

I

(Legislative acts)

REGULATIONS

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

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council ⁽¹⁾, and in particular Articles 19(5), 26(7), 37(6), 38(4) and 39(3) thereof,

Whereas:

- (1) The mechanism for monitoring and reporting greenhouse gas emissions as laid down in Regulation (EU) No 525/2013 of the European Parliament and of the Council ⁽²⁾ lays down a basic framework for monitoring and reporting of greenhouse gas emissions under the climate policy. The provisions of that mechanism are fully integrated in Regulation (EU) 2018/1999, which repeals Regulation (EU) No 525/2013 from 1 January 2021. Within that mechanism, it is necessary to adopt rules on reporting on national adaptation actions, the use of auctioning revenues, financial and technology support provided to developing countries, approximated greenhouse gas inventories, greenhouse gas inventories and accounted greenhouse gas emissions and removals, rules on national inventory systems, comprehensive review, reporting on policies and measures and projections.
- (2) The integrated monitoring and reporting system for greenhouse gas inventories, projections and policies and measures, including national systems, helps ensuring data consistency between past emission trends, future emission trends and the effect of policies and measures for reaching climate mitigation objectives. Furthermore, Member States' reporting on national greenhouse gas inventory is substantively linked to national inventory systems, which are the institutional, legal and procedural arrangements for estimating greenhouse gas emissions. Moreover, the comprehensive review process verifies the quality of the national inventory data submitted. It is therefore appropriate to include the rules on national inventory systems, comprehensive review, systems for policies and measures and projections, and Member States reporting obligations under Chapter 4 of Regulation (EU) 2018/1999 in one Implementing Regulation.

⁽¹⁾ OJ L 328, 21.12.2018, p. 1.

⁽²⁾ Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change and repealing Decision No 280/2004/EC (OJ L 165, 18.6.2013, p. 13).

- (3) In Decision 18/CMA.1, the Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC) ⁽³⁾ serving as the meeting of the Parties to the Paris Agreement ⁽⁴⁾, adopted on 12 December 2015, on climate change following the 21st Conference of the Parties to the UNFCCC (the 'Paris Agreement') adopted the modalities, procedures and guidelines for the transparency framework for action and support, which lay down, inter alia, the reporting on greenhouse gas inventories, policies and measures, projections, impacts and adaptation and support provided to developing countries. The EU and its Member States are to report information in accordance with these modalities, procedures and guidelines, at the latest by 31 December 2024.
- (4) Under Regulation (EU) 2018/1999, Member States are required to submit biennial reports to the Commission with information on their national climate change adaptation planning and strategies in accordance with the reporting requirements agreed under the UNFCCC and the Paris Agreement. This information will be used to monitor progress and action in adapting to climate change, to inform and support the implementation and reviews of the Union adaptation strategy, to facilitate the assessment of the EU's progress towards the adaptation goal of the Paris Agreement, to enable Member States and the European Union to exchange good practice and to evaluate their needs and level of preparedness to deal with climate change. In line with international reporting arrangements, Member States need also to provide overviews or good practice examples on sub-national activities with the aim to foster awareness of adaptation action at other governance levels and to enable the EU to better promote such action.
- (5) In view of past experience with reporting on the use of auctioning revenues, it is necessary that Member States, who report on the use of the equivalent in financial values of their auctioning revenues, report values, which are representative for their spending in accordance with Article 3d and 10 of Directive 2003/87/EC of the European Parliament and of the Council ⁽⁵⁾.
- (6) Member States' reporting on the financial and technology support to developing countries should be as detailed as possible and be provided at the level of programmes or activities. Information marked 'as available' is to be reported only if available to the Member States by the point of time when introducing the report in the reporting system. A Member State need not fill-in and submit the Table on the planned provision of support in the case the relevant information is not available for the entire Table, inter alia, due to ongoing or outstanding budgetary processes. To ensure consistency, Member States should also be allowed to use the reporting format to the Creditor Reporting System (CRS), introduced by the Organisation for Economic Cooperation and Development (OECD) Development Assistance Committee (DAC). Pursuant to Decision 18/CMA.1, Member States provide information on grant equivalent to the UNFCCC on a voluntary basis. To ensure coherence with reporting at international level, the reporting requirements set out in this Regulation should be aligned to the extent possible to relevant decisions of the Conference of the Parties serving as meeting of the Parties to the Paris Agreement and the relevant methodological changes by the OECD DAC, when these become available.
- (7) The sectoral scope of the approximated inventory represents a top-level summary of the more detailed sectoral scope of the total greenhouse gas inventory. This ensures that the emission and removal estimates reported in the approximated inventory for the year t-1 are consistent with the greenhouse gas inventory estimates reported in the year t-2. The Land Use, Land Use Change and Forestry sector (LULUCF) is an integral part of the annual inventory, and Member States should include estimates of emissions and removals from the LULUCF in their approximated greenhouse gas inventory.

⁽³⁾ Approved by Council Decision of 15 December 1993 concerning the conclusion of the United Nations Framework Convention on Climate Change (94/69/EC) (OJ L 33, 7.2.1994, p. 11).

⁽⁴⁾ Approved by Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 1).

⁽⁵⁾ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

- (8) In order to ensure the transparency of emission reduction commitments, the improvement of quality on a continuous basis, and to facilitate the process of the expert technical review, a high degree of technical detail and information is required in Member States' reports. Moreover, Regulation (EU) 2018/1999 integrates reporting requirements under Regulation (EU) 2018/841 of the European Parliament and of the Council ⁽⁶⁾ and Regulation (EU) 2018/842 of the European Parliament and of the Council ⁽⁷⁾ within the annual greenhouse gas inventory reporting and adjusts to their five-year compliance check cycle by setting up a comprehensive review process in 2027 and 2032. It is therefore necessary to specify the structure, format and process of reporting on the intended use of flexibilities and concluded emission transfers and the use of resulting revenues under Regulation (EU) 2018/842 and to integrate the requirements under Regulation (EU) 2018/841 into the reporting on projections. From the information reported on concluded transfers under Regulation (EU) 2018/841 and Regulation (EU) 2018/842, individual prices reported on concluded transfers will not be disclosed, while the range of prices paid per unit, i.e. the lowest and the highest price across all transactions reported by Member States, should be made available.
- (9) To ensure the timely and effective implementation of the obligations set by the Conference of the Parties to the Paris Agreement, it is necessary to lay down timescales for cooperation and coordination between the Commission and the Member States in preparing the Union greenhouse gas inventory report and the UNFCCC review. It is also necessary to determine the procedure and schedule for the conduct of the comprehensive review of Member States' greenhouse gas inventories to ensure its timely and effective implementation.
- (10) Member States should establish and operate national inventory systems to ensure and enhance the quality of the inventory through planning, preparation and management of inventory activities, which include collecting activity data, selecting methods and emission factors appropriately, estimating anthropogenic greenhouse gas emissions by sources and removals by sinks, implementing uncertainty assessment and quality assurance and quality control activities, and carrying out procedures for the verification of the inventory data at the national level. In order to maintain the high quality of the national inventory systems from the past period, Member States need to continue applying the same standards of inventory planning, preparation and management as laid down in Articles 27-29.
- (11) Rules on systems for policies and measures and projections should be consistent with relevant decisions adopted by the bodies of the UNFCCC or of the Paris Agreement. Since Decision 18/CMA.1 of the Conference of the Parties to the UNFCCC serving as the meeting of the Parties to the Paris Agreement requests information necessary to track progress with the Nationally Determined Contributions under Article 4 of the Paris Agreement, the Member States should submit the relevant information on their institutional, administrative and procedural arrangements for domestic implementation of the Union's nationally determined contribution.
- (12) Reporting on air pollutants pursuant to Directive (EU) 2016/2284 of the Parliament and of the Council ⁽⁸⁾ and on greenhouse gases follow to a large extent similar approaches, including the methodologies used by Member States. Therefore, when reporting on policies and measures and projections and their systems in accordance with Chapter VI of this Regulation, a consistent methodological approach is supported by taking into account the policies and measure and projections reported under Directive (EU) 2016/2284.
- (13) The e-platform referred to in Article 28 of Regulation (EU) 2018/1999 should be used for reporting on all dimensions of the Energy Union by Member States and the Commission, assisted by the European Environment Agency. The Commission takes measures to enable that the information submitted therein is directed or channelled through the single entry point of the Commission and exchanged accordingly with the relevant linked reporting systems such as Reportnet of the European Environment Agency.

⁽⁶⁾ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

⁽⁷⁾ Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

⁽⁸⁾ Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1).

- (14) In order to ensure consistency with the date of application of the relevant provisions of Regulation (EU) 2018/1999, this Regulation should apply from 1 January 2021.
- (15) In accordance with Articles 57 and 58 of Regulation (EU) 2018/1999, Regulation (EU) No 525/2013 is repealed with the effect from 1 January 2021, with the exception of Article 7, points (a) and (d) of Article 17(1) and Article 19 of that Regulation, which are to apply to the reports containing data for the years 2019 and 2020. Implementing Regulation (EU) No 749/2014 should therefore be repealed from 1 January 2021, however its Articles 3 to 18 and 27 to 43 should continue to have effect for the reports containing data for those years.
- (16) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

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:

- (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 II to Decision 24/CP.19 of the Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC) (Decision 24/CP.19);
- (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;
- (6) 'outline for greenhouse gas inventory documents' means the outline set out in the Appendix to the UNFCCC reporting guidelines on annual greenhouse gas inventories as included in Annex I to Decision 24/CP.19.;
- (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 ⁽⁹⁾;
- (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.

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.

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.

⁽⁹⁾ 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).

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.

*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;
 - (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.

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 (SO₂), nitrogen oxides (NO_x) 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 $\pm 5\%$ 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 $\pm 5\%$ 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⁽¹⁰⁾ were made use of and how;
- (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⁽¹¹⁾.

2. Member States shall report the quantitative information and explanations for differences of more than $\pm 2\%$ 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.

⁽¹⁰⁾ 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).

⁽¹¹⁾ 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).

*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.

*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.

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.

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.

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:
 - (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

1. When conducting the comprehensive review (or 'review') referred to in Article 38(1) 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.
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.
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 CO₂ 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.

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 2027 and 30 August 2032 respectively.

Article 33

Cooperation with Member States

1. Member States shall:
 - (a) participate in the review pursuant to the schedule set out in Annex XXII;
 - (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;
 - (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.

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.

Done at Brussels, 7 August 2020.

For the Commission

The President

Ursula VON DER LEYEN

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
	Permafrost thawing		Saline intrusion	Solifluction
			Sea level rise	
			Change in sea ice cover	
			Water scarcity	

⁽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.

	Temperature-related	Wind-related	Water-related	Solid mass-related
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;
- 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.

⁽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.

⁽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.

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*

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.

⁽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.

⁽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.

- 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⁾
 - 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.

⁽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.

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

ANNEX II

Information on the use of auctioning revenues pursuant to Article 5

Table 1a: Revenues generated from auctioning of allowances in year X-1

1	Amount for the year X-1			Comments (e.g. explain gaps, relevant national circumstances, changes since last reporting)
	1 000 Euros	1 000 in domestic currency, if applicable ⁽¹⁾		
2	A	B	C	D
3				
4	Total amount of revenues generated from auctioning of allowances (sum of rows 5 and 6)	Sum of B5+B6	Sum of C5+C6	
5	Of which amount of revenues generated from auctioning of allowances pursuant to Article 10 of Directive 2003/87/EC			
6	Of which amount of revenues generated from auctioning of allowances pursuant to Article 3d(1) or (2) of Directive 2003/87/EC			

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.

Table 1b: Use of revenues from auctioning of allowances in year X-1

1	2	3	4	5	6	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)		Comments (e.g. explain gaps, relevant national circumstances, changes since last reporting)
						1 000 Euros	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)	1 000 Euros	1 000 in domestic currency, if applicable (¹)	
		A				B	C	D	E	F	G	H	I	J
Total amount of revenues from auctioning of allowances or equivalent financial value used for the purposes specified in paragraph 3 of Article 10, and Article 3d(4) of Directive 2003/87/EC														
Of which amount of revenues from auctioning of allowances used for the purposes specified in Article 10(3) of Directive 2003/87/EC (if data are available for separate reporting)														
Of which amount of revenues from auctioning of allowances used for the purposes specified in Article 3d(4) of Directive 2003/87/EC (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 shall be used for the currency conversion.

(²) By reporting 'equivalent financial value', Member States report values which are representative for their spending in accordance with Articles 3d and 10 of Directive 2003/87/EC, and indicate that all values reported in Tables 2 to 6 also represent equivalent financial value.

Table 2: Use of revenues from auctioning of allowances for domestic and Union purposes pursuant to Articles 34 and 10 of Directive 2003/87/EC

1	Purpose for which revenues were used	Short description	Amount for year X-1		Status ⁽²⁾	Revenues pursuant to [tick relevant column]		Type of use ⁽³⁾	Financial instrument ⁽⁴⁾	Implementing Agency	Comments
			1 000 Euros	1 000 Domestic Currency ⁽¹⁾		Article 3d of Directive 2003/87/EC	Article 10 of Directive 2003/87/EC				
2	e.g. programme, activity, action or project title	Including reference to online source of more detailed description, if available			Committed (but not disbursed)/ disbursed	Article 3d of Directive 2003/87/EC	Article 10 of Directive 2003/87/EC	Select type of use as outlined in Directive 2003/87/EC	To be selected: fiscal, financial support policy, domestic regulatory policy that leverage financial support, other	(e.g. responsible ministry)	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
4											
5											
(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⁾ 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⁾ 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' auction 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' auction 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.

⁽³⁾ Categories of uses mentioned in Article 10(3) of Directive 2003/87/EC as follows:

- 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;

- 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;
- forestry sequestration in the Union;
- environmentally safe capture and geological storage of CO₂;
- encouragement of a shift to low-emission and public forms of transport;
- financing of 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 EU ETS;
- promotion of skill formation and reallocation of labour in order to contribute to a just transition to a low carbon economy;
- other reduction of greenhouse gas emissions;
- adaptation to the impacts of climate change;
- other domestic uses.

Categories mentioned in Article 3d(4) of Directive 2003/87/EC, but not specifically mentioned in Article 10(3) as follows:

- funding of common projects to reduce greenhouse gas emissions from the aviation sector;
- measures to avoid deforestation.

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.

⁽⁴⁾ Several categories can be selected if several financial instruments are relevant for the reported programme or project.

Table 3: Use of revenues from auctioning of allowances for international purposes

1	2	3	4	5	Amount committed in the year X-1 ⁽²⁾		Amount disbursed in the year X-1 ⁽²⁾		Comments
					1 000 Euros	1 000 Domestic currency, if applicable ⁽¹⁾	1 000 Euros	1 000 Domestic currency, if applicable ⁽¹⁾	
	Use of revenues from auctioning of allowances or the equivalent in financial value for international purposes ⁽³⁾	A	B		C	D	E	F	e.g. explain gaps, qualitative information on specific uses if quantitative information is not available and any other accompanying information ⁽³⁾
	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		<input type="checkbox"/>						
	Total amount used as specified under Articles 10(3) and 3d(4) of Directive 2003/87/EC for supporting developing countries		<input type="checkbox"/>						

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 shall be used for the currency conversion.

⁽²⁾ 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 should be used across the Tables.

⁽³⁾ 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.

Table 4: Use of revenues from auctioning of allowances to support developing countries through multilateral channels pursuant to Articles 3d and 10 of Directive 2003/87/EC (1) (2)

1	2	3	4	5	6	7	8	9	10	11	12	13	Comments	Sector (7)	Financial instrument (6)	Type of support (5)	Status (4)	Amount for the year X-1	
																		1 000 Euros	1 000 Domestic Currency (3)
		A	B	C	D	E	F	G	H	I									
			Sum of Column B	Sum of Column C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
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3	A	B	C	D	E	F	G	H	I
14	<i>of which used, if applicable, via multilateral financial institutions</i>			<input type="checkbox"/>					
15	Global Environmental Facility			<input type="checkbox"/>					
16	World Bank ⁽⁸⁾			<input type="checkbox"/>					
17	International Finance Corporation ⁽⁸⁾			<input type="checkbox"/>					
18	African Development Bank ⁽⁸⁾			<input type="checkbox"/>					
19	European Bank for Reconstruction and Development ⁽⁸⁾			<input type="checkbox"/>					
20	Inter-American Development Bank ⁽⁸⁾			<input type="checkbox"/>					
21	<i>Other multilateral financial institutions or support programmes, please specify ⁽⁸⁾</i>			<input type="checkbox"/>					

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 shall be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary
- (2) The notation key 'information not available' may be used if there is absolutely no information available for the respective cells.
- (3) 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.
- (4) 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.
- (5) To be reported if such information is available for multilateral fund or banks. 'Information not available' should only be selected if there is absolutely no information available for the respective row.
- (6) The appropriate financial instrument shall be chosen. Several categories should 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' should only be selected if there is absolutely no information available for the respective row.
- (7) 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.
- (8) Only financial support provided which is climate-specific as e.g. indicated by CDC DAC indicators should be entered in this Table.

Table 5: Use of revenues from auctioning of allowances pursuant to Articles 3d and 10 of Directive 2003/87/EC 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 ⁽⁴⁾	Type of support ⁽⁵⁾	Sector ⁽⁶⁾	Financial instrument ⁽⁷⁾	Implementing Agency	Comments
2			1 000 Euros	1 000 Domestic currency ⁽³⁾	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	H	I	J	K
4					<input type="checkbox"/>	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	<input type="checkbox"/>					

Notation: x = reporting year

Notes:

- ⁽¹⁾ Member States shall avoid double counting of amounts in this Table. If a specific use would fit 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⁾ The notation key 'information not available' may be used if there is absolutely no information available for the respective cells.
- ⁽³⁾ 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.
- ⁽⁴⁾ 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.
- ⁽⁵⁾ Only financial support provided which is climate-specific as e.g. indicated by OECD DAC indicators should be entered in this Table.
- ⁽⁶⁾ 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.
- ⁽⁷⁾ 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.

Table 6: Complementary information on domestic use of revenues by type of spending the Member States may provide ⁽¹⁾

Amount of revenues used for the categories of spending set out below	Total amount disbursed in the year x-1		Total amount committed in the year x-1		Corresponding categories in Table 2		Comments
	1 000 Euros	1 000 in domestic currency, if applicable	1 000 Euros	1 000 in domestic currency, if applicable	Category in Table 2	Share of amount from the selected category in Table 2	
1							
2							
3							
4							
5							
6							

Categories of spending:

- 1. Direct support to mitigation in sectors covered by the EU ETS ⁽²⁾.
- 2. Indirect support to mitigation in sectors covered by the EU ETS, e.g. innovation ⁽³⁾.
- 3. Direct support to mitigation of domestic/ EU emissions in sectors not covered by the EU ETS ⁽⁴⁾.
- 4. Indirect support to mitigation of domestic/ EU emissions in sectors not covered by the EU ETS, e.g. innovation ⁽⁵⁾.
- 5. Compensation of carbon cost burden ⁽⁶⁾.
- 6. Non-mitigation spending, e.g. adaptation ⁽⁷⁾.

Notes:

- ⁽¹⁾ This Table is used for providing an additional breakdown of information on domestic spending, in accordance with categories commonly used in international comparisons. For types of uses covered by Articles 3d and 10 of Directive 2003/87/EC, amounts can overlap with amounts reported in Table 2.
- ⁽²⁾ Spending reported in this category could cover the share of spending relevant for ETS sectors reported under the following categories in Table 2:
- (a) development of renewable energies to meet the commitment of the Union;
 - (b) development of other technologies contributing to the transition to a safe and sustainable low-carbon economy;
 - (c) development of technologies that help meet the commitment of the Union to increase energy efficiency;
 - (d) other reduction of greenhouse gas emissions;
 - (e) funding of common projects to reduce greenhouse gas emissions from the aviation sector.
- ⁽³⁾ Spending reported in this category could cover the share of spending relevant for ETS sectors reported under the following categories in Table 2:
- (a) funding of research and development and demonstration projects for reducing emissions and for adaptation;
 - (b) funding of initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;
 - (c) environmentally safe capture and geological storage of CO₂;
 - (d) financing of research and development in energy efficiency and clean technologies.
- ⁽⁴⁾ Spending reported in this category could cover the share of spending relevant for non-ETS sectors reported under the following categories in Table 2:
- (a) development of renewable energies to meet the commitment of the Union;
 - (b) development of other technologies contributing to the transition to a safe and sustainable low-carbon economy;
 - (c) development of technologies that help meet the commitment of the Union to increase energy efficiency;
 - (d) forestry sequestration in the Union;
 - (e) encouragement of a shift to low-emission and public forms of transport;
 - (f) measures intended to increase energy efficiency and insulation or to provide financial support in order to address social aspects in lower and middle income house-holds;

-
- (g) other reduction of greenhouse gas emissions;
 - (h) measures to avoid deforestation.
- (⁵) Spending reported in this category could cover the share of spending relevant for non-ETS sectors reported under the following categories in Table 2:
- (a) funding of research and development and demonstration projects for reducing emissions and for adaptation;
 - (b) funding of initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;
 - (c) financing of research and development in energy efficiency and clean technologies.
- (⁶) Spending reported in this category falls outside the scope of the purposes specified in Articles 10(3) and 3d(4) of Directive 2003/87/EC.
- (⁷) Spending reported in this category could cover spending reported under the following categories in Table 2:
- (a) coverage of administrative expenses of the management of the EU ETS;
 - (b) adaptation to the impacts of climate change;
 - (c) promotion of skill formation and reallocation of labour in order to contribute to a just transition to a low carbon economy;
 - (d) other domestic uses.
-

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 ⁽⁴⁾	Provided amount ⁽⁴⁾	Grant equivalent* ⁽⁴⁾ ⁽⁵⁾	Sub-sector* ⁽⁵⁾	Technology transfer/Capacity Building* ⁽⁴⁾	Additional Information* ⁽⁵⁾
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).

⁽⁴⁾ Amount shall be reported in domestic currency.

⁽⁵⁾ 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.

⁽⁶⁾ 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.

⁽⁷⁾ 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.

⁽⁸⁾ Additional information shall be provided, such as a link to relevant program documentation or a description of the project.

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 ⁽³⁾ (Core/ general)	Provided amount ⁽³⁾ (Core/ general)	Committed Amount ⁽³⁾ (Climate-specific)	Provided amount ⁽³⁾ (Climate-specific)	Recipient*	Grant equivalent* ⁽⁴⁾ / ⁽⁵⁾	Inflow/Outflow* ⁽⁶⁾
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* ⁽¹⁾	Financial instrument	Type of support*	Sector*	Sub-Sector* ⁽⁵⁾	Technology transfer/ Capacity building* ⁽¹⁾	Additional Information* ⁽⁴⁾					
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).
- ⁽³⁾ Amount shall be reported in domestic currency.
- ⁽⁴⁾ This information is to be provided as reported to the UN or OECD in accordance with any internationally agreed information requirements.
- ⁽⁵⁾ 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.
- ⁽⁶⁾ Member States shall indicate if the 'climate-specific' amount is calculated following the OECD Imputed Multilateral Shares.
- ⁽⁷⁾ The OECD-DAC CRS five-digit purpose codes may be used when reporting sub-sector information.
- ⁽⁸⁾ 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.
- ⁽⁹⁾ Additional information shall be provided, such as a link to relevant program documentation and description of the project.

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 (4)	Sub-sector* (b)	Grant equivalent* (4) (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 development and transfer/ Other (specify)	Adaptation/ Mitigation/ 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).

(4) 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.

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

--

5. Sector

--

6. Amount mobilised ^(a)

--

7. Sub-sector * ^(b)

--

8. Grant equivalent * ^{(a)(c)}

--

9. Amount of resources used to mobilise the support*

--

10. Addition information * ⁽¹⁾

--

Notes:

- ⁽¹⁾ The information elements marked with '*' shall be completed as available.
- ⁽²⁾ The information shall be reported per calendar year (X-1).
- ⁽³⁾ Amount shall be reported in domestic currency
- ⁽⁴⁾ The OECD-DAC CRS five-digit purpose codes may be used when reporting sub-sector information.
- ⁽⁵⁾ This information is to be provided as reported to the UN or OECD in accordance with any internationally agreed information requirements.
- ⁽⁶⁾ Additional information shall be provided, such as a link to relevant program documentation or a description of the project.

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

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

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

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

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 support 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

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.

--

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.

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

--

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.

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂ (1)	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	Unspecified mix of HFCs and PFCs	NF ₃	Total
	CO ₂ equivalent (kt)								
Indirect CO₂ (2)									
	Total CO₂ equivalent emissions without land use, land-use change and forestry								
	Total CO₂ equivalent emissions with land use, land-use change and forestry								
	Total CO₂ equivalent emissions, including indirect CO₂, without land use, land-use change and forestry								
	Total CO₂ equivalent emissions, including indirect CO₂, with land use, land-use change and forestry								

ETS	Effort Sharing (3)
	CO ₂ equivalent (kt)

Notes:

- (1) For carbon dioxide (CO₂) 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 CO₂, the national totals shall be provided with and without indirect CO₂.
- (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.

Information on the uncertainties associated with the estimations for the LULUCF-sector may also be provided.

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'
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

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 3 5(2) of Commission Implementing Regulation No 749/2014 or to Article 3 2 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

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 related to the Union key categories														
Information to be reported by Member States														
Identification of 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 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 reported 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 (secondary number) to the description in the final NIR ^(c) ^(e)	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 previous inventory (column E) 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 in the latest inventory (column M) compared to the previous inventory (column F)	reference (secondary number) to the description in the final NIR ^(e)

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, CO₂.
- ^(b) Notation keys (abbreviations) 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.

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 data Note A	Input data Note A	$\sqrt{E^2 + F^2}$	$\frac{(G * D)^2}{(\sum D)^2}$	Note B	$\frac{D}{ \sum C }$	$I * F$ Note C	$J * E * \sqrt{2}$ Note D	$K^2 + L^2$
E.g., 1.A.1. Energy industries fuel 1	CO ₂	Gg CO ₂ equivalent	Gg CO ₂ equivalent	%	%	%		%	%	%	%	%
E.g., 1.A.1. Energy industries fuel 2	CO ₂											
Etc.	...											
Total		$\sum C$	$\sum D$				$\sum H$					$\sum M$
					Percentage uncertainty in total inventory:		$\sqrt{\sum H}$				Trend uncertainty:	$\sqrt{\sum M}$

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

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	TRANSFORMA-TION 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 All products – output by public and auto-producer thermal power stations, PJ	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. 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	TRANSFORMA-TION E0	Specific CO ₂ emissions of auto-producer plants, t/TJ	CO ₂ emissions from auto-producers, kt All products output by auto-producer thermal power stations, PJ	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. 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).	

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)	

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)	
8	HOUSEHOLDS A0	Specific CO ₂ emissions of households for space heating, kg/m ²	Gross value-added — paper and printing industry, billion Euro CO ₂ emissions of households for space heating, kt	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) CO ₂ emissions from fossil fuel combustion for space heating in households.	
9	SERVICES B0	Specific CO ₂ emissions of commercial and institutional sector for space heating, kg/m ²	Surface area of permanently occupied dwellings, million m ² CO ₂ emissions from space heating in commercial and institutional, kt	Total surface area of permanently occupied dwellings CO ₂ emissions from fossil fuel combustion for space heating in commercial and institutional buildings in the public and private sectors.	
10	TRANSPORT B0	Specific diesel related CO ₂ emissions of passenger cars, g/km	Surface area of services buildings, million m ² CO ₂ emissions of diesel-driven passenger cars, kt	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) CO ₂ emissions from the combustion of diesel for all transport activity with passenger cars (IPCC source category 1A3bi only diesel)	
11	TRANSPORT B0	Specific petrol related CO ₂ emissions of passenger cars, g/km	Number of kilometres of diesel-driven passenger cars, billion km CO ₂ emissions of petrol-driven passenger cars, kt	Number of vehicle kilometres of total diesel-driven passenger cars licensed to use roads open to public traffic. (source: transport statistics) 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.

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

Category (1)	CO ₂ emissions			Comment (2)
	Greenhouse gas inventory emissions [kt] (3)	Verified emissions under Directive 2003/87/EC [kt] (3)	Ratio in % (Verified emissions/inventory emissions) (3)	
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				
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 CO ₂				
1.C.2 Injection and storage				

Category ⁽¹⁾	CO ₂ emissions			Comment ⁽²⁾
	Greenhouse gas inventory emissions [kt] ⁽³⁾	Verified emissions under Directive 2003/87/EC [kt] ⁽³⁾	Ratio in % (Verified emissions/inventory emissions) ⁽³⁾	
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				
2.B.1 Ammonia production				
2.B.3 Adipic acid production (CO ₂)				
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				

Category ⁽¹⁾	N ₂ O emissions			Comment ⁽²⁾
	Greenhouse gas inventory emissions [kt CO ₂ eq] ⁽³⁾	Verified emissions under Directive 2003/87/EC [kt CO ₂ eq] ⁽³⁾	Ratio in % (Verified emissions/inventory emissions) ⁽³⁾	
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			Comment ⁽²⁾
	Greenhouse gas inventory emissions [kt CO ₂ eq] ⁽³⁾	Verified emissions under Directive 2003/87/EC [kt CO ₂ eq] ⁽³⁾	Ratio in % (Verified emissions/inventory emissions) ⁽³⁾	
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.

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) ⁽¹⁾	Emissions for pollutant X reported under Directive 2016/2284 (NEC), submission version X (in kt) ⁽²⁾	Absolute difference in kt ⁽¹⁾ ⁽³⁾	Relative difference in % ⁽²⁾ ⁽⁴⁾	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					
B. Chemical industry					
C. Metal industry					
D. Non-energy products from fuels and solvent use					
G. Other product manufacture and use					
H. Other					

EMISSION CATEGORIES	Emissions for pollutant X reported in greenhouse gas (GHG) inventory (in kt) ⁽¹⁾	Emissions for pollutant X reported under Directive 2016/2284 (NEC), submission version X (in kt) ⁽²⁾	Absolute difference in kt ⁽¹⁾ ⁽³⁾	Relative difference in % ⁽²⁾ ⁽³⁾	Explanations for differences
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					
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

ANNEX XIV

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

FUEL TYPES		Apparent consumption reported in GHG inventory (T) ⁽²⁾	Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008 (TT) ⁽³⁾	Absolute difference (1) (T) ⁽²⁾	Relative difference (%) ⁽³⁾	Explanations for differences
Liquid fossil	Primary fuels					
	Secondary fuels					
	Crude oil					
	Orimulsion					
	Natural gas liquids					
	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					

FUEL TYPES	Apparent consumption reported in GHG inventory (T) (3)	Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008 (T) (3)	Absolute difference (1) (T) (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						
Waste (non-biomass fraction)						

FUEL TYPES	Apparent consumption reported in GHG inventory (T) (2)	Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008 (T) (2)	Absolute difference (1) (T) (2)	Relative difference (2) % (2)	Explanations for differences
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

ANNEX XV

Reporting on greenhouse gas emissions covered by Regulation (EU) 2018/842 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⁾					
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-D-E)					
G	Annual Emission Allocation for year X-2 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 defined in Article 2(1) of Directive 2003/87/EC of activities listed in Annex I to that Directive other than aviation activities. 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 five working days before the due date for the submission of this Annex.

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.	

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	
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.

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.

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 ⁽²⁾	
Intended quantity of AEAs to be acquired	
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.

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

	Use of revenues generated from AEA transfers 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⁾		Comments e.g. explain gaps, qualitative information on specific uses if quantitative information is not available and any other accompanying information
		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⁾	
2										
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)									
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 instrument ⁽²⁾	Implementing Agency	Comments
				1 000 Euros	1 000 Domestic Currency ⁽²⁾					
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			Committed (e.g. planned to be used) but not disbursed/ disbursed	Select type of use	Select type of financial instrument	e.g. responsible 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.		
(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 CO₂;
- 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.

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	
		1 000 Euros	1 000 Domestic currency, if applicable (2)		
2	Use of revenues from AEA transfers (or the equivalent in financial value) for international purposes			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	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.

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

1	Use of revenues from AEA transfers to support developing countries through multilateral channels ⁽⁶⁾ ⁽⁷⁾	Amount for the year X-1		Status ⁽²⁾	Type of support ⁽³⁾	Financial instrument ⁽⁴⁾	Sector ⁽⁵⁾	Comments
		1 000 Euros	1 000 Domestic Currency ⁽⁸⁾					
2	A	B	C	E	F	G	H	I
3								
4	Total amount for supporting developing countries through multilateral channels	Sum of Column B	Sum of Column C					
5	<i>of which used, if applicable, via multilateral funds</i>							
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.	
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.	

3	A	B	C	E	F	G	H	I
14	<i>of which used, if applicable, via multilateral financial institutions</i>							
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.	
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	<i>Other multilateral financial institutions or support programmes, please specify ⁽⁹⁾</i>			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.

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
			1 000 Euros	1 000 Domestic currency ⁽⁷⁾						
2				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	J	K
4				<input type="checkbox"/>	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	<input type="checkbox"/>					

Notation: x = reporting year

Notes:

- ⁽¹⁾ Member States shall avoid double counting of amounts in this Table. If a specific use would fit 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.
- ⁽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.
- ⁽⁷⁾ The notation key 'information not available' may be used if there is absolutely no information available for the respective cells.
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.

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

Greenhouse gas source and sink categories	Net emissions and removals separately for CO ₂ , CH ₄ , N ₂ O (kt CO ₂ eq)					Net emissions and removals (kt CO ₂ eq) (calculated automatically)						
	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												
4.H. Other												

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

LULUCF Regulation Accounting category	Net emissions and removals separately for CO ₂ , CH ₄ , N ₂ O (kt CO ₂ eq)					Net emissions and removals (kt CO ₂ eq) (calculated automatically)						
	2021	2022	2023	2024	2025	Total	2021	2022	2023	2024	2025	Total
Sum afforested land												
Sum deforested land												
Sum managed cropland												
Sum managed grassland												
Sum managed forest land												
Sum managed wetland												
Sum unaccounted												

Notes:

(1) 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.

Table 1b: Accounting table

	Land Accounting Categories	NET EMISSIONS/REMOVALS ⁽¹⁰⁾					Accounting parameters	Accounting quantity ⁽³⁾
		2021	2022	2023	2024	2025		
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 Dead wood ⁽⁸⁾							
	excluded emissions from natural disturbances ⁽⁴⁾							
	excluded subsequent removals from land subject to natural disturbances ⁽⁵⁾							
	Forest Reference Level (FRL) ⁽⁶⁾							
	Technical correction(s) to FRL ⁽⁷⁾							
	Forest management cap ⁽⁸⁾							
A.2	Afforested Land		transferred from Table 1a					
	thereof HWP from Afforested land ⁽⁹⁾							
	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							
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 CO₂ eq per year.
- (⁷) Technical corrections in accordance with Article 8(11) of Regulation 2018/841 and reported in kt CO₂ eq per year.
- (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 (-).

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			Background level ⁽⁷⁾ (kt CO ₂ eq)	Margin ⁽⁷⁾	Trigger test ⁽⁸⁾	ACCOUNTING QUANTITIES	
	Year of natural disturbances ⁽³⁾	Disturbance type	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⁾	Emissions from natural disturbances ⁽⁶⁾				(kt CO ₂ eq)	(kt CO ₂ eq)
								CO ₂	CH ₄	N ₂ O		
			(kha)		(kt CO ₂ eq)			(kt CO ₂ eq)		(kt CO ₂ eq)		(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												

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

- (3) 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 CO₂ 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, totals by year of natural disturbances to be included). 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.

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.
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.

Element	Who	When	What
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.

ANNEX XXII

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

Secretarial tasks referred to in Article 30(2):

- preparing the work plan for the comprehensive review (or 'review');
- compiling and providing the information necessary for the work of the technical experts review team;
- 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;
- 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;
- 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:

- detailed examination of the inventory estimates including methodologies used by the Member State in the preparation of inventories;
- 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;
- detailed analysis of the justification provided by the Member State for not implementing them;
- detailed assessment of the time series consistency of the greenhouse gas emissions estimates;
- 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;
- 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;
- other relevant checks complementing the initial checks.

Details of technical corrections pursuant to Article 31:

- only technical corrections of emission estimates outside the LULUCF sector and necessary technical corrections of accounted LULUCF emissions and removals 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 shall cover the emissions and removals in the years 2021-2025 and the LULUCF accounting period 2021-2025;
- during the review in 2032, technical corrections shall cover the emissions and removals in the years 2026-2030 and the LULUCF accounting period 2026-2030.
- in case a technical correction of an emission estimate outside the LULUCF sector 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.

Table: Schedule for the 2027 and 2032 comprehensive reviews referred to in Article 34

Activity	Task description	Timing
Preparation of review material for the 2027 and 2032 comprehensive inventory reviews	Material for the 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 Member 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
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

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		<ul style="list-style-type: none"> — List the responsible entity or entities, and their specific roles and responsibilities. Identify the lead entity. — 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		<ul style="list-style-type: none"> — 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. — 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. — 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		<ul style="list-style-type: none"> — Are there any legal arrangements in place to ensure reporting is completed, and/or data provided? Report the legislation and its scope. — 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.		<ul style="list-style-type: none"> — Report the cycle for preparation of report on policies and measures and of projections. — Summarise the methodologies and mechanisms how timeliness, transparency, accuracy, consistency, comparability and completeness of the information reported are ensured. — Report on assurance of consistency with preparation of reports on policies and measures, where relevant, and of projections under Directive (EU)2016/2284. — 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. — If such a description has already been provided, report the changes to procedural and administrative arrangements.
Description of the information collection process		<ul style="list-style-type: none"> — 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. — If such a description has already been provided, report the changes to the data collection process.

Reporting obligation	Fields for textual information	Examples of details that could be reported under this specific reporting obligation
Description of the alignment with the national inventory system		<ul style="list-style-type: none"> — Provide information on the alignment with the national system for the GHG inventory, such as processes to ensure consistency of the data used. — Option to provide details of links to other climate reporting systems if relevant. — 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		<ul style="list-style-type: none"> — 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. — If such a description has already been provided, report changes to the links to energy-related reporting systems.
Description of the quality assurance and quality control activities for reporting of policies and measures and projections		<ul style="list-style-type: none"> — 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. — 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		<ul style="list-style-type: none"> — 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. — 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		<ul style="list-style-type: none"> — Describe the process for officially approving the national system or changes to the national system. — 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		<ul style="list-style-type: none"> — 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. — 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		<ul style="list-style-type: none"> — 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 (CO₂); methane (CH₄); nitrous oxide (N₂O); hydrofluorocarbons (HFC); perfluorocarbons (PFC); sulphur hexafluoride (SF₆); nitrogen trifluoride (NF₃).

(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 in services/tertiary sector; efficiency improvement in industrial end-use sectors; demand management/reduction; other energy consumption.

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 CH₄ 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; 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; 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.

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	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)			GHG emissions reduction (kt CO ₂ -equivalent per year) ^(b)			Documentation / Source of estimation if available (provide a weblink of the report where the figure is referenced from)				
Policy impacting EU ETS, LULUCF and/or ESD/ESR / emission	EU ETS	ESR	LULUCF ^(c)	Total ^(d)	EU ETS	ESR	LULUCF ^(c)	Total ^(d)	EU ETS	ESR	LULUCF ^(c)	Total ^(d)	EU ETS	ESD/ESR	LULUCF ^(c)		Total ^(d)	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)

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.

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 -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)

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.

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 ₂ O, SF ₆ , NF ₃ , (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs- (kt CO ₂ -eq) ⁽³⁾						Total GHG emissions (kt CO ₂ -eq)						ETS emissions (kt CO ₂ -eq) ⁽⁴⁾						ESR emissions (kt CO ₂ -eq) ⁽⁵⁾						
	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																									
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																									

Category ⁽²⁾	Separately for: CO ₂ , CH ₄ , N ₂ O, SF ₆ , NF ₃ , (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs- (kt CO ₂ -eq) ⁽¹⁾						Total GHG emissions (kt CO ₂ -eq)						ETS emissions (kt CO ₂ -eq) ⁽⁴⁾						ESR emissions (kt CO ₂ -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						
Aviation																														
Navigation																														
CO ₂ emissions from biomass																														
CO ₂ 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⁾ Projected indirect CO₂ 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.

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

Greenhouse gas source and sink categories (as Table 1a)	separately for CO ₂ , CH ₄ , N ₂ O (kt CO ₂ -eq)						Total GHG emissions (kt CO ₂ -eq)					
	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. Settlements												
4.F. Other land												
4.G. Harvested wood products												
4.H. Other												

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

LULUCF Regulation Accounting category	separately for CO ₂ , CH ₄ , N ₂ O (kt CO ₂ -eq)						Total GHG emissions (kt CO ₂ -eq)					
	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												
Sum harvested wood products												
Sum unaccounted												

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.

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					With 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 ₂ eq/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 ₂ eq/toe																			
Residential	tCO ₂ eq/toe																			
Tertiary	tCO ₂ eq/toe																			
Transport	tCO ₂ eq/toe																			
Passenger transport (when available)	tCO ₂ eq/toe																			
Freight transport (when available)	tCO ₂ eq/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.

Table 3: Reporting on parameters / variables for projections, if used ⁽¹⁾ ⁽²⁾

Parameter used ⁽³⁾ (with existing measures' scenario)	Parameter / variable part of projections ⁽⁷⁾	Year	Base=Reference year	Values						Default unit	Data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
				t-5	t	t+5	t+10	t+15						
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)	
Gross value added (GVA) - services									EUR million				EUR (2016)	
Gross value added (GVA) – energy sector									EUR million				EUR (2016)	

Parameter used ⁽²⁾ (with existing measures' scenario)	Parameter / variable part of projections ⁽⁷⁾	Year	Base=Reference year	Values					Default unit	Data source	Year of publication of data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
				t-5	t	t+5	t+10	t+15						
Gross value added (GVA) – industry								EUR million					International Aviation in the EU ETS 1:A:3:a Domestic aviation 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						
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						

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

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

Parameter used ⁽²⁾ (with existing measures' scenario)	Parameter / variable part of projections ⁽⁷⁾	Year	Base=Reference year	Values						Default unit	Data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance	
				t-5	t	t+5	t+10	t+15							
EU ETS carbon price									EUR/EUA			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 1 B 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	EUR (2016); Indicate if Commission recommendation has been followed EUR (2016) USD (2016)		
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															
2.1 Energy supply															
Indigenous Production by fuel type (total)									ktoe						for calorific values use values published by Eurostat
Solids									ktoe						
Oil									ktoe						

Parameter used ⁽²⁾ (with existing measures' scenario)	Year	Values						Default unit	Data source	Year of publication of data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
		Base=Reference year	t-5	t	t+5	t+10	t+15						
Parameter / variable part of projections ⁽⁷⁾	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	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
Natural gas								ktoe				1 A:1 Energy industries 1 A:2 Manufacturing industries and construction 1 A:3 Transport excluding 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	
Nuclear								ktoe					
Renewable energy sources								ktoe					
Waste and other								ktoe					
Net imports Electricity								ktoe					
Gross inland consumption by fuel type source (total)								ktoe					
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					

Parameter used ⁽²⁾ (with existing measures' scenario)	Year	Values						Default unit	Data source	Year of publication of data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
		Base=Reference year	t-5	t	t+5	t+10	t+15						
Parameter / variable part of projections ⁽⁷⁾	Base=Reference year												
Fuel inputs to other conversion processes							ktoe						
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						
Solids							ktoe						
Oil							ktoe						
Gas							ktoe						
Electricity							ktoe						

Parameter used ⁽²⁾ (with existing measures' scenario)	Year	Parameter / variable part of projections ⁽⁷⁾	Base=Reference year	Values						Default unit	Data source	Year of publication of data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
				Base=Reference year	-5	t	t + 5	t + 10	t + 15						
Heat									ktoe				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		
Renewable energy									ktoe						
Other									ktoe						
Agriculture/ Forestry									ktoe						
Transport									ktoe						
Solids									ktoe						
Oil									ktoe						
Gas									ktoe						
Electricity									ktoe						
Heat									ktoe						
Renewable energy									ktoe						
Other									ktoe						
thereof passenger transport (when available)									ktoe						
thereof freight transport (when available)									ktoe						
thereof international aviation									ktoe						
Other									ktoe						

Parameter used ⁽²⁾ (with existing measures' scenario)	Parameter / variable part of projections ⁽⁷⁾	Year	Base=Reference year	Values						Default unit	Data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
				t-5	t	t + 5	t + 10	t + 15	ktoe					
Final non-energy consumption														
2.5 Prices														
Electricity prices by type of using sector														
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)
Diesel oil, transport public (when available)									EUR/ktoe					EUR (2016)
Gasoline, transport									EUR/ktoe					EUR (2016)

Parameter used ⁽²⁾ (with existing measures' scenario)	Parameter / variable part of projections ⁽⁷⁾	Year	Base=Reference year	Values					Default unit	Data source	Year of publication of data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
				t-5	t	t+5	t+10	t+15						
Nitrogen input from application of synthetic fertilizers								kt nitrogen				1 A:1 Energy industries 1 A:2 Manufacturing industries and construction 1 A:3 Transport excluding 1 A:4:a Commercial=Institutional 1 A:4:b Residential 1 B 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 input from application of manure								kt nitrogen						
Nitrogen fixed by N-fixing crops								kt nitrogen						
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								%						
4. LULUCF														
4.1 Managed forest land														
Forest harvest removals for energy use								1 000 cubic meters						

Parameter used ⁽²⁾ (with existing measures' scenario)	Parameter / variable part of projections ⁽⁷⁾	Year	Base=Reference year	Values						Default unit	Data source	Year of publication of data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁶⁾	Comment for guidance
				t	t-5	t	t+5	t+10	t+15						
Forest harvest removals for <u>non-energy</u> use									1 000 cubic meters				1 A:1 Energy industries 1 A:2 Manufacturing industries and construction 1 A:3 Transport excluding domestic aviation 1 A:4:a Commercial=Institutional 1 A:4:b Residential 1 B 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		
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															
Forest harvest removals for <u>energy</u> use									1 000 cubic meters						
Forest harvest removals for <u>non-energy</u> use									1 000 cubic meters						
Forest increment									1 000 cubic meters						
Cropland converted to forest land									1 000 hectares						

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

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

Parameter used ⁽²⁾ (with existing measures' scenario)	Parameter / variable part of projections ⁽⁷⁾	Year	Values						Default unit	Data source	Year of publication of data source	Year of publication of data source	Sectoral projections for which the parameter is used ⁽⁸⁾	Comment for guidance		
			Base=Reference year	t-5	t	t+5	t+10	t+15								
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								
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: <i>Add row for each relevant technology</i>																
Add row for each other relevant parameter																

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.

-
- (3) 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: r 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.
-

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)	
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.	

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 ₂ O(kg)					Total GHG emissions (kt CO ₂ -eq)									
	projection base year	t-5 ⁽¹⁾	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																									
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																									
Wetland converted to cropland																									
Settlements converted to cropland																									
Other land converted to cropland																									

Category	CO ₂ (kt)					CH ₄ (kt)					N ₂ O(kt)					Total GHG emissions (kt CO ₂ -eq)									
	projection base year	t-5 ⁽¹⁾	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	
Cropland converted to wetland																									
Cropland converted to settlements																									
Cropland converted to other land																									
Managed grassland																									
Grassland remaining grassland																									
Cropland converted to grassland																									
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																									
Other land converted to wetland																									
Wetland converted to settlement																									
Wetland converted to other land																									
Harvested wood products																									
Managed forest land																									
Afforested land																									

Notes:

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

Table 5b: Projections of accounted 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	2026-2030
	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 crop-land		
LULUCF: Managed grass-land		
LULUCF: Managed forest land, including harvested wood products ⁽⁴⁾		
LULUCF Managed forest land, including harvested wood products assuming instantaneous oxidation		
LULUCF: Managed wet-land ⁽⁵⁾		

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, 2026-2030).
- (3) Emissions within the scope of Regulation (EU) 2018/842.
- (4) Accounting of this category for the 2026-2030 commitment period will be possible only with availability of final Forest Reference Levels.
- (5) Accounting of this category is mandatory starting from 2026, notwithstanding any potential postponement under the Article 2(4) of Regulation (EU) 2018/841. 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.

Table 6: Results of the sensitivity analysis (to be submitted for each sensitivity scenario calculated)

Category	GHG emissions/removals (kt CO ₂ -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						

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					Default unit	Comment for Guidance	
			Parameter varied (1)	Base=Reference year	Base=Reference year	t-5	t			t+5
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)
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	

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

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.