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COMMISSION IMPLEMENTING REGULATION (EU) 2024/1281

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amending Implementing Regulation (EU) 2020/1208 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

(Text with EEA relevance)

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) and 38(3) thereof,

Whereas:

(1) When reporting greenhouse gas inventory data to the Commission, Member States are to use the common reporting table and the outline for greenhouse gas inventory documents that are used under the Paris Agreement. In 2021 the Conference of the Parties serving as the meeting to the Parties to the Paris Agreement adopted Decision 5/CMA.3 setting the common reporting table and the outline for greenhouse gas inventory documents to be used by the Parties in the submission of their national inventory reports. It is necessary to amend the definitions in Article 3 of Commission Implementing Regulation (EU) 2020/1208 ([2]) in order to update the references to the decision of the Conference of the Parties setting the above-mentioned table and outline.

(2) Article 38 of Regulation (EU) 2018/1999 has been amended in order to require the Commission to carry out a comprehensive review of the national inventory data on greenhouse gases in 2025, in addition to the comprehensive reviews to be carried out in 2027 and 2032. It is therefore necessary to amend Articles 30 and 32 of Implementing Regulation (EU) 2020/1208, as well as Annex XXII to that Implementing Regulation, which establish the procedure and the schedule of the comprehensive reviews to be carried out under Article 38 of Regulation (EU) 2018/1999.

(3) In accordance with Article 19(2) of Regulation (EU) 2018/1999, Member States are to report information on the use of revenues generated by auctioning allowances pursuant to Directive 2003/87/EC of the European Parliament and of the Council ([3]). The formats for the reporting of that information are set out in Annex II to Implementing Regulation (EU) 2020/1208.

(4) Directive 2003/87/EC has been amended by Directive (EU) 2023/959 of the European Parliament and of the Council ([4]) and several changes on the use of auction revenues have been introduced. Those changes need to be reflected in the formats set out in Annex II to Implementing Regulation (EU) 2020/1208.

([1]) OJ L 328, 21.12.2018, p. 1. ELI: http://data.europa.eu/eli/reg/2018/1999/oj.

([2]) Commission Implementing Regulation (EU) 2020/1208 of 7 August 2020 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) 2018/1999 of the European Parliament and of the Council and repealing Commission Implementing Regulation (EU) No 749/2014 (OJ L 278, 26.8.2020, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2020/1208/oj).

([3]) 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 Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/2023-06-05).

([4]) Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system (OJ L 130, 16.5.2023, p. 134, ELI: http://data.europa.eu/eli/dir/2023/959/oj).

(5) Article 10(3), first subparagraph of Directive 2003/87/EC now provides that all auction revenues that are not attributed to the Union budget in the form of own resources, or the equivalent financial value of such auction revenues, are to be used for the climate-related purposes listed in that Article, with the exception of the revenues used for the compensation of indirect carbon costs. This includes increased Member States' auctioning revenues as a result of the inclusion of maritime transport in the EU ETS, because of which Member States are encouraged to increase their use to contribute to the protection, restoration and better management of marine-based ecosystems, in particular marine protected areas. To track the progress made towards the mandatory target of spending all revenues for the purposes of Article 10(3), first subparagraph, a new table 2 should be introduced in Annex II to Implementing Regulation (EU) 2020/1208 for reporting on the cumulative disbursement of the revenues pertaining to each year.

(6) Article 10(3), fifth subparagraph of Directive 2003/87/EC now requires that the reporting on auction revenues be sufficiently detailed to enable the Commission to assess the Member States' compliance with the requirement set out in the first subparagraph of that Article. The Commission should therefore require Member States to resubmit the information on the use of revenues if it considers such information insufficiently detailed for assessing the Member States' compliance, and Member States should be required to address those insufficiencies within a reasonable time.

(7) The list of climate-related purposes in Article 10(3) of Directive 2003/87/EC has been expanded so that it covers additional purposes with a positive environmental impact. In addition, Member States are now required, pursuant to Article 10(3), fourth subparagraph, to report annually on the use of auctioning revenues, specifying, where relevant and as appropriate, which revenues are used and the actions that are taken to implement their integrated national energy and climate plans and their territorial just transition plans. Member States are also required to take into account the need to continue scaling up international climate finance in vulnerable third countries when determining the use of revenues generated from the auctioning of the allowances. The table for reporting on the use of revenues from auctioning of allowances for domestic and Union purposes pursuant to Articles 3d and 10 of Directive 2003/87/EC should be adapted in order to reflect those new requirements and purposes, as a new table 3. To gain a more detailed understanding of the spending of auction revenues within the broader purposes of the list of Article 10(3), in this table Member States should indicate the precise category of the spending, including international purposes and international climate finance, and they should indicate when the revenues have been used for a project or programme for manufacturing of net-zero technologies.

(8) Article 30m(3) of Directive 2003/87/EC requires that Member States endeavour to ensure the visibility of the source of the funding of actions or projects funded from the auctioning revenues of which they determine the use in accordance with Article 3d(4), Article 10(3) and Article 30d(6) of that Directive, taking into account national circumstances. The new table 3 should allow Member States to report on how they endeavoured to ensure such visibility.

(9) Member States with responsibility for a high ratio of shipping companies compared to their population are attributed a share of allowances and should use the revenues generated from the auctioning of that share of allowances for the purposes referred to in Article 10(3) of Directive 2003/87/EC, first subparagraph, point (g), with regard to the maritime sector, and points (f) and (i) of that subparagraph. The new table 3 should allow the relevant Member States to report on the use of such additional revenues for maritime purposes.

(10) Since 1 January 2021, both operators of installations and aircraft operators may surrender general and aviation allowances pursuant to Article 12 of Directive 2003/87/EC. In addition, in Commission Delegated Regulation (EU) 2019/1122 [5], the definition of general allowances has been amended to include after 1 January 2025 all allowances issued pursuant to Chapter III of Directive 2003/87/EC, all allowances created for maritime transport activities pursuant to Article 3ga of that Directive and all allowances created for aviation activities pursuant to Article 3c and Article 3d of that Directive. Those allowances are to be jointly auctioned in the same bidding windows from 1 January 2025. As a result, any distinction between the reporting on aviation and non-aviation revenues in Annex II to Implementing Regulation (EU) 2020/1208 should be eliminated.

[5] Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry (OJ L 177, 2.7.2019, p. 3, ELI: http://data.europa.eu/eli/reg_del/2019/1122/oj).

(11) Reporting of auction revenues under Implementing Regulation (EU) 2020/1208 should be streamlined based on the experience gathered from the reporting under it. Firstly, tables 1a and 1b should be combined to simplify the reporting, in a new table 1 that provides the overview of the revenues generated and their use in the reporting year. Secondly, tables 3, 4, 5 and 6 in Annex II to that Implementing Regulation have proven too detailed to be properly reported on and thus used for comparative purposes. Therefore, tables 3, 4 and 5 should be replaced by a single table, combining all revenues from auctioning of allowances for international purposes into a single overview as new table 4, and table 6 should be deleted.

(12) Implementing Regulation (EU) 2020/1208 establishes the format of the reports that Member States are to submit to the Commission, pursuant to Article 26(3) of Regulation (EU) 2018/1999. Such reports concern, among others, greenhouse gas emissions covered by Regulation (EU) 2018/842 of the European Parliament and of the Council [6].

(13) The scope of Regulation (EU) 2018/842 is defined by reference to Annex I to Directive 2003/87/EC listing the activities covered by Directive 2003/87/EC.

(14) Annex I to Directive 2003/87/EC was amended with the addition of the activity 'maritime transport' as well as, from 1 January 2024, for the purposes of Articles 14 and 15 of that Directive, the activity 'combustion of fuels in installations for the incineration of municipal waste with a total rated thermal input exceeding 20 MW'. Article 2(1) of Regulation (EU) 2018/842 was amended to ensure that such amendment of Annex I to Directive 2003/87/EC does not change the scope of Regulation (EU) 2018/842.

(15) The reporting templates established in Annexes XII and XV to Implementing Regulation (EU) 2020/1208 include cells where Member States are to indicate the quantity of emissions falling under Directive 2003/87/EC. It is necessary to establish, by adding a footnote 5 to Annex XII and by amending a footnote 7 to Annex XV, that the emissions caused by the activity 'maritime transport' as well as the emissions from activities listed in Annex I to Directive 2003/87/EC for the purposes of Articles 14 and 15 of that Directive, are not to be included in the quantities that Member States are to indicate in such cells.

(16) Commission Implementing Regulation (EU) 2018/2066 [7] which lays down rules for the monitoring and reporting of greenhouse gas emissions from the activities subject to Directive 2003/87/EC, has been amended to align it with Directive (EU) 2018/2001 of the European Parliament and of the Council [8] which regulates the promotion of the use of energy from renewable sources. As a result, from 1 January 2023 (year of the emissions) not all emissions from the combustion of biomass are to be reported as zero-rated under Implementing Regulation (EU) 2018/2066, but only those where the used biomass complies with the sustainability criteria set out in Article 29(2) to (7) and (10) of Directive (EU) 2018/2001. That amendment has an effect on the calculation of the emissions under Regulation (EU) 2018/842, as the emissions from the combustion of biomass that are not to be reported as zero-rated under Implementing Regulation (EU) 2018/2066 would trigger an increase of the emissions under Directive 2003/87/EC to be counted for the purposes of Regulation (EU) 2018/842 and an equal decrease in calculated emissions under Regulation (EU) 2018/842. It should therefore be clarified in Annexes XII and XV to Implementing Regulation (EU) 2020/1208 that CO_2 emissions from the use of any biomass in stationary installations under Directive 2003/87/EC will be accounted for as zero for the purposes of Annexes XII and XV to that Implementing Regulation.

(17) In 2021, the Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC) decided that from 2024 onwards, for the purpose of the Paris Agreement, the permanently stored greenhouse gas emissions captured from biomass combustion or industrial processes are to be deducted from the total emissions of each Party.

[6] 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, ELI: http://data.europa.eu/eli/reg/2018/842/oj).

[7] Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2018/2066/oj).

[8] Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

(18) Recital 17 of Regulation (EU) 2023/857 of the European Parliament and of the Council [9] recognised the importance of a Union scheme for the certification of safely and permanently stored carbon removals obtained through technological solutions to be put in place, offering clarity for Member States and market operators to enhance such carbon removals. When such a certification scheme is in force, an analysis can be made about accounting for such carbon removals under Union law.

(19) The communication of the Commission of 6 February 2024 'Towards an ambitious Industrial Carbon Management for the EU' emphasises that industrial carbon removals value chains are key to achieving the climate neutrality objective enshrined in Regulation (EU) 2021/1119 of the European Parliament and of the Council [10]. However, it also notes that industrial carbon removals are not currently covered by Directive 2003/87/EC, Regulation (EU) 2018/842 or Regulation (EU) 2018/841 of the European Parliament and of the Council [11] and highlights the importance of assessing how best to provide incentives for industrial carbon removals in existing EU legislation or through new instruments.

(20) In order to ensure the correct accounting of the greenhouse gas emissions under Regulation (EU) 2018/842, which does not provide for their deduction, negative emissions reported to the UNFCCC should not be taken into account when calculating the emissions that fall under the scope of Regulation (EU) 2018/842.

(21) In order to ensure transparency and legal certainty, it is appropriate to indicate in Annex XV to Implementing Regulation (EU) 2020/1208 the dates on which Member States are to extract the data concerning the total verified emissions from stationary installations under Directive 2003/87/EC for the purpose of determining the emissions that fall under Regulation (EU) 2018/842.

(22) Pursuant to Article 29(5) of Regulation (EU) 2018/1999, the Commission is to annually assess whether the Member States have made sufficient progress towards meeting the obligations set out in Article 4 of Regulation (EU) 2018/841. While the information to be provided by Member States on greenhouse gas emissions and removals prepared for their LULUCF accounts pursuant to Article 26(5) of Regulation (EU) 2018/1999 is only due in the years 2027 and 2032, the annual reporting of such data would enable the Commission to properly assess Member States' progress towards meeting their obligations set out in Article 4 of Regulation (EU) 2018/841. It is therefore appropriate to note, in Annex XX, that Member States are encouraged to report the data referred to therein on a yearly basis.

(23) A majority of the information required in Table 1a of Annex XX to Implementing Regulation (EU) 2020/1208 can be automatically derived from the CRT tables submitted for the greenhouse gas inventory reporting provided that the drop-down menus enabling the selection of sub-categories in those tables are used. In order to streamline the reporting requirements, Member States should have the option to refer to their greenhouse gas inventory reports for the purpose of reporting certain information requested in Table 1a of Annex XX provided that they use the drop-down menus. Member States should however still be required to report information on managed forest land and afforested land, and the excluded emissions/removals from natural disturbances on those land categories, as that information cannot be retrieved by the European Environment Agency or the Commission based on the greenhouse gas inventory reports. In Annex XXV to Implementing Regulation (EU) 2020/1208, table 1b will no longer be required as of 2027, since the information required in that table can be retrieved from the greenhouse gas emissions inventories. The corresponding summary table 5a will also become redundant as of that year. It is therefore appropriate to delete tables 1b and 5a of Annex XXV to Implementing Regulation (EU) 2020/1208 with effect from 1 January 2028.

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[9] Regulation (EU) 2023/857 of the European Parliament and of the Council of 19 April 2023 amending Regulation (EU) 2018/842 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 Regulation (EU) 2018/1999 (OJ L 111, 26.4.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/857/oj)

[10] Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1119/oj)

[11] 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, ELI: http://data.europa.eu/eli/reg/2018/841/oj).

(24) The procedure set in annex XXII for carrying out technical corrections should be further aligned with Articles 31 and 32 of the Implementing Regulation (EU) 2020/1208 to better reflect the co-legislators concern with changes of methodology permitted under Regulation (EU) 2018/841.

(25) Following the revision of Regulation (EU) 2018/841 by Regulation (EU) 2023/839 of the European Parliament and of the Council ([12]), Member States compliance in the first compliance period 2021-2025 is to be assessed based on the accounted greenhouse gas emissions and removals, whereas for the second compliance period (2026-2030), Member States compliance is to be assessed based on the reported greenhouse gas emissions and removals. The transition from accounted to reported values will allow for further streamlining of reporting obligations between Regulation (EU) 2018/841 and Regulation (EU) 2018/1999. The revised scope and structure of the second compliance period also requires limited changes to Table 1a and Table 5b in Annex XXV of Implementing Regulation (EU) 2020/1208.

(26) Implementing Regulation (EU) 2020/1208 should therefore be amended accordingly.

(27) In accordance with Article 19(2) of Regulation (EU) 2018/1999, Member States must report every year by 31 July on the use of revenues generated by the Member State by auctioning allowances. To ensure that Member States comply with this deadline using the reporting templates as amended in Implementing Regulation (EU) 2020/1208, this Regulation should apply as from 14 May 2024.

(28) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2020/1208

Implementing Regulation (EU) 2020/1208 is amended as follows:

(1) Article 3 is amended as follows:

(a) point (1) is replaced by the following:

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

(b) point (6) is replaced by the following:

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

(2) in Article 5, the following subparagraph is added:

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

(3) in Article 30, paragraph 1 is replaced by the following:

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

([12]) Regulation (EU) 2023/839 of the European Parliament and of the Council of 19 April 2023 amending Regulation (EU) 2018/841 as regards the scope, simplifying the reporting and compliance rules, and setting out the targets of the Member States for 2030, and Regulation (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review (OJ L 107, 21.4.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/839/oj).

(4) Article 32 is replaced by the following:

‘*Article 32*

Final review reports

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

(5) Annex II is replaced by the text in Annex I to this Regulation;

(6) Annex XII is replaced by the text in Annex II to this Regulation;

(7) Annex XV is replaced by the text in Annex III to this Regulation;

(8) Annex XX is amended as set out in Annex IV to this Regulation;

(9) Annex XXII is amended as set out in Annex V to this Regulation;

(10) Annex XXV is replaced by the text in Annex VI to this Regulation.

(11) Tables 1b and 5a of Annex XXV are deleted.

Article 2

Entry into force

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

It shall apply from 14 May 2024.

However, Article 1, point (11), shall apply from 1 January 2028.

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

Done at Brussels, 7 May 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

'ANNEX II

Information on the use of auctioning revenues pursuant to Article 5

Table 1

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

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

Notation: X = year in which the reporting takes place

Notes:

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

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

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

Table 2

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

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

Notation: X = year in which the reporting takes place

Notes:

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

(2) From 5 June until 31 December 2023.

Table 3

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

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

(Add rows as necessary)

6		**Total amount of revenues or equivalent financial value used**			Sum of column D	Sum of column E							

Notation: X = year in which the reporting takes place

Notes:

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

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

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

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

(d) forestry and soil sequestration in the Union;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

— solar technologies, including: PV, solar thermal electric and solar thermal technologies;
— onshore wind and offshore renewable technologies;
— battery and energy storage technologies;
— heat pumps and geothermal energy technologies;
— hydrogen technologies, including electrolysers and fuel cells;
— sustainable biogas and biomethane technologies;
— carbon capture and storage technologies;
— electricity grid technologies, including electric charging technologies for transport and technologies to digitalise the grid;
— nuclear fission energy technologies, including nuclear fuel cycle technologies;
— sustainable alternative fuels technologies;
— hydropower technologies;
— renewable energy technologies, not covered under the previous categories;
— energy system-related energy efficiency technologies, including heat grid technologies;
— renewable fuels of non-biological origin technologies;
— biotech climate and energy solutions;
— transformative industrial technologies for decarbonisation not covered under the previous categories;
— CO2 transport and utilisation technologies.

Table 4

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

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

Notation: X = year in which the reporting takes place

Notes:

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

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

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

ANNEX II

'ANNEX XII

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

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

Reporting year:

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

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

Category [1]	CO2 emissions			
	Greenhouse gas inventory emissions [kt] [3]	Verified emissions under Directive 2003/87/EC [kt] [3][5]	Ratio in % (Verified emissions/ inventory emissions) [3]	Comment [2]
1.A **Fuel combustion activities, total**				
1.A **Fuel combustion activities, stationary combustion**				
1.A.1 **Energy industries**				

Category [1]	CO2 emissions			
	Greenhouse gas inventory emissions [kt] [3]	Verified emissions under Directive 2003/87/EC [kt] [3][5]	Ratio in % (Verified emissions/ inventory emissions) [3]	Comment [2]
1.A.1.a Public electricity and heat production				
1.A.1.b Petroleum refining				
1.A.1.c Manufacture of solid fuels and other energy industries				
Iron and steel (for GHG inventory combined CRT categories 1.A.2.a+ 2.C.1 + 1.A.1.c and other relevant CRT categories that include emissions from iron and steel (e.g. 1A1a, 1B1) [4])				
1.A.2. **Manufacturing industries and construction**				
1.A.2.a Iron and steel				
1.A.2.b Non-ferrous metals				
1.A.2.c Chemicals				
1.A.2.d Pulp, paper and print				
1.A.2.e Food processing, beverages and tobacco				
1.A.2.f Non-metallic minerals				
1.A.2.g Other				
1.A.3. **Transport**				
1.A.3.e Other transportation (pipeline transport)				
1.A.4 **Other sectors**				
1.A.4.a Commercial/Institutional				
1.A.4.c Agriculture/Forestry/Fisheries				
1.B **Fugitive emissions from Fuels**				
1.C **CO2 Transport and storage**				
1.C.1 Transport of CO2				
1.C.2 Injection and storage				
1.C.3 Other				

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

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

Category [1]	PFC emissions			
	Greenhouse gas inventory emissions [kt CO2eq] [3]	Verified emissions under Directive 2003/87/EC [kt CO2eq] [3][5]	Ratio in % (Verified emissions/inventory emissions) [3]	Comment [2]
2.C.3 Aluminium production				

Notation: x = reporting year

Notes:

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

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

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

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

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

ANNEX III

'ANNEX XV

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

A		X-2	X-3 [(2)]	X-4 [(3)]	X-5 [(4)]	X-6 [(5)]
B	**Greenhouse gas emissions**	**kt CO_2eq**	**kt CO_2eq**	**kt CO_2eq**	**kt CO_2eq**	**kt CO_2eq**
C	Total greenhouse gas emissions without LULUCF[(6)]					
Ca	Negative emissions from CO_2 captured from biomass combustion and transferred to long-term storage plus biogenic CO_2 captured from industrial processes and transferred to long-term storages					
D	Total verified emissions from stationary installations under Directive 2003/87/EC [(7)]					
E	CO_2 emissions from 1.A.3.a civil aviation					
F	**Total ESR emissions (= C-Ca-D-E)**					
G	Annual Emission Allocation as defined in the Implementing Act pursuant to Art. 4(3) of Regulation (EU) 2018/842					
H	Difference between AEA allocation and reported total ESR emissions (= G-F)					

Notation: x = reporting year

Notes:

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

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

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

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

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

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

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

ANNEX IV

'ANNEX XX

Reporting on accounted emissions and removals pursuant to Article 24

Table 1a:

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

Part 1: LULUCF GHG emissions and removals on inventory and accounting category matching level				Net emissions and removals separately for CO_2, CH_4, N_2O (kt CO_2eq)						Net emissions and removals (kt CO_2eq) (calculated automatically)					
Greenhouse gas source and sink sub-categories	**Greenhouse gas source and sink categories**	**LULUCF Regulation Accounting subcategory**	**LULUCF Regulation Accounting category**	2021	2022	2023	2024	2025	Total	2021	2022	2023	2024	2025	Total
4.A.1. Forest land remaining forest land	4.A Forest land	Forest land remaining forest land	Managed forest land												
4.A.2.1 Cropland converted to forest land	4.A Forest land	Cropland converted to forest land	Afforested land												
4.A.2.2 Grassland converted to forest land	4.A Forest land	Grassland converted to forest land	Afforested land												
4.A.2.3 Wetlands converted to forest land	4.A Forest land	Wetland converted to forest land	Afforested land												
4.A.2.4 Settlements converted to forest land	4.A Forest land	Settlements converted to forest land	Afforested land												
4.A.2.5 Other land converted to forest land	4.A Forest land	Other land converted to forest land	Afforested land												
4.B.1. Cropland remaining cropland	4.B. Cropland	Cropland remaining cropland	Managed cropland												
4.B.2.1 Forest land converted to cropland	4.B. Cropland	Forest land converted to cropland	Deforested land												
4.B.2.2 Grassland converted to cropland	4.B. Cropland	Grassland converted to cropland	Managed cropland												
4.B.2.3 Wetlands converted to cropland	4.B. Cropland	Wetland converted to cropland	Managed cropland												
4.B.2.4 Settlements converted to cropland	4.B. Cropland	Settlements converted to cropland	Managed cropland												
4.B.2.5 Other land converted to cropland	4.B. Cropland	Other land converted to cropland	Managed cropland												

4.C.1. Grassland remaining grassland	4.C.	Grassland	Grassland remaining grassland	Managed grassland												
4.C.2.1 Forest land converted to grassland	4.C.	Grassland	Forest land converted to grassland	Deforested land												
4.C.2.2 Cropland converted to grassland	4.C.	Grassland	Cropland converted to grassland	Managed grassland												
4.C.2.3 Wetlands converted to grassland	4.C.	Grassland	Wetland converted to grassland	Managed grassland												
4.C.2.4 Settlements converted to grassland	4.C.	Grassland	Settlements converted to grassland	Managed grassland												
4.C.2.5 Other Land converted to grassland	4.C.	Grassland	Other land converted to grassland	Managed grassland												
4.D.1. Wetlands remaining wetlands	4.D.	Wetlands	Wetland remaining wetland	Managed wetland												
4.D.2.1.1 Forest land converted to peat extraction	4.D.	Wetlands	Forest land converted to wetland	Deforested land												
4.D.2.1.2 Cropland converted to peat extraction	4.D.	Wetlands	Cropland converted to wetland	Managed cropland												
4.D.2.1.3 Grassland converted to peat extraction	4.D.	Wetlands	Grassland converted to wetland	Managed grassland												
4.D.2.1.4 Settlements converted to peat extraction	4.D.	Wetlands	Settlement converted to wetland	Managed wetland												
4.D.2.1.5 Other land converted to peat extraction	4.D.	Wetlands	Other land converted to wetland	Managed wetland												
4.D.2.2.1 Forest land converted to flooded land	4.D.	Wetlands	Forest land converted to wetland	Deforested land												
4.D.2.2.2 Cropland converted to flooded land	4.D.	Wetlands	Cropland converted to wetland	Managed cropland												
4.D.2.2.3 Grassland converted to flooded land	4.D.	Wetlands	Grassland converted to wetland	Managed grassland												
4.D.2.2.4 Settlements converted to flooded land	4.D.	Wetlands	Settlement converted to wetland	Managed wetland												
4.D.2.2.5 Other land converted to flooded land	4.D.	Wetlands	Other land converted to wetland	Managed wetland												

4.D.2.3.1 Forest land converted to other wetlands	4.D.	Wetlands	Forest land converted to wetland	Deforested land												
4.D.2.3.2 Cropland converted to other wetlands	4.D.	Wetlands	Cropland converted to wetland	Managed cropland												
4.D.2.3.3 Grassland converted to other wetlands	4.D.	Wetlands	Grassland converted to wetland	Managed grassland												
4.D.2.3.4 Settlements converted to other wetlands	4.D.	Wetlands	Settlement converted to wetland	Managed wetland												
4.D.2.3.5 Other land converted to other wetlands	4.D.	Wetlands	Other land converted to wetland	Managed wetland												
4.E.1. Settlements remaining settlements	4.E.	Settlements	*not accounted for under Regulation (EU) 2018/841*													
4.E.2.1 Forest land converted to settlements	4.E.	Settlements	Forest land converted to settlements	Deforested land												
4.E.2.2 Cropland converted to settlements	4.E.	Settlements	Cropland converted to settlements	Managed cropland												
4.E.2.3 Grassland converted to settlements	4.E.	Settlements	Grassland converted to settlement	Managed grassland												
4.E.2.4 Wetlands converted to settlements	4.E.	Settlements	Wetland converted to settlement	Managed wetland												
4.E.2.5 Other land converted to settlements	4.E.	Settlements	*not accounted for under Regulation (EU) 2018/841*													
4.F.2. Other land remaining other land	4.F.	Other land	*not accounted for under Regulation (EU) 2018/841*													
4.F.2.1 Forest land converted to other land	4.F.	Other land	Forest land converted to other land	Deforested land												
4.F.2.2 Cropland converted to other land	4.F.	Other land	Cropland converted to other land	Managed cropland												
4.F.2.3 Grassland converted to other land	4.F.	Other land	Grassland converted to other land	Managed grassland												
4.F.2.4 Wetlands converted to other land	4.F.	Other land	Wetland converted to other land	Managed wetland												
4.F.2.5 Settlements converted to other land	4.F.	Other land	*not accounted for under Regulation (EU) 2018/841*													

4.G	Harvested wood products; thereof: Harvested wood products from managed forest land[(2)]	4.G.	Harvested wood products	Harvested wood products from managed forest land	Managed forest land												
4.G	Harvested wood products; thereof: the category of paper as referred to in Article 9(1)(a) of Regulation (EU) 2018/841	4.G.	Harvested wood products	Harvested wood products in line with Article 9(1)(a) of Regulation (EU) 2018/841 from managed forest land	Managed forest land												
4.G	Harvested wood products; thereof: Harvested wood products from afforested land[(2)]	4.G.	Harvested wood products	Harvested wood products from afforested land	Afforested land												
4.G	Harvested wood products; thereof: Harvested wood products from deforested land	4.G.	Harvested wood products	*not accounted for under Regulation (EU) 2018/841*													
4.G	Harvested wood products; thereof: Harvested wood products from other land	4.G.	Harvested wood products	*not accounted for under Regulation (EU) 2018/841*													
4.H.	Other *(please specify)*	4.H.	Other	*not accounted for under Regulation (EU) 2018/841*													

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

					Net emissions and removals separately for CO_2, CH_4, N_2O (kt CO_2eq)						Net emissions and removals (kt CO_2eq) (calculated automatically)					
	Greenhouse gas source and sink categories				2021	2022	2023	2024	2025	Total	2021	2022	2023	2024	2025	Total
	4.A	Forest land														
	4.B.	Cropland														
	4.C.	Grassland														

	4.D. Wetlands														
	4.E. Settlements														
	4.F. Other land														
	4.G. Harvested wood products														
	4.H. Other														

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

				Net emissions and removals separately for CO_2, CH_4, N_2O (kt CO_2eq)						Net emissions and removals (kt CO_2eq) (calculated automatically)					
			LULUCF Regulation Accounting category	2021	2022	2023	2024	2025	Total	2021	2022	2023	2024	2025	Total
			Sum afforested land												
			Sum deforested land												
			Sum managed cropland												
			Sum managed grassland												
			Sum managed forest land												
			Sum managed wetland												
			Sum unaccounted												

Notes:

(1) Member States are encouraged to provide this information, including the information in accounting table 1b on an annual basis. Emissions to be denoted as positive values (+), removals (-).

(2) Harvested Wood Products including the category of paper as referred to in Article 9(1)(a) of Regulation (EU) 2018/841.

(3) Member States may choose to refer to the greenhouse gas inventory data for parts of information required in this table, provided that the relevant CRT tables for the inventory reporting have been completed applying the drop-down menu selection where available. This option is currently provided for in CRT tables 4.A-4.F, 4(II) and 4(III).

Table 1b

Accounting table

	Land Accounting Categories	NET EMISSIONS/REMOVALS [10]						Accounting parameters	Accounting quantity [3]
		2021	2022	2023	2024	2025	Total[2]		
A	**Mandatory accounting categories**								
A.1	**Managed Forest land**								
	thereof Forest land remaining Forest land	transferred from Table 1a							
	thereof HWP from Managed forest land[8][9]	transferred from Table 1a							
	thereof HWP in the category of paper from Managed forest land[8][9]	Transferred from Table 1a							
	thereof Dead wood[8]								
	excluded emissions from natural disturbances[4]								
	excluded subsequent removals from land subject to natural disturbances[5]								
	Forest Reference Level (FRL)[6]								
	Technical correction(s) to FRL[7]								
	Forest management cap[8]								
A.2	**Afforested Land**	transferred from Table 1a							
	thereof HWP from Afforested land[9][11]								
	excluded emissions from natural disturbances[4]								
	excluded subsequent removals from land subject to natural disturbances[5]								

A.3	**Deforested Land**	transferred from Table 1a							
A.4	**Managed Cropland**[1]	transferred from Table 1a							
A.5	**Managed Grassland**[1]	transferred from Table 1a							
B	**Elected accounting categories**								
B.1	**Managed Wetland (if elected)**	transferred from Table 1a							
	TOTAL								

Notes:

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

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

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

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

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

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

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

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

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

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

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]	Margin [7]	Trigger test [8]	ACCOUNTING QUANTITIES	
			Area subject to natural disturbances in the year when it was first reported	Area subject to natural disturbances in the inventory year	Total emissions [4]			Salvage Logging [5]	Emissions from natural disturbances [6]				Emissions in inventory year that can be exluded in the inventory year [9]	Subsequent removals in inventory year [10]
	Year of natural disturbances[3]	Disturbance type			CO_2	CH_4	N_2O						Emissions	Removals
			(kha)		(kt CO_2 eq)			(kt CO_2 eq)		(kt CO_2 eq)		(Yes/No)	(kt CO_2 eq)	
Total for 2021 natural disturbances [11], [12]	Year: 2021	Total for 2021 natural disturbances [11], [12]												
Total for 2022 natural disturbances [11], [12]	Year: 2022	Total for 2022 natural disturbances [11], [12]												
Total for 2023 natural disturbances [11], [12]	Year: 2023	Total for 2023 natural disturbances [11], [12]												
Total for 2024 natural disturbances [11], [12]	Year: 2024	Total for 2024 natural disturbances [11], [12]												
Total for 2025 natural disturbances [11], [12]	Year: 2025	Total for 2025 natural disturbances [11], [12]												

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

Notes:

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

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

(3) Year when the natural disturbance took place.

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

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

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

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

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

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

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

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

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

ANNEX V

‘ANNEX XXII

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

Secretarial tasks referred to in Article 30(2):

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

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

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

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

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

Checks referred to in Article 30:

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

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

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

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

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

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

(12) other relevant checks complementing the initial checks.

Details of technical corrections pursuant to Article 31:

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

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

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

Table

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

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

Activity	Task description	Timing
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 VI

ANNEX XXV

Reporting on national projections pursuant to Article 38

Table 1a

Greenhouse gas projections by gases and categories [1]

Category[2]	Separately for: CO_2, CH_4, N_2O, SF_6, NF_3, (kt) and HFCs, PFCs, unspecified mix of HFCs and PFCs-(kt CO_2-eq)[3]						Total GHG emissions (kt CO2 -eq)						ETS emissions (kt CO2-eq)[4]						ESR emissions (kt CO2-eq)[5]					
	Year						Year						Year						Year					
	projection[6] base year	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																								
d. Domestic navigation																								
e. Other transportation																								
4. Other sectors																								
a. Commercial/ Institutional																								
b. Residential																								
c. Agriculture/ Forestry/ Fishing																								
5. Other																								

B. Fugitive emissions from fuels																								
1. Solid fuels																								
2. Oil and natural gas and other emissions from energy production																								
C. CO2 transport and storage																								
2. **Industrial processes**																								
A. Mineral Industry																								
of which 2.A.1 (cement production)																								
B. Chemical industry																								
C. Metal industry																								
of which 2.C.1 (Iron and steel production)																								
D. Non-energy products from fuels and solvent use																								
E. Electronics industry																								
F. Product uses as substitutes for ODS[8]																								
G. Other product manufacture and use																								
H. Other																								
3. **Agriculture**																								

A. Enteric fermentation																								
B. Manure management																								
C. Rice cultivation																								
D. Agricultural soils																								
E. Prescribed burning of savannahs																								
F. Field burning of agricultural residues																								
G. Liming																								
H. Urea application																								
4. **Land Use, Land-Use Change and Forestry (LULUCF, reported emissions and removals)** (9)																								
A. Forest land																								
B. Cropland																								
C. Grassland																								
D. Wetlands																								
E. Settlements																								
F. Other Land																								
G. Harvested wood products																								
H. Other																								
I Atmospheric deposition																								

J Nitrogen leaching and run-off																								
5. **Waste**																								
A. Solid Waste Disposal																								
B. Biological treatment of solid waste																								
C. Incineration and open burning of waste																								
D. Wastewater treatment and discharge																								
E. Other (please specify)																								
Memo items																								
International bunkers																								
Aviation																								
Navigation																								
CO2 emissions from biomass																								
CO2 captured																								
Indirect CO_2 (if available)[10]																								

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

Notes:

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

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

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

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

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

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

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

(8) ODS – ozone depleting substances.

(9) For the purposes of reporting, the signs for removal shall always be negative (-) and the signs for emissions shall be positive (+). If the information requested in Table 1b is provided in full, this section does not need to be reported.
(10) Reporting on atmospheric deposition and nitrogen leaching and run-off as of 2026 in line with Article 2(2) of Regulation (EU) 2018/841 shall be done per land category in line with CRT table 4(I)
(11) Projected indirect CO_2 emissions reported in this Table are part of the projected total greenhouse gas emissions (excluding and including LULUCF) and shall be reported as such if available and projected separately from the other reported emissions.

Table 1b

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

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

4.B.2.5	Other land converted to cropland	4.B. Cropland	Other land converted to cropland	Managed cropland												
4.C.1.	Grassland remaining grassland	4.C. Grassland	Grassland remaining grassland	Managed grass-land												
4.C.2.1	Forest land converted to grassland	4.C. Grassland	Forest land converted to grassland	Deforested land												
4.C.2.2	Cropland converted to grassland	4.C. Grassland	Cropland converted to grassland	Managed grass-land												
4.C.2.3	Wetlands converted to grassland	4.C. Grassland	Wetland converted to grassland	Managed grass-land												
4.C.2.4	Settlements converted to grassland	4.C. Grassland	Settlements converted to grassland	Managed grass-land												
4.C.2.5	Other Land converted to grassland	4.C. Grassland	Other land converted to grassland	Managed grass-land												
4.D.1.	Wetlands remaining wetlands	4.D. Wetlands	Wetland remaining wetland	Managed wetland												
4.D.2.1.1	Forest land converted to peat extraction	4.D. Wetlands	Forest land converted to wetland	Deforested land												
4.D.2.1.2	Cropland converted to peat extraction	4.D. Wetlands	Cropland converted to wetland	Managed cropland												
4.D.2.1.3	Grassland converted to peat extraction	4.D. Wetlands	Grassland converted to wetland	Managed grass-land												
4.D.2.1.4	Settlements converted to peat extraction	4.D. Wetlands	Settlement converted to wetland	Managed wetland												
4.D.2.1.5	Other land converted to peat extraction	4.D. Wetlands	Other land converted to wetland	Managed wetland												
4.D.2.2.1	Forest land converted to flooded land	4.D. Wetlands	Forest land converted to wetland	Deforested land												
4.D.2.2.2	Cropland converted to flooded land	4.D. Wetlands	Cropland converted to wetland	Managed cropland												
4.D.2.2.3	Grassland converted to flooded land	4.D. Wetlands	Grassland converted to wetland	Managed grass-land												
4.D.2.2.4	Settlements converted to flooded land	4.D. Wetlands	Settlement converted to wetland	Managed wetland												
4.D.2.2.5	Other land converted to flooded land	4.D. Wetlands	Other land converted to wetland	Managed wetland												

4.D.2.3.1 Forest land converted to other wetlands	4.D. Wetlands	Forest land converted to wetland	Deforested land												
4.D.2.3.2 Cropland converted to other wetlands	4.D. Wetlands	Cropland converted to wetland	Managed cropland												
4.D.2.3.3 Grassland converted to other wetlands	4.D. Wetlands	Grassland converted to wetland	Managed grassland												
4.D.2.3.4 Settlements converted to other wetlands	4.D. Wetlands	Settlement converted to wetland	Managed wetland												
4.D.2.3.5 Other land converted to other wetlands	4.D. Wetlands	Other land converted to wetland	Managed wetland												
4.E.1. Settlements remaining settlements	4.E. Settlements	*not accounted for under Regulation (EU) 2018/841*													
4.E.2.1 Forest land converted to settlements	4.E. Settlements	Forest land converted to settlements	Deforested land												
4.E.2.2 Cropland converted to settlements	4.E. Settlements	Cropland converted to settlements	Managed cropland												
4.E.2.3 Grassland converted to settlements	4.E. Settlements	Grassland converted to settlement	Managed grassland												
4.E.2.4 Wetlands converted to settlements	4.E. Settlements	Wetland converted to settlement	Managed wetland												
4.E.2.5 Other land converted to settlements	4.E. Settlements	*not accounted for under Regulation (EU) 2018/841*													
4.F.1. Other land remaining other land	4.F. Other land	*not accounted for under Regulation (EU) 2018/841*													
4.F.2.1 Forest land converted to other land	4.F. Other land	Forest land converted to other land	Deforested land												
4.F.2.2 Cropland converted to other land	4.F. Other land	Cropland converted to other land	Managed cropland												
4.F.2.3 Grassland converted to other land	4.F. Other land	Grassland converted to other land	Managed grassland												
4.F.2.4 Wetlands converted to other land	4.F. Other land	Wetland converted to other land	Managed wetland												
4.F.2.5 Settlements converted to other land	4.F. Other land	*not accounted for under Regulation (EU) 2018/841*													
4.G Harvested wood products; thereof: Harvested wood products from managed forest land	4.G. Harvested wood products	Harvested wood products from managed forest land	Harvested wood products												

4.G Harvested wood products; thereof: Harvested wood products from afforested land	4.G. Harvested wood products	Harvested wood products from afforested land	Harvested wood products												
4.G Harvested wood products; thereof: Harvested wood products from deforested land	4.G. Harvested wood products	*not accounted for under Regulation (EU) 2018/841*													
4.G Harvested wood products; thereof: Harvested wood products from other land	4.G. Harvested wood products	*not accounted for under Regulation (EU) 2018/841*													
4.H. Other *(please specify)*	4.H. Other	*not accounted for under Regulation (EU) 2018/841*													

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

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

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

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

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

Notes:

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

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

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

Table 2

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

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

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

Notes:

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

Table 3

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

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

Household size										inhabitants/ household															
Disposable income of households										EUR / year															
Number of passenger-kilometres (all modes)										million pkm															
Number of passenger-kilometres – road										million pkm															
Of which public road transport										*million pkm*															
Of which private cars										*million pkm*															
Of which motorcycles										*million pkm*															
Of which buses										*million pkm*															
Number of passenger-kilometres – rail										million tkm															
Number of passenger-kilometres – domestic aviation										million tkm															
Number of passenger-kilometres – international aviation										million tkm															
Number of passenger-kilometres – domestic navigation										million tkm															
Freight transport tonnes-kilo- metres (all modes)										million tkm															
Freight transport tonnes-kilometres - road										million tkm															
Freight transport tonnes-kilometres - rail										million tkm															
Freight transport tonnes-kilometres – domestic aviation										million tkm															
Freight transport tonnes-kilometres – international aviation										million tkm															
Freight transport tonnes-kilometres – domestic navigation (inland waterways and national maritime)										million tkm															
International (wholesale) fuel import prices	Coal									*either* EUR/GJ															EUR (2016); Indicate if Commission recommendation has been followed; for calorific values use values published by Eurostat
										or EUR/toe															

	Crude Oil									*either* EUR/GJ															EUR (2016); Indicate if Commission recommendation has been followed
										or EUR/toe															
	Natural gas									*either* EUR/GJ															EUR (2016); Indicate if Commission recommendation has been followed; for calorific values use values published by Eurostat
										or EUR/toe															
EU ETS carbon price										EUR/EUA															EUR (2016); Indicate if Commission recommendation has been followed
Exchange rates EURO (for non- EURO countries), if applicable										EUR/ currency															EUR (2016)
Exchange rates US DOLLAR, if applicable										USD/ currency															USD (2016)
Number of heating degree days (HDD)										Count															
Number of cooling degree days (CDD)										Count															
2. **Energy balances and indicators**																									for calorific values use values published by Eurostat
2.1 **Energy supply**																									
Indigenous Production by fuel type (total)										ktoe															
Solids										ktoe															
Oil										ktoe															
Natural gas										ktoe															
Nuclear										ktoe															
Renewable energy sources										ktoe															
Waste and other										ktoe															
Net imports Electricity										ktoe															
Gross inland consumption by fuel type source (total)										ktoe															

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															
2.2 **Electricity and heat**																								
Gross electricity generation (total)									GWh															
Nuclear energy									GWh															
Solids									GWh															
Oil (incl. refinery gas)									GWh															
Natural gas (including derived gases)									GWh															
Renewables									GWh															
Other fuels (hydrogen, methanol)									GWh															
Heat generation from thermal power generation									GWh															
Heat generation from combined heat and power plants, including industrial waste heat									GWh															
2.3 **Transformation sector**																								
Fuel inputs to thermal power generation									ktoe															
Solids									ktoe															
Oil									ktoe															
Gas									ktoe															
Fuel inputs to other conversion processes									ktoe															
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															
Heat									ktoe															
Renewable energy									ktoe															
Other									ktoe															
Residential									ktoe															
Solids									ktoe															
Oil									ktoe															
Gas									ktoe															
Electricity									ktoe															
Heat									ktoe															
Renewable energy									ktoe															
Other									ktoe															
Tertiary									ktoe															
Solids									ktoe															
Oil									ktoe															
Gas									ktoe															
Electricity									ktoe															
Heat									ktoe															

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																								
Other									ktoe															
Final non-energy consumption									ktoe															
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)
Gasoline, transport private (when available)									EUR/ktoe															EUR (2016)
Gasoline, transport public (when available)									EUR/ktoe															EUR (2016)
Natural gas, industry									EUR/ktoe															EUR (2016)
Natural gas, households									EUR/ktoe															EUR (2016)
3. **Non-CO_2 emission related parameters**																								
3.1 **Agriculture**																								
Livestock																								
Dairy cattle									1 000 heads															
Non-dairy cattle									1 000 heads															
Sheep									1 000 heads															
Pig									1 000 heads															
Poultry									1 000 heads															
Nitrogen input from application of synthetic fertilizers									kt nitrogen															
Nitrogen input from application of manure									kt nitrogen															
Nitrogen fixed by N-fixing crops									kt nitrogen															
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															
Forest harvest removals for non-energy use									1 000 cubic meters															
Forest increment									1 000 cubic meters															
Forest disturbances included in modelling									Yes / No															
Forest land remaining forest land									1 000 hectares															
4.2 **Afforested land**																								
Forest harvest removals for energy use									1 000 cubic meters															
Forest harvest removals for non-energy use									1 000 cubic meters															
Forest increment									1 000 cubic meters															
Cropland converted to forest land									1 000 hectares															
Grassland converted to forest land									1 000 hectares															
Wetlands converted to forest land									1 000 hectares															
Settlements converted to forest land									1 000 hectares															
Other land converted to forest land									1 000 hectares															
4.3 **Deforested land**																								
Forest land converted to cropland									1 000 hectares															
Forest land converted to grassland									1 000 hectares															
Forest land converted to wetlands									1 000 hectares															
Forest land converted to settlements									1 000 hectares															

Forest land converted to other land									1 000 hectares															
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															
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: *Add row for each relevant technology*																								
Add row for each other relevant parameter																								

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

Notes:

(1) Please add a row per country-specific parameter used in the projections at the end of the Table. Note that this includes the term 'variables' because some of the parameters listed can be variables for certain projection tools used, depending on the models used.
(2) Only those parameters / variables need to be reported that are part of the projections, either input or output.
(3) Use of notation keys: the notation keys of IE (included elsewhere), NO (not occurring), C (confidential), NA (not applicable), and NE (Not estimated/Not used) may be used, as appropriate. The use of the notation key NE (Not estimated) is for cases where the suggested parameter is neither used as a driver nor reported along with the Member States Projections. Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year.
(4) May include harvested wood products from managed forest land and afforested land.
(5) Please specify the types of harvested wood products in the rows below (under 'Add row for each other relevant parameter').
(6) To be filled with Yes/No.
(7) Please specify additional different values for parameters used in different sector models.
(8) Any update of this base year for expressing monetary values shall be part of the recommendations by the Commission on harmonised values for key supra-nationally determined parameters under Article 38(3) of this Regulation.

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_2O(kt)						Total GHG emissions (kt CO2 -eq)					
	projection base year	t-5[2]	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15	projection base year	t-5	t	t+5	t+10	t+15
Managed forest land																								
Forest land remaining forest land																								
Afforested land																								
Cropland converted to forest land																								
Grassland converted to forest land																								
Wetland converted to forest land																								
Settlements converted to forest land																								
Other land converted to forest land																								
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																								
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																								

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

Table 5b

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

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

Notes:

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

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

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

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

Table 6

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

Category	GHG emissions/removals (kt CO2 -eq)					
	projection base year	t-5	t	t+5	t+10	t+15
Total excluding LULUCF						
Total ETS stationary						
Total Effort Sharing						
LULUCF (reported)						
Add rows for other relevant sectors/categories if available						
Notation: t signifies the first future year ending with 0 or 5 immediately following the reporting year						

Table 7

Key parameters that were varied in the sensitivity analysis

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

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

Gross value added (GVA) - total										EUR million	EUR (2016)
Gross value added (GVA) - agriculture										EUR million	EUR (2016)
Gross value added (GVA) - construction										EUR million	EUR (2016)
Gross value added (GVA) - services										EUR million	EUR (2016)
Gross value added (GVA) – energy sector										EUR million	EUR (2016)
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	
Freight transport tonnes-kilometres (all modes										million tkm	
(Add rows for further parameters that were varied)											

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

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

(1) Indicate with Yes / No.

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