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COMMISSION IMPLEMENTING REGULATION (EU) .../...

of 7.8.2020

**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**

(Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) .../...

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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 Council¹, 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 Council² 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) 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

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).

Member States reporting obligations under Chapter 4 of Regulation (EU) 2018/1999 in one Implementing Regulation.

- (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 Agreement⁴, 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 Council⁵.
- (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).

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).

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.
- (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 Council⁶ and Regulation (EU) 2018/842 of the European Parliament and of the Council⁷ 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

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).

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 Council⁸ 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.
- (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,

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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).

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 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) 2020/1044⁹;
- (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

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).

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.

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) No 2016/2284 of the European Parliament and of the Council¹⁰ are consistent with the corresponding emission estimates in greenhouse gas inventories under Regulation (EU) 2018/1999;
 - (b) the submission dates of the reports under Directive (EU) 2016/2284 that were compared with the inventory submission under Regulation (EU) 2018/1999.
- 2. Where the checks referred to in paragraph 1 result in differences of more than ± 5 % between the total emissions excluding the Land Use, Land Use Change and Forestry (LULUCF) for a particular air pollutant reported under Regulation (EU) 2018/1999 and under Directive (EU) 2016/2284, the Member State concerned shall, in addition to the textual information referred to in paragraph 1, report information for that air pollutant in accordance with the format set out in Annex XIII to this Regulation.
- 3. Member States may report only the information referred to in paragraph 1 if the difference of more than ± 5 % referred to in paragraph 2 derives from correction of data errors or from differences in geographical coverage or scope of application between the respective legal instruments.

Article 16

Reporting on consistency of the data reported on fluorinated greenhouse gases

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

- (a) the checks performed by the Member State concerning the level of detail, the data sets and the submissions compared;
- (b) the main results of the checks and explanations for the main inconsistencies;
- (c) whether the data collected by operators under Article 6(1) of Regulation (EU) No 517/2014 of the European Parliament and of the Council¹¹ 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

¹⁰ 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).

¹¹ 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).

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 ⁽¹²⁾.

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.

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

¹² 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)

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) 1999/2018 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, twelve 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, 7.8.2020

For the Commission
The President
Ursula VON DER LEYEN