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From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

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To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of
the European Union

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Subject: REPORT FROM THE COMMISSION

Report to facilitate the calculation of the assigned amount of the European Union, and the report to facilitate the calculation of the joint assigned amount of the Union, its Member States and Iceland pursuant to Article 3(7bis), (8) and (8bis) of the Kyoto Protocol for the second commitment period, as required under Article 3(2) of Council Decision (EU) 2015/1339

Delegations will find attached document COM(2016) 618 final.

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REPORT FROM THE COMMISSION

Report to facilitate the calculation of the assigned amount of the European Union, and the report to facilitate the calculation of the joint assigned amount of the Union, its Member States and Iceland pursuant to Article 3(7bis), (8) and (8bis) of the Kyoto Protocol for the second commitment period, as required under Article 3(2) of Council Decision (EU) 2015/1339

{SWD(2016) 316 final}

1. INTRODUCTION

This report and the accompanying Staff Working Document constitute the report to facilitate the calculation of the assigned amount of the European Union (EU), and the report to facilitate the calculation of the joint assigned amount of the Union, its Member States and Iceland pursuant to Article 3(7bis), (8) and (8bis) of the Kyoto Protocol for the second commitment period and to demonstrate the capacity of the EU, its Member States and Iceland to account for their emissions and assigned amount in accordance with decision 2/CMP.8 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, as required under Article 3(2) of Council Decision (EU) 2015/1339¹. They will be transmitted to the Secretariat of the United Nations Framework Convention on Climate Change (UNFCCC).

The calculation of the assigned amount under the Kyoto Protocol in this report is a precondition for the accounting of the EU's greenhouse gas emission reduction target in the second commitment period under the Kyoto Protocol. This report also includes information on the choices related to specific accounting options under the Kyoto Protocol.

2. INVENTORIES OF ANTHROPOGENIC EMISSIONS BY SOURCES AND REMOVALS BY SINKS OF GREENHOUSE GASES NOT CONTROLLED BY THE MONTREAL PROTOCOL

The complete joint inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol for all years from the base year to the year 2014 for the EU, its Member States and Iceland is submitted to the UNFCCC as a separate document in conjunction with this report in accordance with paragraph 1(a) of Annex I to Decision 2/CMP.8.

3. IDENTIFICATION OF BASE YEARS FOR THE SECOND COMMITMENT PERIOD

The joint inventory reflects the base years as chosen by the Member States and Iceland in their national inventories. An overview is presented below:

¹ Council Decision (EU) 2015/1339 of 13 July 2015 on the conclusion, on behalf of the European Union, of the Doha Amendment to the Kyoto Protocol to the United Nations Framework Convention on Climate Change and the joint fulfilment of commitments thereunder, OJ L 207, 4.8.2015. p. 1-14.

Table 1 Choice of base years for different greenhouse gases for the EU Member States and Iceland for the second commitment period under the Kyoto Protocol

Member State	Base year for CO ₂ , CH ₄ and N ₂ O	Base year for HFCs, PFCs and SF ₆	Base year for NF ₃
Austria	1990	1990	2000
Belgium	1990	1995	1995
Bulgaria	1988	1995	1995
Croatia	1990	1990	2000
Cyprus	1990	1995	1995
Czech Republic	1990	1995	1995
Denmark	1990	1995	1995
Estonia	1990	1995	1995
Finland	1990	1995	1995
France	1990	1990	1995
Germany	1990	1995	1995
Greece	1990	1995	2000
Hungary	1985-1987	1995	1995
Ireland	1990	1995	1995
Italy	1990	1990	1995
Latvia	1990	1995	1995
Lithuania	1990	1995	1995
Luxembourg	1990	1995	1995
Malta	1990	1990	1995
Netherlands	1990	1995	1995
Poland	1988	1995	2000
Portugal	1990	1995	2000
Romania	1989	1989	2000
Slovakia	1990	1990	2000
Slovenia	1986	1995	1995
Spain	1990	1995	1995
Sweden	1990	1995	1995
United Kingdom	1990	1995	1995
Iceland	1990	1990	1995

4. TERMS OF THE JOINT FULFILMENT UNDER ARTICLE 4 OF THE KYOTO PROTOCOL FOR THE SECOND COMMITMENT PERIOD

The EU, its Member States and Iceland have agreed to fulfil their quantified emission limitation and reduction commitments under Article 3 of the Kyoto Protocol for the second commitment period to the Kyoto Protocol jointly, in accordance with the provisions of Article 4 thereof. The Union, its Member States and Iceland agreed to a quantified emission reduction commitment that limits their average annual emissions of greenhouse gases during the second commitment period to 80 % of the sum of their base year emissions, which is reflected in the Doha Amendment.

Article 4 of the Kyoto Protocol requires parties that agree to fulfil their commitments under Article 3 of the Kyoto Protocol jointly to set out in the relevant joint fulfilment agreement the respective emission level allocated to each of the parties. Council Decision (EU) 2015/1339 sets out the terms of the joint fulfilment agreement as well as the respective emission levels of each Party to that agreement. The Agreement between the EU, its Member States and Iceland, concerning Iceland's participation in the joint fulfilment of commitments by the EU, its Member States and Iceland for the second commitment period of the Kyoto Protocol sets out the terms governing Iceland's

participation.² The emission levels define the Member States' and Iceland's assigned amounts for the second commitment period. These emission levels have been determined on the basis of the existing Union legislation for the period 2013-2020 under the 'Climate and Energy package'.³

5. CALCULATION OF THE ASSIGNED AMOUNTS PURSUANT TO ARTICLE 3(7BIS), (8) AND (8BIS)

The joint assigned amount of the EU, its Member States and Iceland for the second commitment period of the Kyoto Protocol is equal to the percentage inscribed for the Union, its Member States and Iceland in the third column of Annex B to the Kyoto Protocol as replaced by the Doha Amendment (80 %) of its base year emissions multiplied by eight. The joint assigned amount resulting from this calculation is 37 625 402 324 tonnes of CO₂eq.

This assigned amount of the EU is determined in line with the terms of the joint fulfilment agreement and equals 15 834 334 860 tonnes of CO₂eq.

The assigned amounts of the Member States and Iceland are also determined in accordance with the terms of the joint fulfilment agreement and are listed in Table 2.

² OJ L 207, 4.8.2015, p. 17

³ Directive 2009/29/EC of the European Parliament and of the Council amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community and Decision No 406/2009/EC of the European Parliament and of the Council of 23 April 2009 on the effort of Member States to reduce their greenhouse gas emissions to meet the Community's greenhouse gas emission reduction commitments up to 2020, OJ L 140, 5.6. 2009.

Table 2 Assigned amounts of the Member States and Iceland (taking into account Article 3, paragraph 7bis of the Kyoto Protocol)

Member State	t CO₂ eq.
Austria	405 712 317
Belgium	584 228 513
Bulgaria	222 945 983
Croatia	162 271 086
Cyprus	47 450 128
Czech Republic	520 515 203
Denmark	269 363 657
Estonia	51 056 976
Finland	240 544 599
France	3 014 714 832
Germany	3 592 699 888
Greece	480 791 166
Hungary	434 486 280
Ireland	343 520 594
Italy	2 410 291 421
Latvia	76 633 439
Lithuania	113 600 821
Luxembourg	72 191 526
Malta	9 299 769
Netherlands	924 777 902
Poland	1 583 938 824
Portugal	429 581 969
Romania	656 059 490
Slovakia	202 268 939
Slovenia	99 425 782
Spain	1 766 877 232
Sweden	315 554 578
United Kingdom	2 744 937 332
Iceland	15 327 217

6. CALCULATION OF THE COMMITMENT PERIOD RESERVE IN ACCORDANCE WITH DECISION 11/CMP.1

For the purposes of the joint fulfilment, the commitment period reserve applies to the EU, its Member States and Iceland individually. Table 3 provides the commitment period reserves calculated for the European Union, its Member States and Iceland.

Table 3 Commitment period reserves for the European Union, Member States and Iceland

Country	Commitment period reserve [t CO ₂ eq]
European Union	21 777 272 968
Austria	365 141 085
Belgium	525 805 662
Bulgaria	200 651 385
Croatia	146 043 977
Cyprus	42 705 115
Czech Republic	468 463 683
Denmark	242 427 291
Estonia	45 951 278
Finland	216 490 139
France	2 713 243 349
Germany	3 233 429 899
Greece	432 712 049
Hungary	391 037 652
Ireland	309 168 535
Italy	2 169 262 279
Latvia	68 970 095
Lithuania	102 240 739
Luxembourg	64 972 374
Malta	8 369 792
Netherlands	832 300 112
Poland	1 425 544 942
Portugal	386 623 772
Romania	590 453 541
Slovakia	182 042 045
Slovenia	89 483 204
Spain	1 590 189 509
Sweden	283 999 120
United Kingdom	2 470 443 599
Iceland	13 794 495

7. IDENTIFICATION OF THE SELECTION OF SINGLE MINIMUM VALUES FOR TREE CROWN COVER, LAND AREA AND TREE HEIGHT FOR USE IN ACCOUNTING UNDER ARTICLE 3(3) AND (4)

Member States have selected threshold values for the forest definition for reporting on the activities afforestation, reforestation and deforestation under Article 3(3) and forest management, if elected under Article 3(4) of the Kyoto Protocol for the first commitment period. As the EU aggregates Member States' information, the same values are used as those elected by Member States for the required single minimum values for tree crown cover, land area and tree height in accordance with the forest definition used for reporting to the FAO.

Table 4 - Member States' and Iceland's selection of threshold values for the forest definition for reporting under Article 3(3) and (4)

Member State	Minimum value for tree crown cover	Minimum tree height	Minimum area for forest land area
Austria	30 %	2 m	0.05 ha
Belgium	20 %	5 m	0.5 ha
Bulgaria	10 %	5 m	0.1 ha
Croatia	10 %	2 m	0.1 ha
Cyprus	10 %	5 m	0.3 ha
Czech Republic	30 %	2 m	0.05 ha
Denmark	10 %	5 m	0.5 ha
Estonia	30%	2 m	0.5 ha
Finland	10 %	5 m	0.5 ha
France	10 %	5 m	0.5 ha
Germany	10 %	5 m	0.1 ha
Greece	25 %	2 m	0.3 ha
Hungary	30 %	5 m	0.5 ha
Ireland	20 %	5 m	0.1 ha
Italy	10 %	5 m	0.5 ha
Latvia	20 %	5 m	0.1 ha
Lithuania	30 %	5 m	0.1 ha
Luxembourg	10 %	5 m	0.5 ha
Malta	30 %	5 m	1 ha
Netherlands	20 %	5 m	0.5 ha
Poland	10 %	2 m	0.1 ha
Portugal	10 %	5 m	1 ha
Romania	10 %	5 m	0.25 ha
Slovakia	20 %	5 m	0.3 ha
Slovenia	30 %	2 m	0.25 ha
Spain	20 %	3 m	1 ha
Sweden	10 %	5 m	0.5 ha
United Kingdom	20 %	2 m	0.1 ha
Iceland	10 %	2 m	0.5 ha

8. ELECTION OF ACTIVITIES UNDER ARTICLE 3(4), FOR INCLUSION IN THE ACCOUNTING FOR THE SECOND COMMITMENT PERIOD

Table 5 presents an overview of the Member States' and Iceland's elections of activities under Article 3(4) as reported in their reports to facilitate the calculation of the assigned amount for the second commitment period.

Table 5 Overview of Member States' and Iceland's election of LULUCF activities under Article 3(4) of the Kyoto Protocol

Member State	Cropland management	Grazing land management	Revegetation	Wetland Drainage and rewetting
Austria	Not elected	Not elected	Not elected	Not elected
Belgium	Not elected	Not elected	Not elected	Not elected
Bulgaria	Not elected	Not elected	Not elected	Not elected
Croatia	Not elected	Not elected	Not elected	Not elected
Cyprus	Not elected	Not elected	Not elected	Not elected
Czech Republic	Not elected	Not elected	Not elected	Not elected
Denmark	Elected	Elected	Not elected	Not elected
Estonia	Not elected	Not elected	Not elected	Not elected
Finland	Not elected	Not elected	Not elected	Not elected
France	Not elected	Not elected	Not elected	Not elected
Germany	Elected	Elected	Not elected	Not elected
Greece	Not elected	Not elected	Not elected	Not elected
Hungary	Not elected	Not elected	Not elected	Not elected
Ireland	Elected	Elected	Not elected	Not elected
Italy	Elected	Elected	Not elected	Not elected
Latvia	Not elected	Not elected	Not elected	Not elected
Lithuania	Not elected	Not elected	Not elected	Not elected
Luxembourg	Not elected	Not elected	Not elected	Not elected
Malta	Not elected	Not elected	Not elected	Not elected
Netherlands	Not elected	Not elected	Not elected	Not elected
Poland	Not elected	Not elected	Not elected	Not elected
Portugal	Elected	Elected	Not elected	Not elected
Romania	Not elected	Not elected	Elected	Not elected
Slovakia	Not elected	Not elected	Not elected	Not elected
Slovenia	Not elected	Not elected	Not elected	Not elected
Spain	Elected	Not elected	Not elected	Not elected
Sweden	Not elected	Not elected	Not elected	Not elected
United Kingdom	Elected	Elected	Not elected	Elected
Iceland	Not elected	Not elected	Elected	Not elected

9. IDENTIFICATION OF THE FREQUENCY OF ACCOUNTING FOR ACTIVITIES UNDER ARTICLE 3(3) AND (4)

Member States and Iceland identify the accounting frequency for the activities under Article 3(3) and (4) in their respective reports to facilitate the calculation of the assigned amount. All Member States chose to account at the end of the commitment period, except for Denmark and Hungary, which chose to account annually.

10. FOREST MANAGEMENT REFERENCE LEVELS AS INSCRIBED IN THE APPENDIX TO THE ANNEX TO DECISION 2/CMP.7

Paragraph 1(i) of Annex I to Decision 2/CMP.8 requires reporting of the forest management level and any technical corrections as contained in the inventory report. EU Member States and Iceland reported this information in their reports to facilitate the calculation of the assigned amount of and in their most recent greenhouse gas inventories.

11. INFORMATION ON HOW EMISSIONS FROM HARVESTED WOOD PRODUCTS ORIGINATING FROM FORESTS PRIOR TO THE START OF THE SECOND COMMITMENT PERIOD HAVE BEEN CALCULATED IN THE REFERENCE LEVEL IN ACCORDANCE WITH DECISION 2/CMP.7 ANNEX, PARAGRAPH 16

Information on how emissions from harvested wood products originating from forests prior to the start of the second commitment period have been calculated in the reference level in accordance with decision 2/CMP.7, annex, paragraph 16 is provided in the reports to facilitate the calculation of the assigned amount submitted by EU Member States and Iceland and in their most recent inventory submissions.

12. ACCOUNTING FOR NATURAL DISTURBANCES

An overview on the decisions of Member States whether they intend to use the provisions to exclude emissions from natural disturbances is provided below.

Table 6 Information on the use of the provision to exclude emissions from natural disturbances

Countries	Afforestation/Reforestation	Forest Management
Austria	No	Yes
Belgium	No	Yes
Bulgaria	Yes	Yes
Croatia	Yes	Yes
Cyprus	No	Yes
Czech Republic	No	No
Denmark	No	No
Estonia	No	Yes
Finland	No	Yes
France	Yes	Yes
Germany	No	No
Greece	Yes	Yes
Hungary	No	No
Ireland	Yes	Yes
Italy	Yes	Yes
Latvia	No	No
Lithuania	No	No
Luxembourg	Yes	Yes
Malta	Yes	Yes
Netherlands	Yes	Yes
Poland	No	No
Portugal	Yes	Yes
Romania	Yes	Yes
Slovakia	No	No
Slovenia	No	No
Spain	Yes	Yes
Sweden	Yes	Yes
United Kingdom	Yes	Yes
Iceland	Yes	Yes

13. DESCRIPTION OF THE NATIONAL SYSTEM

The European Union already had a quantified emission limitation and reduction target in the first commitment period and provided a description of its national system in the report to calculate the assigned amount of the first commitment period. Subsequently,

any changes that occurred to the EU national system were reported as part of the annual supplementary information under Article 7 of the Kyoto Protocol and included in the national inventory report.

The institutions which were part of the EU inventory system and responsible for the EU inventory preparation during the first commitment period remain the same at the start of the second commitment period. The Directorate-General for Climate Action (DG CLIMA) of the European Commission has overall responsibility for the inventory of the EU while each Member State is responsible for the preparation of its own inventory which is the basic input for the inventory of the EU. DG CLIMA is supported in the establishment of the inventory by the following main institutions: the European Environment Agency (EEA) and its European Topic Centre on Air Pollution and Climate Change Mitigation (ETC/ACM) as well as the following other Directorates General of the European Commission: Eurostat and the Joint Research Centre (JRC).

14. DESCRIPTION OF THE NATIONAL REGISTRY

For the purpose of meeting their obligations as Parties to the Kyoto Protocol and under Article 10 of Regulation (EU) No 525/2013⁴ ("Monitoring Mechanism Regulation"), each Member State and the EU operate a Kyoto Protocol national registry. In accordance with Decisions 13/CMP.1 and 24/CP.8 the Member States and the Union operate their national registries in a consolidated manner.

⁴ Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change and repealing Decision No 280/2004/EC; OJ L 165, 18.6.2013, p.13