on the establishment, operation and functioning of national inventory systems pursuant to Article 37 of Regulation (EU) 2018/1999;

(d) the timing and the procedure for carrying out the comprehensive review pursuant to Article 38 of Regulation (EU) 2018/1999;

(e) Member States' reporting on national system for policies and measures and projections pursuant to Article 39 of Regulation (EU) 2018/1999.

### *Article 2*

### Scope

This Regulation applies to the reports submitted by the Member States containing data required for the year 2021 onwards.

### *Article 3*

### Definitions

For the purposes of this Regulation, the following definitions shall apply:

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(1) ‘common reporting table’, or ‘CRT’, means a table for information on anthropogenic greenhouse gas emissions by sources and removals by sinks included in Annex I to Decision 5/CMA.3 of the Conference of the Parties serving as the meeting to the Parties to the Paris Agreement (Decision 5/CMA.3).

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(2) ‘reference approach’ means the reference approach by the Intergovernmental Panel on Climate Change (IPCC), as set out in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (‘2006 IPCC Guidelines’);

(3) ‘approach 1’ means the basic method for the estimation of uncertainties included in the 2006 IPCC Guidelines;

(4) ‘key category’ means a category which has a significant influence on a Member State’s or the Union’s total inventory of greenhouse gases in terms of the absolute level of emissions and removals, the trend in emissions and removals, or uncertainty in emissions and removals;

(5) ‘sectoral approach’ means the IPCC sectoral approach as set out in the 2006 IPCC Guidelines;

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(6) ‘outline for greenhouse gas inventory documents’ means the outline included in Annex V to Decision 5/CMA.3 of the Conference of the Parties serving as the meeting to the Parties to the Paris Agreement pursuant to Decision 18/CMA.1;

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(7) ‘transparency MPGs’ means the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, as set out in in the Annex to Decision 18/CMA.1 of the Conference of the Parties to the UNFCCC serving as meeting of the Parties to the Paris Agreement;

(8) ‘greenhouse gas inventory guidelines’ mean guidelines specified in Article 3 of the Commission Delegated Regulation (EU) 2020/1044 ([1]);

(9) ‘recalculation’ is a procedure for re-estimating, in accordance with the greenhouse gas inventory guidelines anthropogenic GHG emissions by sources and removals by sinks of previously submitted GHG inventories as a consequence of changes in methodologies, changes in the manner in which emission factors and activity data are obtained and used, or the inclusion of new source and sink categories.

([1]) Commission Delegated Regulation (EU) 2020/1044 of 8 May 2020 supplementing Regulation (EU) 2018/1999 of the European Parliament and of the Council with regard to values for global warming potentials and the inventory guidelines and with regard to the Union inventory system and repealing Commission Delegated Regulation (EU) No 666/2014 (OJ L 230, 17.7.2020, p. 1).

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CHAPTER II

## REPORTING BY MEMBER STATES ON NATIONAL ADAPTATION ACTIONS, AUCTIONING REVENUES AND SUPPORT TO DEVELOPING COUNTRIES

*Article 4*

### Information on national adaptation actions

Member States shall report the information on their national adaptation actions pursuant to Article 19(1) of Regulation (EU) 2018/1999 in accordance with the format set out in Annex I to this Regulation.

*Article 5*

### Information on the use of auctioning revenues

Member States shall report the information on the use of revenues generated by auctioning allowances pursuant to Article 19(2) of Regulation (EU) 2018/1999 in accordance with the formats set out in Annex II to this Regulation.

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If the Commission considers that the information referred to in the first subparagraph is not sufficiently detailed for an assessment of compliance with Article 10(3) of Directive 2003/87/EC, the Commission shall request that the relevant Member State resubmit the report with sufficiently detailed information Such resubmission shall be made within two months from the receipt of the request.

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*Article 6*

### Information on financial and technology support provided to developing countries

1. Member States shall report the quantitative information on public and mobilised financial resources referred to in point (a)(i) and available information on activities by the Member State related to public-funded technology transfer projects and capacity-building projects for developing countries under the UNFCCC referred to in point (a)(iii) of Part 2 of Annex VIII to Regulation (EU) 2018/1999, in accordance with the common tabular format introduced by the Organisation for Economic Cooperation and Development (OECD) Development Assistance Committee for reporting to the Creditor Reporting System (CRS) or the formats set out in Annex III to this Regulation.

2. Member States shall report the qualitative methodological information explaining the method used to calculate the quantitative information referred to in point (a)(ii) of Part 2 of Annex VIII to Regulation (EU) 2018/1999 in accordance with the format set out in Annex IV to this Regulation.

3. Member States shall report available information on the planned provision of support referred to in point (b) of Part 2 of Annex VIII to Regulation (EU) 2018/1999 in accordance with the format set out in Annex V to this Regulation.

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CHAPTER III

## REPORTING BY MEMBER STATES ON APPROXIMATED GREENHOUSE GAS INVENTORIES, GREENHOUSE GAS INVENTORIES AND ACCOUNTED GREENHOUSE GAS EMISSIONS AND REMOVALS

### *Article 7*

### Reporting on approximated greenhouse gas inventories

1. Member States shall report their approximated greenhouse gas inventories pursuant to Article 26(2) of Regulation (EU) 2018/1999 in accordance with the format set out in Annex VI:

(a) at a level of disaggregation of categories reflecting the activity data and methods available for the preparation of estimates for the year X-1;

(b) in separate columns, the split between emissions covered by Directive 2003/87/EC and emissions covered by Regulation (EU) 2018/842 by source category, where available.

2. Member States shall provide explanations including on the main drivers for the key changes in emissions and removals reported in accordance with the format set out in Annex VI compared to the most recent final greenhouse gas inventory reported.

### *Article 8*

### General rules for reporting on greenhouse gas inventories

1. Member States shall report the information referred to in Article 26(3) of Regulation (EU) 2018/1999 by completing, in accordance with the greenhouse gas inventory guidelines and with the rules provided for in this Regulation:

(a) the common reporting tables by providing a complete set of spread sheets or Extensible Markup Language (XML) files, depending on the availability of the appropriate software, and covering Member State's geographical scope under Regulation (EU) 2018/1999;

(b) the information as specified in Articles 9 to 23 of this Regulation.

2. Member States shall draft the national inventory report referred to in Article 26(3) of Regulation (EU) 2018/1999 ('national inventory report', 'NIR') based on the outline for greenhouse gas inventory documents, and following the rules provided for in this Regulation. Member States shall include the information reported pursuant to Articles 9, 10, 12 and 14 to 18 of this Regulation in the national inventory report or in a separate Annex to the national inventory report and indicate clearly in accordance with Annex VII where the information is provided.

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*Article 9*

**Reporting on recalculations**

Member States shall report the reasons for recalculations of greenhouse gas emissions and removals referred to in point (d) of Part 1 of Annex V to Regulation (EU) 2018/1999 in the years 1990, 2005 and X-3; how the time series consistency for all reported years is maintained in writing in the form of a draft of the dedicated summary chapter on recalculations of the national inventory report.

*Article 10*

**Reporting on implementation of recommendations**

1. Member States shall report the information on the steps taken to improve inventory estimates referred to in point (g) of Part 1 of Annex V to Regulation (EU) 2018/1999 in accordance with the formats set out in Annex VIII to this Regulation.

2. In their reports referred to in paragraph 1, Member States shall cover both issues raised for the first time in the most recent respective review reports and issues repeated from previous review reports.

*Article 11*

**Reporting on inventory methods, emission factors and on related methodological descriptions for Union key categories**

1. Member States shall provide the following information for the preparation of the Union inventory report referred to in point (m) of Part 1 of Annex V of Regulation (EU) 2018/1999:

(a) summary information on the methods and emission factors used for the Union's key categories within the relevant XML files of the common reporting tables;

(b) for those Union key categories, where information on methods and emission factors is not contained in the common reporting tables, information in accordance with Part 3 of Annex IX of this Regulation;

(c) updated summary methodological descriptions for the Union's key categories in accordance with the format set out in Part 4 of Annex IX.

2. For the purpose of reporting under paragraph 1, the Commission shall provide the Member States with the following:

(a) the list of the most recent Union's key categories by 31 October in accordance with the format set out in Part 1 of Annex IX;

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(b) the updated list referred to in paragraph 2(a) with changes highlighted by 28 February;

(c) where available, information on inventory methods, emission factors and on summary methodological descriptions by 31 October in accordance with the format set out in Part 2 of Annex IX;

(d) the updated information referred to in paragraph 2(c) by 28 February.

*Article 12*

**Reporting on uncertainty and completeness**

1. Member States shall report at least approach 1 uncertainty estimates referred to in point (m) of Part 1 of Annex V to Regulation (EU) 2018/1999 in accordance with the format set out in Annex X to this Regulation.

2. Member States shall report the information on the general assessment of completeness referred to in point (m) of Part 1 of Annex V to Regulation (EU) 2018/1999 in the national inventory report, specifying:

(a) the categories, which were reported as not estimated (NE), as defined in the transparency MPGs, and detailed explanations for the use of this notation key especially where the greenhouse gas inventory guidelines provide methods for estimation of greenhouse gases;

(b) the geographical coverage of the greenhouse gas inventory, and any differences between the geographical coverage under the UNFCCC and the Paris Agreement and under Regulation (EU) 2018/1999.

*Article 13*

**Reporting on indicators**

Member States shall report information on indicators referred to in point (e) of Part 1 of Annex V to Regulation (EU) 2018/1999 in accordance with the format set out in Annex XI.

*Article 14*

**Reporting on consistency of reported emissions with data from the EU Emissions Trading System**

1. Member States shall report the information referred to in point (h) of Part 1 of Annex V to Regulation (EU) 2018/1999 in accordance with the format set out in Annex XII to this Regulation.

2. Member States shall report the information on results of the checks referred to in point (i) of Part 1 of Annex V of Regulation (EU) 2018/1999 in a textual format.

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*Article 15*

**Reporting on consistency of the reported data on air pollutants**

1. Member States shall report information on the results of the checks referred to in point (j)(i) of Part 1 of Annex V to Regulation (EU) 2018/1999 and on the consistency of the data pursuant to point (b) of Part 1 of Annex V to Regulation (EU) 2018/1999 in a textual format, specifying

(a) whether the emissions estimates of carbon monoxide (CO), sulphur dioxide ($SO_2$), nitrogen oxides (NOx) and volatile organic compounds, in inventories submitted by the Member State under Directive (EU) 2016/2284 are consistent with the corresponding emission estimates in greenhouse gas inventories under Regulation (EU) 2018/1999;

(b) the submission dates of the reports under Directive (EU) 2016/2284 that were compared with the inventory submission under Regulation (EU) 2018/1999.

2. Where the checks referred to in paragraph 1 result in differences of more than +/–5 % between the total emissions excluding the Land Use, Land Use Change and Forestry (LULUCF) for a particular air pollutant reported under Regulation (EU) 2018/1999 and under Directive (EU) 2016/2284, the Member State concerned shall, in addition to the textual information referred to in paragraph 1, report information for that air pollutant in accordance with the format set out in Annex XIII to this Regulation.

3. Member States may report only the information referred to in paragraph 1 if the difference of more than +/– 5 % referred to in paragraph 2 derives from correction of data errors or from differences in geographical coverage or scope of application between the respective legal instruments.

*Article 16*

**Reporting on consistency of the data reported on fluorinated greenhouse gases**

Member States shall report the information on the results of the checks referred to in point (j)(ii) of Part 1 of Annex V to Regulation (EU) 2018/1999 in a textual format, specifying:

(a) the checks performed by the Member State concerning the level of detail, the data sets and the submissions compared;

(b) the main results of the checks and explanations for the main inconsistencies;

(c) whether the data collected by operators under Article 6(1) of Regulation (EU) No 517/2014 of the European Parliament and of the Council [2] were made use of and how;

[2] Regulation (EU) No 517/2014 of the European Parliament and of the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006 (OJ L 150, 20.5.2014, p. 195).

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(d) the reasons why the checks were not considered to be relevant, where those checks were not performed.

*Article 17*

**Reporting on consistency with energy statistics**

1. Member States shall report information on the results of the checks referred to in point (j)(iii) of Part 1 of Annex V to Regulation (EU) 2018/1999 in a textual format, specifying the differences between the reference approach calculated on the basis of the data included in the greenhouse gas inventory and the reference approach calculated on the basis of the energy statistics reported pursuant to Article 4 and Annex B to Regulation (EC) No 1099/2008 of the European Parliament and of the Council ([3]).

2. Member States shall report the quantitative information and explanations for differences of more than +/– 2 % in the total national apparent fossil fuel consumption at aggregate level for all fossil fuel categories for the year X-2 referred to in paragraph 1 in accordance with Annex XIV to this Regulation.

*Article 18*

**Reporting on changes in descriptions of national inventory systems or registries**

Member States shall clearly state in the relevant chapters of the national inventory report if there were no changes in the description of their national inventory systems or, if applicable, of their national registries referred to in points (k) and (l) of Part 1 of Annex V to Regulation (EU) 2018/1999 since the previous submission of the national inventory report.

*Article 19*

**Reporting on greenhouse gas emissions covered by Regulation (EU) 2018/842**

Member States shall report anthropogenic emissions of greenhouse gases listed in Part 2 of Annex V to Regulation 2018/1999 in the scope specified in Article 2(1) of Regulation (EU) 2018/842, as referred to in point (a) of Part 1 of Annex V to Regulation (EU) 2018/1999, and updates of such information referred to in point (d) of Part 1 of Annex V to Regulation (EU) 2018/1999 in accordance with the format set out in Annex XV to this Regulation.

([3]) Regulation (EC) No 1099/2008 of the European Parliament and of the Council of 22 October 2008 on energy statistics (OJ L 304, 14.11.2008, p. 1).

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*Article 20*

**Reporting on summary information on concluded transfers in accordance with Regulation 2018/841**

Member States shall report the summary information on concluded transfers pursuant to Articles 12 and 13 of Regulation (EU) 2018/841, referred to in point (f) of Part 1 of Annex V to Regulation (EU) 2018/1999, in accordance with the format set out in Annex XVI to this Regulation. After compilation by the Commission, a summary of the information provided pursuant to this paragraph shall be made available within three months from receiving the reports by Member States, in electronic form. In this summary, the range of prices paid per land mitigation units transaction shall be provided.

*Article 21*

**Reporting on summary information on concluded transfers in accordance with Regulation (EU) 2018/842**

1. Member States shall report the summary information on concluded transfers pursuant to Article 5 of Regulation (EU) 2018/842 as referred to in point (f) of Part 1 of Annex V to Regulation (EU) 2018/1999 in accordance with the format set out in Table 1 of Annex XVII to this Regulation. After compilation by the Commission, a summary of the information provided pursuant to this paragraph shall be made available within three months from receiving the reports by Member States, in electronic form. In this summary, the range of prices paid per annual emission allocations transaction shall be provided.

2. Within the two periods between the publication of the implementing acts referred to in Article 38(4) and the start of the compliance check procedure set out in Article 38(6) of Regulation (EU) 2018/1999 pursuant to Article 9 of Regulation (EU) 2018/842, the Member States may report to the Commission on the 15th of each month on concluded transfers pursuant to Article 5 of Regulation (EU) 2018/842 in accordance with the format set out in Table 2 of Annex XVII to this Regulation. After compilation by the Commission, a summary of the information received pursuant to this paragraph shall be made available, in a timely manner and in electronic form.

*Article 22*

**Reporting information on intended use of flexibilities in accordance with Regulation (EU) 2018/842**

1. Member States shall report the information on intended use of the flexibilities referred to in paragraphs 4 and 5 of Article 5 and Article 7 (1) of Regulation (EU) 2018/842 as referred to in point (n) of Part 1 of Annex V to Regulation (EU) 2018/1999 in accordance with the format set out in Annex XVIII to this Regulation.

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2. Within the two periods between the publication of the implementing acts referred to in Article 38(4) and the start of the compliance check procedure set out in Article 38(6) of Regulation (EU) 2018/1999 pursuant to Article 9 of Regulation (EU) 2018/842, the Member States may report to the Commission on the 15th of each month on intended use of the flexibilities in paragraphs 4 and 5 of Article 5 of Regulation (EU) 2018/842 in accordance with the format set out in Table 1 of Annex XVIII to this Regulation. After compilation by the Commission, the information received pursuant to this paragraph shall be made available, in electronic form and no later than at the end of the month referred to above.

3. The information reported pursuant to paragraphs 1 and 2 of this Article shall not include any concluded transfers reported pursuant to Article 21.

*Article 23*

**Reporting on the use of revenues from transfers in accordance with Regulation (EU) 2018/842**

Member States shall report the information on the use of revenues in accordance with Article 5(6) of Regulation (EU) 2018/842 referred to in point (n) of Part 1 of Annex V to Regulation (EU) 2018/1999 in accordance with the format set out in Annex XIX to this Regulation.

*Article 24*

**Reporting on accounted greenhouse gas emissions and removals**

Member States shall report accounted greenhouse gas emissions and removals pursuant to Article 26(5) of Regulation (EU) 2018/1999 in accordance with the format set out in Annex XX.

*Article 25*

**Timescales for cooperation and coordination in preparing the Union greenhouse gas inventory and the UNFCCC review**

1. Member States and the Commission shall cooperate and coordinate in preparing the Union greenhouse gas inventory and of the Union inventory report in accordance with the timescales set out in Annex XXI.

2. When a Member State re-submits its inventory to the UNFCCC Secretariat that Member State shall provide the Commission with a summary of the changes made in the re-submitted inventory, no later than within one week of the re-submission.

3. During the UNFCCC review of the Union inventory, at the request of the Commission, Member States shall, as soon as possible provide the Commission with the answers to the questions raised by the UNFCCC reviewers.

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CHAPTER IV

## REQUIREMENTS ON THE ESTABLISHMENT, OPERATION AND FUNCTIONING OF NATIONAL INVENTORY SYSTEMS

*Article 26*

### Functions of national inventory systems

In the implementation of the national inventory systems pursuant to Article 37 of Regulation (EU) 2018/1999, each Member State shall:

(a) establish and maintain the institutional, legal and procedural arrangements necessary to perform the functions pursuant to Articles 27 to 29, between the government agencies and other entities responsible for the performance of all functions;

(b) ensure sufficient capacity for timely performance of the functions pursuant to Articles 27 to 29, including data collection for estimating anthropogenic GHG emissions by sources and removals by sinks and arrangements for technical competence of the staff involved in the inventory development process.

*Article 27*

### Inventory planning

1. As part of its inventory planning, each Member State shall:

(a) designate a single national entity with overall responsibility for the national inventory and make available its postal and electronic addresses;

(b) define and allocate specific responsibilities in the inventory development process, including those relating to choice of methods, data collection, particularly activity data and emission factors from statistical services and other entities, processing and archiving, and quality control and quality assurance;

(c) elaborate an inventory quality assurance and quality control plan which describes specific quality control procedures to be implemented during the inventory development process, facilitate the overall quality assurance procedures to be conducted and establish quality objectives;

(d) consider establishing processes for the official consideration and approval of the inventory, if relevant including any recalculations, prior to its submission and to respond to any issues raised by the inventory review processes.

2. As part of its inventory planning, each Member State shall where relevant consider ways to improve the quality of activity data, emission factors, methods and other relevant technical elements of inventories. Information obtained from the implementation of the quality assurance and quality control plan, from reviews under Article 19 of Regulation (EU) No 525/2013, Article 38 of Regulation (EU) 2018/1999 and under the UNFCCC shall where appropriate be considered in the development and/or revision of the quality assurance and quality control plan and the quality objectives.

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*Article 28*

**Inventory preparation**

1. In accordance with the greenhouse gas inventory guidelines, each Member State shall:

(a) identify key categories and prepare estimates applying appropriate methods to estimate emissions and removals from key categories;

(b) collect sufficient activity data, process information and emission factors necessary to support the methods selected for estimating anthropogenic GHG emissions by sources and removals by sinks;

(c) make a quantitative estimate of inventory uncertainty for each category and for the inventory in total and prepare recalculations of previously submitted estimates of anthropogenic GHG emissions by sources and removals by sinks;

(d) compile the national inventory and implement general inventory quality control procedures in accordance with their quality assurance and quality control plan.

2. As part of its inventory preparation, each Member State shall where appropriate:

(a) apply category-specific quality control procedures for key categories and for individual categories where significant methodological and/or data revisions have occurred, in accordance with the greenhouse gas inventory guidelines;

(b) provide for a basic review of the inventory by an independent third party or personnel not involved in the inventory development,, before the submission of the inventory, in accordance with the planned quality assurance procedures referred to in Article 27(1)(c);

(c) provide for a more extensive review for key categories and categories where significant changes in methods occurred;

(d) based on the reviews according to the transparency MPGs and in accordance with Article 38 of Regulation (EU) 2018/1999 and periodic internal evaluations of the inventory preparation process, re-evaluate the inventory planning process in order to meet the established quality objectives referred to in Article 27(1)(c) of this Regulation.

*Article 29*

**Inventory management**

1. As part of their inventory management, each Member State shall:

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(a) each year for the reported time series, archive inventory information including: all disaggregated emission factors, activity data, and documentation about how these were generated and aggregated; internal documentation on quality assurance and quality control procedures, external and internal reviews, documentation on annual key sources and key source identification and planned inventory improvements.

(b) provide review teams under the transparency MPGs and Article 38 of Regulation (EU) 2018/1999 with access to all archived information used by the Member State to prepare the inventory, taking into account country-specific confidentiality rules.

(c) respond to requests for clarifying inventory information resulting from the different stages of the review processes of the inventory information, and information on the national system, in a timely manner.

2. As part of their inventory management, each Member State shall where appropriate make the collection of archived information easily accessible

## CHAPTER V

## PROCEDURE AND SCHEDULE FOR CARRYING OUT THE COMPREHENSIVE REVIEW

### *Article 30*

### Procedure for the comprehensive review

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1. When conducting the comprehensive reviews referred to in Article 38(1) and (1a) of Regulation (EU) 2018/1999, the Commission and the European Environment Agency shall be assisted by a technical experts review team and follow the procedure set out in Annex XXII.

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2. The European Environment Agency shall perform the secretarial tasks for the comprehensive reviews as specified in Annex XXII.

3. The Commission, assisted by the European Environment Agency, shall select a sufficient number of review experts to cover the appropriate inventory sectors. The review experts selected shall have experience in the area of greenhouse gas inventories compilation and, where possible, be active in greenhouse gas review processes. Technical experts who have contributed to the compilation of an individual Member State's greenhouse gas inventory, or are national of that Member State, shall not take part in the review of that inventory.

4. The comprehensive reviews shall be carried out as desk-based and centralized reviews, as specified in Annex XXII. In addition, in-country visits may be organised upon recommendation of the technical experts review team and in consultation with the Member State concerned.

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5. The checks pursuant to Article 38(2)(b) of Regulation (EU) 2018/1999 shall include, where appropriate, information specified in Annex XXII.

6. The checks referred to in Article 38(2)(c) of Regulation (EU) 2018/1999 shall include, where appropriate, a detailed examination on consistency of the accounted emissions and removals with Union rules.

7. The comprehensive reviews shall include, where appropriate, checks to identify whether areas of improvement identified for one Member State in the UNFCCC or Union reviews may also constitute an area of improvement for other Member States.

8. The review of greenhouse gas inventories shall be performed consistently for all Member States concerned and in an objective manner.

*Article 31*

**Technical corrections**

1. A technical correction of an emission estimate within the meaning of Article 38(2)(d) of Regulation (EU) 2018/1999 shall be deemed necessary if an underestimate or overestimate exceeds the threshold of significance established in paragraph 2 of this Article. Details of the technical corrections are specified in Annex XXII to this Regulation.

2. The threshold of significance for a given source or sink amounts to 0,05 % of a Member State's total national greenhouse gas emissions without LULUCF for the year of the inventory under review, or 500 kt $CO_2$ equivalent, whichever is smaller.

3. In response to a finding by the Commission communicated to a Member State during the review, the Member State may request a change of their estimates of emissions or accounted emissions and removals by providing revised estimates. If a revised estimate is deemed appropriate by the technical review team, it shall be included in the review report referred to in Article 32 and accompanied by a justification.

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*Article 32*

**Final review reports**

The Commission shall inform the Member State concerned of the end of the comprehensive review and provide the Member State with a final review report by 30 August 2025, 30 August 2027 and 30 August 2032 respectively.

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*Article 33*

**Cooperation with Member States**

1. Member States shall:

(a) participate in the review pursuant to the schedule set out in Annex XXII;

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(b) nominate a National contact point for the Union's review;

(c) participate in and facilitate the organisation of an in-country visit, if needed;

(d) provide answers and additional information and comment on the review reports as relevant.

2. Upon request by the Member States, the Commission shall include comments regarding the review findings in the final review report referred to in Article 32.

3. The Commission shall inform the Member States of the composition of the technical experts review team selected pursuant to Article 30.

*Article 34*

**Schedule for the comprehensive reviews**

The comprehensive review shall be carried out pursuant to the time schedule set out in Annex XXII.

CHAPTER VI

**POLICIES AND MEASURES AND PROJECTIONS**

*Article 35*

**Submission processes for reporting**

Member States shall use the e-platform referred to in Article 28 of Regulation (EU) 2018/1999 and linked tools and templates of the Commission, assisted by the European Environment Agency pursuant to Article 42 of Regulation (EU) 2018/1999, for the submission of the information pursuant to this Chapter.

*Article 36*

**Reporting on national systems for policies and measures and projections**

Member States shall provide the description of their national systems for reporting on policies and measures, or groups of measures, and projections referred to in point (a) of Annex VI to Regulation (EU) 2018/1999 in the format set out in Annex XXIII to this Regulation.

*Article 37*

**Reporting on national policies and measures**

1. Member States shall report the information on their national policies and measures, or groups of measures, referred to in point (c) of Annex VI to Regulation (EU) 2018/1999 in the formats set out in Annex XXIV to this Regulation.

2. Member States shall report the following information in a textual format:

(a) the updates relevant to their long-term strategies referred to in point (b) of Annex VI to Regulation (EU) 2018/1999;

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(b) planned additional policies and measures referred to in point (d) of Annex VI to Regulation (EU) 2018/1999;

(c) links between different policies and measures and the contribution of those policies and measures to different projection scenarios, as referred to in point (e) of Annex VI to Regulation (EU) 2018/1999.

*Article 38*

**Reporting on national projections**

1. Member States shall report the information on their national projections of anthropogenic greenhouse gas emissions by sources and removals by sinks, organised by gas or group of gases, referred to in Article 18(1)(b) and point (a) of Annex VII of Regulation (EU) 2018/1999 in the format set out in Annex XXV to this Regulation.

2. Member States shall provide the additional information on their national projections of anthropogenic greenhouse gas emissions by sources and removals by sinks referred to in Annex VII to Regulation (EU) 2018/1999 in a textual format, specifying:

(a) the projection results for total greenhouse gas emissions, emissions covered by Regulation (EU) 2018/842 and Directive 2003/87/EC respectively, and the projected emissions by sources and removals by sinks under Regulation (EU) 2018/841, pursuant to point (b) of Annex VII of Regulation (EU) 2018/1999;

(b) the results of the sensitivity analysis performed pursuant to point (d) of Annex VII of Regulation (EU) 2018/1999;

(1) for the total reported greenhouse gas emissions, together with a brief explanation of which parameters were varied and how;

(2) split on total emissions covered by Directive 2003/87/EC and by Regulation (EU) 2018/842 respectively and the projected emissions by sources and removals by sinks under the Regulation (EU) 2018/841, where such information is available;

(c) the year of the inventory data (base year) and the year of the inventory report used as a starting point for the projections;

(d) the methodologies used for the projections, including a brief description of the models used and their sectoral, geographical and temporal coverage, references to further information on the models and information on data sources, key exogenous assumptions and on the parameters used; pursuant to point (e) of Annex VII of Regulation (EU) 2018/1999.

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3. In the reports on projections to be provided pursuant to Article 18 (1) of Regulation (EU) 2018/1999, Member States shall take into account the harmonised values for key parameters for projections – at least for oil, gas, and coal import prices as well as for carbon prices under the European Emission Trading System pursuant to Directive 2003/87/EC – which the Commission has recommended, in consultation with the Member States, 12 months before the deadline for submission of the reports.

## CHAPTER VII

## TRANSITIONAL AND FINAL PROVISIONS

### *Article 39*

### Repeal

Implementing Regulation (EU) No 749/2014 is repealed with effect from 1 January 2021, subject to the transitional provisions laid down in Article 40 of this Regulation.

### *Article 40*

### Transitional provision

By way of derogation from Article 39 of this Regulation, Articles 3 to 18 and 27 to 43 of Implementing Regulation (EU) No 749/2014 shall continue to have effect for the reports containing the data required for the years 2019 and 2020.

### *Article 41*

### Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2021.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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*ANNEX I*

**Information on national adaptation actions pursuant to Article 4**

1. *National circumstances, impacts, vulnerabilities, risks and adaptive capacity* ([1])

1.1 National circumstances relevant to adaptation actions:

a) biogeophysical characteristics;

b) demographics;

c) economy and infrastructure.

1.2 Climate monitoring and modelling framework:

a) main activities on climate monitoring, modelling, projections and scenarios;

b) main approaches, methodologies and tools, and associated uncertainties and challenges.

1.3 Assessment of climate impacts, vulnerability and risks, including adaptive capacity:

a) overview of observed climate hazards among the ones listed in Table 1 ([2]) and existing pressures ([3]);

b) identification of key future climate hazards from the ones listed in Table 1 and key affected sectors ([4]).

*Table 1 - Classification of climate-related hazards* ([5])

| | Temperature-related | Wind-related | Water-related | Solid mass-related |
|---|---|---|---|---|
| Chronic | Changing temperature (air, freshwater, marine water) | Changing wind patterns | Changing precipitation patterns and types (rain, hail, snow/ice) | Coastal erosion |
| | | | Precipitation and/or hydrological variability | Soil degradation (including desertification) |
| | Temperature variability | | Ocean acidification | Soil erosion |

([1]) 'Adaptive capacity' as defined in the Fifth Assessment Report of the United Nations Intergovernmental Panel on Climate Change (IPCC AR5): *'The ability of systems, institutions, humans and other organisms to adjust to potential damage, to take advantage of opportunities, or to respond to consequences.'*

([2]) The list is not exhaustive.

([3]) Member States shall report existing environmental, economic and social pressures that are likely to be significantly affected by climate change: e.g. loss of biodiversity, poor harvest, energy poverty, unemployment, migration.

([4]) Member States shall select key sectors among the following: Agriculture and food, biodiversity (including ecosystem-based approaches), buildings, coastal areas, civil protection and emergency management, energy, finance and insurance, forestry, health, marine and fisheries, transport, urban, water management, ICT (information and communications technology), land use planning, business, industry, tourism, rural development, other [please specify].

([5]) Where relevant, Member States shall also consider secondary effects of these hazards, such as forest fires, spread of invasive species and tropical diseases, cascading effects, and multiple hazards occurring at the same time.

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| | Temperature-related | Wind-related | Water-related | Solid mass-related |
|---|---|---|---|---|
| | Permafrost thawing | | Saline intrusion | Solifluction |
| | | | Sea level rise | |
| | | | Change in sea ice cover | |
| | | | Water scarcity | |
| Acute | Heat wave | Cyclone | Drought | Avalanche |
| | Cold wave/frost | Storm (including blizzards, dust and sandstorms) | Heavy precipitation (rain, hail, snow/ice) | Landslide |
| | Wildfire | Tornado | Flood (coastal, fluvial, pluvial, ground water, flash) | Subsidence |
| | | | Snow and ice load | |
| | | | Glacial lake outburst | |

c) For each key affected sector, overview of the following, rated on qualitative scales of high/medium/low/not applicable, with accompanying explanation as appropriate ([6]):

i. observed impacts of key hazards, including changes in frequency and magnitude;

ii. likelihood of the occurrence of key hazards and exposure to them under future climate, drawing upon the best available climate modelling science;

iii. vulnerability, including adaptive capacity;

iv. risk of potential future impacts.

2. *Legal and policy frameworks and institutional arrangements*

2.1 Legal and policy frameworks and regulations, including National Adaptation Strategies (NAS), National Adaptation Plans (NAP) ([7]) and any sectoral adaptation plans.

2.2 Overview of institutional arrangements and governance at the national level for:

a) assessing climate vulnerability and risks;

([6]) The analysis outlined in points (i) to (iv) shall apply the best available science for vulnerability and risk analysis by the Intergovernmental Panel on Climate Change and the latest Commission guidance on the climate proofing of the Union-funded projects.

([7]) Member States shall report the title, year of adoption and status [superseded / adopted / completed and submitted for adoption / being developed] of each NAS and NAP.

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b) planning, implementing, monitoring, evaluating and revising adaptation policy ([8]);

c) integrating climate change impacts and resilience into environmental assessment procedures;

d) collection, ownership and re-use of relevant data (such as climate-related disaster loss data or risk data) and access to it;

e) integrating climate change impacts and adaptation planning into disaster risk management frameworks and vice versa ([9]).

2.3 Overview of institutional arrangements and governance at the sub-national ([10]) level:

a) legal requirements and strategic documents;

b) networks or other collaborations on adaptation across national authorities;

c) good practice examples of networks or other collaborations on adaptation across local and regional authorities.

3. *Adaptation strategies, policies, plans and goals*

3.1 Adaptation priorities

3.2 Challenges, gaps and barriers to adaptation ([11])

3.3 Summaries of national strategies, policies, plans and efforts, with a focus on goals and objectives, foreseen actions ([12]), budget and timeline ([13])

3.4 Overview of the content of sub-national strategies, policies, plans and efforts

3.5 Overview of efforts to integrate climate change adaptation into sectoral policies, plans and programs, including disaster risk management strategies and action plans

3.6 Stakeholder engagement

Overview of measures in adaptation policy at the national level and good practice examples from the sub-national levels to engage with:

a) stakeholders particularly vulnerable to climate change impacts;

b) the private sector ([14]).

4. *Monitoring and evaluation of adaptation actions and processes*

([8]) Aspects to consider include decision making, planning and coordination related to adaptation strategies, policies, plans and goals, addressing cross-cutting issues, adjusting adaptation priorities and activities, implementing adaptation actions, including facilitating action to avert, minimise and address the adverse effect of climate change.

([9]) Including Article 6(1) of Decision No 1313/2013/EU of the European Parliament and of the Council of 17 December 2013 on a Union Civil Protection Mechanism (OJ L 347 I, 20.12.2013, p. 924)

([10]) Throughout the Annex, 'sub-national' refers to local and regional.

([11]) Including those institutional, governance-related and other barriers that restrict the adaptive capacity as identified in the vulnerability assessment.

([12]) Including nature-based solutions and actions leading to mitigation co-benefits and other relevant co-benefits

([13]) The summaries shall cover also efforts to build resilience and avert, minimise and address the adverse consequences of climate change, and include an explanation how gender perspectives have been taken into account.

([14]) Member States shall provide an overview of available information on private sector plans, priorities, actions and programmes, public/private partnerships, and other relevant private adaptation initiatives and/or projects.

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4.1 Monitoring and evaluation methodology ([15]) related to:

a) reducing climate impacts, vulnerabilities, risks, and increasing adaptive capacity;

b) implementation of adaptation actions.

4.2 State of play of the implementation of measures planned under points 3.3 to 3.6, including an overview of the subnational level and the disbursement of funding to increase climate resilience. The reporting on funding shall cover:

a) spending earmarked for climate adaptation including in disaster risk management;

b) to the extent possible, the share of spending used to support climate adaptation ([16]) in each sector ([17]).

4.3 Evaluating progress towards the following ([18]):

a) reducing climate impacts, vulnerabilities and risks;

b) increasing adaptive capacity;

c) meeting adaptation priorities;

d) addressing barriers to adaptation.

4.4 Steps taken to review and update the following:

a) vulnerability and risk assessments;

b) national adaptation policies, strategies, plans, and measures.

4.5 Overview of good practice with regard to steps taken to review and update subnational adaptation plans, policies, strategies and measures.

5. *Cooperation, good practices, synergies, experience and lessons learned in the field of adaptation*

5.1 Good practices and lessons learnt, including at sub-national level ([19])

([15]) Member States shall report on approaches, systems used, transparency and indicators.
([16]) The additional investment that makes a project (that would have been realised anyway) climate resilient.
([17]) Member States shall report on investment in adaptation actions by the following sectors: Agriculture and food, biodiversity (including ecosystem-based approaches), buildings, coastal areas, civil protection and emergency management, energy, finance and insurance, forestry, health, marine and fisheries, transport, urban, water management, ICT (information and communications technology), land use planning, business, industry, tourism, rural development; other [please specify].
([18]) Based on the monitoring and evaluation methodology as reported under point 4.1.
([19]) Member States may report on the good practices and lessons learnt in the following areas, when relevant: Climate modelling activities and methodologies; assessment of climate impacts, vulnerability and risks to climate change, including adaptive capacity; institutional arrangements and governance at the national level; policy and regulatory changes; coordination mechanisms; adaptation priorities; adaptation barriers; adaptation goals, objectives, undertakings, efforts, strategies, policies and plans; efforts to integrate climate change adaptation into development and sectoral policies, plans and programs; integration of gender perspectives into climate adaptation; integration of indigenous, traditional and local knowledge into climate adaptation; stakeholder engagement; climate risk communication; monitoring and evaluation; strengthening scientific research and knowledge; disaster risk reduction and management, innovative adaptation solutions and innovative financing mechanisms.

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5.2 Synergies of adaptation actions with other international frameworks and/or conventions, in particular the Sustainable Development Goals and the Sendai Framework for Disaster Risk Reduction

5.3 Cooperation with Union Member States, international cooperation, and with regional and international organisations ([20]):

a) cooperation to share information and to strengthen science, institutions and adaptation knowledge;

b) cooperation to enhance adaptation action at the sub-national, national, macro-regional and international level, including the area, scale and types of cooperation.

6. *Any other information related to climate change impacts and adaptation*

6.1 Key contact details of national coordinator and organisation

6.2 Relevant websites and social media sources used for communication on adaptation action at national and sub-national level, as appropriate

6.3 Key reports and publications at national and sub-national level

6.4 Any other relevant information.

([20]) Excluding information on support to developing countries referred to in Part 2 of Annex VIII of Regulation (EU) 2018/1999.

▼M1

*ANNEX II*

**Information on the use of auctioning revenues pursuant to Article 5**

*Table 1*

**Revenues generated and used from auctioning of allowances in the year X-1**

| 1 | | Amount for the year X-1 | |
|---|---|---|---|
| 2 | | 1 000 Euros | 1 000 in domestic currency, if applicable ([1]) |
| 3 | A | B | C |
| 4 | **Total amount of revenues generated** from auctioning of allowances | | |
| 5 | **Total amount of revenue generated** from the additional allowances pursuant to Article 3ga(3) second subparagraph ([2]) | | |
| 6 | **Total amount of revenues from auctioning of allowances or equivalent financial value disbursed for the purposes** specified in Article 10(3) of Directive 2003/87/EC | | |
| 7 | **Total amount of revenues from auctioning of allowances or equivalent financial value committed** ([3]) **but not disbursed for the purposes** specified in Article 10(3) of Directive 2003/87/EC | | |
| 8 | **Total amount of revenues from auctioning of allowances or equivalent financial value not yet committed or disbursed** | | |
| 9 | **Financial approach**<br>Please explain relevant national approach (fund, *ad-hoc* projects, equivalent financial value via the general budget, or any combination thereof) and any changes to the approach since last reporting | | |

Notation: X = year in which the reporting takes place

*Notes:*

([1]) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed shall be used for the currency conversion.

([2]) Pursuant to Article 3ga(3) of Directive 2003/87/EC, until 31 December 2030, a share of allowances is be attributed to Member States with a high ratio of shipping companies that would have been under their responsibility compared to their respective population in 2020. The revenue generated from the auctioning of that share of allowances shall be reported separately here and included in the amount reported in row 4.

([3]) A 'commitment' means that the Member State has assigned the money to a specific programme or measure, for instance in the form of a budget line in a dedicated fund or in the form of a contract with a beneficiary, but has not yet paid it out.

▼M1

*Table 2*

**Revenues from auctioning of allowances since 5 June 2023 cumulatively disbursed in the year X-1 for the purposes specified in Article 10(3) towards 100 % spending**

| | Reporting on:<br>— Auction revenues generated in the year X-1 disbursed for the purposes specified in Article 10(3) in EUR 1 000 (or domestic currency) in the year X-1 and as percentage of the revenues generated in the year X-1<br>— Total auction revenues generated in the year X-2 disbursed for the purposes specified in Article 10(3) in EUR 1 000 (or domestic currency) by the year X-1, also expressed as percentage of the revenues generated in the year X-2 ([1]) | | | | | | | | | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| Year | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | % total | If 100 % is not reached yet, please explain why and when you expect the target of 100 % to be reached |
| 2023 ([2]) | | | | | | | | | | |
| 2024 | | | | | | | | | | |
| 2025 | | | | | | | | | | |
| 2026 | | | | | | | | | | |
| 2027 | | | | | | | | | | |
| 2028 | | | | | | | | | | |
| 2029 | | | | | | | | | | |
| 2030 | | | | | | | | | | |

Notation: X = year in which the reporting takes place

*Notes:*

([1]) The second white cell of each year's row shows the sum of revenues of X-2 disbursed in the year X-1 and in the year X-2. E.g., the cell for the year 2023 and the disbursement in 2024 show the sum of the revenues of 2023 disbursed in 2023 and 2024. The purpose of this table is to track the expenditure of revenues pertaining to a certain year to meet the 100 % obligation.

([2]) From 5 June until 31 December 2023.

▼M1

*Table 3*

**Revenues disbursed or committed in the year X-1 from the revenues generated from the auctioning of allowances for domestic, Union and international purposes pursuant to Articles 3d and 10 of Directive 2003/87/EC**

| 1 | Type of use ([1]) | Name of the project or programme | Short description | Category ([2]) | Amount for year X-1 | | Status as disbursed and year ([3]) | Status as committed and year ([4]) | Visibility ([5]) | Maritime redistribution mechanism ([6]) | NECP / JTP ([7]) | Manufacturing of net-zero technologies | Comments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | E.g. Article 10 (3), point (a), of Directive 2003/87/EC, Article 10(3), point (b), of Directive 2003/87/EC, etc. | E.g. programme, activity, action or project title | Include implementing agency and reference to online source of more detailed description | Indicate the category that best corresponds from the options provided | 1 000 Euros | 1 000 Domestic Currency | Indicate year in which the revenues were generated | Indicate year in which the revenues were generated | Indicate how visibility is ensured and by whom (e.g. beneficiary, or relevant public body) | Tick the box if the project or programme uses Article 3ga(3) revenues | Indicate if implementing the NECP or a JTP with the action | Tick the box if the project or programme is for manufacturing of net-zero technologies ([8]) | E.g. explain gaps, qualitative information on specific uses if quantitative information is not available |
| 3 | A | B | C | D | E | F | G | H | I | J | K | L | M |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| (Add rows as necessary) | | | | | | | | | | | | | |
| 6 | | **Total amount of revenues or equivalent financial value used** | | | Sum of column D | Sum of column E | | | | | | | |

Notation: X = year in which the reporting takes place

*Notes:*

([1]) Choose from the following list of purposes, as set out in Article 10(3) of Directive 2003/87/EC. Member States shall avoid double counting of amounts in this Table. Where an individual programme or project contributes to multiple purposes, please select the purpose to which it contributes most:

(a) to reduce greenhouse gas emissions, including by contributing to the Global Energy Efficiency and Renewable Energy Fund and to the Adaptation Fund as made operational by the Poznan Conference on Climate Change (COP 14 and COP/MOP 4), to adapt to the impacts of climate change and to fund research and development as well as demonstration projects for reducing emissions and for adaptation to climate change, including participation in initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;

(b) to develop renewable energies and grids for electricity transmission to meet the commitment of the Union to renewable energies and the Union targets on interconnectivity, as well as to develop other technologies that contribute to the transition to a safe and sustainable low-carbon economy, and to help to meet the commitment of the Union to increase energy efficiency, at the levels agreed in relevant legislative acts, including the production of electricity from renewables self-consumers and renewable energy communities;

(c) measures to avoid deforestation and support the protection and restoration of peatland, forests and other land-based ecosystems or marine-based ecosystems, including measures that contribute to the protection, restoration and better management thereof, in particular as regards marine-protected areas, and increase biodiversity-friendly afforestation and reforestation, including in developing countries that have ratified the Paris Agreement, and measures to transfer technologies and to facilitate adaptation to the adverse effects of climate change in those countries;

(d) forestry and soil sequestration in the Union;

(e) the environmentally safe capture and geological storage of $CO_2$, in particular from solid fossil fuel power stations and a range of industrial sectors and subsectors, including in third countries, and innovative technological carbon removal methods, such as direct air capture and storage;

(f) to invest in and accelerate the shift to forms of transport which contribute significantly to the decarbonisation of the sector, including the development of climate-friendly passenger and freight rail transport and bus services and technologies, measures to decarbonise the maritime sector, including the improvement of the energy efficiency of ships, ports, innovative technologies and infrastructure, and sustainable alternative fuels, such as hydrogen and ammonia that are produced from renewables, and zero-emission propulsion technologies, and to finance measures to support the decarbonisation of airports in accordance with a Regulation of the European Parliament and of the Council on the deployment of alternative fuels infrastructure, and repealing Directive 2014/94/EU of the European Parliament and of the Council, and a Regulation of the European Parliament and of the Council on ensuring a level playing field for sustainable air transport;

(g) to finance research and development in energy efficiency and clean technologies in the sectors covered by Directive 2003/87/EC;

(h) measures intended to improve energy efficiency, district heating systems and insulation, to support efficient and renewable heating and cooling systems, or to support the deep and staged deep renovation of buildings in accordance with Directive 2010/31/EU of the European Parliament and of the Council, starting with the renovation of the worst-performing buildings;

(ha) to provide financial support to address social aspects in lower- and middle-income households, including by reducing distortive taxes, and targeted reductions of duties and charges for renewable electricity;

(hb) to finance national climate dividend schemes with a proven positive environmental impact as documented in the annual report referred to in Article 19(2) of Regulation (EU) 2018/1999 of the European Parliament and of the Council;

(i) to cover administrative expenses of the management of the EU ETS;

(j) to finance climate actions in vulnerable third countries, including the adaptation to the impacts of climate change;

(k) to promote skill formation and reallocation of labour in order to contribute to a just transition to a climate-neutral economy, in particular in regions most affected by the transition of jobs, in close coordination with the social partners, and to invest in upskilling and reskilling of workers potentially affected by the transition, including workers in maritime transport;

(l) to address any residual risk of carbon leakage in the sectors covered by Annex I to Regulation (EU) 2023/956 of the European Parliament and of the Council, supporting the transition and promoting their decarbonisation in accordance with State aid rules.

([2]) Please choose from the following list. Where an individual programme or project contributes to multiple fields, please select the one to which it contributes most:

1. Energy supply, grids and storage (e.g. renewables, self-consumers)
2. Energy efficiency, heating and cooling in buildings
3. Industry decarbonisation (low-carbon technologies, CCUS and energy efficiency in industrial sectors excl. energy sector)
4. Permanent removals (BECCS / DACCS)
5. Social support and just transition
6. International purposes and international climate finance
7. Public transport and mobility (rail, bus, metro, tram, bicycle, walking)
8. Road transport (cars, trucks)
9. Aviation (including alternative fuels)
10. Maritime transport (including energy efficiency, infrastructure, and alternative fuels)
11. Adaptation
12. LULUCF, agriculture and land-based removals
13. Waste management
14. Administrative expenses
15. Other

([3]) Please indicate to which year the disbursed amounts pertain, i.e. in which year they were generated by the auctions. This information is necessary to calculate whether 100% of the revenues of a certain year were disbursed.

([4]) Please indicate to which year the committed amounts pertain, i.e. in which year they were generated by the auctions. A ‘commitment’ means the Member State has assigned the money to a specific programme or measure, for instance in the form of a budget line in a dedicated fund or in the form of a contract with a beneficiary, but has not paid it out yet.

([5]) Pursuant to Article 30m(3) of Directive 2003/87/EC, Member States are to endeavour to ensure the visibility of the source of the funding of actions or projects funded from the EU ETS auctioning revenues of which they determine the use in accordance with Article 3d(4), Article 10(3) and Article 30d(6) of that Directive.’ In case the visibility of the funding is not ensured, please explain how it was endeavoured.

([6]) Pursuant to Article 3ga(3) of Directive 2003/87/EC, until 31 December 2030, a share of allowances is attributed to Member States with a high ratio of shipping companies under their responsibility compared to their respective population. The revenue generated from the auctioning of that share of allowances should be used for the purposes referred to in Article 10(3), first subparagraph, point (g), with regard to the maritime sector, and points (f) and (i). The relevant Member States shall use column J to indicate where such revenues have been used.

▼M1

([7]) Pursuant to Article 10(3) of Directive (EU) 2003/87/EC, Member States are required to specify, where relevant and as appropriate, which revenues are used and the actions that are taken to implement their integrated national energy and climate plans (NECP) submitted in accordance with Regulation (EU) 2018/1999 and their territorial just transition plans (JTP) prepared in accordance with Article 11 of Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund (OJ L 231, 30.6.2021, p. 1, http://data.europa.eu/eli/reg/2021/1056/oj). Please indicate the number of the action that is being implemented (e.g., NECP measure 1.1 or JTP XX.1)

([8]) Please indicate when the revenues have been used for a project or programme for manufacturing of any of the following net-zero technologies:

— solar technologies, including: PV, solar thermal electric and solar thermal technologies;

— onshore wind and offshore renewable technologies;

— battery and energy storage technologies;

— heat pumps and geothermal energy technologies;

— hydrogen technologies, including electrolysers and fuel cells;

— sustainable biogas and biomethane technologies;

— carbon capture and storage technologies;

— electricity grid technologies, including electric charging technologies for transport and technologies to digitalise the grid;

— nuclear fission energy technologies, including nuclear fuel cycle technologies;

— sustainable alternative fuels technologies;

— hydropower technologies;

— renewable energy technologies, not covered under the previous categories;

— energy system-related energy efficiency technologies, including heat grid technologies;

— renewable fuels of non-biological origin technologies;

— biotech climate and energy solutions;

— transformative industrial technologies for decarbonisation not covered under the previous categories;

— CO2 transport and utilisation technologies.

▼M1

*Table 4*

**Use of revenues from auctioning of allowances for international purposes in the year X-1**

| 1 | | Amount disbursed in the year X-1 | | Amount committed in the year X-1 | | Comments |
|---|---|---|---|---|---|---|
| 2 | Use of revenues from auctioning of allowances or the equivalent in financial value for international purposes ([1]) | 1 000 Domestic currency, if applicable ([2]) | 1 000 Euros | 1 000 Domestic currency, if applicable ([2]) | 1 000 Euros | E.g. explain gaps, qualitative information on specific uses if quantitative information is not available and any other accompanying information |
| 3 | A | B | C | D | E | F |
| 4 | Total amount used as specified under Articles 10(3) and 3d (4) of Directive 2003/87/EC for supporting third countries other than developing countries | | | | | |
| 5 | Total amount used as specified under Articles 10(3) and 3d (4) of Directive 2003/87/EC for supporting developing countries | | | | | |
| 6 | Total amount for supporting developing countries through multilateral channels | | | | | Please specify which and the amounts per channel ([3]) |
| 7 | Total amount for supporting developing countries through bilateral or regional channels | | | | | Please provide a short description and in which third country. |

Notation: X = year in which the reporting takes place

*Notes:*

([1]) The amounts disbursed or committed for international purposes shall reflect the projects and programmes mentioned in Table 3 to the extent that they are financed outside the Union. Such amounts include, but are not limited to, items categorised under Article 10(3), point (j), as revenues used to finance climate actions in vulnerable third countries, including the adaptation to the impacts of climate change as well as items for which in Table 3, Column D, Category 6 '*International purposes and international climate finance*' was selected.

([1]) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed shall be used for the currency conversion.

([1]) For instance, the Global Energy Efficiency and Renewable Energy Fund (GEEREF), the Adaptation Fund referred to in Article 10(3), point (a), of Directive 2003/87/EC, the Special Climate Change Fund (SCCF) under the UNFCCC, the Green Climate Fund under the UNFCCC, the Least Developed Countries Fund, the UNFCCC Trust Fund for Supplementary Activities, for multilateral support to REDD+ activities, the Global Environmental Facility, the World Bank, the International Finance Corporation, the African Development Bank, the European Bank for Reconstruction and Development and the Inter-American Development Bank.

▼B

*ANNEX III*

**Information on financial and technology support provided to developing countries pursuant to Article 6(1)**

*Table 1: Provision of support committed and provided of public resources through bilateral and regional channels, including technology development and transfer and capacity building where relevant* ([1]) ([2])

| Channel | Recipient | Title of activity/ program/ project or other* | Funding source | Financial instrument | Type of support | Sector | Committed amount ([a]) | Provided amount ([a]) | Grant equivalent* ([a])([b]) | Sub-sector * ([c]) | Technology transfer/ Capacity Building* ([d]) | Additional Information* ([e]) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Bilateral/ Regional/ Other (specify)* | *Region/ Country* | | *ODA/ OOF/ Other (specify)* | *Grant/ Concessional loan/ Non-concessional loan/ Equity/ Guarantee/ Insurance/ Other (specify)* | *Adaptation/ Mitigation/ Cross-cutting* | *Energy/ Transport/ Industry/ Agriculture/ Forestry/ Water and sanitation/ Cross-cutting/ Other (specify)* | | | | | *T/ C/ Both/ N/A* | |

*Notes:*

([1]) The information elements marked with '*' shall be completed as available.

([2]) The information shall be reported per calendar year (X-1).

([a]) Amount shall be reported in domestic currency.

([b]) This information is to be provided as reported to the UN or the Organisation for Economic Cooperation and Development (OECD) in accordance with any internationally agreed information requirements.

([c]) The five-digit purpose codes introduced by the OECD Development Assistance Committee for reporting to the Creditor Reporting System (DAC CRS) may be used when reporting sub-sector information.

([d]) Member States shall indicate 'T' if the activity contributes to technology development and transfer objectives, 'C' if it contributes to capacity building objectives, 'Both' if cross-cutting and 'N/A' if not applicable.

([e]) Additional information shall be provided, such as a link to relevant program documentation or a description of the project.

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*Table 2: Provision of support committed and provided of public financial resources through multilateral channels, including technology development and transfer and capacity building where relevant* ([1]) ([2])

| Channel | Multilateral institution | Title of activity/ program/ project or other * | Funding source | Financial instrument | Committed Amount ([a]) (Core/ general) | Provided amount ([a]) (Core/ general) | Committed Amount ([a]) (Climate-specific) | Provided amount ([a]) (Climate- specific) | Recipient* | Grant equivalent * ([a])([b]) | Inflow/ Outflow * ([c]) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Multilateral Multi-bilateral/ Other (specify)* | | | *ODA/ OOF/ Other (specify)* | *Grant/ Concessional loan/ Non-concessional loan/ Equity/ Guarantee/ Insurance/ Other (specify)* | | | | | Global/ Regional/ Country | | *Inflow/ Outflow* |

| Imputed multilateral contribution* ([d]) | Financial instrument | Type of support* | Sector* | Sub- Sector* ([e]) | Technology transfer/ Capacity building* ([f]) | Additional Information* ([g]) |
|---|---|---|---|---|---|---|
| *Yes/ No/ N/A* | *Grant/ Concessional loan/ Non-concessional loan/ Equity/ Guarantee/ Insurance/ Policy intervention/ Other (specify)* | *Adaptation/ Mitigation/ Cross-cutting* | *Energy/ Transport/ Industry/ Agriculture/ Forestry/ Water and sanitation/ Cross-cutting/ Other* | | *T/ C/ Both/ N/A* | |

*Notes:*

([1]) The information elements marked with '*' shall be completed as available.

([2]) The information shall be reported per calendar year (X-1).

([a]) Amount shall be reported in domestic currency.

([b]) This information is to be provided as reported to the UN or OECD in accordance with any internationally agreed information requirements.

([c]) Member States shall indicate if the amount reported is based on the 'inflow contribution' to the multilateral institution or on the 'outflow share' of the multilateral institution's financial resources.

([d]) Member States shall indicate if the 'climate-specific' amount is calculated following the OECD Imputed Multilateral Shares.

([e]) The OECD-DAC CRS five-digit purpose codes may be used when reporting sub-sector information.

([f]) Member States shall indicate 'T' if the activity contributes to technology development and transfer objectives, 'C' if it contributes to capacity building objectives, 'Both' if cross-cutting and 'N/A' if not applicable.

([g]) Additional information shall be provided, such as a link to relevant program documentation and description of the project.

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*Table 3: Information on financial support mobilised through public interventions* ([1]) ([2])

| Channel | Recipient | Title of activity/ program/ project or other | Type of public intervention | Type of support | Sector | Amount mobilised ([a]) | Sub-sector * ([b]) | Grant equiv-alent* ([a]) ([c]) | Amount of resources used to mobilise the support* | Additional Information * ([d]) |
|---|---|---|---|---|---|---|---|---|---|---|
| *Bilateral/ Regional/ Multilateral* | *Global/ Region/ Country* | | *Grant/ Concessional loan/ Non-concessional loan/ Equity/ Guarantee/ Insurance/ Capacity building/ Technology devel-opment and transfer/ Other (specify)* | *Adaptation/ Miti-gation/ Cross-cutting* | *Energy/ Transport/ Industry/ Agricul-ture/ Forestry/ Water and sanitation/ Cross-cutting/ Other (specify)* | | | | | |

*Notes:*

([1]) The information elements marked with '*' shall be completed as available.

([2]) The information shall be reported per calendar year (X-1).

([a]) Amount shall be reported in domestic currency.

([b]) The OECD-DAC CRS five-digit purpose codes may be used when reporting sub-sectoral information.

([c]) This information is to be provided as reported to the UN or OECD in accordance with any internationally agreed information requirements.

([d]) Additional information shall be provided, such as a link to relevant program documentation or a description of the project.

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*Template 1: Information on financial support mobilised through public interventions per activity* ([1]) ([2]) *to be used in cases where it is impossible for a Member State to fill in Table 3*

Title of activity/program/project or other

| |
|---|
| |

1. Channel

| |
|---|
| |

2. Recipient

| |
|---|
| |

3. Type of public intervention

| |
|---|
| |

4. Type of support

| |
|---|
| |

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5. Sector

| |
|---|
| |

6. Amount mobilised ([a])

| |
|---|
| |

7. Sub-sector * ([b])

| |
|---|
| |

8. Grant equivalent * ([a])([c])

| |
|---|
| |

9. Amount of resources used to mobilise the support*

| |
|---|
| |

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10. Addition information * ([d])

| |
|---|
| |

*Notes:*

([1]) The information elements marked with '*' shall be completed as available.
([2]) The information shall be reported per calendar year (X-1).
([a]) Amount shall be reported in domestic currency
([b]) The OECD-DAC CRS five-digit purpose codes may be used when reporting sub-sector information.
([c]) This information is to be provided as reported to the UN or OECD in accordance with any internationally agreed information requirements.
([d]) Additional information shall be provided, such as a link to relevant program documentation or a description of the project.

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*ANNEX IV*

**Qualitative methodological information pursuant to Article 6(2)**

*Template 1: Provision of qualitative methodological information as applicable and other information on definitions and methodologies*

1. Climate finance

| |
|---|
| |

2. New and additional

| |
|---|
| |

3. Developing Country

| |
|---|
| |

4. Core/general

| |
|---|
| |

5. Climate-specific

| |
|---|
| |

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6. Financial instruments (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify))

| |
|---|
| |

7. Funding source (ODA, OOF, other)

| |
|---|
| |

8. Status (committed and provided)

| |
|---|
| |

9. Support mobilised (e.g. (i) Identifying a clear causal link between a public intervention and mobilized private finance, where the activity would not have moved forward, or moved forward at scale, in the absence of the Party's intervention; (ii) Providing information on the point of measurement (e.g. point of commitment, point of disbursement) of the private finance mobilized as a result of the public intervention, to the extent possible in relation to the type of instrument or mechanism used for the mobilization; (iii) Providing information on the boundaries used to identify finance as mobilized by public intervention)

| |
|---|
| |

10. Sector, sub-sector

| |
|---|
| |

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11. Type of support (climate mitigation/ climate adaptation/ cross-cutting)

| |
|---|
| |

12. Public finance/private finance (e.g. in particular where entities or funds are mixed)

| |
|---|
| |

13. Application of Rio Markers (coefficients)

| |
|---|
| |

14. Determining grant-equivalent component of support provided and support mobilised when grant-equivalent information has been reported

| |
|---|
| |

15. Methodologies used to determine figures on support mobilized

| |
|---|
| |

16. How double counting was avoided between the resources reported as committed or provided, and the resources used in accordance with Article 6 of the Paris Agreement by the acquiring Party for use towards the achievement of its Nationally Determined Contribution

| |
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17. A description of the systems and processes used to identify, track, and report on support committed, provided and mobilised through public interventions

18. A description of the national systems and institutional arrangements for the provision of information on planned provision of support, including information on planned activities related to public-funded technology transfer projects and capacity-building projects for developing countries under the UNFCCC

19. Information, as available, a description of national systems and institutional arrangements for the provision of technology transfer and capacity building support, including on the underlying assumptions, definitions and methodologies used to provide information on technology transfer and capacity-building support

20. Information on channels and barriers encountered, lessons learned and measures to taken to overcome them

21. Information on how it has been sought to ensure that support committed, provided and mobilised through public interventions is in line with the long-term goals of the Paris Agreement

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22. Information on how support committed, provided and mobilised is targeted at helping developing countries in their efforts to meet the long-term goals of the Paris Agreement, including by assisting them in efforts to make financial flows consistent with a pathway towards low-greenhouse gas emissions and climate-resilient development

23. Information on how the information provided reflects a progression from previous levels in the provision of sup-port and mobilisation of finance under the Paris Agreement

24. How it seeks to ensure that support provided and mobilized through public interventions effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement, as identified in country-driven strategies and instruments, such as biennial transparency reports, NDCs and national adaptation plans

25. Information on actions and plans to mobilise additional climate finance as part of the global effort to mobilise climate finance from a wide variety of sources, including on the relationship between the public intervention to be used and the private finance mobilised

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26. Information on reporting on multilateral finance, including: (i) Whether the multilateral finance reported is based on the Party's inflow contribution to a multilateral institution and/or on the Party's share in the outflow of the multilateral institution; (ii) Whether and how multilateral finance has been reported as climate-specific and how the climate-specific share was calculated, including by, for example, using existing international standards; (iii) Whether multilateral finance has been reported as core/general, with the understanding that the actual climate finance amount it would transfer into depends on the programming choices of the multilateral institutions; (iv) Whether and how multilateral finance has been attributed to the reporting Party.

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*ANNEX V*

**Available information on the planned provision of support pursuant to Article 6(3)**

*Table: Available information on the planned provision of support*

| Year/ period | Recipient ([a]) | Title of activity/ program/ project | Projected amount to be provided ([b]) | Type of support | Technology transfer/ Capacity Building ([c]) | Additional Information ([d]) |
|---|---|---|---|---|---|---|
| | *Global/ Region/ Country* | | | *Mitigation/ Adaptation/ Cross-cutting* | *T/ C/ Both/ N/A* | |

*Notes:*

([a]) Member States shall provide information on the recipient country/region at the preferred level of disaggregation.

([b]) Where possible, Member States shall provide the amount of support to be provided in domestic currency (recommended to provide face-value on a commitment basis).

([c]) Member States shall indicate 'T' if the activity contributes to technology development and transfer objectives, 'C' if it contributes to capacity building objectives, 'Both' if cross-cutting and 'N/A' if not applicable.

([d]) Additional information shall be provided, such as a link to relevant program documentation, a description of the project, or available information in accordance with Article 9(5) of the Paris Agreement.

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*Template 1: Available information on the planned provision of support per activity/program/project to be used in cases where it is impossible for a Member State to fill in Table 1*

Title of activity/program/project

| |
|---|
| |

1. Year

| |
|---|
| |

2. Recipient ([a])

| |
|---|
| |

3. Projected amount to be provided ([b])

| |
|---|
| |

4. Type of support

| |
|---|
| |

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5. Technology transfer/Capacity Building ([c])

| |
|---|
| |

6. Additional Information ([d])

| |
|---|
| |

*Notes:*

([a]) Member States shall provide information on the recipient country/region at the preferred level of disaggregation.

([b]) Where possible, Member States shall provide the amount of support to be provided in domestic currency (recommended to provide face-value on a commitment basis).

([c]) Member States shall indicate 'T' if the activity contributes to technology development and transfer objectives, 'C' if it contributes to capacity building objectives, 'Both' if cross-cutting and 'N/A' if not applicable.

([d]) Additional information shall be provided, such as a link to relevant program documentation, a description of the project, or available information in accordance with Article 9(5) of the Paris Agreement.

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*ANNEX VI*

**Reporting on approximated greenhouse gas inventories pursuant to Article 7**

| | |
|---|---|
| **Member State:** | |
| **Reported year 't-1'** | |
| **Reporting year 't'** | |

| GREENHOUSE GAS SOURCE AND SINK CATEGORIES | $CO_2$ [1] | $CH_4$ | $N_2O$ | HFCs | PFCs | $SF_6$ | Unspecified mix of HFCs and PFCs | $NF_3$ | Total | ETS | Effort Sharing [3] |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | $CO_2$ equivalent (kt) | | | | | | | | | $CO_2$ equivalent (kt) | |
| **Total (net emissions)** [1] | | | | | | | | | | | |
| 1. **Energy** | | | | | | | | | | | |
| A. Fuel combustion (sectoral approach) | | | | | | | | | | | |
| 1. Energy industries | | | | | | | | | | | |
| 2. Manufacturing industries and construction | | | | | | | | | | | |
| 3. Transport | | | | | | | | | | | |
| 4. Other sectors | | | | | | | | | | | |
| 5. Other | | | | | | | | | | | |
| B. Fugitive emissions from fuels | | | | | | | | | | | |
| 1. Solid fuels | | | | | | | | | | | |
| 2. Oil and natural gas | | | | | | | | | | | |

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| GREENHOUSE GAS SOURCE AND | $CO_2$ ([1]) | $CH_4$ | $N_2O$ | HFCs | PFCs | $SF_6$ | Unspecified mix of HFCs and PFCs | $NF_3$ | Total | ETS | Effort Sharing ([3]) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SINK CATEGORIES | $CO_2$ equivalent (kt) | | | | | | | | | $CO_2$ equivalent (kt) | |
| C. $CO_2$ transport and storage | | | | | | | | | | | |
| 2. **Industrial processes and product use** | | | | | | | | | | | |
| A. Mineral industry | | | | | | | | | | | |
| B. Chemical industry | | | | | | | | | | | |
| C. Metal industry | | | | | | | | | | | |
| D. Non-energy products from fuels and solvent use | | | | | | | | | | | |
| E. Electronic Industry | | | | | | | | | | | |
| F. Product uses as ODS substitutes | | | | | | | | | | | |
| G. Other product manufacture and use | | | | | | | | | | | |
| H. Other | | | | | | | | | | | |
| 3. **Agriculture** | | | | | | | | | | | |
| A. Enteric fermentation | | | | | | | | | | | |
| B. Manure management | | | | | | | | | | | |
| C. Rice cultivation | | | | | | | | | | | |

▼B

| GREENHOUSE GAS SOURCE AND | $CO_2$ ([1]) | $CH_4$ | $N_2O$ | HFCs | PFCs | $SF_6$ | Unspecified mix of HFCs and PFCs | $NF_3$ | Total | ETS | Effort Sharing ([3]) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SINK CATEGORIES | $CO_2$ equivalent (kt) | | | | | | | | | $CO_2$ equivalent (kt) | |
| D. Agricultural soils | | | | | | | | | | | |
| E. Prescribed burning of savannahs | | | | | | | | | | | |
| F. Field burning of agricultural residues | | | | | | | | | | | |
| G. Liming | | | | | | | | | | | |
| H. Urea application | | | | | | | | | | | |
| I. Other carbon-containing fertilizers | | | | | | | | | | | |
| J. Other | | | | | | | | | | | |
| 4. **Land use, land-use change and forestry** ([1]) | | | | | | | | | | | |
| A. Forest land | | | | | | | | | | | |
| B. Cropland | | | | | | | | | | | |
| C. Grassland | | | | | | | | | | | |
| D. Wetlands | | | | | | | | | | | |
| E. Settlements | | | | | | | | | | | |
| F. Other land | | | | | | | | | | | |
| G. Harvested wood products | | | | | | | | | | | |

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| GREENHOUSE GAS SOURCE AND | $CO_2$ ([1]) | $CH_4$ | $N_2O$ | HFCs | PFCs | $SF_6$ | Unspecified mix of HFCs and PFCs | $NF_3$ | Total | ETS | Effort Sharing ([3]) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SINK CATEGORIES | $CO_2$ equivalent (kt) | | | | | | | | | $CO_2$ equivalent (kt) | |
| H. Other | | | | | | | | | | | |
| 5. **Waste** | | | | | | | | | | | |
| A. Solid waste disposal | | | | | | | | | | | |
| B. Biological treatment of solid waste | | | | | | | | | | | |
| C. Incineration and open burning of waste | | | | | | | | | | | |
| D. Waste water treatment and discharge | | | | | | | | | | | |
| E. Other | | | | | | | | | | | |
| 6. **Other** ***(as specified in summary 1.A)*** | | | | | | | | | | | |
| **Memo items:** | | | | | | | | | | | |
| **International bunkers** | | | | | | | | | | | |
| Aviation | | | | | | | | | | | |
| Navigation | | | | | | | | | | | |
| | | | | | | | | | | | |
| **$CO_2$ emissions from biomass** | | | | | | | | | | | |

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| GREENHOUSE GAS SOURCE AND | $CO_2$ ([1]) | $CH_4$ | $N_2O$ | HFCs | PFCs | $SF_6$ | Unspecified mix of HFCs and PFCs | $NF_3$ | Total | ETS | Effort Sharing ([3]) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SINK CATEGORIES | $CO_2$ equivalent (kt) | | | | | | | | | $CO_2$ equivalent (kt) | |
| **$CO_2$ captured** | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Indirect $CO_2$** ([2]) | | | | | | | | | | | |
| **Total $CO_2$ equivalent emissions without land use, land-use change and forestry** | | | | | | | | | | | |
| **Total $CO_2$ equivalent emissions with land use, land-use change and forestry** | | | | | | | | | | | |
| **Total $CO_2$ equivalent emissions, including indirect $CO_2$, without land use, land-use change and forestry** | | | | | | | | | | | |
| **Total $CO_2$ equivalent emissions, including indirect $CO_2$, with land use, land-use change and forestry** | | | | | | | | | | | |

*Notes:*

([1]) For carbon dioxide ($CO_2$) from land use, land-use change and forestry the net emissions/removals are to be reported. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).

([2]) For Member States that report indirect $CO_2$, the national totals shall be provided with and without indirect $CO_2$.

([3]) Emissions within the scope of Regulation (EU) 2018/842.

| **Brief description of the key drivers underpinning the increase or decrease in GHG emissions in x-1 (proxy) compared to x-2 (inventory). If this information is publicly available please include the hyperlink to the relevant website.**<br>**Information on the uncertainties associated with the estimations for the LULUCF sector may also be provided.** |
|---|
| |

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*ANNEX VII*

**Overview of reporting on greenhouse gas inventories pursuant to Article 8(2)** ([1]), ([2])

| [Article of] This Regulation | Information to be provided in the National Inventory Report (tick) | Information to be provided in a separate annex to NIR (tick) | Reference to chapter in the NIR or in separate annex (specify) |
|---|---|---|---|
| Article 9 Reporting on recalculations | Obligatory | Not applicable | Chapter of the NIR on 'Recalculations and improvements' |
| Article 10 Reporting on implementation of recommendations in Table 1 of Annex VIII | Obligatory | Obligatory | Chapter of the NIR on recalculations and improvements |
| Article 10 Reporting on implementation of recommendations in Table 2 of Annex VIII | Not applicable | Obligatory | |
| Article 12(1) Reporting on uncertainty | Not applicable | Obligatory | |
| Article 12(2) Reporting on completeness | Obligatory | Not applicable | In the respective table of the CRT and in the respective chapters of the NIR |
| Article 14(1) Reporting on consistency of reported emissions with data from the emissions trading scheme (Annex XII data) | Not applicable | Obligatory | |
| Article 14(2) Reporting on consistency of reported emissions with data from the emissions trading scheme (textual information) | Possible | Possible | If in the NIR: In the relevant sections of the NIR |
| Article 15 Reporting on consistency of the reported data on air pollutants | Possible | Possible | If in the NIR: Chapter of the NIR on 'quality assurance, quality control and verification plan' |

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| [Article of] This Regulation | Information to be provided in the National Inventory Report (tick) | Information to be provided in a separate annex to NIR (tick) | Reference to chapter in the NIR or in separate annex (specify) |
|---|---|---|---|
| Article 16 Reporting on consistency of the data reported on fluorinated greenhouse gases | Possible | Possible | If in the NIR: In the relevant sections of the NIR |
| Article 17 Reporting on consistency with energy statistics | Possible | Possible | If in the NIR: In the relevant sections of the NIR |
| Article 18 Reporting on changes in descriptions of national inventory systems or registries | Obligatory | Not applicable | In the relevant chapters of the NIR |

*Notes:*
([1]) Information to be submitted by 15 January shall be submitted as draft chapters of the NIR or respective separate annexes.
([2]) The entry ‘possible’ means that Member States shall choose whether to report the information either in the NIR or in a separate annex to the NIR

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*ANNEX VIII*

**Reporting on implementation of recommendations pursuant to Article 10**

*Table 1: Format for reporting information on the status of implementation of each recommendation listed in the most recently published individual UNFCCC review report, including reasons for not having implemented such a recommendation*

Year of latest UNFCCC inventory review

| CRT category/issue | Review recommendation | Review report/paragraph | Member State response/status of implementation | Reason for non-implementation | Chapter/section in the NIR |
|---|---|---|---|---|---|
| | | | | | |

*Table 2: Format for reporting information on the status of implementation of each recommendation, technical correction or revised estimate listed in the most recent review report pursuant to Article 35(2) of Commission Implementing Regulation No 749/2014 or to Article 32 of this Regulation*

Year of latest EU-internal inventory review

| CRT category/issue | Review recommendation, technical correction or revised estimate | Review report/paragraph | Member State response/status of implementation | Chapter/section in the NIR |
|---|---|---|---|---|
| | | | | |

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*ANNEX IX*

**Reporting on inventory methods, emission factors and on related methodological descriptions for Union key categories pursuant to Article 11**

| Part 1 | | | Part 2 | | | | Part 3 | | | | | Part 4 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
| Information to be provided by the Commission | | | | | | | Information to be reported by Member States | | | | | | | |
| Identification of Union key categories | | | Information related to the Union key categories | | | | | | | | | | | |
| by 31 October of the year previous to the submission and by 28 February of the current inventory submission | | | | | | | For Union key categories identified in column B, by 15 January and 15 March | | | | | For Union key categories identified in column A, by 15 January and 15 March | | |
| List of Union key categories ([a]) | tick to identify key categories where the information on methods and emission factors are not available or reported by Member State in the CRT | tick to identify as a new Union key category compared to the previous Union greenhouse gas inventory | Methods used in the Member State's latest inventory ([b]) | Emission factors used in the Member State's latest inventory ([b]) | Member State's summary methodological descriptions in the latest inventory ([c]) | reference (section number) to the description in the final NIR ([c]) ([g]) | tick to identify as a new Union key category compared to the latest Union greenhouse gas inventory ([d]) | Methods used in the Member State's latest inventory ([b]) | Emission factors used in the Member State's latest inventory ([b]) | tick to identify if the methods used in the latest inventory (column I) deviate from the methods used in the previous inventory (column D) | tick to identify if the emission factors used in the latest inventory (column J) deviate from the emission factors used in the previous inventory (column E) | Summary methodological descriptions in the latest inventory | tick to identify major changes in methodological descriptions (column M) compared to the previous inventory (column F) | reference (section number) to the description in the final NIR ([g]) |

*Notes:*

([a]) The categories used in the Union key category analysis shall be specified by the Commission by category code, category title, assessed greenhouse gas and, where applicable, fuel type. For example: 1.A.1.a, Public Electricity and Heat Production, Gaseous Fuels, $CO_2$.

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([b]) Notation keys (abreviations) for ‘method applied’ and ‘emission factors’ used in the common reporting tables’ summary sheet on methods and emission factors used.

([c]) Information of the previous year’s description to be included by 31 October 2023, for the first time.

([d]) Column H is to be provided by the Commission.

([e]) Information in column F is to be provided by the Commission by 31 October 2023, for the first time.

([f]) Changes related to information reported in columns I, J, K and L shall only be reported, if applicable, for key categories identified in column B.

([g]) ‘Final NIR’ means the latest available complete NIR submitted to the EU.

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*ANNEX X*

**Reporting on uncertainty and completeness pursuant to Article 12**

| A | B | C | D | E | F | G | H | I | J | K | L | M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| IPCC category | Gas | Base year emissions or removals | Year x emissions or removals | Activity data uncertainty | Emission factor / estimation parameter uncertainty | Combined uncertainty | Contribution to Variance by Category in Year x | Type A sensitivity | Type B sensitivity | Uncertainty in trend in national emissions introduced by emission factor / estimation parameter uncertainty | Uncertainty in trend in national emissions introduced by activity data uncertainty | Uncertainty introduced into the trend in total national emissions |
| | | Input data | Input data | Input dataNote A | Input data Note A | $\sqrt{E^2 + F^2}$ | $\frac{(G * D)^2}{(\sum D)^2}$ | Note B | $\left\lvert\frac{D}{\sum C}\right\rvert$ | *I * F* Note C | *J * E *$\sqrt{2}$* *Note D* | $K^2 + L^2$ |
| | | Gg $CO_2$ equivalent | Gg $CO_2$ equivalent | % | % | % | | % | % | % | % | % |
| E.g., 1.A.1. Energy industries fuel 1 | $CO_2$ | | | | | | | | | | | |
| E.g., 1.A.1. Energy industries fuel 2 | $CO_2$ | | | | | | | | | | | |
| Etc. | … | | | | | | | | | | | |
| Total | | Σ *C* | Σ *D* | | | | Σ *H* | | | | | Σ *M* |
| | | | | | Percentage uncertainty in total inventory: | | $\sqrt{\sum H}$ | | | | Trend uncertainty: | $\sqrt{\sum M}$ |

Source: 2006 IPPC guidelines, Volume 1, Table 3.2 Approach 1 uncertainty calculation

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*ANNEX XI*

**Reporting on indicators pursuant to Article 13**

| No | Nomenclature in Eurostat energy efficiency indicators | Indicator | Numerator / denominator ([1]) ([4]) | Guidance / definitions ([2]) ([3]) | Year X-2 |
|---|---|---|---|---|---|
| 1 | TRANSFORMATION B0 | Specific $CO_2$ emissions of public and auto-producer power plants, t/TJ | $CO_2$ emissions from public and auto-producer thermal power stations, kt | $CO_2$ emissions from all fossil fuel combustion for gross electricity and heat production by public and auto-producer thermal power and combined heat and power plants. Emissions from heat only plants are not included. | |
| | | | All products – output by public and auto-producer thermal power stations, PJ | Gross electricity produced and any heat sold to third parties (combined heat and power plants - CHP) by public and auto-producer thermal power and combined heat and power plants. Output from heat only plants is not included. Public thermal plants generate electricity (and heat) for sale to third parties, as their primary activity. They may be privately or publicly owned. Auto-producer thermal power stations generate electricity (and heat) wholly or partly for their use as an activity, which supports their primary activity. The gross electricity generation is measured at the outlet of the main transformers, i.e. the consumption of electricity in the plant auxiliaries and in transformers is included. (source: energy balance) | |
| 2 | TRANSFORMATION E0 | Specific $CO_2$ emissions of auto-producer plants, t/TJ | $CO_2$ emissions from auto-producers, kt | $CO_2$ emissions from all fossil fuel combustion for gross electricity and heat production by auto-producer thermal power and combined heat and power plants. | |
| | | | All products output by auto-producer thermal power stations, PJ | Gross electricity produced and any heat sold to third parties (combined heat and power - CHP) by auto-producer thermal power and combined heat and power plants. Auto-producer thermal power stations generate electricity (and heat) wholly or partly for their use as an activity, which supports their primary activity. The gross electricity generation is measured at the outlet of the main transformers, i.e. the consumption of electricity in the plant auxiliaries and in transformers is included (source: energy balance). | |

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| No | Nomenclature in Eurostat energy efficiency indicators | Indicator | Numerator / denominator ([1]) ([4]) | Guidance / definitions ([2]) ([3]) | Year X-2 |
|---|---|---|---|---|---|
| 3 | INDUSTRY A1.1 | Total $CO_2$ intensity - iron and steel industry, t/million euro | Total $CO_2$ emissions from iron and steel, kt | $CO_2$ emissions from combustion of fossil fuels in manufacture of iron and steel including combustion for the generation of electricity and heat (IPCC source category 1A2a), from the iron and steel production process (IPCC source category 2C1) and from ferroalloys production process (IPCC source category 2C2). | |
| | | | Gross value-added - iron and steel industry, billion Euro | Gross value added at constant 2016 prices in manufacture of basic iron and steel and of ferro-alloys (NACE 27.1), manufacture of tubes (NACE 27.2), other first processing of iron and steel (NACE (27.3), casting of iron (NACE 27.51) and casting of steel (NACE 27.52). (source: National Accounts) | |
| 4 | INDUSTRY A1.2 | Energy-related $CO_2$ intensity — chemical industry, t/million euro | Energy-related $CO_2$ emissions chemical industries, kt | $CO_2$ emissions from combustion of fossil fuels in manufacture of chemicals and chemical products including combustion for the generation of electricity and heat (IPCC source category 1A2c). | |
| | | | gross value added — chemical industry, billion Euro | Gross value added at constant 2016 prices in manufacture of chemicals and chemical products (NACE 24) (source: National Accounts) | |
| 5 | INDUSTRY A1.3 | Energy-related $CO_2$ intensity — glass, pottery and building materials industry, t/million euro | Energy-related $CO_2$ emissions glass, pottery and building materials, kt | $CO_2$ emissions from combustion of fossil fuels in manufacture of non-metallic mineral products (NACE 26) including combustion for the generation of electricity and heat. | |
| | | | gross value added — glass, pottery and buildings material industry, billion Euro | Gross value added at constant 2016 prices in manufacture of non-metallic mineral products (NACE 26) (source: National Accounts) | |
| 6 | INDUSTRY A1.4 | Energy-related $CO_2$ intensity — food, drink and tobacco industry, t/million euro | Energy-related $CO_2$ emissions from food, drink and tobacco industry, kt | $CO_2$ emissions from combustion of fossil fuels in manufacture of food products and beverages and tobacco products including combustion for the generation of electricity and heat (IPCC source category 1A2e). | |
| | | | gross value-added — food, drink and tobacco industry, billion Euro | Gross value added at constant 2016 prices in manufacture of food products and beverages (NACE 15) and tobacco products (NACE 16) (source: National Accounts) | |

▼B

| No | Nomenclature in Eurostat energy efficiency indicators | Indicator | Numerator / denominator ([1]) ([4]) | Guidance / definitions ([2]) ([3]) | Year X-2 |
|---|---|---|---|---|---|
| 7 | INDUSTRY A1.5 | Energy-related $CO_2$ intensity — paper and printing industry, t/million euro | Energy-related $CO_2$ emissions paper and printing, kt | $CO_2$ emissions from combustion of fossil fuels in manufacture of pulp, paper and paper products and publishing, printing and reproduction of recorded media including emissions from combustion for the generation of electricity and heat (IPCC source category 1A2d) | |
| | | | Gross value-added — paper and printing industry, billion Euro | Gross value added at constant 2016 prices in manufacture of pulp, paper and paper products (NACE 21) and publishing, printing and reproduction of recorded media (NACE 22) (source: National Accounts) | |
| 8 | HOUSEHOLDS A0 | Specific $CO_2$ emissions of households for space heating, kg/$m^2$ | $CO_2$ emissions of households for space heating, kt | $CO_2$ emissions from **fossil** fuel combustion for space heating in households. | |
| | | | surface area of permanently occupied dwellings, million $m^2$ | Total surface area of permanently occupied dwellings | |
| 9 | SERVICES B0 | Specific $CO_2$ emissions of commercial and institutional sector for space heating, kg/$m^2$ | $CO_2$ emissions from space heating in commercial and institutional, kt | $CO_2$ emissions from fossil fuel combustion for space heating in commercial and institutional buildings in the public and private sectors. | |
| | | | Surface area of services buildings, million $m^2$ | Total surface area of services buildings (NACE 41, 50, 51, 52, 55, 63, 64, 65, 66, 67, 70, 71, 72, 73, 74, 75, 80, 85, 90, 91, 92, 93, 99) | |
| 10 | TRANSPORT B0 | Specific diesel related $CO_2$ emissions of passenger cars, g/km | $CO_2$ emissions of diesel-driven passenger cars, kt | $CO_2$ emissions from the combustion of diesel for all transport activity with passenger cars (IPCC source category 1A3bi only diesel) | |
| | | | Number of kilometres of diesel-driven passenger cars, billion km | Number of vehicle kilometres of total diesel-driven passenger cars licensed to use roads open to public traffic. (source: transport statistics) | |

▼B

| No | Nomenclature in Eurostat energy efficiency indicators | Indicator | Numerator / denominator ([1]) ([4]) | Guidance / definitions ([2]) ([3]) | Year X-2 |
|---|---|---|---|---|---|
| 11 | TRANSPORT B0 | Specific petrol related $CO_2$ emissions of passenger cars, g/km | $CO_2$ emissions of petrol-driven passenger cars, kt | $CO_2$ emissions from the combustion of petrol for all transport activity with passenger cars (IPCC source category 1A3bi only petrol) | |
| | | | Number of kilometres of petrol-driven passenger cars, billion km | Number of vehicle kilometres of total petrol-driven passenger cars licensed to use roads open to public traffic. (source: transport statistics) | |

Notation: x = reporting year

*Notes:*

([1]) Member States shall report numerator and denominator, if not included in the CRT.

([2]) Member States shall follow this guidance. If they cannot follow exactly this guidance or if numerator and denominator are not entirely consistent, Member States shall clearly indicate this.

([3]) The references to IPCC source categories refer to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

([4]) One billion means one thousand millions.

▼M1

*ANNEX XII*

**Reporting on consistency of reported emissions with data from the EU Emissions Trading System pursuant to Article 14**

**Allocation of verified emissions reported by installations and operators under Directive 2003/87/EC to source categories of the national greenhouse gas inventory**
**Member State:**

**Reporting year:**

**Basis for data: verified ETS emissions and greenhouse gas emissions as reported in inventory submission for the year X-2**

| | Total emissions (CO2-eq) | | | |
|---|---|---|---|---|
| | Greenhouse gas inventory emissions [kt CO2eq] (3) | Verified emissions under Directive 2003/87/EC [kt CO2eq] (3)(5) | Ratio in % (Verified emissions/inventory emissions) (3) | Comment (2) |
| **Greenhouse gas emissions (for GHG inventory: total GHG emissions, including indirect CO2 emissions if reported, without LULUCF, and excluding emissions from domestic aviation; for Directive 2003/87/EC: GHG emissions from stationary installations under Article 2(1) of Directive 2003/87/EC)** | | | | |
| **CO2 emissions (for GHG inventory: total CO2 emissions, including indirect CO2 emissions if reported, without LULUCF,, and excluding CO2 emissions from domestic aviation; for Directive 2003/87/EC: CO2 emissions from stationary installations under Article 2(1) of Directive 2003/87/EC)** | | | | |

▼M1

| Category [1] | CO2 emissions | | | |
|---|---|---|---|---|
| | Greenhouse gas inventory emissions [kt] [3] | Verified emissions under Directive 2003/87/EC [kt] [3][5] | Ratio in % (Verified emissions/inventory emissions) [3] | Comment [2] |
| 1.A **Fuel combustion activities, total** | | | | |
| 1.A **Fuel combustion activities, stationary combustion** | | | | |
| 1.A.1 **Energy industries** | | | | |
| 1.A.1.a Public electricity and heat production | | | | |
| 1.A.1.b Petroleum refining | | | | |
| 1.A.1.c Manufacture of solid fuels and other energy industries | | | | |
| Iron and steel (for GHG inventory combined CRT categories 1.A.2.a+ 2.C.1 + 1.A.1.c and other relevant CRT categories that include emissions from iron and steel (e.g. 1A1a, 1B1) [4]) | | | | |
| 1.A.2. **Manufacturing industries and construction** | | | | |
| 1.A.2.a Iron and steel | | | | |
| 1.A.2.b Non-ferrous metals | | | | |
| 1.A.2.c Chemicals | | | | |
| 1.A.2.d Pulp, paper and print | | | | |
| 1.A.2.e Food processing, beverages and tobacco | | | | |
| 1.A.2.f Non-metallic minerals | | | | |

▼M1

| Category [1] | CO2 emissions | | | |
|---|---|---|---|---|
| | Greenhouse gas inventory emissions [kt] [3] | Verified emissions under Directive 2003/87/EC [kt] [3][5] | Ratio in % (Verified emissions/inventory emissions) [3] | Comment [2] |
| 1.A.2.g Other | | | | |
| 1.A.3. **Transport** | | | | |
| 1.A.3.e Other transportation (pipeline transport) | | | | |
| 1.A.4 **Other sectors** | | | | |
| 1.A.4.a Commercial/Institutional | | | | |
| 1.A.4.c Agriculture/Forestry/Fisheries | | | | |
| 1.B **Fugitive emissions from Fuels** | | | | |
| 1.C **CO2 Transport and storage** | | | | |
| 1.C.1 Transport of CO2 | | | | |
| 1.C.2 Injection and storage | | | | |
| 1.C.3 Other | | | | |
| 2.A **Mineral products** | | | | |
| 2.A.1 Cement production | | | | |
| 2.A.2 Lime production | | | | |
| 2.A.3 Glass production | | | | |
| 2.A.4 Other process uses of carbonates | | | | |
| 2.B **Chemical industry** | | | | |

▼M1

| Category [1] | CO2 emissions | | | |
|---|---|---|---|---|
| | Greenhouse gas inventory emissions [kt] [3] | Verified emissions under Directive 2003/87/EC [kt] [3][5] | Ratio in % (Verified emissions/inventory emissions) [3] | Comment [2] |
| 2.B.1 Ammonia production | | | | |
| 2.B.3 Adipic acid production (CO2) | | | | |
| 2.B.4 Caprolactam, glyoxal and glyoxylic acid production | | | | |
| 2.B.5 Carbide production | | | | |
| 2.B.6 Titanium dioxide production | | | | |
| 2.B.7 Soda ash production | | | | |
| 2.B.8 Petrochemical and carbon black production | | | | |
| 2.C **Metal production** | | | | |
| 2.C.1 Iron and steel production | | | | |
| 2.C.2 Ferroalloys production | | | | |
| 2.C.3 Aluminium production | | | | |
| 2.C.4 Magnesium production | | | | |
| 2.C.5 Lead production | | | | |
| 2.C.6 Zinc production | | | | |
| 2.C.7 Other metal production | | | | |

▼M1

| Category [1] | N2O emissions | | | |
|---|---|---|---|---|
| | Greenhouse gas inventory emissions [kt CO2eq] [3] | Verified emissions under Directive 2003/87/EC [kt CO2eq] [3][5] | Ratio in % (Verified emissions/inventory emissions) [3] | Comment [2] |
| 2.B.2 Nitric acid production | | | | |
| 2.B.3 Adipic acid production | | | | |
| 2.B.4 Caprolactam, glyoxal and glyoxylic acid production | | | | |
| Category [1] | PFC emissions | | | |
| | Greenhouse gas inventory emissions [kt CO2eq] [3] | Verified emissions under Directive 2003/87/EC [kt CO2eq] [3][5] | Ratio in % (Verified emissions/ inventory emissions) [3] | Comment [2] |
| 2.C.3 Aluminium production | | | | |

Notation: x = reporting year

*Notes:*

([1]) The allocation of verified emissions to disaggregated inventory categories at four digit level must be reported where such allocation of verified emissions is possible and emissions occur. The following notation keys should be used:
NO = not occurring; IE = included elsewhere; C = confidential;
Negligible = small amount of verified emissions may occur in respective CRT category, but amount is < 5 % of the category.

([2]) The column comment should be used to give a brief summary of the checks performed and if a Member State wants to provide additional explanations with regard to the allocation reported.

([3]) Data to be reported up to one decimal point for kt and % values.

([4]) To be filled on the basis of combined CRT categories pertaining to 'Iron and Steel', to be determined individually by each Member State; the stated formula is for illustration purposes only.

([5]) In accordance with the scope set out in Article 2(1) of Directive 2003/87/EC of activities listed in Annex I to that Directive other than aviation activities, 'maritime transport' activities and activities only listed in that Annex for the purposes of Articles 14 and 15 of that Directive. $CO_2$ emissions from the use of any biomass in stationary installations under Directive 2003/87/EC are accounted for as zero for the purposes of this Annex.

▼B

*ANNEX XIII*

**Reporting on consistency of the reported data on air pollutants pursuant to Article 15**

| EMISSION CATEGORIES | Emissions for pollutant X reported in greenhouse gas (GHG) inventory (in kt) ([3]) | Emissions for pollutant X reported under Directive 2016/2284 (NEC), submission version X (in kt) ([3]) | Absolute difference in kt ([1]) ([3]) | Relative difference in % ([2]) ([3]) | Explanations for differences |
|---|---|---|---|---|---|
| **National Total (excluding LULUCF)** | | | | | |
| 1. **Energy** | | | | | |
| A. Fuel combustion (sectoral approach) | | | | | |
| 1. Energy industries | | | | | |
| 2. Manufacturing industries and construction | | | | | |
| 3. Transport | | | | | |
| 4. Other sectors | | | | | |
| 5. Other | | | | | |
| B. Fugitive emissions from fuels | | | | | |
| 1. Solid fuels | | | | | |
| 2. Oil and natural gas and other emissions from energy production | | | | | |
| 2. **Industrial processes and product use** | | | | | |
| A. Mineral industry | | | | | |

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| EMISSION CATEGORIES | Emissions for pollutant X reported in greenhouse gas (GHG) inventory (in kt) ([3]) | Emissions for pollutant X reported under Directive 2016/2284 (NEC), submission version X (in kt) ([3]) | Absolute difference in kt ([1]) ([3]) | Relative difference in % ([2]) ([3]) | Explanations for differences |
|---|---|---|---|---|---|
| B. Chemical industry | | | | | |
| C. Metal industry | | | | | |
| D. Non-energy products from fuels and solvent use | | | | | |
| G. Other product manufacture and use | | | | | |
| H. Other | | | | | |
| 3. **Agriculture** | | | | | |
| B. Manure management | | | | | |
| D. Agricultural soils | | | | | |
| F. Field burning of agricultural residues | | | | | |
| J. Other | | | | | |
| 5. **Waste** | | | | | |
| A. Solid waste disposal | | | | | |
| B. Biological treatment of solid waste | | | | | |
| C. Incineration and open burning of waste | | | | | |

▼B

| EMISSION CATEGORIES | Emissions for pollutant X reported in greenhouse gas (GHG) inventory (in kt) ([3]) | Emissions for pollutant X reported under Directive 2016/2284 (NEC), submission version X (in kt) ([3]) | Absolute difference in kt ([1]) ([3]) | Relative difference in % ([2]) ([3]) | Explanations for differences |
|---|---|---|---|---|---|
| D. Wastewater treatment and discharge | | | | | |
| E. Other | | | | | |
| 6. **Other** | | | | | |

*Notes:*

([1]) Emissions reported in GHG inventory minus emissions reported in NEC inventory

([2]) Difference in kt divided by emissions reported in GHG inventory

([3]) Data to be reported up to one decimal point for kt and % values

▼B

*ANNEX XIV*

**Reporting on consistency with energy statistics pursuant to Article 17(2)**

| FUEL TYPES | | | Apparent consumption reported in GHG inventory (TJ) (3) | Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008 (TJ) (3) | Absolute difference (1) (TJ) (3) | Relative difference (2) % (3) | Explanations for differences |
|---|---|---|---|---|---|---|---|
| Liquid fossil | Primary fuels | Crude oil | | | | | |
| | | Orimulsion | | | | | |
| | | Natural gas liquids | | | | | |
| | Secondary fuels | Gasoline | | | | | |
| | | Jet kerosene | | | | | |
| | | Other kerosene | | | | | |
| | | Shale oil | | | | | |
| | | Gas/diesel oil | | | | | |
| | | Residual fuel oil | | | | | |
| | | Liquefied petroleum gases (LPG) | | | | | |
| | | Ethane | | | | | |
| | | Naphtha | | | | | |
| | | Bitumen | | | | | |
| | | Lubricants | | | | | |
| | | Petroleum coke | | | | | |
| | | Refinery feedstocks | | | | | |
| | | Other oil | | | | | |

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| FUEL TYPES | | | Apparent consumption reported in GHG inventory (TJ) ([3]) | Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008 (TJ) ([3]) | Absolute difference ([1]) (TJ) ([3]) | Relative difference ([2]) % ([3]) | Explanations for differences |
|---|---|---|---|---|---|---|---|
| Other liquid fossil | | | | | | | |
| Liquid fossil totals | | | | | | | |
| Solid fossil | Primary fuels | Anthracite | | | | | |
| | | Coking coal | | | | | |
| | | Other bituminous coal | | | | | |
| | | Sub-bituminous coal | | | | | |
| | | Lignite | | | | | |
| | | Oil shale and tar sand | | | | | |
| | Secondary fuels | BKB and patent fuel | | | | | |
| | | Coke oven/gas coke | | | | | |
| | | Coal tar | | | | | |
| Other solid fossil | | | | | | | |
| Solid fossil totals | | | | | | | |
| Gaseous fossil | | Natural gas (dry) | | | | | |
| Other gaseous fossil | | | | | | | |
| Gaseous fossil totals | | | | | | | |

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| FUEL TYPES | | | Apparent consumption reported in GHG inventory (TJ) ([3]) | Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008 (TJ) ([3]) | Absolute difference ([1]) (TJ) ([3]) | Relative difference ([2]) % ([3]) | Explanations for differences |
|---|---|---|---|---|---|---|---|
| Waste (non-biomass fraction) | | | | | | | |
| Other fossil fuels | | | | | | | |
| Peat | | | | | | | |
| **Total** | | | | | | | |

*Notes:*

([1]) Apparent consumption reported in GHG inventory minus apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008

([2]) Absolute difference divided by apparent consumption reported in GHG inventory

([3]) Data to be reported up to one decimal point for TJ and % values

▼M1

*ANNEX XV*

**Reporting on greenhouse gas emissions covered by Regulation (EU) 2018/842 (ESR) pursuant to Article 19[1]**

| A | | X-2 | X-3 [2] | X-4 [3] | X-5 [4] | X-6 [5] |
|---|---|---|---|---|---|---|
| B | **Greenhouse gas emissions** | **kt $CO_2$eq** | **kt $CO_2$eq** | **kt $CO_2$eq** | **kt $CO_2$eq** | **kt $CO_2$eq** |
| C | Total greenhouse gas emissions without LULUCF[6] | | | | | |
| Ca | Negative emissions from $CO_2$ captured from biomass combustion and transferred to long-term storage plus biogenic $CO_2$ captured from industrial processes and transferred to long-term storages | | | | | |
| D | Total verified emissions from stationary installations under Directive 2003/87/EC [7] | | | | | |
| E | $CO_2$ emissions from 1.A.3.a civil aviation | | | | | |
| F | **Total ESR emissions (= C-Ca-D-E)** | | | | | |
| G | Annual Emission Allocation as defined in the Implementing Act pursuant to Art. 4(3) of Regulation (EU) 2018/842 | | | | | |
| H | Difference between AEA allocation and reported total ESR emissions (= G-F) | | | | | |

Notation: x = reporting year

*Notes:*

([1]) Reporting is obligatory in the years 2027 and 2032; reporting is optional in the years 2023, 2024, 2025, 2026, 2028, 2029, 2030 and 2031.

([2]) Reporting on emissions of year X-3 is not applicable in the years 2023 and 2028.

([3]) Reporting on emissions of year X-4 is not applicable in the years 2023, 2024, 2028 and 2029.

([4]) Reporting on emissions of year X-5 is not applicable in the years 2023, 2024, 2025, 2028, 2029 and 2030.

([5]) Reporting on emissions of year X-6 is not applicable in the years 2023, 2024, 2025, 2026, 2028, 2029, 2030 and 2031.

([6]) Total greenhouse gas emissions for the geographical scope of the Union, including indirect CO2 emissions if reported, and consistent with total greenhouse gas emissions without LULUCF as reported in the respective summary table of the CRT for the same year.

([7]) In accordance with the scope set out in Article 2(1) of Directive2003/87/EC of activities listed in Annex I to that Directive other than aviation activities, 'maritime transport' activities and activities only listed in that Annex for the purposes of Articles 14 and 15 of that Directive. $CO_2$ emissions from the use of any biomass in stationary installations under Directive 2003/87/EC are accounted for as zero for the purposes of this Annex. The data reported here shall be consistent with verified emissions as accounted for in the EU transaction log referred to in Article 20 of Directive 2003/87/EC by 18:30 on 8 January and 8 March for the preliminary inventory reports submission and the final inventory reports submission respectively.

▼B

*ANNEX XVI*

**Reporting on summary information on concluded transfers in accordance with Regulation 2018/841 pursuant to Article 20**

| **Information on transfers concluded in the year X-1** ([1]) | |
|---|---|
| **Part 1: Overview of transfers concluded in the year X-1** | |
| Number of transfers | |
| Total amount sold by the reporting Member State in the year X-1 (t $CO_2$eq) | |
| Total amount acquired by the reporting Member State in the year X-1 (t $CO_2$eq) | |
| **Part 2: Information related to specific transfers** | |
| Transfer 1 ([2]) | |
| Transferred quantity (t $CO_2$eq) | |
| Affected accounting period ([3]) | |
| Transferring Member State | |
| Acquiring Member State | |
| Price per t $CO_2$eq | |
| Date of the transfer agreement | |
| Year of the expected transaction in the registry | |
| Other information (such as related mitigation projects or programmes) | |

Notation X = reporting year

*Notes:*

([1]) Exceptionally, reporting in the first reporting year 2023 should cover also all transfers under Regulation (EU) 2018/841 concluded before 2022.

([2]) Replicate for the number of transfers that occurred in the year X-1.

([3]) Please select the 2021-2025 accounting period or the 2026-2030 accounting period.

▼B

*ANNEX XVII*

**Reporting on summary information on concluded transfers in accordance with Regulation (EU) 2018/842 pursuant to Article 21**

*Table 1: Reporting on summary information on concluded transfers in accordance with Regulation (EU) 2018/842 pursuant to Article 21(1)*

| **Information on transfers concluded in the year X-1** ([1]) | | |
|---|---|---|
| **Part 1: Overview of transfers concluded in the year X-1** | | |
| | Number of transfers | |
| | Total quantity of Annual Emission Allocation Units (AEAs) sold by the reporting Member State in the year X-1 | |
| | Total quantity of Annual Emission Allocation Units (AEAs) bought by the reporting Member State in the year X-1 | |
| **Part 2: Information related to specific transfers** | | |
| | Transfer 1 ([2]) | |
| | Quantity of Annual Emission Allocation units (AEAs) | |
| | Source year ([3]) of the transferred AEAs ([4]) | |
| | Transferring Member State | |
| | Acquiring Member State | |
| | Price per AEA | |
| | Date of the transfer agreement | |

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| | | |
|---|---|---|
| | Year of the expected transaction in the registry | |
| | Other information (such as related mitigation projects or programmes) | |

Notation: X = reporting year

*Notes:*

([1]) A concluded transfer means a concluded agreement to transfer Annual Emission Allocations between two or more Member States.
Exceptionally, reporting in the first reporting year 2023 should cover also all transfers under Regulation (EU) 2018/842 concluded before 2022.

([2]) Replicate part 2 for the number of transfers that were concluded in the year X-1 and not yet previously reported pursuant to Article 26(3).

([3]) The year of the debited compliance account of the transferring Member State.

([4]) The source year is only to be reported in the report of a transferring Member State. Acquiring Member States reporting on concluded transfers do not need to report the source year.

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*Table 2: Reporting on summary information on concluded transfers in accordance with Regulation (EU) 2018/842 pursuant to Article 21(2)* (*)

| | | |
|---|---|---|
| **Information on transfers concluded since 1st January of the year X respectively since the previous monthly report submitted pursuant to Article 21(2)** | | |
| **Part 1: Overview of transfers concluded during the period covered by the report** | | |
| | Number of transfers | |
| **Part 2: Information related to specific transfers during the period covered by the report** | | |
| | Transfer 1 ([1]) | |
| | Quantity of Annual Emission Allocation units (AEAs) | |
| | Source year ([2]) of the transferred AEAs ([3]) | |
| | Transferring Member State | |
| | Acquiring Member State | |
| | | |
| | Date of the transfer agreement | |
| | Year of the expected transaction in the registry | |
| | Other information (such as related mitigation projects or programmes) | |

Notation: x = reporting year

*Notes:*

([1]) Replicate part 2 for the number of transfers that were concluded since 1st January of the year X, respectively since the previous monthly report submitted.

([2]) The year of the debited compliance account of the transferring Member State.

([3]) The source year is only to be reported in the report of a transferring Member State. Acquiring Member States reporting on concluded transfers do not need to report the source year.

(*) Specific transfers reported by Member States pursuant to Article 21(2) of this Regulation need not be reported in Part 2 of this Table for the following year.

▼B

*ANNEX XVIII*

**Reporting information on intended use of flexibilities pursuant to Article 22**

*Table 1: Information on intended use of flexibilities referred to in paragraphs 4 and 5 of Article 5 of Regulation (EU) 2018/842*

| | | |
|---|---|---|
| **Part 1: Overview of intended transfers to and from other Member States** ([1]) | | |
| | Number of intended transfer categories to other Member States as specified in Part 2 | |
| Number of intended transfer categories from other Member States as specified in Part 3 | | |
| Total quantity of Annual Emission Allocation Units (AEAs) intended to be sold by the reporting Member State | | |
| | Total quantity of Annual Emission Allocation Units (AEAs) intended to be bought by the reporting Member State | |
| **Part 2: Information related to specific categories of intended transfers to other Member States** | | |
| | Intended transfer category 1 ([2]) | |
| | Source year ([3]) of the AEAs intended to be transferred | |
| | Type of transfer ([4]) | |
| | Intended quantity of AEAs to be transferred | |
| | Minimum expected price per AEA in € (optional information) | |
| | Other relevant information (such as related mitigation projects or programmes) | |
| **Part 3: Information related to specific categories of intended transfers from other Member States** | | |
| | Intended transfer category 1 ([5]) | |
| | Intended quantity of AEAs to be acquired | |

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| | | |
|---|---|---|
| | Compliance year ([6]) for the AEAs intended to be acquired | |
| | Maximum expected price per AEA in € (optional information) | |
| | Other relevant information (such as related mitigation projects or programmes) | |

*Notes:*

([1]) Sum of specific intended transfer categories reported in Part 2 and Part 3.

([2]) Replicate part 2 for the number of intended transfer categories to other Member States (e.g. different types and source years).

([3]) The year of the debited compliance account of the transferring Member State.

([4]) Member States shall differentiate here transfers pursuant to the two types Article 5(4) and (5).

([5]) Replicate part 3 for the number of intended transfer categories from other Member States (e.g. different compliance years).

([6]) The year of the targeted compliance account of the acquiring Member State.

*Table 2: Information on intended use of the flexibility referred to in Article 7(1) of Regulation (EU) 2018/842*

**Part 1: Summary information on intended LULUCF compliance transfers** ([1])

| | | |
|---|---|---|
| | Number of intended LULUCF compliance transfers as specified in Part 2 | |
| | Total quantity of intended net removals to be used for LULUCF compliance transfers (t $CO_2$eq) | |

**Part 2: Information related to specific intended LULUCF compliance transfers**

| | | |
|---|---|---|
| | Intended LULUCF compliance transfer 1 ([2]) | |
| | Compliance year ([3]) | |
| | Intended quantity of net removals to be used for the LULUCF compliance transfer (t $CO_2$eq) | |
| | Other relevant information | |

*Notes:*

([1]) Sum of specific intended LULUCF compliance transfers reported in Part 2.

([2]) Replicate part 2 for each of the intended LULUCF compliance transfers, e.g. differentiated by removal year.

([3]) The year of the targeted compliance account, as referred to in Article 7(1) of Regulation (EU) 2018/842.

▼B

*ANNEX XIX*

**Reporting on the use of revenues from transfers pursuant to Article 23**

*Table 1: Use of revenues from AEA transfers to tackle climate change in year X-1*

| | | Total amount disbursed in the year X-1 | | Of which amount disbursed in year X-1 and reported as committed in years before X-1 | | Total amount committed, but not disbursed, in the year X-1 | | Equivalent financial value used in the year X-1 ([2]) | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | Use of revenues generated from AEA transfers in year X-1 | 1 000 Euros | 1 000 in domestic currency, if applicable ([1]) | 1 000 Euro | 1 000 in domestic currency, if applicable (-[1]) | 1 000 Euros | 1 000 in domestic currency, if applicable ([1]) | 1 000 Euros | 1 000 in domestic currency, if applicable ([1]) | Comments e.g. explain gaps, qualitative information on specific uses if quantitative information is not available and any other accompanying information |
| 3 | A | B | C | D | E | | | | | F |
| 4 | **Total amount of revenues from AEA transfers or equivalent financial value used in year X-1 to tackle climate change in the Union or in third countries** | Sum of B5+B6 | Sum of C5+C6 | | | | | | | |
| 5 | Of which amount used **in year X-1** to tackle climate change in the Union **(if data are available for separate reporting)** | | | | | | | | | |

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| 3 | A | B | C | D | E | | | | | F |
|---|---|---|---|---|---|---|---|---|---|---|
| 6 | Of which amount used **in year X-1** to tackle climate change in third countries **(if data are available for separate reporting)** | | | | | | | | | |

Notation: x = reporting year

*Notes:*

([1]) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.

([2]) By reporting 'equivalent financial value' in Table 1, the Member State indicates that all values reported in Table 2-3 also represent equivalent financial value.

*Table 2: Use of revenues from AEA transfers (or the equivalent in financial value) to tackle climate change in the Union* ([1])

| 1 | Member State(s) where the revenues were used | Purpose for which revenues were used | Short description | Amount for the year X-1 | | | Status ([3]) | Type of use ([4]) | Financial instru-ment ([5]) | Implemen-ting Agency | Comments |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | Select one or several Member State(s) | e.g. programme, activity, action or project title | Including reference to online source of more detailed description, if available | 1 000 Euros | 1 000 Domestic Currency([2])- | | Committed (e. g. planned to be used) but not disbursed/ disbursed | Select type of use | Select type of Financial instrument | e. g. responsib-ble ministry | e.g. explain gaps, qualitative information on specific uses if quantitative information is not available and any other accompanying information |
| 3 | | A | B | C | D | | E | F | G | H | I |
| 4 | | | | | | | Choose an item. | Choose an item. | Choose an item. | | |
| 5 | | | | | | | Choose an item. | Choose an item. | Choose an item. | | |

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| 3 | | A | B | C | D | | E | F | G | H | I |
|---|---|---|---|---|---|---|---|---|---|---|---|
| (Add rows as necessary) | | | | | | | | | | | |
| 6 | **Total amount of revenues or equivalent financial value used** | | | Sum of column C | Sum of column D | | | | | | |

Notation: x = reporting year

*Notes:*

([1]) This Table shall only be reported if applicable.

([2]) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed shall be used for the currency conversion.

([3]) Member States shall provide the definitions used for 'commitment' and 'disbursement' as part of their report. If part of the reported amount is committed and another part disbursed related to a specific programme/project, two separate rows should be used. If Member States are not able to distinguish between committed and disbursed amounts, the most appropriate category should be selected for the reported amounts. Consistent definitions should be used across the Tables.

Generally, 'committed' AEA transfer revenues are those which have been legally committed to be used for climate and energy purposes, but in some cases may not have yet been spent at the time of reporting. 'Disbursed' AEA transfer revenues are those which have been spent at the time of reporting. However, in some cases, 'Commitment' can refer to revenues that are only preliminarily planned to be used and 'disbursement' are those which have been transferred to a specific State Agency for a specific purpose or to a regional government.

([4]) Types of use to be selected:

— funding of research and development and demonstration projects for reducing emissions and for adaptation;

— funding of initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;

— development of renewable energies to meet the commitment of the Union to using 32 % renewable energies by 2030;

— development of other technologies contributing to the transition to a safe and sustainable low-carbon economy;

— development of technologies that help meet the commitment of the Union to increase energy efficiency by 32,5 % by 2030; — forestry sequestration in the Union;

— environmentally safe capture and geological storage of $CO_2$;

— encouragement of a shift to low-emission and public forms of transport;

— finance research and development in energy efficiency and clean technologies;

— measures intended to increase energy efficiency and insulation or to provide financial support in order to address social aspects in lower and middle income households;

— coverage of administrative expenses of the management of the ETS scheme;

— other reduction of greenhouse gas emissions;

— adaptation to the impacts of climate change;

— other domestic uses.

Member States shall avoid double counting of amounts in this Table. If a specific use fits to several types of uses, several types can be selected; however, the amount indicated is not to be multiplied but additional rows for types of uses are to be linked with one entry field for that amount.

Several categories may be selected if several financial instruments are relevant for the reported programme or project.

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*Table 3: Use of revenues from AEA transfers (or the equivalent in financial value) to tackle climate change in third countries* ([1]) ([2])

| 1 | | Amount committed in the year X-1 ([2]) | | Amount disbursed in the year X-1 ([2]) | | Comments |
|---|---|---|---|---|---|---|
| 2 | Use of revenues from AEA transfers (or the equivalent in financial value) for international purposes | 1 000 Euros | 1 000 Domestic currency, if applicable ([3]) | 1 000 Euros | 1 000 Domestic currency, if applicable ([3]) | e.g. explain gaps, qualitative information on specific uses if quantitative information is not available and any other accompanying information ([4]) |
| 3 | A | C | D | E | F | G |
| 4 | Total amount used for **supporting third countries other than developing countries** | | | | | |
| 5 | Total amount used **supporting developing countries** | | | | | |

Notation: x = reporting year

*Notes:*

([1]) Member States shall avoid double counting of amounts in this Table. If a specific use fits into several rows, the most appropriate one is to be chosen and the respective amount must be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary.

([2]) This Table shall only be reported if applicable.

([3]) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.

([4]) Member States shall provide the definitions used for 'commitment' and 'disbursement' as part of their report. If part of the reported amount is committed and another part disbursed related to a specific programme/project, two separate rows should be used. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts. Consistent definitions shall be used across the Tables.

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*Table 4: Use of revenues from AEA transfers (or the equivalent in financial value) to support developing countries through multilateral channels* ([1])

| 1 | | Amount for the year X-1 | | | Status ([2]) | Type of support ([3]) | Financial instrument ([4]) | Sector ([5]) | Comments |
|---|---|---|---|---|---|---|---|---|---|
| 2 | Use of revenues from AEA transfers to support developing countries through multilateral channels ([6]) ([7]) | 1 000 Euros | 1 000 Domestic Currency ([8]) | | to be selected: committed/ disbursed | to be selected: miti-gation, adaptation, cross-cutting, other, information not available | to be selected: grant, concessional loan, non-concessional loan, equity, other, information not available | to be selected: energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other, information not available | e.g. explain gaps, qualitative information on specific uses if quantitative information is not available and any other accompanying information |
| 3 | A | B | C | | E | F | G | H | I |
| 4 | Total amount for **supporting developing countries through multilateral channels** | Sum of Column B | Sum of Column C | | | | | | |
| 5 | *of which used, if applicable, via multilateral funds* | | | | | | | | |
| 6 | Global Energy Efficiency and Renewable Energy Fund (GEEREF) | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 7 | Adaptation Fund under the UNFCCC | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 8 | Special Climate Change FUND (SCCF) under the UNFCCC | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |

▼B

| 3 | A | B | C | | E | F | G | H | I |
|---|---|---|---|---|---|---|---|---|---|
| 9 | Green Climate Fund under the UNFCCC | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 10 | Least Developed Countries Fund | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 11 | UNFCCC Trust Fund for Supplementary Activities | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 12 | For multilateral support to REDD+ activities | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 13 | Other multilateral climate-related funds (please specify) | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 14 | *of which used, if applicable, via multilateral financial institutions* | | | | | | | | |
| 15 | Global Environmental Facility | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 16 | World Bank ([9]) | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 17 | International Finance Corporation ([9]) | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 18 | African Development Bank ([9]) | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |

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| 3 | A | B | C | | E | F | G | H | I |
|---|---|---|---|---|---|---|---|---|---|
| 19 | European Bank for Reconstruction and Development ([9]) | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 20 | Inter-American Development Bank ([9]) | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |
| 21 | *Other multilateral financial institutions or support programmes, please specify* ([9]) | | | | Choose an item. | Choose an item. | Choose an item. | Choose an item. | |

Notation: x = reporting year

*Notes:*

([1]) This Table is only to be reported if applicable.

([2]) Information on the status shall be provided where available at disaggregate level. Member States should provide the definitions used for 'commitment' and disbursement' as part of their report. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts.

([3]) To be reported if such information is available for multilateral fund or banks. 'Information not available' can only be selected if there is absolutely no information available for the respective row.

([4]) The appropriate financial instrument shall be chosen. Several categories can be selected if several financial instruments are relevant for the respective row. Mostly grants are provided to multilateral institutions and other categories may not frequently be applicable. However more categories are used to achieve consistency with reporting requirements for biennial reports under the UNFCCC. 'Information not available' can only be selected if there is absolutely no information available for the respective row.

([5]) Several applicable sectors can be selected. Member States may report sectoral distribution if such information is available. 'Information not available' should only be selected if there is absolutely no information available for the respective row.

([6]) Member States shall avoid double counting of amounts in this Table. If a specific use fits into several rows, the most appropriate one is to be chosen and the respective amount shall be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary.

([7]) The notation key 'information not available' may be used if there is absolutely no information available for the respective cells.

([8]) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed shall be used for the currency conversion.

([9]) Only financial support provided which is climate-specific as e.g. indicated by CDC DAC indicators should be entered in this Table.

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*Table 5: Use of revenues from AEA transfers (or the equivalent in financial value) for bilateral or regional support to developing countries* ([1]) ([2])

| 1 | Programme, activity, action or project title | Recipient country/ region | Amount for the year X-1 | | | Status ([3]) | Type of support ([4]) | Sector ([5]) | Financial instrument ([6]) | Implementing Agency | Comments |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | | | 1 000 Euros | 1 000 Domestic currency ([7]) | Tick if reporting 'equivalent in financial value' | to be selected: Committed/ disbursed | to be selected: Mitigation, Adaptation, REDD+, Cross- cutting, Other, information not available | to be selected: energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other, information not available | to be selected: grant, concessional loan, non-concessional loan, equity, direct project investments, investment funds, fiscal support policies, financial support policies, other, information not available | E. g. government ministry | e.g. explain gaps, qualitative information on specific uses if quantitative information is not available and any other accompanying information |
| 3 | A | B | C | D | E | F | G | H | I | J | K |
| 4 | | | | | ☐ | Choose an item. | Choose an item. | Choose an item. | Choose an item. | | |
| (Add rows as necessary) | | | | | | | | | | | |
| 5 | Total amount for **supporting developing countries through bilateral channels or regional support** | | Sum of Column D | Sum of Column D | ☐ | | | | | | |

Notation: x = reporting year
*Notes:*

([1]) Member States shall avoid double counting of amounts in this Table. If a specific use would fits into several rows, the most appropriate one shall be chosen and the respective amount shall be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary.

([2]) This Table shall only be reported if applicable.

([3]) Information on the status shall be provided at least in Table 3, and should be provided in this Table, where available at disaggregate level. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts.

([4]) Only financial support provided which is climate-specific as e.g. indicated by OECD DAC indicators should be entered in this Table.

▼B

([5]) Several applicable sectors can be selected. Member States may report sectoral distribution if such information is available. ‘Information not available’ can only be selected if there is absolutely no information available for the respective row.

([6]) The appropriate financial instrument shall be chosen. Several categories can be selected if several financial instruments are relevant for the respective row. ‘Information not available’ should only be selected if there is absolutely no information available for the respective row.

The notation key ‘information not available’ may be used if there is absolutely no information available for the respective cells.

([7]) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed shall be used for the currency conversion.

▼M1

*ANNEX XX*

**Reporting on accounted emissions and removals pursuant to Article 24**

*Table 1a:*

**Greenhouse gas emissions and removals in the LULUCF sector as reported in the national greenhouse gas inventory ([1])([2])([3])**

| **Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level** | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$(kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| 4.A.1. Forest land remaining forest land | 4.A Forest land | Forest land remaining forest land | Managed forest land | | | | | | | | | | | | |
| 4.A.2.1 Cropland converted to forest land | 4.A Forest land | Cropland converted to forest land | Afforested land | | | | | | | | | | | | |
| 4.A.2.2 Grassland converted to forest land | 4.A Forest land | Grassland converted to forest land | Afforested land | | | | | | | | | | | | |
| 4.A.2.3 Wetlands converted to forest land | 4.A Forest land | Wetland converted to forest land | Afforested land | | | | | | | | | | | | |
| 4.A.2.4 Settlements converted to forest land | 4.A Forest land | Settlements converted to forest land | Afforested land | | | | | | | | | | | | |
| 4.A.2.5 Other land converted to forest land | 4.A Forest land | Other land converted to forest land | Afforested land | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| 4.B.1. Cropland remaining cropland | 4.B. Cropland | Cropland remaining cropland | Managed cropland | | | | | | | | | | | | |
| 4.B.2.1 Forest land converted to cropland | 4.B. Cropland | Forest land converted to cropland | Deforested land | | | | | | | | | | | | |
| 4.B.2.2 Grassland converted to cropland | 4.B. Cropland | Grassland converted to cropland | Managed cropland | | | | | | | | | | | | |
| 4.B.2.3 Wetlands converted to cropland | 4.B. Cropland | Wetland converted to cropland | Managed cropland | | | | | | | | | | | | |
| 4.B.2.4 Settlements converted to cropland | 4.B. Cropland | Settlements converted to cropland | Managed cropland | | | | | | | | | | | | |
| 4.B.2.5 Other land converted to cropland | 4.B. Cropland | Other land converted to cropland | Managed cropland | | | | | | | | | | | | |

▼M1

| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| 4.C.1. Grassland remaining grassland | 4.C. Grassland | Grassland remaining grassland | Managed grassland | | | | | | | | | | | | |
| 4.C.2.1 Forest land converted to grassland | 4.C. Grassland | Forest land converted to grassland | Deforested land | | | | | | | | | | | | |
| 4.C.2.2 Cropland converted to grassland | 4.C. Grassland | Cropland converted to grassland | Managed grassland | | | | | | | | | | | | |
| 4.C.2.3 Wetlands converted to grassland | 4.C. Grassland | Wetland converted to grassland | Managed grassland | | | | | | | | | | | | |
| 4.C.2.4 Settlements converted to grassland | 4.C. Grassland | Settlements converted to grassland | Managed grassland | | | | | | | | | | | | |
| 4.C.2.5 Other Land converted to grassland | 4.C. Grassland | Other land converted to grassland | Managed grassland | | | | | | | | | | | | |

▼M1

| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| 4.D.1. Wetlands remaining wetlands | 4.D. Wetlands | Wetland remaining wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.1.1 Forest land converted to peat extraction | 4.D. Wetlands | Forest land converted to wetland | Deforested land | | | | | | | | | | | | |
| 4.D.2.1.2 Cropland converted to peat extraction | 4.D. Wetlands | Cropland converted to wetland | Managed cropland | | | | | | | | | | | | |
| 4.D.2.1.3 Grassland converted to peat extraction | 4.D. Wetlands | Grassland converted to wetland | Managed grassland | | | | | | | | | | | | |
| 4.D.2.1.4 Settlements converted to peat extraction | 4.D. Wetlands | Settlement converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.1.5 Other land converted to peat extraction | 4.D. Wetlands | Other land converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.2.1 Forest land converted to flooded land | 4.D. Wetlands | Forest land converted to wetland | Deforested land | | | | | | | | | | | | |

▼M1

| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| 4.D.2.2.2 Cropland converted to flooded land | 4.D. Wetlands | Cropland converted to wetland | Managed cropland | | | | | | | | | | | | |
| 4.D.2.2.3 Grassland converted to flooded land | 4.D. Wetlands | Grassland converted to wetland | Managed grassland | | | | | | | | | | | | |
| 4.D.2.2.4 Settlements converted to flooded land | 4.D. Wetlands | Settlement converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.2.5 Other land converted to flooded land | 4.D. Wetlands | Other land converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.3.1 Forest land converted to other wetlands | 4.D. Wetlands | Forest land converted to wetland | Deforested land | | | | | | | | | | | | |
| 4.D.2.3.2 Cropland converted to other wetlands | 4.D. Wetlands | Cropland converted to wetland | Managed cropland | | | | | | | | | | | | |
| 4.D.2.3.3 Grassland converted to other wetlands | 4.D. Wetlands | Grassland converted to wetland | Managed grassland | | | | | | | | | | | | |
| 4.D.2.3.4 Settlements converted to other wetlands | 4.D. Wetlands | Settlement converted to wetland | Managed wetland | | | | | | | | | | | | |

▼M1

| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| 4.D.2.3.5 Other land converted to other wetlands | 4.D. Wetlands | Other land converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.E.1. Settlements remaining settlements | 4.E. Settlements | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.E.2.1 Forest land converted to settlements | 4.E. Settlements | Forest land converted to settlements | Deforested land | | | | | | | | | | | | |
| 4.E.2.2 Cropland converted to settlements | 4.E. Settlements | Cropland converted to settlements | Managed cropland | | | | | | | | | | | | |
| 4.E.2.3 Grassland converted to settlements | 4.E. Settlements | Grassland converted to settlement | Managed grassland | | | | | | | | | | | | |
| 4.E.2.4 Wetlands converted to settlements | 4.E. Settlements | Wetland converted to settlement | Managed wetland | | | | | | | | | | | | |
| 4.E.2.5 Other land converted to settlements | 4.E. Settlements | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |

▼M1

| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Greenhouse gas source and sink sub-categories | Greenhouse gas source and sink categories | LULUCF Regulation Accounting subcategory | LULUCF Regulation Accounting category | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| 4.F.2. Other land remaining other land | 4.F. Other land | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.F.2.1 Forest land converted to other land | 4.F. Other land | Forest land converted to other land | Deforested land | | | | | | | | | | | | |
| 4.F.2.2 Cropland converted to other land | 4.F. Other land | Cropland converted to other land | Managed cropland | | | | | | | | | | | | |
| 4.F.2.3 Grassland converted to other land | 4.F. Other land | Grassland converted to other land | Managed grassland | | | | | | | | | | | | |
| 4.F.2.4 Wetlands converted to other land | 4.F. Other land | Wetland converted to other land | Managed wetland | | | | | | | | | | | | |
| 4.F.2.5 Settlements converted to other land | 4.F. Other land | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.G Harvested wood products; thereof: Harvested wood products from managed forest land[2] | 4.G. Harvested wood products | Harvested wood products from managed forest land | Managed forest land | | | | | | | | | | | | |

▼M1

| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| 4.G Harvested wood products; thereof: the category of paper as referred to in Article 9(1)(a) of Regulation (EU) 2018/841 | 4.G. Harvested wood products | Harvested wood products in line with Article 9(1)(a) of Regulation (EU) 2018/841from managed forest land | Managed forest land | | | | | | | | | | | | |
| 4.G Harvested wood products; thereof: Harvested wood products from afforested land[(2)] | 4.G. Harvested wood products | Harvested wood products from afforested land | Afforested land | | | | | | | | | | | | |
| 4.G Harvested wood products; thereof: Harvested wood products from deforested land | 4.G. Harvested wood products | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.G Harvested wood products; thereof: Harvested wood products from other land | 4.G. Harvested wood products | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.H. Other *(please specify)* | 4.H. Other | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |

**Table 1a Part 2: summary for comparison with CRT (automatically calculated)**

| | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Greenhouse gas source and sink categories** | | | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| | 4.A Forest land | | | | | | | | | | | | | | |
| | 4.B. Cropland | | | | | | | | | | | | | | |
| | 4.C. Grassland | | | | | | | | | | | | | | |
| | 4.D. Wetlands | | | | | | | | | | | | | | |
| | 4.E. Settlements | | | | | | | | | | | | | | |
| | 4.F. Other land | | | | | | | | | | | | | | |
| | 4.G. Harvested wood products | | | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| | 4.H. Other | | | | | | | | | | | | | | |

**Table 1a Part 3: summary in accounting categories (automatically calculated)**

| | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| | | | Sum afforested land | | | | | | | | | | | | |
| | | | Sum deforested land | | | | | | | | | | | | |
| | | | Sum managed cropland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | Net emissions and removals separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$eq) | | | | | | Net emissions and removals (kt $CO_2$eq) (calculated automatically) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink sub-categories** | **Greenhouse gas source and sink categories** | **LULUCF Regulation Accounting subcategory** | **LULUCF Regulation Accounting category** | 2021 | 2022 | 2023 | 2024 | 2025 | Total | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| | | | Sum managed grassland | | | | | | | | | | | | |
| | | | Sum managed forest land | | | | | | | | | | | | |
| | | | Sum managed wetland | | | | | | | | | | | | |
| | | | Sum unaccounted | | | | | | | | | | | | |

*Notes:*
([1]) Member States are encouraged to provide this information, including the information in accounting table 1b on an annual basis. Emissions to be denoted as positive values (+), removals (-).
([2]) Harvested Wood Products including the category of paper as referred to in Article 9(1)(a) of Regulation (EU) 2018/841.
([3]) Member States may choose to refer to the greenhouse gas inventory data for parts of information required in this table, provided that the relevant CRT tables for the inventory reporting have been completed applying the drop-down menu selection where available. This option is currently provided for in CRT tables 4.A-4.F, 4(II) and 4(III).

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*Table 1b*

**Accounting table**

| | Land Accounting Categories | NET EMISSIONS/REMOVALS (10) | | | | | | Accounting parameters | Accounting quantity (3) |
|---|---|---|---|---|---|---|---|---|---|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Total(2) | | |
| | | | | | | | | | |
| **A** | **Mandatory accounting categories** | | | | | | | | |
| **A.1** | **Managed Forest land** | | | | | | | | |
| | **thereof Forest land remaining Forest land** | transferred from Table 1a | | | | | | | |
| | **thereof HWP from Managed forest land(8)(9)** | transferred from Table 1a | | | | | | | |
| | **thereof HWP in the category of paper from Managed forest land(8)(9)** | Transferred from Table 1a | | | | | | | |
| | **thereof Dead wood(8)** | | | | | | | | |
| | **excluded emissions from natural disturbances(4)** | | | | | | | | |
| | **excluded subsequent removals from land subject to natural disturbances(5)** | | | | | | | | |
| | **Forest Reference Level (FRL)(6)** | | | | | | | | |

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| | Land Accounting Categories | NET EMISSIONS/REMOVALS (10) | | | | | | Accounting parameters | Accounting quantity (3) |
|---|---|---|---|---|---|---|---|---|---|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Total(2) | | |
| | **Technical correction(s) to FRL**(7) | | | | | | | | |
| | **Forest management cap**(8) | | | | | | | | |
| **A.2** | **Afforested Land** | transferred from Table 1a | | | | | | | |
| | **thereof HWP from Afforested land**(9)(11) | | | | | | | | |
| | **excluded emissions from natural disturbances**(4) | | | | | | | | |
| | **excluded subsequent removals from land subject to natural disturbances**(5) | | | | | | | | |
| **A.3** | **Deforested Land** | transferred from Table 1a | | | | | | | |
| **A.4** | **Managed Cropland**(1) | transferred from Table 1a | | | | | | | |
| **A.5** | **Managed Grassland**(1) | transferred from Table 1a | | | | | | | |
| **B** | **Elected accounting categories** | | | | | | | | |

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| | Land Accounting Categories | NET EMISSIONS/REMOVALS (10) | | | | | | Accounting parameters | Accounting quantity (3) |
|---|---|---|---|---|---|---|---|---|---|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Total(2) | | |
| B.1 | **Managed Wetland (if elected)** | transferred from Table 1a | | | | | | | |
| | **TOTAL** | | | | | | | | |

*Notes:*

(1) The Accounting Parameter for the categories managed cropland, managed grassland and/or managed wetland (if elected): average of the base period 2005-2009 in accordance with Article 7(1) to 7(3) of Regulation (EU) 2018/841.

(2) Cumulative net emissions and removals for all years of the compliance period reported in the current submission.

(3) The accounting quantity is the sum of total emissions and total removals on its territory in the land accounting categories referred to in Article 2 combined, as accounted in accordance with Regulation 2018/841.

(4) A Member State that has indicated their intent to apply the natural disturbance provisions may choose to exclude emissions from natural disturbances either at any time up to the end of the compliance period, c.f. Article 10 of Regulation (EU) 2018/841.

(5) Any subsequent removals on lands from which emissions from natural disturbances have been excluded is subtracted from the accounting quantity of the respective activity.

(6) Forest reference level as set out in the delegated act adopted pursuant to Article 8(8) and 8(9) of Regulation (EU) 2018/841, in kt $CO_2$ eq per year.

(7) Technical corrections in accordance with Article 8(11) of Regulation 2018/841 and reported in kt $CO_2$ eq per year. Member States are to report the technical corrections in 2027, but are encouraged to report this information, when data is available.

(8) In accordance with Article 8(2) no more than the equivalent of 3,5 % of the emissions of the Member State in its base year or period as specified in Annex III of Regulation 2018/841. Exceptions apply for Dead wood and Harvested Wood Products excluding the category of paper as referred to in Article 9(1)(a) of Regulation (EU) 2018/841.

(9) These emissions are not included in the emissions of the pertinent accounted category (i.e. afforested land and managed forest land). Estimates for HWP are provided separately in accordance with Regulation 2018/841 Annex IV A.(d): the reference level shall include the carbon pool of harvested wood products, thereby providing a comparison between assuming instantaneous oxidation and applying the first-order decay function and half-life values.

(10) Emissions to be denoted as positive values (+), removals as negative values (-).

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*Table 2*

**Information on emissions and removals from natural disturbances[1]**

| Identification code of geographic location[2] | IDENTIFICATION OF NATURAL DISTURBANCES EVENT | | AREA SUBJECT TO NATURAL DISTURBANCES IN THE YEAR WHEN IT WAS FIRST REPORTED | | EMISSIONS FROM AREAS SUBJECT TO NATURAL DISTURBANCES | | | | | Back-ground level[7] | Margin [7] | Trigger test [8] | ACCOUNTING QUANTITIES | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Area subject to natural disturbances in the year when it was first reported | Area subject to natural disturbances in the inventory year | Total emissions[4] | | | Salvage Logging [5] | Emissio-ns from natural disturba-nces[6] | | | | Emissions in inventory year that can be exluded in the inventory year [9] | Subsequent removals in inventory year [10] |
| | Year of natural disturbanc-es[3] | Disturbance type | | | $CO_2$ | $CH_4$ | $N_2O$ | | | | | | Emissions | Removals |
| | | | (kha) | | (kt $CO_2$ eq) | | | (kt $CO_2$ eq) | | (kt $CO_2$ eq) | | (Yes/ No) | (kt $CO_2$ eq) | |
| **Total for 2021 natural disturbances** [11], [12] | Year: 2021 | Total for 2021 natural disturbances [11], [12] | | | | | | | | | | | | |
| **Total for 2022 natural disturbances** [11], [12] | Year: 2022 | Total for 2022 natural disturbances [11], [12] | | | | | | | | | | | | |
| **Total for 2023 natural disturbances** [11], [12] | Year: 2023 | Total for 2023 natural disturbances [11], [12] | | | | | | | | | | | | |
| **Total for 2024 natural disturbances** [11], [12] | Year: 2024 | Total for 2024 natural disturbances [11], [12] | | | | | | | | | | | | |
| **Total for 2025 natural disturbances** [11], [12] | Year: 2025 | Total for 2025 natural disturbances [11], [12] | | | | | | | | | | | | |

| **Documentation box** |
|---|
| Parties shall provide detailed explanation on how the subsequent removals to be excluded from accounting are calculated in relevant annex of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional details are needed to understand the content of this table. |

| Documentation box | |
|---|---|

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*Notes:*

(1) Reporting in this Table is required by Member States, who apply the provision to exclude emissions from natural disturbances in accordance with Article 10 of Regulation (EU) 2018/841. Member States are encouraged to provide this information on an annual basis, as relevant.

(2) Geographic location refers to the boundaries of the areas that encompass the lands subject to natural disturbances on Afforested Land and Managed Forest Land, separately. Information shall, as appropriate, be provided in the documentation box. Consideration of the need for geographically explicit data shall be made, in accordance with Part 3 of Annex V of Regulation (EU) 2018/1999.

(3) Year when the natural disturbance took place.

(4) The Member State shall report here emissions from natural disturbances. The values reported here should, as a minimum, be consistent with international reporting requirements, e.g. under the Paris Agreement. Regardless of the method used to estimate carbon stock changes, the Member State shall, as appropriate, provide information in the NIR on how $CO_2$ emissions from natural disturbances were singled out.

(5) Emissions from salvage logging in the inventory year (information on how emissions from salvage logging have been estimated should be provided in the NIR).

(6) Emissions reported here shall not include salvage logging emissions.

(7) Information on the calculation of the background level and the margin should be provided in the NIR, including any recalculations made to the background level and the margin to maintain methodological consistency with the reported emissions.

(8) If emissions from natural disturbances exceed the background level plus the margin, if a margin is needed, this cell should report "yes".

(9) Emissions that can be excluded from the accounting in the inventory year equal "emissions from natural disturbances" minus the "background level".

(10) Member States shall document in the document box below, and in the NIR, how the subsequent removals to be excluded from accounting are calculated. Member States shall also document that the methodology used is consistent with that used for the background level and margin, if applied. Member States shall indicate in the documentation box where this information can be found in the NIR.

(11) Disturbances shall be listed by year and type of disturbance (in this order, total estimate of the effect of the disturbances per year). Multiple natural disturbances events of the same type, such as fires due to a severe drought period, can be grouped provided that all relevant information is provided in the NIR or annexes to the NIR. Also in the case that an area is subject to multiple types of disturbances, additional information on how double-counting of emissions and removals is avoided should be provided in the NIR. Also in the case that the area is subject to disturbances in multiple years, additional information on how double counting of emissions and removals from these areas is avoided should be provided in the NIR.

(12) Member States shall report emissions from natural disturbances that occurred in the inventory year. Member States may also report delayed emissions from natural disturbances that have occurred in previous years, if consistent with the methodology used in the calculation of the background level.

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*ANNEX XXI*

**Timescales for cooperation and coordination in preparing the Union greenhouse gas inventory report pursuant to Article 25(1)**

| Element | Who | When | What |
|---|---|---|---|
| 1. Submission of annual inventories (complete CRT and elements of the national inventory report) by Member States | Member States | Annually by 15 January | Elements listed in Article 26(3) **of Regulation (EU) 2018/1999** |
| 2. 'Initial checks' of Member State submissions | Commission (incl. DG ESTAT (Eurostat), DG JRC), assisted by European Environment Agency (EEA) | For the Member State submission from 15 January at the latest until 28 February | Checks to verify the transparency, accuracy, consistency, completeness and comparability of Member States' inventories (by EEA). Comparison of energy data provided by Member States **in the CRT** with Eurostat energy data **(sectoral and reference approach) by Eurostat and EEA.** Check of Member States' agriculture inventories by JRC (in consultation with Member States). Check of Member States' land use, land-use change and forestry (LULUCF) inventories by EEA (in consultation with JRC and Member States). **The findings of the initial checks will be documented.** |
| 3. Compilation of draft **Union** inventory and inventory report (elements of the Union inventory report) | Commission (incl. Euro stat, JRC), assisted by EEA | Until 28 February | Draft **Union** inventory and inventory report (compilation of Member State information), based on Member State inventories and additional information where needed (as submitted on 15 January). |
| 4. Circulation of 'initial check' findings including notification of potential gap-filling | Commission assisted by EEA | 28 February | Circulation of 'initial check' findings including notification of potential gap-filling and making available the findings. |
| 5. Circulation of draft **Union** inventory and inventory report | Commission assisted by EEA | 28 February | Circulation of the draft **Union** inventory on 28 February to Member States. Member States check data. |
| 6. Submission of updated or additional inventory data and complete national inventory reports by Member States | Member States | By 15 March | Updated or additional inventory data submitted by Member States (to remove inconsistencies or to fill gaps) and complete national inventory reports. |

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| Element | Who | When | What |
|---|---|---|---|
| 7. Member State commenting on the draft Union inventory | Member States | By 15 March | If necessary, provide corrected data and comments to the draft Union inventory. |
| 8. Member State responses to the 'initial checks' | Member States | By 15 March | Member States respond to 'initial checks' if applicable. |
| 9. Circulation of follow-up initial check findings | Commission assisted by EEA | 15 March – 31 March | Evaluation of Member States' responses to the initial-check findings and follow-up questions to Member States. |
| 10. Estimates for data missing from a national inventory | Commission assisted by EEA | 31 March | The Commission prepares estimates for missing data by 31 March of the reporting year and communicates these to the Member States. |
| 12. Comments from Member States regarding the Commission estimates for missing data | Member States | 7 April | Member States provide comments on the Commission estimates for missing data, for consideration by the Commission. |
| 13. Member States responses to follow-up 'initial checks' | Member States | 7 April | Member States provide responses to follow up of 'initial checks'. |
| 14. Member States submissions to the UNFCCC | Member States | 15 April | Submissions to the UNFCCC (with a copy to EEA). |
| 15. Final annual **Union** inventory (incl. Union inventory report) | Commission assisted by EEA | 15 April | Submission to UNFCCC of the final annual Union inventory. |
| 16. Submission of any other resubmission after the initial check phase | Member States | When additional resubmissions occur | Member States provide to the Commission any other resubmission (CRT or national inventory report) which they provide to the UNFCCC secretariat after the initial check phase. |

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*ANNEX XXII*

**Schedule and procedure for carrying out the comprehensive review pursuant to Article 30**

Secretarial tasks referred to in Article 30(2):

(1) preparing the work plan for the comprehensive review (or 'review');

(2) compiling and providing the information necessary for the work of the technical experts review team;

(3) coordinating the review activities as set out in this Regulation, including the communication between the technical experts review team and the designated contact person or persons of the Member State under review, as well as making other practical arrangements;

(4) monitoring the progress of the review and informing Member States about cases where Member States' greenhouse gas inventories present significant issues within the meaning of Article 31, in consultation with the Commission;

(5) compiling, quality controlling and editing the draft and final review reports and communicating them to the Member State concerned and to the European Commission.

Checks referred to in Article 30:

(6) detailed examination of the inventory estimates including methodologies used by the Member State in the preparation of inventories;

(7) detailed analysis of the Member State's implementation of recommendations related to improving inventory estimates as listed in its most recent UNFCCC annual review report made available to that Member State before the submission under review where recommendations have not been implemented;

(8) detailed analysis of the justification provided by the Member State for not implementing them;

(9) detailed assessment of the time series consistency of the greenhouse gas emissions estimates;

(10) detailed assessment whether the recalculations made by a Member State in the given inventory submission as compared to the previous one are transparently reported and made in accordance with the greenhouse gas inventory guidelines;

(11) follow-up on the results of the initial checks and on any additional information submitted by the Member State under review in response to questions from the technical experts review team and other relevant checks;

(12) other relevant checks complementing the initial checks.

Details of technical corrections pursuant to Article 31:

(13) only technical corrections of emission and removal estimates shall be included in the review report referred to in Article 32 of this Regulation, accompanied by evidence based justification. During the review in 2027, technical corrections concerning emissions covered by Regulation 2018/842 shall cover the emissions in the years 2021-2025 ;

(14) during the review in 2032, technical corrections concerning emissions covered by Regulation 2018/842 shall cover the emissions in the years 2026-2030.

(15) in case a technical correction of an emission exceed the threshold of significance for at least one year of the inventory under review but not for all the years of the time series, the technical correction shall be calculated for all the other years under review in order to ensure time series' consistency.

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*Table*

**Schedule for the 2025, 2027 and 2032 comprehensive reviews referred to in Article 34**

| Activity | Task description | Timing |
|---|---|---|
| Preparation of review material for the 2025, 2027 and 2032 comprehensive inventory reviews | Material for the 2025, 2027 and 2032 comprehensive inventory reviews shall be prepared based on 15 April submissions of the Member States. | 15 April — 25 April |
| Desk based review and communication of questions to Memeber States | The technical expert review team (TERT) shall perform checks and compile questions to Member States based on 15 April submissions of the Member States. Questions shall be sent to Member States. | 25 April— 13 May |
| Response to desk-review questions | Member States shall respond to the TERT's questions from the desk based review. | 13 May — 27 May |
| Centralised review and communication of additional questions to Member States | The TERT shall meet to discuss responses from Member States, identify cross-cutting issues, ensure consistency of findings across Member States, agree upon recommendations, prepare potential technical corrections, etc. Additional questions shall be identified and sent to the Member States. | One week in the time period 25 May — 15 June |
| Response to additional questions and potential technical corrections | Member States shall provide answers to additional questions and potential cases of technical corrections during the centralised review. | During the centralised review |
| Communication of draft technical corrections | Draft technical corrections shall be sent to Member States. | One day after the end of the centralised review |
| Response to draft technical corrections | Member States shall respond to draft technical corrections or provide revised estimates. | 15 days after the end of the centralised review |
| Compilation of draft review reports | The TERT shall compile draft review reports, including any unresolved issues and draft recommendations and, where applicable, details and justification for draft technical corrections. | 21 days after the end of the centralized review |
| Potential in-country visit | In exceptional cases, where significant quality issues continue to exist in the inventories reported by Member States or the TERT is unable to resolve questions, an ad-hoc country visit may be undertaken. | 29 June — 9 August |

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| Activity | Task description | Timing |
|---|---|---|
| Communication of draft review reports to Member States | Draft review reports shall be sent to Member States | 21 days after the end of the centralised review |
| Comments to draft review reports | Member States shall provide comments on the draft review reports, mentioning any comments they wish to include in the final review report. | 40 days after receipt of the draft review report |
| Finalisation of review reports | Informal communication with Member States to follow up any outstanding issues if needed. The TERT shall finalise the review reports. The review reports shall be quality checks and edited. | 75 days after the end of the centralised review |
| Submission of Final Review Reports | The final review reports shall be sent to the Commission and to the Member States. | 83 days after the end of the centralised review |

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*ANNEX XXIII*

**Format for reporting on national systems for policies and measures and projections pursuant to Article 36**

The first report submitted pursuant to Article 36 shall provide a full description and contain all of the information listed in the Table below. For subsequent reporting years, only modifications of the national system for policies and measures and projections need to be reported.

| Reporting obligation | Fields for textual information | Examples of details that could be reported under this specific reporting obligation |
|---|---|---|
| Name and contact information for the entities with overall responsibility for the National Systems for policies and measures and projections | | — *List the responsible entity or entities, and their specific roles and responsibilities. Identify the lead entity.*<br>— *If such a description has already been provided, report changes to the name and contact information.* |
| Institutional arrangements in place for preparation of reports on policies and measures and of projections as well as for reporting on them, including an organogram | | — *Define the overall structure/set-up of your national system. List all organisations involved in the preparation of the report on policies and measures and projections and in the archiving of information, their responsibilities, and their interactions.*<br>— *Provide a description of the organogram to show the organisational structure of the National System for policies and measures and projections, including the functional and hierarchical inter-relationships between organisations.*<br>— *If such a description of the national system has already been provided, report and explain changes to institutional arrangements.* |
| Legal arrangements in place for preparation of reports on policies and measures and of projections | | — *Are there any legal arrangements in place to ensure reporting is completed, and/or data provided? Report the legislation and its scope.*<br>— *If such a description has already been provided, report the changes to legal arrangements in place for the preparation of the report on policies and measures and projections.* |
| Procedural and administrative arrangements and timescales in place for the preparation of reports on policies and measures and of projections, to ensure the timeliness, transparency, accuracy, consistency, comparability and completeness of the information reported. | | — *Report the cycle for preparation of report on policies and measures and of projections.*<br>— *Summarise the methodologies and mechanisms how timeliness, transparency, accuracy, consistency, comparability and completeness of the information reported are ensured.* |

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| Reporting obligation | Fields for textual information | Examples of details that could be reported under this specific reporting obligation |
|---|---|---|
| | | — *Report on assurance of consistency with preparation of reports on policies and measures, where relevant, and of projections under Directive (EU)2016/2284.*<br>— *Optionally, provide diagrams that show the processes involved in the national system. These diagrams could include the information flows through the system, and at which points QC and QA measures are applied.*<br>— *If such a description has already been provided, report the changes to procedural and administrative arrangements.* |
| Description of the information collection process | | — *Provide a summary of the process for collecting information for developing policies and measures, evaluating policies and measures and for developing projections. Explain if and how consistent processes are used for collecting and using information for policies and measures and projections.*<br>— *If such a description has already been provided, report the changes to the data collection process.* |
| Description of the alignment with the national inventory system | | — *Provide information on the alignment with the national system for the GHG inventory, such as processes to ensure consistency of the data used.*<br>— *Option to provide details of links to other climate reporting systems if relevant.*<br>— *If such a description has already been provided, report changes to the links to the national system for greenhouse gas inventories.* |
| Description of the links to arrangements on integrated national energy and climate-reports pursuant to Art. 17 of Regulation (EU) 2018/1999 | | — *Provide a summary of the linkages between the processes used to collect data related to policies and measures and projections, and relevant processes to report on progress other dimensions of the Energy Union, e.g. processes to foster consistent use of energy-related data for the development of policies and measures and projections and for integrated progress reporting.*<br>— *If such a description has already been provided, report changes to the links to energy-related reporting systems.* |

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| Reporting obligation | Fields for textual information | Examples of details that could be reported under this specific reporting obligation |
|---|---|---|
| Description of the quality assurance and quality control activities for reporting of policies and measures and projections | | — *Provide a summary of the Quality Control activities applied to help ensure accuracy and completeness in the policies and measures and Projections reports. Report the Quality Assurance activities in place.*<br>— *If such a description has already been provided, report the changes to the quality control and quality assurance activities.* |
| Description of the process for selecting assumptions, methodologies and models for making projections of anthropogenic greenhouse gas emissions | | — *Describe the process behind the selection of assumptions, methodologies and models used. Member States may also report the reasons for their choices, or cross reference to other reports providing this information.*<br>— *If such a description has already been provided, report the changes to these processes.* |
| Description of procedures for the official consideration and approval of the Member States national system for policies and measures and projections | | — *Describe the process for officially approving the national system or changes to the national system.*<br>— *If such a description has already been provided, report the changes to this process.* |
| Information on relevant institutional administrative and procedural arrangements for domestic implementation of the EU's nationally determined contribution, or changes to such arrangements | | — *Refer to the arrangements for implementing policies and measures as means of domestic implementation and to the arrangements for national projections of anthropogenic greenhouse gas emissions by sources and removals by sinks as means to track domestic progress.*<br>— *If such a description has already been provided, report the changes to such arrangements.* |
| Description of the stakeholder engagement undertaken in relation to the preparation of policies and measures and projections | | — *Report a description of the stakeholder engagement undertaken in relation to the preparation of policies and measures and projections. Indicate which stakeholders were consulted, and any changes or improvements made.* |

*ANNEX XXIV*

**Reporting on national policies and measures pursuant to Article 37**

*Table 1: Sectors, gases and type of policy instrument*

| PaM number | Name of policy or measure | Single or grouped policy or measure | In case of a grouped policy or measure, which single policies or measures does it cover | Geographical coverage ([a]) | Sector(s) affected ([b]) | GHG(s) affected ([c]) | Objective ([d]) | Quantified objective ([e]) | Short description | Assessment of the contribution of the policy or Measure to the achievement of the long-term strategy referred to in Article 15 Regulation (EU) 2018/1999 | Type of policy Instrument ([f]) | Union policies which resulted in the implementation of the PaM | | Status of implementation ([h]) | Implementation period | | Projections scenario in which the PaM is included | Entities responsible for implementing the policy ([i]) | | Indicators used to monitor and evaluate progress over time ([j]) | | | Reference to assessments and underpinning technical reports | General comments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | Union policy ([g]) | Other | | Start | Finish | | Type | Name | Description | Year | Value | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

*Notes:* Abbreviations: GHG = greenhouse gas; LULUCF = land use, land-use change and forestry.

([a]) Member States shall select from the following categories: covering two or more countries, national, regional, local.

([b]) Member States shall select from the following sectors (more than one sector can be selected for cross-sectoral policies and measures): energy supply (comprising extraction, transmission, distribution and storage of fuels as well as the transformation of energy for heating and cooling and electricity production); energy consumption (comprising consumption of fuels and electricity by end users such as households, public administration; services, industry and agriculture); transport; industrial processes (comprising industrial activities that chemically or physically transform materials leading to greenhouse gas emissions, use of greenhouse gases in products and non-energy uses of fossil fuel carbon); agriculture; LULUCF; waste management/waste; other sectors.

([c]) Member States shall select from the following GHGs (more than one GHG can be selected): carbon dioxide ($CO_2$); methane ($CH_4$); nitrous oxide ($N_2O$); hydrofluorocarbons (HFC); perfluorocarbons (PFC); sulphur hexafluoride ($SF_6$); nitrogen trifluoride ($NF_3$).

([d]) Objective means 'initial statement of the outcomes (including results and impacts) intended to be achieved by the intervention'. Member States shall select from the following objectives (more than one objective may be selected, additional objectives may be added and specified under 'other'):

For **energy supply** — increase in renewable energy sources in the electricity sector; increase in renewable energy in the heating and cooling sector; switch to less carbon-intensive fuels; enhanced non-renewable low carbon generation (nuclear); reduction of losses; efficiency improvement in the energy and transformation sector; carbon capture and storage or carbon capture and utilisation; control of fugitive emissions from energy production; other energy supply.

For **energy consumption** — efficiency improvements of buildings; efficiency improvement of appliances; efficiency improvement in services/tertiary sector; efficiency improvement in industrial end-use sectors; demand management/reduction; other energy consumption.

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For **transport** — efficiency improvements of vehicles; modal shift to public transport or non-motorized transport; low carbon fuels; electric road transport; demand management/reduction; improved behaviour; improved transport infrastructure; reduce emissions from international air or maritime transport; other transport.

For **industrial processes** — installation of abatement technologies; improved control of fugitive emissions from industrial processes; improved control of manufacturing, fugitive and disposal emissions of fluorinated gases; replacement of fluorinated gases by gases with a lower GWP value; other industrial processes.

For **waste management/waste** – demand management/reduction; enhanced recycling; enhanced $CH_4$ collection and use; improved treatment technologies; improved landfill management; waste incineration with energy use; improved wastewater management systems; reduced landfilling; other waste.

For **agriculture** — reduction of fertilizer/manure use on cropland; other activities improving cropland management; improved livestock management; improved animal waste management systems; activities improving grazing land or grassland management; improved management of organic soils; other agriculture.

For **LULUCF** — afforestation and reforestation; conservation of carbon in existing forests; enhancing production in existing forests; increasing the harvested wood products pool; enhanced forest management; prevention of deforestation; strengthening protection against natural disturbances; substitution of GHG intensive feedstocks and materials with harvested wood products; prevention of drainage or rewetting of wetlands; restoration of degraded lands; other LULUCF.

For **Other** — Member States shall provide a brief description of the objective.

([e]) Member States shall include, as a minimum, the figure(s), unit(s), end year and base year if the objective(s) is(are) quantified. Quantified objectives shall be specific, measurable, achievable, relevant and time-related.

([f]) Member States shall select from the following policy types: economic; fiscal; voluntary/negotiated agreements; regulatory; information; education; research; planning; other.

([g]) List here only Union policy/policies that are implemented through the national policy or where national policies are aimed directly at meeting the objectives of Union policies. Member State shall select a policy/policies from a list provided in the electronic version of the tabular format, or select other and specify the name of the Union policy. Member States shall select Directive (EU) 2016/2284 if the PaM has been reported under that Directive.

([h]) Member States shall select from the following categories: planned; adopted; implemented; expired. Expired policies and measures shall be reported in the template only if they have an effect, or if they are expected to continue to have an effect on greenhouse gas emissions.

([i]) Member States shall select from the following options and enter the name/s of entities responsible for implementing the policy or measure (more than one entity may be selected): national government; regional entities; local government; companies/ businesses/industrial associations; research institutions; others not listed.

([j]) Member States shall provide any indicator used (including the unit) and values for such indicators that they use to monitor and evaluate progress of policies and measures. Those values can be either *ex-post* or *ex-ante* values and Member States shall specify the year or years for which the value applies. Values for multiple indicators and years may be reported. Performance indicators identified by Member States shall be relevant, accepted, credible, easy and robust.

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*Table 2: Available results of ex-ante and ex-post assessments of the effects of individual or groups of policies and measures on mitigation of climate change* ([a])

| PaM number | Policy impacting EU ETS, LULUCF and/or ESD/ESR /emission | Ex-ante assessment | | | | | | | | | | | | | | | | | Ex-post assessment ([e]) | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | GHG emissions reductions in year t (kt $CO_2$-equivalent per year) | | | | GHG emissions reductions in t + 5 (kt $CO_2$-equivalent per year) | | | | GHG emissions reductions in t + 10 (kt $CO_2$-equivalent per year) | | | | GHG emissions reductions in t + 15 (kt $CO_2$-equivalent per year) | | | | Explanation of the basis for the mitigation estimates | Factors affected by the PaM | Documentation / Source of estimation if available (provide a weblink of the report where the figure is referenced from) | GHG emissions reduction (kt $CO_2$-equivalent per year) ([b]) | | | | | Explanation of the basis for the mitigation estimates | Factors affected by the PaM | Documentation/ Source of estimation if available (provide a weblink of the report where the figure is referenced from) |
| | | EU ETS | ESR | LULUCF ([c]) | Total ([d]) | EU ETS | ESR | LULUCF ([c]) | Total ([d]) | EU ETS | ESR | LULUCF ([c]) | Total ([d]) | EU ETS | ESR | LULUCF ([c]) | Total ([d]) | | | | Year for which reduction applies | EU ETS | ESD/ESR | LULUCF ([c]) | Total ([d]) | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Abbreviations: EU ETS = EU Emission Trading System; ESR = Effort Sharing Regulation (EU) 2018/842; ESD = Effort Sharing Decision No 406/2009/EC; LULUCF = land use, land-use change and forestry.

*Notes:*

([a]) Member States shall report on all the policies and measures or groups of policies and measures for which such assessment is available. Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year.

([b]) Member States may report ex-post assessments for more than one year, where available reporting shall focus on years ending with 0 or 5.

([c]) Enhanced removals or decreased emissions of greenhouse gases shall be expressed as a positive number. Decreased removals or increased emissions shall be expressed as a negative number.

([d]) In this field, the total of the EU ETS and ESR sectors shall be entered if the split between EU ETS and ESR is not available.

([e]) Ex-post evaluations include all evaluations based on results from parts of, or the whole implementation period.

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*Table 3: Available projected and realised costs and benefits of individual or groups of policies and measures on mitigation of climate change* ([a])

| PaM number | Projected costs and benefits | | | | | | | | | | | Realized costs and benefits | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Year(s) for which cost has been calculated | Gross costs in EUR per tonne $CO_2$-equivalent reduced/sequestered | Absolute gross costs per year in EUR | Benefits([b]) in EUR per tonne $CO_2$-equivalent reduced/ sequestered | Absolute benefit ([b]) per year in EUR | Net costs in EUR per tonne $CO_2$-equivalent reduced/ sequestered | Absolute net cost per year in EUR | Price year | Description of cost estimates (basis for cost estimate, what type of costs are included in the estimate, methodology) ([c]) | Documentation / Source of cost estimation (provide a weblink of the report where the figure is referenced from) | Description of non-GHG mitigation benefits | Year(s) for which cost has been calculated | Gross costs in EUR per tonne $CO_2$-equivalet reduced/sequestered | Absolute gross costs per year in EUR | Benefits ([b]) in EUR per tonne $CO_2$-equivament reduced/ sequestered | Absolute benefit ([b]) per year in EUR | Net costs in EUR per tonne $CO_2$-equivalent reduced/ sequestered | Absolute net cost per year in EUR | Price year | Description of cost estimates (Basis for cost estimate, what type of costs are included in the estimate, methodology) ([c]) | Documentation / Source of cost estimation (provide a weblink of the report where the figure is referenced from) | Description of non-GHG mitigation benefits. |
| | | | | | | | | | | | | | | | | | | | | | | |

*Notes:*

([a]) Member States shall report on all the policies and measures or groups of policies and measures for which such assessment is available.

([b]) A benefit shall be indicated in the template as a negative cost.

([c]) The description shall include the type of costs and benefits that have been taken into consideration, the stakeholders considered in the assessment of costs and benefits, the baseline against which costs and benefits are compared, and the methodology.

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*ANNEX XXV*

**Reporting on national projections pursuant to Article 38**

*Table 1a*

**Greenhouse gas projections by gases and categories [1]**

| Category[2] | Separately for: $CO_2$, $CH_4$, $N_2O$, $SF_6$, $NF_3$, (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs-(kt $CO_2$-eq)[3] | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | | ETS emissions (kt CO2-eq)[4] | | | | | | ESR emissions (kt CO2-eq) [5] | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Year | | | | | | Year | | | | | | Year | | | | | | Year | | | | | |
| | projection base year[6] | t-5[7] | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| **Total excluding LULUCF** | | | | | | | | | | | | | | | | | | | | | | | | |
| **Total including LULUCF** | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. **Energy** | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Fuel combustion | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Energy industries | | | | | | | | | | | | | | | | | | | | | | | | |
| a. Public electricity and heat production | | | | | | | | | | | | | | | | | | | | | | | | |

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| Category[2] | Separately for: $CO_2$, $CH_4$, $N_2O$, $SF_6$, $NF_3$, (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs-(kt $CO_2$-eq)[3] | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | | ETS emissions (kt CO2-eq)[4] | | | | | | ESR emissions (kt CO2-eq)[5] | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Year | | | | | | Year | | | | | | Year | | | | | | Year | | | | | |
| b. Petroleum refining | | | | | | | | | | | | | | | | | | | | | | | | |
| c. Manufacture of solid fuels and other energy industries | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Manufacturing industries and construction | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Transport | | | | | | | | | | | | | | | | | | | | | | | | |
| a. Domestic aviation | | | | | | | | | | | | | | | | | | | | | | | | |
| b. Road transportation | | | | | | | | | | | | | | | | | | | | | | | | |
| c. Railways | | | | | | | | | | | | | | | | | | | | | | | | |
| d. Domestic navigation | | | | | | | | | | | | | | | | | | | | | | | | |
| e. Other transportation | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Other sectors | | | | | | | | | | | | | | | | | | | | | | | | |
| a. Commercial/ Institutional | | | | | | | | | | | | | | | | | | | | | | | | |

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| Category[2] | Separately for: $CO_2$, $CH_4$, $N_2O$, $SF_6$, $NF_3$, (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs-(kt $CO_2$-eq)[3] | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | | ETS emissions (kt CO2-eq)[4] | | | | | | ESR emissions (kt CO2-eq)[5] | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Year | | | | | | Year | | | | | | Year | | | | | | Year | | | | | |
| b. Residential | | | | | | | | | | | | | | | | | | | | | | | | |
| c. Agriculture/ Forestry/ Fishing | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Other | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Fugitive emissions from fuels | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Solid fuels | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Oil and natural gas and other emissions from energy production | | | | | | | | | | | | | | | | | | | | | | | | |
| C. CO2 transport and storage | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. **Industrial processes** | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Mineral Industry | | | | | | | | | | | | | | | | | | | | | | | | |
| of which 2.A.1 (cement production) | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Chemical industry | | | | | | | | | | | | | | | | | | | | | | | | |

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| Category[2] | Separately for: $CO_2$, $CH_4$, $N_2O$, $SF_6$, $NF_3$, (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs-(kt $CO_2$-eq)[3] | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | | ETS emissions (kt CO2-eq)[4] | | | | | | ESR emissions (kt CO2-eq)[5] | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Year | | | | | | Year | | | | | | Year | | | | | | Year | | | | | |
| C. Metal industry | | | | | | | | | | | | | | | | | | | | | | | | |
| of which 2.C.1 (Iron and steel production) | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Non-energy products from fuels and solvent use | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Electronics industry | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Product uses as substitutes for ODS[8] | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Other product manufacture and use | | | | | | | | | | | | | | | | | | | | | | | | |
| H. Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. **Agriculture** | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Enteric fermentation | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Manure management | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Rice cultivation | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Agricultural soils | | | | | | | | | | | | | | | | | | | | | | | | |

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| Category[2] | Separately for: $CO_2$, $CH_4$, $N_2O$, $SF_6$, $NF_3$, (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs-(kt $CO_2$-eq)[3] | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | | ETS emissions (kt CO2-eq)[4] | | | | | | ESR emissions (kt CO2-eq)[5] | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Year | | | | | | Year | | | | | | Year | | | | | | Year | | | | | |
| E. Prescribed burning of savannahs | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Field burning of agricultural residues | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Liming | | | | | | | | | | | | | | | | | | | | | | | | |
| H. Urea application | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. **Land Use, Land-Use Change and Forestry (LULUCF, reported emissions and removals)** [9] | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Forest land | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cropland | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Grassland | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Wetlands | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Settlements | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Other Land | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Harvested wood products | | | | | | | | | | | | | | | | | | | | | | | | |

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| Category[2] | Separately for: $CO_2$, $CH_4$, $N_2O$, $SF_6$, $NF_3$, (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs-(kt $CO_2$-eq)[3] | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | | ETS emissions (kt CO2-eq)[4] | | | | | | ESR emissions (kt CO2-eq)[5] | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Year | | | | | | Year | | | | | | Year | | | | | | Year | | | | | |
| H. Other | | | | | | | | | | | | | | | | | | | | | | | | |
| I Atmospheric deposition | | | | | | | | | | | | | | | | | | | | | | | | |
| J Nitrogen leaching and run-off | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. **Waste** | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Solid Waste Disposal | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Biological treatment of solid waste | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Incineration and open burning of waste | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Wastewater treatment and discharge | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Other (please specify) | | | | | | | | | | | | | | | | | | | | | | | | |
| **Memo items** | | | | | | | | | | | | | | | | | | | | | | | | |
| International bunkers | | | | | | | | | | | | | | | | | | | | | | | | |
| Aviation | | | | | | | | | | | | | | | | | | | | | | | | |
| Navigation | | | | | | | | | | | | | | | | | | | | | | | | |
| CO2 emissions from biomass | | | | | | | | | | | | | | | | | | | | | | | | |

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| Category[2] | Separately for: $CO_2$, $CH_4$, $N_2O$, $SF_6$, $NF_3$, (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs-(kt $CO_2$-eq)[3] | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | | ETS emissions (kt CO2-eq)[4] | | | | | | ESR emissions (kt CO2-eq)[5] | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Year | | | | | | Year | | | | | | Year | | | | | | Year | | | | | |
| CO2 captured | | | | | | | | | | | | | | | | | | | | | | | | |
| Indirect $CO_2$ (if available)[10] | | | | | | | | | | | | | | | | | | | | | | | | |

Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year

*Notes:*

([1]) Consistency with the data reported under Article 8 of this Regulation is encouraged.

([2]) Use of notation keys: as regards the terms of use defined in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (chapter 8: reporting guidance and Tables), the notation keys of IE (included elsewhere), NO (not occurring), C (confidential) and NA (not applicable) may be used, as appropriate when projections do not yield data on a specific reporting level (see 2006 IPCC Guidelines). The use of the notation key NE (Not Estimated) shall be restricted to the situation where a disproportionate amount of effort would be required to collect data for a category or a gas from a specific category that would be insignificant in terms of the overall level and trend in national emissions. In these circumstances a Member State shall list all categories and gases from categories excluded on these grounds, together with a justification for exclusion in terms of the likely level of emissions or removals and identify the category as 'not estimated' using the notation key 'NE' in the reporting Tables.

([3]) Unspecified mix of HFCs and PFCs is to be reported only if emissions are projected, for which it is not possible to report them under HFCs or under PFCs.

([4]) Emissions in the scope of Directive 2003/87/EC.

([5]) Emissions in the scope of Regulation (EU) 2018/842.

([6]) It shall be reported to which inventory submission (year, version) the base year was calibrated.

([7]) Values for t-5 shall only be provided when t-5 is after the projection base year.

([8]) ODS – ozone depleting substances.

([9]) For the purposes of reporting, the signs for removal shall always be negative (-) and the signs for emissions shall be positive (+). If the information requested in Table 1b is provided in full, this section does not need to be reported.

([10]) Reporting on atmospheric deposition and nitrogen leaching and run-off as of 2026 in line with Article 2(2) of Regulation (EU) 2018/841 shall be done per land category in line with CRT table 4(I)

([11]) Projected indirect $CO_2$ emissions reported in this Table are part of the projected total greenhouse gas emissions (excluding and including LULUCF) and shall be reported as such if available and projected separately from the other reported emissions.

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*Table 1b*

**Projections of reported greenhouse gas emissions and removals in the LULUCF sector as reported in the national greenhouse gas inventory (to be reported on if Table 5a is not completed in full)[1][2]**

| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.A.1. Forest land remaining forest land | 4.A Forest land | Forest land remaining forest land | Managed forest land | | | | | | | | | | | | |
| 4.A.2.1 Cropland converted to forest land | 4.A Forest land | Cropland converted to forest land | Afforested land | | | | | | | | | | | | |
| 4.A.2.2 Grassland converted to forest land | 4.A Forest land | Grassland converted to forest land | Afforested land | | | | | | | | | | | | |
| 4.A.2.3 Wetlands converted to forest land | 4.A Forest land | Wetland converted to forest land | Afforested land | | | | | | | | | | | | |
| 4.A.2.4 Settlements converted to forest land | 4.A Forest land | Settlements converted to forest land | Afforested land | | | | | | | | | | | | |
| 4.A.2.5 Other land converted to forest land | 4.A Forest land | Other land converted to forest land | Afforested land | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.B.1. Cropland remaining cropland | 4.B. Cropland | Cropland remaining cropland | Managed cropland | | | | | | | | | | | | |
| 4.B.2.1 Forest land converted to cropland | 4.B. Cropland | Forest land converted to cropland | Deforested land | | | | | | | | | | | | |
| 4.B.2.2 Grassland converted to cropland | 4.B. Cropland | Grassland converted to cropland | Managed cropland | | | | | | | | | | | | |
| 4.B.2.3 Wetlands converted to cropland | 4.B. Cropland | Wetland converted to cropland | Managed cropland | | | | | | | | | | | | |
| 4.B.2.4 Settlements converted to cropland | 4.B. Cropland | Settlements converted to cropland | Managed cropland | | | | | | | | | | | | |
| 4.B.2.5 Other land converted to cropland | 4.B. Cropland | Other land converted to cropland | Managed cropland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.C.1. Grassland remaining grassland | 4.C. Grassland | Grassland remaining grassland | Managed grassland | | | | | | | | | | | | |
| 4.C.2.1 Forest land converted to grassland | 4.C. Grassland | Forest land converted to grassland | Deforested land | | | | | | | | | | | | |
| 4.C.2.2 Cropland converted to grassland | 4.C. Grassland | Cropland converted to grassland | Managed grassland | | | | | | | | | | | | |
| 4.C.2.3 Wetlands converted to grassland | 4.C. Grassland | Wetland converted to grassland | Managed grassland | | | | | | | | | | | | |
| 4.C.2.4 Settlements converted to grassland | 4.C. Grassland | Settlements converted to grassland | Managed grassland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.C.2.5 Other Land converted to grassland | 4.C. Grassland | Other land converted to grassland | Managed grassland | | | | | | | | | | | | |
| 4.D.1. Wetlands remaining wetlands | 4.D. Wetlands | Wetland remaining wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.1.1 Forest land converted to peat extraction | 4.D. Wetlands | Forest land converted to wetland | Deforested land | | | | | | | | | | | | |
| 4.D.2.1.2 Cropland converted to peat extraction | 4.D. Wetlands | Cropland converted to wetland | Managed cropland | | | | | | | | | | | | |
| 4.D.2.1.3 Grassland converted to peat extraction | 4.D. Wetlands | Grassland converted to wetland | Managed grassland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.D.2.1.4 Settlements converted to peat extraction | 4.D. Wetlands | Settlement converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.1.5 Other land converted to peat extraction | 4.D. Wetlands | Other land converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.2.1 Forest land converted to flooded land | 4.D. Wetlands | Forest land converted to wetland | Deforested land | | | | | | | | | | | | |
| 4.D.2.2.2 Cropland converted to flooded land | 4.D. Wetlands | Cropland converted to wetland | Managed cropland | | | | | | | | | | | | |
| 4.D.2.2.3 Grassland converted to flooded land | 4.D. Wetlands | Grassland converted to wetland | Managed grassland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.D.2.2.4 Settlements converted to flooded land | 4.D. Wetlands | Settlement converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.2.5 Other land converted to flooded land | 4.D. Wetlands | Other land converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.3.1 Forest land converted to other wetlands | 4.D. Wetlands | Forest land converted to wetland | Deforested land | | | | | | | | | | | | |
| 4.D.2.3.2 Cropland converted to other wetlands | 4.D. Wetlands | Cropland converted to wetland | Managed cropland | | | | | | | | | | | | |
| 4.D.2.3.3 Grassland converted to other wetlands | 4.D. Wetlands | Grassland converted to wetland | Managed grassland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.D.2.3.4 Settlements converted to other wetlands | 4.D. Wetlands | Settlement converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.D.2.3.5 Other land converted to other wetlands | 4.D. Wetlands | Other land converted to wetland | Managed wetland | | | | | | | | | | | | |
| 4.E.1. Settlements remaining settlements | 4.E. Settlements | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.E.2.1 Forest land converted to settlements | 4.E. Settlements | Forest land converted to settlements | Deforested land | | | | | | | | | | | | |
| 4.E.2.2 Cropland converted to settlements | 4.E. Settlements | Cropland converted to settlements | Managed cropland | | | | | | | | | | | | |
| 4.E.2.3 Grassland converted to settlements | 4.E. Settlements | Grassland converted to settlement | Managed grassland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.E.2.4 Wetlands converted to settlements | 4.E. Settlements | Wetland converted to settlement | Managed wetland | | | | | | | | | | | | |
| 4.E.2.5 Other land converted to settlements | 4.E. Settlements | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.F.1. Other land remaining other land | 4.F. Other land | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.F.2.1 Forest land converted to other land | 4.F. Other land | Forest land converted to other land | Deforested land | | | | | | | | | | | | |
| 4.F.2.2 Cropland converted to other land | 4.F. Other land | Cropland converted to other land | Managed cropland | | | | | | | | | | | | |
| 4.F.2.3 Grassland converted to other land | 4.F. Other land | Grassland converted to other land | Managed grassland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| 4.F.2.4 Wetlands converted to other land | 4.F. Other land | Wetland converted to other land | Managed wetland | | | | | | | | | | | | |
| 4.F.2.5 Settlements converted to other land | 4.F. Other land | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.G Harvested wood products; thereof: Harvested wood products from managed forest land | 4.G. Harvested wood products | Harvested wood products from managed forest land | Harvested wood products | | | | | | | | | | | | |
| 4.G Harvested wood products; thereof: Harvested wood products from afforested land | 4.G. Harvested wood products | Harvested wood products from afforested land | Harvested wood products | | | | | | | | | | | | |
| 4.G Harvested wood products; thereof: Harvested wood products from deforested land | 4.G. Harvested wood products | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.G Harvested wood products; thereof: Harvested wood products from other land | 4.G. Harvested wood products | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |
| 4.H. Other *(please specify)* | 4.H. Other | *not accounted for under Regulation (EU) 2018/841* | | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |

**Table 1b Part 2: summary for Table 1a (automatically calculated)**

| | | | | **separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$-eq)** | | | | | | **Total GHG emissions (kt $CO_2$-eq)** | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Greenhouse gas source and sink categories (as Table 1a)** | | | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| | 4.A. Forest land | | | | | | | | | | | | | | |
| | 4.B. Cropland | | | | | | | | | | | | | | |
| | 4.C. Grassland | | | | | | | | | | | | | | |
| | 4.D. Wetlands | | | | | | | | | | | | | | |
| | 4.E. Settle-ments | | | | | | | | | | | | | | |
| | 4.F. Other land | | | | | | | | | | | | | | |
| | 4.G. Harvested wood products | | | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| | 4.H. Other | | | | | | | | | | | | | | |

**Table 1b Part 3: summary for Table 5a (automatically calculated)**

| | | **separately for $CO_2$, $CH_4$, $N_2O$ (kt $CO_2$-eq)** | | | | | | **Total GHG emissions (kt $CO_2$-eq)** | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **LULUCF Regulation Accounting category** | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| | Sum afforested land | | | | | | | | | | | | |
| | Sum deforested land | | | | | | | | | | | | |
| | Sum managed cropland | | | | | | | | | | | | |
| | Sum managed grassland | | | | | | | | | | | | |
| | Sum managed forest land | | | | | | | | | | | | |
| | Sum managed wetland | | | | | | | | | | | | |

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| Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level | | | | separately for $CO_2$, $CH_4$, $N_2O$ (kt CO2-eq) | | | | | | Total GHG emissions (kt $CO_2$-eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Greenhouse gas source and sink categories** | **Category as used in Table 1a** | **LULUCF Regulation Accounting subcategory (as Table 5a)** | **LULUCF Regulation Accounting category** | projection base year[3] | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| | | | Sum harvested wood products | | | | | | | | | | | | |
| | | | Sum unaccounted | | | | | | | | | | | | |

Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year

*Notes:*

([1]) A reporting up to t-10 on yearly basis is optional.

([2]) Emissions shall be expressed as positive values; removals shall be expressed as negative values.

([3]) Values for t-5 shall only be provided when t-5 is after the projection base year.

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*Table 2*

**Indicators to monitor and evaluate projected progress of policies and measures, if used**

| Indicator[(1)]/ numerator/denominator | Unit | Guidance/definition | Guidance/source | Indicator used (Yes / No) | With existing measures | | | | | rWith additional measures | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Base year | t | t+5 | t+10 | t+15 | Base year | t | t+5 | t+10 | t+15 |
| Carbon Intensity of the overall economy | $tCO_2eq$/ GDP | EUR (2016); Carbon intensity to be calculated with GDP as defined by Eurostat | | | | | | | | | | | | |
| GHG intensity of domestic power and heat generation | $tCO_2$/MWh | MWh of gross electricity and heat generation as defined by Eurostat | | | | | | | | | | | | |
| GHG intensity of final energy consumption by sector | | | | | | | | | | | | | | |
| Industry | $tCO_2eq$/toe | | | | | | | | | | | | | |
| Residential | $tCO_2eq$/toe | | | | | | | | | | | | | |
| Tertiary | $tCO_2eq$/toe | | | | | | | | | | | | | |
| Transport | $tCO_2eq$/toe | | | | | | | | | | | | | |
| Passenger transport (when available) | $tCO_2eq$/toe | | | | | | | | | | | | | |
| Freight transport (when available) | $tCO_2eq$/toe | | | | | | | | | | | | | |
| *Add a line for each other indicator* | | | | | | | | | | | | | | |

Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year

*Notes:*

([1]) Please add a row per indicator used in the projections

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*Table 3*

**Reporting on parameters / variables for projections, if used[1][2]**

| Parameter used[3] ('with existing measures' scenario) | | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | Comment for guidance |
| 1. **General parameters and variables** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Population | | | | | | | | | | Count | | | | | | | | | | | | | | | |
| Gross domestic product (GDP) | Real growth rate | | | | | | | | | % | | | | | | | | | | | | | | | EUR (2016)[8] |
| | Constant prices | | | | | | | | | EUR million | | | | | | | | | | | | | | | EUR (2016) |
| Gross value added (GVA)- total | | | | | | | | | | EUR million | | | | | | | | | | | | | | | EUR (2016) |
| Gross value added (GVA) - agriculture | | | | | | | | | | EUR million | | | | | | | | | | | | | | | EUR (2016) |
| Gross value added (GVA)-construction | | | | | | | | | | EUR million | | | | | | | | | | | | | | | EUR (2016) |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | Comment for guidance |
| Gross value added (GVA) - services | | | | | | | | | EUR million | | | | | | | | | | | | | | | | EUR (2016) |
| Gross value added (GVA) – energy sector | | | | | | | | | EUR million | | | | | | | | | | | | | | | | EUR (2016) |
| Gross value added (GVA) – industry | | | | | | | | | EUR million | | | | | | | | | | | | | | | | EUR (2016) |
| Number of households | | | | | | | | | Thousands | | | | | | | | | | | | | | | | |
| Household size | | | | | | | | | inhabitants/ household | | | | | | | | | | | | | | | | |
| Disposable income of households | | | | | | | | | EUR / year | | | | | | | | | | | | | | | | |
| Number of passenger-kilometres (all modes) | | | | | | | | | million pkm | | | | | | | | | | | | | | | | |
| Number of passenger-kilometres – road | | | | | | | | | million pkm | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| *Of which public road transport* | | | | | | | | | *million pkm* | | | | | | | | | | | | | | | |
| *Of which private cars* | | | | | | | | | *million pkm* | | | | | | | | | | | | | | | |
| *Of which motorcycles* | | | | | | | | | *million pkm* | | | | | | | | | | | | | | | |
| *Of which buses* | | | | | | | | | *million pkm* | | | | | | | | | | | | | | | |
| Number of passenger-kilometres – rail | | | | | | | | | million tkm | | | | | | | | | | | | | | | |
| Number of passenger-kilometres – domestic aviation | | | | | | | | | million tkm | | | | | | | | | | | | | | | |
| Number of passenger-kilometres – international aviation | | | | | | | | | million tkm | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| Number of passenger-kilometres – domestic navigation | | | | | | | | | million tkm | | | | | | | | | | | | | | | |
| Freight transport tonnes-kilo- metres (all modes) | | | | | | | | | million tkm | | | | | | | | | | | | | | | |
| Freight transport tonnes-kilometres - road | | | | | | | | | million tkm | | | | | | | | | | | | | | | |
| Freight transport tonnes-kilometres - rail | | | | | | | | | million tkm | | | | | | | | | | | | | | | |
| Freight transport tonnes-kilometres – domestic aviation | | | | | | | | | million tkm | | | | | | | | | | | | | | | |
| Freight transport tonnes-kilometres – international aviation | | | | | | | | | million tkm | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | Comment for guidance |
| Freight transport tonnes-kilometres – domestic navigation (inland waterways and national maritime) | | | | | | | | | | million tkm | | | | | | | | | | | | | | | |
| International (wholesale) fuel import prices | Coal | | | | | | | | | *either* EUR/GJ | | | | | | | | | | | | | | | EUR (2016); Indicate if Commission recommendation has been followed; for calorific values use values published by Eurostat |
| | | | | | | | | | | *or* EUR/toe | | | | | | | | | | | | | | | |
| | Crude Oil | | | | | | | | | *either* EUR/GJ | | | | | | | | | | | | | | | EUR (2016); Indicate if Commission recommendation has been followed |
| | | | | | | | | | | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | | Year | Values | | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| | | | | | | | | | | *or* EUR/toe | | | | | | | | | | | | | | | | |
| | Natural gas | | | | | | | | | *either* EUR/GJ | | | | | | | | | | | | | | | | EUR (2016); Indicate if Commission recommendation has been followed; for calorific values use values published by Eurostat |
| | | | | | | | | | | *or* EUR/toe | | | | | | | | | | | | | | | | |
| EU ETS carbon price | | | | | | | | | | EUR/EUA | | | | | | | | | | | | | | | | EUR (2016); Indicate if Commission recommendation has been followed |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
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| Exchange rates EURO (for non-EURO countries), if applicable | | | | | | | | | EUR/ currency | | | | | | | | | | | | | | | EUR (2016) |
| Exchange rates US DOLLAR, if applicable | | | | | | | | | USD/ currency | | | | | | | | | | | | | | | USD (2016) |
| Number of heating degree days (HDD) | | | | | | | | | Count | | | | | | | | | | | | | | | |
| Number of cooling degree days (CDD) | | | | | | | | | Count | | | | | | | | | | | | | | | |
| 2. **Energy balances and indicators** | | | | | | | | | | | | | | | | | | | | | | | | for calorific values use values published by Eurostat |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
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| 2.1 **Energy supply** | | | | | | | | | | | | | | | | | | | | | | | | |
| Indigenous Production by fuel type (total) | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Solids | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Oil | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Natural gas | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Nuclear | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Renewable energy sources | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Waste and other | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Net imports Electricity | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Gross inland consumption by fuel type source (total) | | | | | | | | | ktoe | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | Comment for guidance |
| Solid fossil fuels | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Crude oil and petroleum products | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Natural gas | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Nuclear energy | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Electricity | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Derived heat | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Renewables | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Waste | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Other | | | | | | | | | ktoe | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
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| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | Comment for guidance |
| 2.2 **Electricity and heat** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gross electricity generation (total) | | | | | | | | | GWh | | | | | | | | | | | | | | | | |
| Nuclear energy | | | | | | | | | GWh | | | | | | | | | | | | | | | | |
| Solids | | | | | | | | | GWh | | | | | | | | | | | | | | | | |
| Oil (incl. refinery gas) | | | | | | | | | GWh | | | | | | | | | | | | | | | | |
| Natural gas (including derived gases) | | | | | | | | | GWh | | | | | | | | | | | | | | | | |
| Renewables | | | | | | | | | GWh | | | | | | | | | | | | | | | | |
| Other fuels (hydrogen, methanol) | | | | | | | | | GWh | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
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| Heat generation from thermal power generation | | | | | | | | | GWh | | | | | | | | | | | | | | | |
| Heat generation from combined heat and power plants, including industrial waste heat | | | | | | | | | GWh | | | | | | | | | | | | | | | |
| 2.3 **Transformation sector** | | | | | | | | | | | | | | | | | | | | | | | | |
| Fuel inputs to thermal power generation | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Solids | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Oil | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Gas | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Fuel inputs to other conversion processes | | | | | | | | | ktoe | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | Comment for guidance |
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| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| 2.4 **Energy consumption** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Final energy consumption | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Solids | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Oil | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Gas | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Electricity | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Derived heat | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Renewable energy | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Thereof ambient heat | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Industry | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
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| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| *Solids* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| *Oil* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| *Gas* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| *Electricity* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| *Heat* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| *Renewable energy* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| *Other* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| Residential | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| *Solids* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |
| *Oil* | | | | | | | | | ktoe | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
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| *Gas* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Electricity* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Heat* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Renewable energy* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Other* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Tertiary | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Solids* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Oil* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Gas* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Electricity* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
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| *Heat* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Renewable energy* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Other* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Agriculture/ Forestry | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Transport | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Solids* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Oil* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Gas* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Electricity* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Heat* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | | | |
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| *Renewable energy* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| *Other* | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| thereof passenger transport (when available) | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| thereof freight transport (when available) | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| thereof international aviation | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| Final non-energy consumption | | | | | | | | | ktoe | | | | | | | | | | | | | | | | |
| 2.5 **Prices** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electricity prices by type of using sector | | | | | | | | | | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
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| Residential | | | | | | | | | EUR(MWh) | | | | | | | | | | | | | | | EUR (2016) |
| Industry | | | | | | | | | EUR(MWh) | | | | | | | | | | | | | | | EUR (2016) |
| Tertiary | | | | | | | | | EUR(MWh) | | | | | | | | | | | | | | | EUR (2016) |
| National retail fuel prices (including taxes, per source and sector) | | | | | | | | | | | | | | | | | | | | | | | | |
| Coal, industry | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Coal, house- holds | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Diesel oil, industry | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Diesel oil, households | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Diesel oil, transport | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Diesel oil, transport private (when available) | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
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| Diesel oil, transport public (when available) | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Gasoline, transport | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Gasoline, transport private (when available) | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Gasoline, transport public (when available) | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Natural gas, industry | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| Natural gas, households | | | | | | | | | EUR/ktoe | | | | | | | | | | | | | | | EUR (2016) |
| 3. **Non-$CO_2$ emission related parameters** | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1 **Agriculture** | | | | | | | | | | | | | | | | | | | | | | | | |
| Livestock | | | | | | | | | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
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| Dairy cattle | | | | | | | | | 1 000 heads | | | | | | | | | | | | | | | |
| Non-dairy cattle | | | | | | | | | 1 000 heads | | | | | | | | | | | | | | | |
| Sheep | | | | | | | | | 1 000 heads | | | | | | | | | | | | | | | |
| Pig | | | | | | | | | 1 000 heads | | | | | | | | | | | | | | | |
| Poultry | | | | | | | | | 1 000 heads | | | | | | | | | | | | | | | |
| Nitrogen input from application of synthetic fertilizers | | | | | | | | | kt nitrogen | | | | | | | | | | | | | | | |
| Nitrogen input from application of manure | | | | | | | | | kt nitrogen | | | | | | | | | | | | | | | |
| Nitrogen fixed by N-fixing crops | | | | | | | | | kt nitrogen | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| Nitrogen in crop residues returned to soils | | | | | | | | | kt nitrogen | | | | | | | | | | | | | | | |
| Area of cultivated organic soils | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| 3.2 **Waste** | | | | | | | | | | | | | | | | | | | | | | | | |
| Municipal solid waste (MSW) generation | | | | | | | | | t | | | | | | | | | | | | | | | |
| Municipal solid waste (MSW) going to landfills | | | | | | | | | t | | | | | | | | | | | | | | | |
| Share of $CH_4$ recovery in total $CH_4$ generation from landfills | | | | | | | | | % | | | | | | | | | | | | | | | |

▼M1

| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| 4. **LULUCF** | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1 **Managed forest land** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Forest harvest removals for energy use | | | | | | | | | 1 000 cubic meters | | | | | | | | | | | | | | | | |
| Forest harvest removals for non-energy use | | | | | | | | | 1 000 cubic meters | | | | | | | | | | | | | | | | |
| Forest increment | | | | | | | | | 1 000 cubic meters | | | | | | | | | | | | | | | | |
| Forest disturbances included in modelling | | | | | | | | | Yes / No | | | | | | | | | | | | | | | | |
| Forest land remaining forest land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | | |
| 4.2 **Afforested land** | | | | | | | | | | | | | | | | | | | | | | | | | |

▼M1

| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | Sectoral projections for which the parameter is used[6] | Comment for guidance |
| Forest harvest removals for energy use | | | | | | | | | 1 000 cubic meters | | | | | | | | | | | | | | | | |
| Forest harvest removals for non-energy use | | | | | | | | | 1 000 cubic meters | | | | | | | | | | | | | | | | |
| Forest increment | | | | | | | | | 1 000 cubic meters | | | | | | | | | | | | | | | | |
| Cropland converted to forest land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | | |
| Grassland converted to forest land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | | |
| Wetlands converted to forest land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | | |
| Settlements converted to forest land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| Other land converted to forest land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| 4.3 **Deforested land** | | | | | | | | | | | | | | | | | | | | | | | | |
| Forest land converted to cropland | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Forest land converted to grassland | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Forest land converted to wetlands | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Forest land converted to settlements | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Forest land converted to other land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| 4.4 **Managed cropland** | | | | | | | | | | | | | | | | | | | | | | | | |
| Cropland, remaining cropland | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Grassland, wetland, settlement or other land converted to cropland | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Cropland converted to wetland, settlement or other land (excl. forest land) | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| 4.5 **Managed grassland** | | | | | | | | | | | | | | | | | | | | | | | | |
| Grassland remaining grassland | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| Cropland, wetland, settlement or other land, converted to grassland | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Grassland converted to wetland, settlement or other land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| 4.6 **Managed wetland** | | | | | | | | | | | | | | | | | | | | | | | | |
| Wetland remaining wetland | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Settlement or other land, converted to wetland | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |
| Wetland converted to settlement or other land | | | | | | | | | 1 000 hectares | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | Comment for guidance |
| 4.7 **Harvested wood products** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gains of Harvested wood products[4] | | | | | | | | | kt C | | | | | | | | | | | | | | | | |
| Losses of Harvested wood products[4] | | | | | | | | | kt C | | | | | | | | | | | | | | | | |
| Half-life of Harvested wood products[5] | | | | | | | | | years | | | | | | | | | | | | | | | | |
| 5. **Other parameters and variables** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Technology cost assumptions used for main relevant technologies:<br>*Add row for each relevant technology* | | | | | | | | | | | | | | | | | | | | | | | | | |

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| Parameter used[3] ('with existing measures' scenario) | | Year | Values | | | | | | Default unit | | | | Sectoral projections for which the parameter is used[6] | | | | | | | | | | | Comment for guidance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter / variable part of projections[7] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | | Data source | Year of publication of data source | Year of publication of data source | 1 A:1 Energy industries | 1:A:2 Manufacturing industries and construction | 1:A:3 Transport excluding 1:A:3:a domestic aviation | 1:A:4:a Commercial=institutional | 1:A:4:b Residential | 1B Fugitive emissions from fuels | 2 Industrial Processes and product use | 3 Agriculture | 4 LULUCF | 5 Waste | International Aviation in the EU ETS 1:A:3:a Domestic aviation | |
| Add row for each other relevant parameter | | | | | | | | | | | | | | | | | | | | | | | | |

Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year.

*Notes:*

([1]) Please add a row per country-specific parameter used in the projections at the end of the Table. Note that this includes the term 'variables' because some of the parameters listed can be variables for certain projection tools used, depending on the models used.

([2]) Only those parameters / variables need to be reported that are part of the projections, either input or output.

([3]) Use of notation keys: the notation keys of IE (included elsewhere), NO (not occurring), C (confidential), NA (not applicable), and NE (Not estimated/Not used) may be used, as appropriate. The use of the notation key NE (Not estimated) is for cases where the suggested parameter is neither used as a driver nor reported along with the Member States Projections. Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year.

([4]) May include harvested wood products from managed forest land and afforested land.

([5]) Please specify the types of harvested wood products in the rows below (under 'Add row for each other relevant parameter').

([6]) To be filled with Yes/No.

([7]) Please specify additional different values for parameters used in different sector models.

([8]) Any update of this base year for expressing monetary values shall be part of the recommendations by the Commission on harmonised values for key supra-nationally determined parameters under Article 38(3) of this Regulation.

▼M1

*Table 4*

**Model Factsheet**

| | |
|---|---|
| Model name (abbreviation) | |
| Full model name | |
| Model version and status | |
| Latest date of revision | |
| URL to model description | |
| Model type | |
| Summary | |
| Intended field of application | |
| Description of main input data categories and data sources | |
| Validation and evaluation | |
| Output quantities | |
| GHG covered | |
| Sectoral coverage | |
| Geographical coverage | |
| Temporal coverage (e.g. time steps, time span) | |
| Other models which interact with this model, and type of interaction (e.g. data input to this model, use of data output from this model) | |

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| | |
|---|---|
| Input from other models | |
| References to the assessment and the technical reports that underpin the projections and the models used | |
| Model structure (if diagram please add to the template) | |
| Comments or other relevant information | |

*Notes:*
Member States may reproduce this Table to report details of individual models or sub-models which have been used to create GHG projections.

▼M1

*Table 5a*

**Projections of reported emissions and removals from the LULUCF sector by gases and accounting categories as defined in Regulation (EU) 2018/841**

(to be reported only if Table 1b is not completed in full)

| Category | $CO_2$(kt) | | | | | | $CH_4$(kt) | | | | | | $N_2O$(kt) | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | projection base year | t-5[2] | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| **Managed forest land** | | | | | | | | | | | | | | | | | | | | | | | | |
| Forest land remaining forest land | | | | | | | | | | | | | | | | | | | | | | | | |
| **Afforested land** | | | | | | | | | | | | | | | | | | | | | | | | |
| Cropland converted to forest land | | | | | | | | | | | | | | | | | | | | | | | | |
| Grassland converted to forest land | | | | | | | | | | | | | | | | | | | | | | | | |
| Wetland converted to forest land | | | | | | | | | | | | | | | | | | | | | | | | |
| Settlements converted to forest land | | | | | | | | | | | | | | | | | | | | | | | | |
| Other land converted to forest land | | | | | | | | | | | | | | | | | | | | | | | | |

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| Category | $CO_2$(kt) | | | | | | $CH_4$(kt) | | | | | | $N_2O$(kt) | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | projection base year | t-5[2] | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| **Deforested land** | | | | | | | | | | | | | | | | | | | | | | | | |
| Forest land converted to cropland | | | | | | | | | | | | | | | | | | | | | | | | |
| Forest land converted to grassland | | | | | | | | | | | | | | | | | | | | | | | | |
| Forest land converted to wetland | | | | | | | | | | | | | | | | | | | | | | | | |
| Forest land converted to settlements | | | | | | | | | | | | | | | | | | | | | | | | |
| Forest land converted to other land | | | | | | | | | | | | | | | | | | | | | | | | |
| **Managed cropland** | | | | | | | | | | | | | | | | | | | | | | | | |
| Cropland remaining cropland | | | | | | | | | | | | | | | | | | | | | | | | |
| Grassland converted to cropland | | | | | | | | | | | | | | | | | | | | | | | | |

▼M1

| Category | $CO_2$(kt) | | | | | | $CH_4$(kt) | | | | | | $N_2O$(kt) | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | projection base year | t-5[2] | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| Wetland converted to cropland | | | | | | | | | | | | | | | | | | | | | | | | |
| Settlements converted to cropland | | | | | | | | | | | | | | | | | | | | | | | | |
| Other land converted to cropland | | | | | | | | | | | | | | | | | | | | | | | | |
| Cropland converted to wetland | | | | | | | | | | | | | | | | | | | | | | | | |
| Cropland converted to settlements | | | | | | | | | | | | | | | | | | | | | | | | |
| Cropland converted to other land | | | | | | | | | | | | | | | | | | | | | | | | |
| **Managed grassland** | | | | | | | | | | | | | | | | | | | | | | | | |
| Grassland remaining grassland | | | | | | | | | | | | | | | | | | | | | | | | |
| Cropland converted to grassland | | | | | | | | | | | | | | | | | | | | | | | | |

▼M1

| Category | $CO_2$(kt) | | | | | | $CH_4$(kt) | | | | | | $N_2O$(kt) | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | projection base year | t-5[2] | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| Wetland converted to grassland | | | | | | | | | | | | | | | | | | | | | | | | |
| Settlements converted to grassland | | | | | | | | | | | | | | | | | | | | | | | | |
| Other land converted to grassland | | | | | | | | | | | | | | | | | | | | | | | | |
| Grassland converted to wetland | | | | | | | | | | | | | | | | | | | | | | | | |
| Grassland converted to settlement | | | | | | | | | | | | | | | | | | | | | | | | |
| Grassland converted to other land | | | | | | | | | | | | | | | | | | | | | | | | |
| **Managed wetland** | | | | | | | | | | | | | | | | | | | | | | | | |
| Wetland remaining wetland | | | | | | | | | | | | | | | | | | | | | | | | |
| Settlement converted to wetland | | | | | | | | | | | | | | | | | | | | | | | | |

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| Category | $CO_2$(kt) | | | | | | $CH_4$(kt) | | | | | | $N_2O$(kt) | | | | | | Total GHG emissions (kt CO2 -eq) | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | projection base year | t-5[2] | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| Other land converted to wetland | | | | | | | | | | | | | | | | | | | | | | | | |
| Wetland converted to settlement | | | | | | | | | | | | | | | | | | | | | | | | |
| Wetland converted to other land | | | | | | | | | | | | | | | | | | | | | | | | |
| **Harvested wood products** | | | | | | | | | | | | | | | | | | | | | | | | |
| Managed forest land | | | | | | | | | | | | | | | | | | | | | | | | |
| Afforested land | | | | | | | | | | | | | | | | | | | | | | | | |

Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year

▼M1

*Table 5b*

**Projections of emissions and removals from the LULUCF sector in accordance with Regulation (EU) 2018/841 and the effort sharing sector in accordance with Regulation (EU) 2018/842[(1)(2)]**

| Category | 2021-2025 | 2026-2029 | 2030 |
|---|---|---|---|
| | **Total cumulative emissions/removals (kt $CO_2$-eq)** | **Total cumulative emissions/removals (kt $CO_2$-eq)** | **Total cumulative emissions/removals (kt $CO_2$-eq)** |
| **Effort Sharing Sectors**[(3)] | | | |
| **LULUCF: Afforested land** | | | |
| **LULUCF: Deforested land** | | | |
| **LULUCF: Managed cropland** | | | |
| **LULUCF: Managed grassland** | | | |
| **LULUCF: Managed forest land, including harvested wood products** | | | |
| **LULUCF Managed forest land, including harvested wood products assuming instantaneous oxidation** | | | |
| **LULUCF: Managed wetland**[(4)] | | | |
| **Total** | | | |

Notes:

([1]) The accounting categories for LULUCF are defined in Regulation (EU) 2018/841.

([2]) Accounted LULUCF emissions for Managed Forest Land are reported emissions/removals in comparison to a reference level, computed in accordance with Article 8 of Regulation (EU) 2018/841. Reporting such accounted values is only mandatory when applying to Forest reference levels as set out in the delegated act adopted pursuant to Article 8(8) and 8(9) of Regulation (EU) 2018/841, for the given time-span (2021-2025)

([3]) Emissions within the scope of Regulation (EU) 2018/842.

([4]) Member States not intending to select this category for accounting in the 2021-2025 period shall use the notation key ‘not selected’ for that period.

▼M1

*Table 6*

**Results of the sensitivity analysis (to be submitted for each sensitivity scenario calculated)**

| Category | GHG emissions/removals (kt CO2 -eq) | | | | | |
|---|---|---|---|---|---|---|
| | projection base year | t-5 | t | t+5 | t+10 | t+15 |
| **Total excluding LULUCF** | | | | | | |
| **Total ETS stationary** | | | | | | |
| **Total Effort Sharing** | | | | | | |
| **LULUCF (reported)** | | | | | | |
| **Add rows for other relevant sectors/categories if available** | | | | | | |

Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year

▼M1

*Table 7*

**Key parameters that were varied in the sensitivity analysis**

(Submit for each sensitivity scenario calculated). Only those parameters are to be filled in that were varied in a specific scenario.

| Parameter values in sensitivity scenario | | | Year | Values | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Parameter varied[1] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Comment for Guidance |
| **General parameters and variables** | | | | | | | | | | | |
| Population | | | | | | | | | | Count | |
| Gross domestic product (GDP) | Real growth rate | | | | | | | | | % | |
| | Constant prices | | | | | | | | | EUR million | EUR (2016)[2] |
| Gross value added (GVA) - total | | | | | | | | | | EUR million | EUR (2016) |
| Gross value added (GVA) - agriculture | | | | | | | | | | EUR million | EUR (2016) |
| Gross value added (GVA) - construction | | | | | | | | | | EUR million | EUR (2016) |
| Gross value added (GVA) - services | | | | | | | | | | EUR million | EUR (2016) |
| Gross value added (GVA) – energy sector | | | | | | | | | | EUR million | EUR (2016) |

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| Parameter values in sensitivity scenario | | | Year | Values | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Parameter varied[1] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Comment for Guidance |
| Gross value added (GVA) – industry | | | | | | | | | | EUR million | EUR (2016) |
| International (wholesale) fuel import prices | Coal | | | | | | | | | EUR/GJ | EUR (2016) |
| | | | | | | | | | | EUR/toe | EUR (2016) |
| | Crude Oil | | | | | | | | | EUR/GJ | EUR (2016) |
| | | | | | | | | | | EUR/toe | EUR (2016) |
| | Natural gas | | | | | | | | | EUR/GJ | EUR (2016) |
| | | | | | | | | | | EUR/toe | EUR (2016) |
| EU ETS carbon price | | | | | | | | | | EUR/ EUA | EUR (2016) |
| Number of heating degree days (HDD) | | | | | | | | | | Count | |
| Number of cooling degree days (CDD) | | | | | | | | | | Count | |
| Number of passenger-kilometres (all modes) | | | | | | | | | | million pkm | |

▼M1

| Parameter values in sensitivity scenario | | Year | Values | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Parameter varied[1] | Base=Reference year | Base=Reference year | t- 5 | t | t + 5 | t + 10 | t + 15 | Default unit | Comment for Guidance |
| Freight transport tonnes-kilometres (all modes | | | | | | | | | million tkm | |
| *(Add rows for further parameters that were varied)* | | | | | | | | | | |

Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year

*Note:* Add rows at the end of the Table for other parameters varied. Leave those lines empty for which parameters were not varied.

([1]) Indicate with Yes / No.

([2]) Any update of this base year for expressing monetary values shall be part of the recommendations by the Commission on harmonised values for key supra-nationally determined parameters under Article 38(3) of this Regulation.