

COMMISSION IMPLEMENTING REGULATION (EU) No 749/2014**of 30 June 2014****on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council**

THE EUROPEAN COMMISSION,

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

Having regard to 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 ⁽¹⁾, and in particular Articles 7(7), 7(8), 8(2), 12(3), 17(4) and 19(5) thereof,

Whereas:

- (1) The information reported to the Commission pursuant to Regulation (EU) No 525/2013 is necessary to enable the assessment of the actual progress towards meeting the Union's and the Member States' commitments relating to the limitation or reduction of all greenhouse gas emissions under the United Nations Framework Convention on Climate Change (UNFCCC) approved by Council Decision 94/69/EC ⁽²⁾, its Kyoto Protocol approved by Council Decision 2002/358/EC ⁽³⁾ and the set of Union legal acts, adopted in 2009, collectively referred to as the 'Climate and Energy Package'. It also enables the preparation of annual reports by the Union in accordance with the obligations under the UNFCCC and the Kyoto Protocol.
- (2) Decision 19/CMP.1 of the Conference of the Parties to the UNFCCC serving as the meeting of the Parties to the Kyoto Protocol lays down the guidelines for national greenhouse gas inventory systems the Parties to the Convention should apply. In Decision 24/CP.19 of the Conference of the Parties to the UNFCCC on the revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the UNFCCC, the Conference of the Parties to the UNFCCC agreed on the use by the Parties to the UNFCCC of the 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse gas inventories, the use of new IPCC global warming potential values and revised common reporting format tables as included in an Annex to that Decision.
- (3) Following the replacement of Decision No 280/2004/EC ⁽⁴⁾ by Regulation (EU) No 525/2013, Commission Decision No 2005/166/EC ⁽⁵⁾ laying down rules implementing Decision 280/2004/EC needs to be updated in order to take into account the changes in the internationally agreed guidelines and to ensure uniform conditions for the implementation of those provisions that are new in the Regulation (EU) No 525/2013 as compared to Decision 280/2004/EC. Such uniform implementing provisions should cover the reporting of greenhouse gas inventories, approximated greenhouse gas inventories, information on systems for policies and measures and projections, the use of auctioning revenue and project credits and for the purposes of Decision No 529/2013/EU of the European Parliament and of the Council ⁽⁶⁾. Given the number of changes that are necessary to Decision No 2005/166/EC it is appropriate to repeal and replace it.

⁽¹⁾ OJ L 165, 18.6.2013, p. 13.

⁽²⁾ Council Decision 94/69/EC of 15 December 1993 concerning the conclusion of the United Nations Framework Convention on Climate Change (OJ L 33, 7.2.1994, p. 11).

⁽³⁾ Council Decision 2002/358/EC of 25 April 2002 concerning the approval, on behalf of the European Community, of the Kyoto Protocol to the United Nations Framework Convention on Climate Change and the joint fulfilment of commitments thereunder (OJ L 130, 15.5.2002, p. 1).

⁽⁴⁾ Decision No 280/2004/EC of the European Parliament and of the Council of 11 February 2004 concerning a mechanism for monitoring Community greenhouse gas emissions and for implementing the Kyoto Protocol (OJ L 49, 19.2.2004, p. 1).

⁽⁵⁾ Commission Decision No 2005/166/EC of 10 February 2005 laying down rules implementing Decision No 280/2004/EC of the European Parliament and of the Council concerning a mechanism for monitoring Community greenhouse gas emissions and for implementing the Kyoto Protocol (OJ L 55, 1.3.2005, p. 57).

⁽⁶⁾ Decision No 529/2013/EU of the European Parliament and of the Council of 21 May 2013 on accounting rules on greenhouse gas emissions and removals resulting from activities relating to land use, land-use change and forestry and on information concerning actions relating to those activities (OJ L 165, 18.6.2013, p. 80).

- (4) To ensure that compliance with Decision No 406/2009/EC of the European Parliament and of the Council ⁽¹⁾ is assessed in a credible, consistent, transparent and timely manner, Regulation (EU) No 525/2013 sets up at Union level a review process of the greenhouse gas inventories submitted by the Member States. It is necessary to determine the timing and steps for the conduct of the comprehensive and annual reviews of Member States' greenhouse gas inventories to ensure the timely and effective implementation of the review process.
- (5) Commission Delegated Regulation (EU) No C(2014) 1539 ⁽²⁾ establishes substantive requirements for the Union inventory system to fulfil the obligations set out in Decision 19/CMP.1 of the Conference of the Parties to the UNFCCC serving as the meeting of the Parties to the Kyoto Protocol. To ensure the timely and effective implementation of the obligations, it is necessary to lay down timescales for cooperation and coordination between the Commission and the Member States in preparing the Union greenhouse gas inventory report.
- (6) To ensure legal certainty concerning the reporting obligations of the Union and of the Member States upon expiration of the additional period for fulfilling commitments of the Kyoto Protocol, the effects of Articles 18, 19 and 24 of Decision No 2005/166/EC should be maintained.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SUBJECT MATTER AND DEFINITIONS

Article 1

Subject matter

This Regulation establishes rules implementing Regulation (EU) No 525/2013 as regards the following:

- (a) Member States' reporting of greenhouse gas inventories, approximated greenhouse gas inventories and of information on policies and measures and projections, on the use of auctioning revenue and of project credits pursuant to Articles 7, 8, 12, 13, 14, and 17 of Regulation (EU) No 525/2013;
- (b) Member States' reporting for the purposes of Decision No 529/2013/EU;
- (c) the timing and steps for the conduct of the comprehensive and annual reviews of Member States' greenhouse gas inventories pursuant to Article 19 of Regulation (EU) No 525/2013;
- (d) timescales for the cooperation and coordination between the Commission and the Member States in preparing the Union greenhouse gas inventory report.

Article 2

Definitions

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

- (1) 'common reporting format table' means a table for information on anthropogenic greenhouse gas emissions by sources and removals by sinks included in Annex II to Decision 24/CP.19 of the Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC) (Decision 24/CP.19) and in the Annex to Decision 6/CMP.9 of the Conference of the Parties to the UNFCCC serving as the meeting of the Parties to the Kyoto Protocol;

⁽¹⁾ 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, p. 136).

⁽²⁾ Commission Delegated Regulation (EU) No C(2014) 1539 establishing substantive requirements for a Union inventory system and taking into account changes in the global warming potentials and internationally agreed inventory guidelines pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council.

- (2) 'reference approach' means the reference approach by the Intergovernmental Panel on Climate Change (IPCC), as contained in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories as applicable pursuant to Article 6 of Delegated Regulation (EU) No C(2014) 1539.
- (3) 'approach 1' means the basic method included in the 2006 IPCC Guidelines or the 2003 IPCC Good Practice Guidelines;
- (4) 'key category' means a category which has a significant influence on a Member State's or the Union's total inventory of greenhouse gases in terms of the absolute level of emissions and removals, the trend in emissions and removals, or uncertainty in emissions and removals;
- (5) 'sectoral approach' means the IPCC sectoral approach, as contained in the 2006 IPCC Guidelines.

CHAPTER II

REPORTING BY MEMBER STATES

Article 3

General rules for reporting greenhouse gas inventories

1. Member States shall report the information referred to in Article 7(1) to (5) of Regulation (EU) No 525/2013 to the Commission with a copy to the European Environment Agency by completing, in accordance with Article 6 of Delegated Regulation (EU) No C(2014) 1539 and with the rules provided for in this Regulation:
 - (a) the common reporting format tables by providing a complete set of spread sheets or Extensible Markup Language (XML) files, depending on the availability of the appropriate software, and covering that Member State's geographical scope under Regulation (EU) No 525/2013;
 - (b) the standard electronic format for reporting Kyoto Protocol units and the related reporting instructions as adopted by the Conference of the Parties to the UNFCCC serving as the meeting of the Parties to the Kyoto Protocol;
 - (c) the Annexes I to VIII and X to XV to this Regulation.
2. The complete national inventory report referred to in Article 7(3) of Regulation (EU) No 525/2013 shall be drafted based on the structure set out in the Appendix to the UNFCCC reporting guidelines on annual greenhouse gas inventories as included in Annex I to Decision 24/CP.19 and following the rules provided for in this Regulation.

Article 4

Reporting in the National Inventory Report or in an annex to the National Inventory Report

1. Member States shall include the information and the tabular formats required by Articles 6, 7, 9 to 16 in the National Inventory Report or in a separate annex to the National Inventory Report, as specified in Annex I.
2. Where Member States may choose whether the information and the tabular formats to be reported are included in the National Inventory Report or in a separate annex to the National Inventory Report, Member States shall clearly indicate where the information is provided by completing Annex I.

Article 5

Processes for reporting

Member States shall use the ReportNet tools of the European Environment Agency, provided pursuant to Regulation (EC) No 401/2009 of the European Parliament and of the Council ⁽¹⁾, for the submission of the information under Articles 4, 5, 7, 8, 12 to 17 of Regulation (EU) No 525/2013.

⁽¹⁾ Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network (OJ L 126, 21.5.2009, p. 13).

*Article 6***Reporting on national inventory systems**

1. Member States shall report the information on their national inventory systems referred to in Article 5(1) of Regulation (EU) No 525/2013 in textual format, specifying:
 - (a) the name and contact information for the national entity with overall responsibility for the national inventory of the Member State;
 - (b) the roles and responsibilities of various agencies and entities in relation to the inventory planning, preparation and management process, as well as the institutional, legal and procedural arrangements made to prepare the inventory;
 - (c) a description of the process for collecting activity data, for selecting emission factors and methods, and for developing emission estimates;
 - (d) a description of the approaches used and the results of key category identification;
 - (e) a description of the processes which determine when recalculations of previously submitted inventory data are performed;
 - (f) a description of the quality assurance and quality control plan, its implementation and the quality objectives established, and information on internal and external evaluation and review processes and their results in accordance with the guidelines for national systems set out in the Annex to Decision 19/CMP.1 of the Conference of the Parties to the UNFCCC serving as the meeting of the Parties to the Kyoto Protocol;
 - (g) a description of the procedures for the official consideration and approval of the inventory.
2. Member States shall report a description of the arrangements made to ensure access of the competent inventory authorities to the information referred to in Article 5(2) of Regulation (EU) No 525/2013 including information on the organizations providing the information, the regular scheduling of the access to information, the level of disaggregation and completeness to which access is provided.

*Article 7***Reporting on consistency of the reported data on air pollutants**

1. Member States shall report textual information on the results of the checks referred to in Article 7(1)(m)(i) of Regulation (EU) No 525/2013 and on the consistency of the data pursuant to Article 7(1)(b) of Regulation (EU) No 525/2013 including:
 - (a) a brief assessment whether the emissions estimates of carbon monoxide (CO), sulphur dioxide (SO₂), nitrogen oxides (NO_x) and volatile organic compounds, in inventories submitted by the Member State under Directive 2001/81/EC of the European Parliament and of the Council ⁽¹⁾ and under the UNECE Convention on Long-range Transboundary Air Pollution are consistent with the corresponding emission estimates in greenhouse gas inventories under Regulation (EU) No 525/2013.
 - (b) the submission dates of the reports under Directive 2001/81/EC and under the UNECE Convention on Long-range Transboundary Air Pollution that were compared with the inventory submission under Regulation (EU) No 525/2013.
2. Where the checks referred to in paragraph 1 of this Article result in differences of more than +/-5 % between the total emissions excluding Land Use, Land-Use Change and Forestry (LULUCF) for a particular air pollutant reported under Regulation (EU) No 525/2013 and respectively under Directive 2001/81/EC or the UNECE Convention on Long-range Transboundary Air Pollution for the year X-2, the Member State concerned shall report in accordance with the tabular format set out in Annex II to this Regulation in addition to the textual information pursuant to paragraph 1 of this Article for that air pollutant.

⁽¹⁾ Directive 2001/81/EC of the European Parliament and of the Council of 23 October 2001 on national emission ceilings for certain atmospheric pollutants (OJ L 309, 27.11.2001, p. 22).

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

Article 8

Reporting on recalculations

Member States shall report the reason for recalculations of the base year or period and of year X-3 referred to in Article 7(1)(e) of Regulation (EU) No 525/2013 in the tabular format set out in Annex III to this Regulation.

Article 9

Reporting on implementation of recommendations and adjustments

1. Under Article 7(1)(j) of Regulation (EU) No 525/2013, Member States shall report on the status of implementation of each adjustment and of each recommendation listed in the most recently published individual UNFCCC review report, including reasons for not implementing such a recommendation, in accordance with the tabular format specified in Annex IV to this Regulation.

2. Member States shall report on the status of implementation of each recommendation listed in the most recent review report pursuant to Article 35(2) in accordance with the tabular format specified in Annex IV.

Article 10

Reporting on consistency of reported emissions with data from the emissions trading scheme

1. Member States shall report the information referred to in Article 7(1)(k) of Regulation (EU) No 525/2013 in accordance with the tabular format set out in Annex V to this Regulation.

2. Member States shall report textual information on the results of the checks performed pursuant to Article 7(1)(l) of Regulation (EU) No 525/2013.

Article 11

Reporting on consistency of the data reported on fluorinated greenhouse gases

Member States shall report textual information on the results of the checks referred to in Article 7(1)(m)(ii) of Regulation (EU) No 525/2013 including:

- (a) a description of the checks performed by the Member State concerning the level of detail, the data sets and the submissions compared;
- (b) a description of the main results of the checks and explanations for the main inconsistencies;
- (c) information whether the data collected by operators under Article 3(6) of Regulation (EC) No 842/2006 ⁽¹⁾ has been made use of and how;
- (d) where the checks have not been performed, an explanation of the reasons why the checks were not considered to be relevant.

⁽¹⁾ Regulation (EC) No 842/2006 of the European Parliament and of the Council of 17 May 2006 on certain fluorinated greenhouse gases (OJ L 161, 14.6.2006, p. 1).

*Article 12***Reporting on consistency with energy data**

1. Under Article 7(1)(m)(iii) of Regulation (EU) No 525/2013, Member States shall report textual information on the comparison between the reference approach calculated on the basis of the data included in the greenhouse gas inventory and the reference approach calculated on the basis of the data reported pursuant to Article 4 of Regulation (EC) No 1099/2008 of the European Parliament and of the Council ⁽¹⁾ and Annex B to that Regulation.
2. Member States shall provide quantitative information and explanations for differences of more than $\pm 2\%$ in the total national apparent fossil fuel consumption at aggregate level for all fossil fuel categories for the year X-2 in accordance with the tabular format set out in Annex VI.

*Article 13***Reporting on changes in descriptions of national inventory systems or registries**

Member States shall clearly state in the relevant chapters of the national inventory report if there have been no changes in the description of their national inventory systems or of their national registries referred to in Article 7(1)(n) and (o) of Regulation (EU) No 525/2013 since the previous submission of the national inventory report.

*Article 14***Reporting on uncertainty and completeness**

1. For the purposes of reporting on uncertainty under Article 7(1)(p) of Regulation (EU) No 525/2013, Member States shall report approach 1 uncertainty estimates for
 - (a) emission levels and trends and
 - (b) activity data and emission factors or other estimation parameters used at the appropriate category level using the tabular format set out in Annex VII to this Regulation.
2. The general assessment of completeness referred to in Article 7(1)(p) of Regulation (EU) No 525/2013 shall include:
 - (a) an overview of the categories that have been reported as not estimated (NE), as defined in the UNFCCC reporting guidelines on annual greenhouse gas inventories included in Annex I to Decision 24/CP.19, and detailed explanations for the use of this notation key especially where the 2006 IPCC Guidelines for National Greenhouse Gas Inventories provide methods for estimation of greenhouse gases;
 - (b) a description of the geographical coverage of the greenhouse gas inventory.
3. Where a Member State submits inventories with different geographical coverage under the UNFCCC and the Kyoto Protocol and under Regulation (EU) No 525/2013, that Member State shall provide a short description of the principles and methods applied to distinguish emissions and removals reported for the Union's territory from emissions and removals reported for non-Union territories when compiling the inventory for the Union's territory of the respective Member State.

*Article 15***Reporting on other elements for the preparation of the Union greenhouse gas inventory report**

1. To enable the preparation of the Union greenhouse gas inventory report as referred to in Article 7(1)(p) of Regulation (EU) No 525/2013, Member States shall report the information on the methods and emission factors used for those categories identified as Union key category in the relevant XML files and common reporting format tables.

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

2. For the purposes of paragraph 1, the Commission shall provide the list of most recent Union's key categories by 31 October of the year prior to the inventory submission.
3. Member States shall explain and interpret past emission trends and inter-annual variations at aggregate level in each sector including reference to the main drivers identified to have significant impacts on the trends. The focus shall lie on the explanation of changes in the most recent inventory year compared with 1990 and on explanations of significant inter-annual variations for the most recent years of reporting, in particular from year X-3 to year X-2.

Article 16

Reporting on major changes to methodological descriptions

By 15 March of each year, Member States shall report the major changes to the methodological descriptions in the national inventory report since its submission due on 15 April of the previous year, in the tabular format set out in Annex VIII.

Article 17

Reporting approximated greenhouse gas inventories

1. Member States shall report approximated greenhouse gas inventories as referred to in Article 8(1) of Regulation (EU) No 525/2013, in accordance with the common reporting format table — Summary table 2 as following:
 - (a) at a level of disaggregation of source categories reflecting the activity data and methods available for the preparation of estimates for the year X-1;
 - (b) excluding the total approximated CO₂ equivalent emissions and removals from LULUCF;
 - (c) adding two columns for reporting the split between emissions included in the scope of the Union's emissions trading scheme established by Directive 2003/87/EC of the European Parliament and of the Council ⁽¹⁾ and emissions covered by Decision No 406/2009/EC by source category, where available.
2. Member States shall provide explanations including on main drivers for the trends in emissions reported in Summary table 2 compared to the inventory already reported. Such explanation shall reflect only the information available for the preparation of estimates for the year X-1.

Article 18

Timescales for cooperation and coordination in preparing the Union greenhouse gas inventory report

Member States and the Commission shall cooperate and coordinate in the preparation of the Union greenhouse gas inventory and of the Union inventory report and comply with the time-limits set out in Annex IX.

Article 19

Reporting on the determination of the assigned amount

Member States shall submit a report with the information necessary to facilitate the calculation of the joint assigned amount and the assigned amount of the Union pursuant to Article 3, paragraphs 7bis, 8 and 8bis of the Kyoto Protocol for the second commitment period in accordance with Annex I to Decision 2/CMP.8 related to that report, to the Commission three months prior to the time limit for submission of that report to the UNFCCC.

⁽¹⁾ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

*Article 20***Reporting on national systems for policies and measures and projections**

Member States shall report on national systems for policies and measures and projections referred to in Article 13(1)(a) of Regulation (EU) No 525/2013, including:

- (a) information concerning the relevant institutional, legal and procedural arrangements, including the designation of the appropriate national entity or entities entrusted with overall responsibility for the policy evaluation of the Member State concerned and for the projections of anthropogenic greenhouse gas emissions;
- (b) a description of relevant institutional, legal and procedural arrangements established within a Member State for evaluating policy and for making projections of anthropogenic greenhouse gas emissions by sources and removals by sinks;
- (c) a description of the relevant procedural arrangements and timescales to ensure the timeliness, transparency, accuracy, consistency, comparability and completeness of the information reported on policies and measures and the information reported on projections;
- (d) a description of the overall process for the collection and use of data, together with an assessment of whether consistent processes for collection and use of data are underpinning the evaluation of policies and measures and the making of projections as well as the different projected sectors in the making of projections;
- (e) a description of the process for selecting assumptions, methodologies and models for policy evaluation, and for making projections of anthropogenic greenhouse gas emissions;
- (f) a description of the quality assurance and quality control activities and of the sensitivity analysis for projections carried out.

*Article 21***Reporting on updates to Member States' low-carbon development strategies**

Member States shall report on updates of their low-carbon development strategies referred to in Article 13(1)(b) of Regulation (EU) No 525/2013, including information concerning:

- (a) the objective and a short description of the update carried out;
- (b) the legal status of the low-carbon development strategy and of its update;
- (c) the changes and expected impacts of the update on the implementation of the low-carbon development strategy;
- (d) the timeline and a description of the progress for the implementation of the low-carbon development strategy and of its update, and where available, an assessment of the projected costs and benefits associated with the update;
- (e) the manner in which the information is made available to the public pursuant to Article 4(3) of Regulation (EU) No 525/2013.

*Article 22***Reporting on policies and measures**

1. Member States shall report the information on policies and measures referred to in Article 13(1)(c), (d) and (e) of Regulation (EU) No 525/2013 in accordance with the tabular formats set out in Annex XI to this Regulation and using the reporting template provided and the submission process introduced by the Commission.

2. Member States shall report qualitative information regarding the links between the different policies and measures reported pursuant paragraph 1 and the way such policies and measures contribute to the different projection scenarios including an assessment of their contribution to the achievement of a low-carbon development strategy, in a textual format in addition to the tabular format referred to in paragraph 1.

*Article 23***Reporting on projections**

1. Member States shall report the information on projections of anthropogenic greenhouse gases emissions by sources and removals by sinks referred to in Article 14 of Regulation (EU) No 525/2013 in accordance with the tabular formats set out in Annex XII to this Regulation, using the reporting template provided and the submission process introduced by the Commission.
2. Member States shall provide additional information, in a textual format, regarding:
 - (a) the results of the sensitivity analysis for the total reported greenhouse gas emissions, together with a brief explanation on which parameters were varied and how.
 - (b) the results of the sensitivity analysis split on total emissions covered by Decision No 406/2009/EC, total emissions included in the scope of the Union's emissions trading scheme established by Directive 2003/87/EC and total LULUCF emissions when such information is available;
 - (c) the year of inventory data (base year) and year of inventory report used as a starting point for the projections;
 - (d) the methodologies used for the projections, including a brief description of models used and their sectoral, geographical and temporal coverage, references for further information on the models and information on key exogenous assumptions and parameters used.
3. Nine months before the time-limit for submission of a report on projections pursuant to Article 14(1) of Regulation (EC) No 525/2013 and in consultation with the Member States, the Commission shall recommend harmonised values for key supra-nationally determined parameters including carbon prices under emission trading scheme, international oil and coal import prices, with a view of ensuring consistency of the aggregated Union projections.

*Article 24***Reporting on the use of auctioning revenues**

Member States shall report the information on the use of auctioning revenues referred to in Article 17(1)(b) and (c) and Article 17(2) of Regulation (EU) No 525/2013 in accordance with the tabular formats set out in Annex XIII to this Regulation.

*Article 25***Reporting on the project credits used for compliance with Decision No 406/2009/EC**

Member States shall report the information on the project credits used for compliance with Decision No 406/2009/EC referred to in Article 17(1)(a) and (d) of Regulation (EU) No 525/2013 in accordance the tabular format set out in Annex XIV to this Regulation.

*Article 26***Reporting on summary information on concluded transfers**

1. Member States shall report the summary information on concluded transfers pursuant to Article 3(4) and (5) of Decision No 406/2009/EC in accordance with the tabular format set out in Annex XV to this Regulation.
2. The Commission services shall compile and make available electronically a report summarizing the information provided by Member States on annual basis. Such report shall provide only aggregated data and shall not disclose information from individual Member States on prices per unit of annual emission allocation.

CHAPTER III

UNION EXPERT REVIEW OF GREENHOUSE GAS EMISSIONS

*Article 27***Organisation of the Reviews**

1. In conducting the reviews referred to in Article 19(1) and (2) of Regulation (EU) No 525/2013 the Commission and the European Environment Agency shall be supported by a technical experts review team.
2. The European Environment Agency shall act as Secretariat for the reviews.
3. The Commission and the European Environment Agency shall select a sufficient number of review experts and covering the appropriate inventory sectors in order to ensure an adequate review of the greenhouse gas inventories concerned within the time period available.
4. The review experts selected pursuant to paragraph 3 shall have experience in the area of greenhouse gas inventories compilation and, preferably be active in greenhouse gas review processes.
5. A member of the technical experts review team who has contributed to the compilation of an individual Member State's greenhouse gas inventory, or who is a national of the Member State whose inventory is concerned, shall not take part in the review of that inventory.
6. The Commission and the European Environment Agency shall strive to ensure that the review of greenhouse gas inventories is performed consistently across all Member States concerned and in an objective manner, in order to ensure a high quality of the resulting technical assessments.
7. The reviews shall be carried out as desk-based or centralized reviews.
8. The Secretariat may decide to organize:
 - (a) a desk-based and centralized review in the same year;
 - (b) an in-country visit in addition to the desk-based or centralized reviews upon recommendation of the technical experts review team and in consultation with the Member State concerned.

*Article 28***Tasks of the Secretariat**

The tasks of the Secretariat referred to in Article 27(2) shall include:

- (a) preparing the work plan for the review;
- (b) compiling and providing the information necessary for the work of the technical experts review team;
- (c) 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;
- (d) confirming cases where Member State's greenhouse gas inventories present significant issues in the meaning of Article 31, in consultation with the Commission;
- (e) compiling and editing the final and interim review reports and communicating them to the Member State concerned and to the Commission.

*Article 29***First step of the annual review**

The checks to verify the transparency, accuracy, consistency, comparability and completeness of the information submitted referred to in Article 19(3)(a) of Regulation (EU) No 525/2013 may include:

- (a) an assessment whether all emission source categories and gases required under Regulation (EU) No 525/2013 are reported;
- (b) an assessment whether emissions data time series are consistent;
- (c) an assessment whether implied emission factors across Member States are comparable taking the IPCC default emission factors for different national circumstances into account;
- (d) an assessment of the use of 'Not Estimated' notation keys where IPCC tier 1 methodologies exist and where the use of the notation key is not justified in accordance with paragraph 37 of the UNFCCC reporting guidelines on annual greenhouse gas inventories as included in Annex I to Decision 24/CP.19;
- (e) an analysis of recalculations performed for the inventory submission, in particular if the recalculations are based on methodological changes;
- (f) a comparison of the verified emissions reported under the Union's Emissions Trading System with the greenhouse gas emissions reported pursuant to Article 7 of Regulation (EU) No 525/2013 with a view of identifying areas where the emission data and trends as submitted by the Member State under review deviate considerably from those of other Member States;
- (g) a comparison of the results of Eurostat's reference approach with the Member States' reference approach;
- (h) a comparison of the results of Eurostat's sectoral approach with the Member States' sectoral approach;
- (i) an assessment whether recommendations from earlier Union or UNFCCC reviews, not implemented by the Member State could lead to a technical correction;
- (j) an assessment whether there are potential overestimations or underestimations relating to a key category in a Member State's inventory.

*Article 30***Trigger for the second step of the annual review**

In the framework of the annual review, where the checks pursuant to Article 29 identify significant issues in the meaning of Article 31, at a Member State's request, in case of late submission of the inventory that prevents the carrying out of the first step review checks pursuant to the timeline as set out in Annex XVI or in case of a lack of response to the first step review results, the checks set out in Article 32 shall be carried out.

*Article 31***Threshold of significance**

1. Recommendations from earlier Union or UNFCCC reviews which have not been implemented shall constitute a significant issue under Article 19(4)(a) of Regulation No (EU) 525/2013 if the recommendation or question concern overestimates or underestimates of greenhouse gas inventory data which could lead to a technical correction and if that Member State has not provided satisfactory explanation for the lack of implementation of that recommendation.
2. An underestimate or overestimate of inventory data that amounts to below 0.05 per cent of a Member State's total national greenhouse gas emissions without LULUCF for the year of the inventory under review or that does not exceed 500 kt CO₂ equivalent, whichever is smaller, shall not be considered a significant issue under Article 19(4)(b) of Regulation (EU) No 525/2013.

*Article 32***Second step of the annual review**

1. The checks to identify cases where inventory data is prepared in a manner which is inconsistent with the UNFCCC guidance documentation or Union rules referred to in Article 19(3)(b) of Regulation (EU) No 525/2013 may include:
 - (a) detailed examination of the inventory estimates including methodologies used by the Member State in the preparation of inventories;
 - (b) 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 or in the final review report pursuant to Article 35(2) of this Regulation; where recommendations have not been implemented a detailed analysis of the justification provided by the Member State for not implementing them;
 - (c) detailed assessment of the time series consistency of the greenhouse gas emissions estimates;
 - (d) 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 2006 IPCC Guidelines for National Greenhouse Gas Inventories;
 - (e) follow-up on the results of the checks referred to in Article 29 of this Regulation 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.
2. A Member State that wishes to undergo the checks referred to in paragraph 1 upon request, shall notify the Commission by 31 October of the year preceding the year when the relevant review takes place.

*Article 33***Comprehensive Review**

1. The comprehensive review referred to in Article 19(1) of Regulation (EU) No 525/2013 shall include the checks pursuant to Articles 29 and 32 of this Regulation for the whole inventory.
2. The comprehensive review may include checks to identify whether problems identified for one Member State in the UNFCCC or Union reviews may also constitute a problem for other Member States.

*Article 34***Technical corrections**

1. A technical correction shall be deemed necessary in the meaning of Article 19(3)(c) of Regulation (EU) No 525/2013 if an underestimate or overestimate exceeds the threshold of significance pursuant to Article 31 of this Regulation. Only the technical corrections deemed necessary shall be included in the final review report referred to in Article 35(2) of this Regulation accompanied by evidence based justification.
2. Should a technical correction 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.

*Article 35***Review Reports**

1. By 20 April of every year with an annual review, the Secretariat shall inform the Member State concerned of any significant issues pursuant to Articles 30 and 31 by means of an interim review report. Such report shall address issues that have been raised no later than by 31 March.

2. The Secretariat shall inform the Member State concerned of the end of the review by means of a final review report as follows:

- (a) by 20 April in the case where no interim report was sent pursuant to paragraph 1;
- (b) by 30 June at the end of the second step of the annual review;
- (c) by 30 August at the end of the comprehensive review.

Article 36

Cooperation with Member States

1. Member States shall:
 - (a) participate in all the steps of the review pursuant to the schedule as set in Annex XVI;
 - (b) nominate a National contact point for the Union's review;
 - (c) participate in and facilitate in close cooperation with the Secretariat the organisation of an in-country visit, if needed;
 - (d) provide answers and additional information and comment on the review reports as relevant.
2. Upon request by the Member States, comments regarding the review findings shall be included in the final review report.
3. The Commission shall inform the Member States of the composition of the technical experts review team.

Article 37

Schedule for the reviews

The comprehensive and the annual reviews shall be carried out pursuant to the schedules set out in Annex XVI.

CHAPTER IV

REPORTING FOR THE PURPOSES OF DECISION No 529/2013/EU

Article 38

Avoidance of double reporting

To the extent that a Member State includes information in its national inventory report and in accordance with Article 3 of this Regulation that is required also pursuant to Decision No 529/2013/EU, that Member State shall be deemed to have complied with its respective reporting obligations under that Decision.

Article 39

Reporting requirements on systems for cropland management and grazing land management

1. To the extent that a Member State has not included information in its national inventory report as set out in Article 38 of this Regulation, it shall report textual information on the systems in place and being developed to estimate emissions and removals from cropland management or grazing land management as referred to in point (a) of the second subparagraph of Article 3(2) of Decision No 529/2013/EU including the following elements:
 - (a) a description of the institutional, legal and procedural arrangements made in accordance with the requirements for national systems under the Kyoto Protocol as set out in the Annex to Decision 19/CMP.1 and in accordance with the requirements for national arrangements under the UNFCCC reporting guidelines for national greenhouse gas inventories as set out in Annex I to Decision 24/CP.19.

- (b) a description of the manner in which the systems implemented are consistent with the methodological requirements of the IPCC report '2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol', the '2006 IPCC Guidelines for National Greenhouse Gas Inventories' and, as applicable, with the '2013 Supplement to 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands'.
2. Member States shall submit the information set out in paragraph 1 as a separate report to the Commission pursuant to the following schedule:
- (a) the first report in the year 2016 for the reporting year 2014 including all developments starting with 1 January 2013,
- (b) the second report in the year 2017 for the reporting year 2015 and,
- (c) the third report in the year 2018 for the reporting year 2016.
3. Member States shall focus the information included in the reports subsequent to the first report on any changes and developments that have occurred for their systems compared with the information included in their previous report.

Article 40

Reporting requirements on annual estimates of emissions and removals from cropland management and grazing land management

1. Member States that did not elect cropland management or grazing land management under the Kyoto Protocol shall report initial, preliminary and non-binding annual estimates of emissions and removals from cropland management or grazing land management as referred in point (b) of the second subparagraph of Article 3(2) of Decision No 529/2013/EU by including information for the relevant base year or period specified in Annex VI to Decision No 529/2013/EU.
2. The first annual report shall be submitted in the year 2015 for the reporting year 2013.
3. Member States to which paragraph 1 of this Article applies shall submit final annual estimates of emissions and removals from cropland management or grazing land management pursuant to point (c) of the second subparagraph of Article 3(2) of Decision No 529/2013/EU for all reporting years for the period from 1 January 2013 to 31 December 2020, by including final information for the relevant base year or period specified in Annex VI to Decision No 529/2013/EU.
4. When providing the information specified in paragraphs 1 and 2 of this Article Member States shall comply with the following requirements:
- (a) complete all relevant common reporting format tables as included in the Annex to Decision 6/CMP.9 for the respective activity under the Kyoto Protocol for the second commitment period, including the cross-cutting tables on activity coverage, the land transition matrix and the information table on accounting, and
- (b) include explanatory information on methodologies and data used as required in the national inventory report in accordance with Decision 2/CMP.8 under the Kyoto Protocol and its Annex II.

Article 41

Specific reporting requirements

1. By derogation from Article 38 of this Regulation, where a Member State reports for its accounting obligation under the Kyoto Protocol information in accordance with the provisions on forest plantations set out in paragraphs 37 to 39 of the Annex to Decision 2/CMP.7, it shall submit for the purpose of its obligations under Decision No 529/2013/EU separate common reporting format tables for the activities of forest management and deforestation completed without the application of the provisions in paragraphs 37 to 39 of the Annex to Decision 2/CMP.7.
2. By derogation from Article 38 of this Regulation, where a Member State which did not elect cropland management or grazing land management under the Kyoto Protocol reports information on wetland drainage and rewetting for its accounting under that protocol and where that Member State applies Article 3(3) of Decision No 529/2013/EU, it shall submit separate common reporting format tables for those activities completed in accordance with that Decision.

*Article 42***Submission of information**

1. The information corresponding to the reporting requirements set out in Articles 39, 40 and 41 of this Regulation shall be submitted to the Commission as a separate annex to the national inventory report referred to in Article 7(3) of Regulation (EU) No 525/2013.
2. To the extent that Article 38 of this Regulation does not apply, for their reporting obligations pursuant to the first subparagraph of Article 3(2) and Article 3(3) of Decision No 529/2013/EU Member States shall report in accordance with Article 3 of this Regulation and include the corresponding information in the annex to the national inventory report referred to in Article 7(3) of Regulation (EU) No 525/2013.

*Article 43***Reporting at the end of an accounting period**

For the purposes of Article 7(2) of Regulation (EU) No 525/2013 Member States shall submit information in accordance with Article 3 of this Regulation and in accordance with the provisions set out in this Chapter.

CHAPTER V

TRANSITIONAL AND FINAL PROVISIONS*Article 44***Repeal and transitional provision**

Decision No 2005/166/EC is repealed. The effects of Articles 18, 19 and 24 shall be maintained.

*Article 45***Entry into force**

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

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

Done at Brussels, 30 June 2014.

For the Commission
The President
José Manuel BARROSO

Overview table of reporting requirements and their submission

[Article of] This Regulation	Information to be provided in the National Inventory Report (NIR) (tick)	Information to be provided in a separate annex to NIR (tick)	Reference to chapter in the NIR or in separate annex (specify)
Article 6 Reporting on national inventory systems	Obligatory	Not applicable	
Article 7 Reporting on consistency of the reported data on air pollutants	Possible	Possible	If in the NIR: Chapter of the NIR on 'quality assurance, quality control and verification plan'
Article 9(1) Reporting on implementation of recommendations and adjustments	Obligatory	Not applicable	Chapter of the NIR on recalculations and improvements
Article 9(2) Reporting on implementation of recommendations and adjustments	Not applicable	Obligatory	
Article 10(1) Reporting on consistency of reported emissions with data from the emissions trading scheme	Not applicable	Obligatory	
Article 10(2) Reporting on consistency of reported emissions with data from the emissions trading scheme	Possible	Possible	If in the NIR: In the relevant sections of the NIR
Article 11 Reporting on consistency of the data reported on fluorinated greenhouse gases	Not applicable	Obligatory	
Article 12 Reporting on consistency with energy data	Possible	Possible	If in the NIR: In the relevant sections of the NIR
Article 13 Reporting on changes in descriptions of national inventory systems or registries	Obligatory	Not applicable	In the relevant chapters of the NIR
Article 14 Reporting on uncertainty and completeness	Obligatory	Not applicable	In the CRF Table 9 and in the respective chapters of the NIR
Article 15(1) Reporting on other elements for the preparation of the Union greenhouse gas inventory report	Obligatory	Not applicable	In the relevant chapters of the NIR

[Article of] This Regulation	Information to be provided in the National Inventory Report (NIR) (tick)	Information to be provided in a separate annex to NIR (tick)	Reference to chapter in the NIR or in separate annex (specify)
Article 15(3) Reporting on other elements for the preparation of the Union greenhouse gas inventory report	Obligatory	Not applicable	In the respective chapters of the NIR
Article 16 Reporting on major changes to methodological descriptions	Possible	Possible	If in the NIR: In the chapter on recalculations and improvements in the NIR

Format for reporting information on consistency of the reported data on air pollutants pursuant to Article 7

Pollutant:								
EMISSION CATEGORIES	Emissions for pollutant X reported in greenhouse gas (GHG) inventory (in kt)	Emissions for pollutant X reported under Directive 2001/81/EC (NEC), submission version X (in kt)	Absolute difference in kt ⁽¹⁾	Relative difference in % ⁽²⁾	Emissions for pollutant X reported in the UNECE Convention on Long-range Transboundary Air Pollution (CLRTAP) inventory, submission version X (in kt)	Absolute difference in kt ⁽¹⁾	Relative difference in % ⁽²⁾	Explanations for differences
Total (Net Emissions)								
1. Energy								
A. Fuel combustion (sectoral approach)								
1. Energy industries								
2. Manufacturing industries and construction								
3. Transport								
4. Other sectors								
5. Other								
B. Fugitive emissions from fuels								
1. Solid fuels								
2. Oil and natural gas and other emissions from energy production								

2. Industrial processes and product use								
A. Mineral industry								
B. Chemical industry								
C. Metal industry								
D. Non-energy products from fuels and solvent use								
G. Other product manufacture and use								
H. Other								
3. Agriculture								
B. Manure management								
D. Agricultural soils								
F. Field burning of agricultural residues								
J. Other								
5. Waste								
A. Solid waste isposal								
B. Biological treatment of solid waste								
C. Incineration and open burning of waste								
D. Wastewater treatment and discharge								
E. Other								
6. Other								

(1) Emissions reported in GHG inventory minus emissions reported in NEC/CLRTAP inventory

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

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

Format for reporting on recalculations pursuant to Article 8

Recalculated Year	Per Gas: CO ₂ , N ₂ O, CH ₄							
	GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Previous submission (CO ₂ -eq, kt)	Latest submission (CO ₂ -eq, kt)	Difference (CO ₂ -eq, kt)	Difference ⁽¹⁾ %	Impact of recalculation on total emissions excluding LULUCF ⁽²⁾ %	Impact of recalculation on total emissions including LULUCF ⁽²⁾ %	Explanation for recalculations
Total National Emissions and Removals								
1. Energy								
A. Fuel combustion activities								
1. Energy industries								
2. Manufacturing industries and construction								
3. Transport								
4. Other sectors								
5. Other								
B. Fugitive Emissions from Fuels								
1. Solid fuels								
2. Oil and natural gas								
C. CO ₂ transport and storage								
2. Industrial processes and product use								
A. Mineral industry								
B. Chemical industry								
C. Metal industry								

D. Non-energy products from fuels and solvent use							
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							
I. Other carbon-containing fertilizer							
J. Other							
4. Land use, land-use change and forestry (net) ⁽⁴⁾							
A. Forestland							
B. Cropland							
C. Grassland							
D. Wetlands							
E. Settlements							
F. Other land							

G. Harvested wood products							
H. Other							
5. Waste							
A. Solid waste disposal							
B. Biological treatment of solid waste							
C. Incineration and open burning of waste							
D. Wastewater treatment and discharge							
E. Other							
6. Other (As specified in summary I.A)							
Memo items:							
International bunkers							
Aviation							
Navigation							
Multilateral operations							
CO₂ emissions from biomass							
CO₂ captured							
Long-term storage of C in waste disposal sites							
Indirect N₂O							
Indirect CO₂							
F-gases: Total actual Emissions							

Year	Per Gas: PFCs, HFCs, SF ₆ , unspecified mix of HFCs and PFCs, NF ₃							
	GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Previous submission (CO ₂ -eq, kt)	Latest submission (CO ₂ -eq, kt)	Difference (CO ₂ -eq, kt)	Difference (%) ⁽¹⁾	Impact of recalculation on total emissions excluding LULUCF (%) ⁽²⁾	Impact of recalculation on total emissions including LULUCF (%) ⁽³⁾	Explanation for recalculations
	2.B.9. Fluorochemical production							
	2.B.10. Other							
	2.C.3. Aluminium production							
	2.C.4. Magnesium production							
	2.C.7. Other							
	2.E.1. Integrated circuit or semiconductor							
	2.E.2. TFT flat panel display							
	2.E.3. Photovoltaics							
	2.E.4. Heat transfer fluid							
	2.E.5. Other (as specified in table 2(II))							
	2.F.1. Refrigeration and air conditioning							
	2.F.2. Foam blowing agents							
	2.F.3. Fire protection							
	2.F.4. Aerosols							
	2.F.5. Solvents							
	2.F.6. Other applications							
	2.G.1. Electrical equipment							

2.G.2. SF6 and PFCs from other product use							
2.G.4. Other							
2.H. Other (Please specify:)							

- (¹) To be estimated the percentage change due to recalculation with respect to the previous submission (percentage change = $100 \times [(LS - PS)/PS]$, where LS = latest submission and PS = previous submission. All cases of recalculation of the estimate of the source/sink category must be addressed and explained in the NIR.
- (²) Total emissions refer to total aggregate GHG emissions expressed in terms of CO₂ equivalent, excluding GHGs from the LULUCF sector. The impact of the recalculation on the total emissions is calculated as follows: impact of recalculation (%) = $100 \times [(source (LS) - source (PS))/total emissions (LS)]$, where LS = latest submission, PS = previous submission.
- (³) Total emissions refer to total aggregate GHG emissions expressed in terms of CO₂ equivalent, including GHGs from the LULUCF sector. The impact of the recalculation on the total emissions is calculated as follows: impact of recalculation (%) = $100 \times [(source (LS) - source (PS))/total emissions (LS)]$, where LS = latest submission, PS = previous submission.
- (⁴) Net CO₂ emissions/removals to be reported.

ANNEX IV

Format for reporting information on implementation of recommendations and adjustments pursuant to Article 9

CRF category/issue	Review recommendation	Review report/paragraph	MS response/status of implementation	Chapter/section in the NIR

Format for reporting information on consistency of reported emissions with emissions trading scheme (ETS) data pursuant to Article 10

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 (CO ₂ -eq)			
	Greenhouse gas inventory emissions [kt CO ₂ eq] ⁽³⁾	Verified emissions under Directive 2003/87/EC [kt CO ₂ eq] ⁽³⁾	Ratio in % (Verified emissions/inventory emissions) ⁽³⁾	Comment ⁽²⁾
Greenhouse gas emissions (total emissions without LULUCF for GHG inventory and without emissions from 1A3a Civil aviation, total emissions from installations under Article 3h of Directive 2003/87/EC)				
CO ₂ emissions (total CO ₂ emissions without LULUCF for GHG inventory and without emissions from 1A3a Civil aviation, total emissions from installations under Article 3h of Directive 2003/87/EC)				
Category ⁽¹⁾	CO ₂ emissions			
	Greenhouse gas inventory emissions [kt] ⁽³⁾	Verified emissions under Directive 2003/87/EC [kt] ⁽³⁾	Ratio in % (Verified emissions/inventory emissions) ⁽³⁾	Comment ⁽²⁾
1.A Fuel combustion activities, total				
1.A Fuel combustion activities, stationary combustion				
1.A.1 Energy industries				
1.A.1.a Public electricity and heat production				

1.A.1.b Petroleum refining				
1.A.1.c Manufacture of solid fuels and other energy industries				
Iron and steel (for GHG inventory combined CRF categories 1.A.2.a+ 2.C.1 + 1.A.1.c and other relevant CRF categories that include emissions from iron and steel (e.g. 1A1a, 1B1) (*)				
1.A.2. Manufacturing industries and construction				
1.A.2.a Iron and steel				
1.A.2.b Non-ferrous metals				
1.A.2.c Chemicals				
1.A.2.d Pulp, paper and print				
1.A.2.e Food processing, beverages and tobacco				
1.A.2.f Non-metallic minerals				
1.A.2.g Other				
1.A.3. Transport				
1.A.3.e Other transportation (pipeline transport)				
1.A.4 Other sectors				
1.A.4.a Commercial/Institutional				
1.A.4.c Agriculture/Forestry/Fisheries				
1.B Fugitive emissions from Fuels				
1.C CO₂ Transport and storage				
1.C.1 Transport of CO ₂				

1.C.2	Injection and storage			
1.C.3	Other			
2.A	Mineral products			
2.A.1	Cement production			
2.A.2	Lime production			
2.A.3	Glass production			
2.A.4	Other process uses of carbonates			
2.B	Chemical industry			
2.B.1	Ammonia production			
2.B.3	Adipic acid production (CO ₂)			
2.B.4	Caprolactam, glyoxal and glyoxylic acid production			
2.B.5	Carbide production			
2.B.6	Titanium dioxide production			
2.B.7	Soda ash production			
2.B.8	Petrochemical and carbon black production			
2.C	Metal production			
2.C.1	Iron and steel production			
2.C.2	Ferroalloys production			
2.C.3	Aluminium production			
2.C.4	Magnesium production			
2.C.5	Lead production			

2.C.6 Zinc production				
2.C.7 Other metal production				

Category ⁽¹⁾	N2O emissions			
	Greenhouse gas inventory emissions [kt CO ₂ eq] ⁽³⁾	Verified emissions under Directive 2003/87/EC [kt CO ₂ eq] ⁽³⁾	Ratio in % (Verified emissions/inventory emissions) ⁽³⁾	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 CO ₂ eq] ⁽³⁾	Verified emissions under Directive 2003/87/EC [kt CO ₂ eq] ⁽³⁾	Ratio in % (Verified emissions/inventory emissions) ⁽³⁾	Comment ⁽²⁾
2.C.3 Aluminium production				

⁽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 CRF 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 CRF categories pertaining to 'Iron and Steel', to be determined individually by each Member State; the stated formula is for illustration purposes only

Notation: x = reporting year

Format for reporting information on consistency with energy data pursuant to Article 12

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

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

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

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

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

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

ANNEX VII

Format for reporting information on uncertainty pursuant to Article 14

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

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

Format for reporting information on major changes to methodological descriptions pursuant to Article 16

	DESCRIPTION OF METHODS	RECALCULATIONS	REFERENCE
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Please tick where the latest NIR includes major changes in methodological descriptions compared to the NIR of the previous year	Please tick where this is also reflected in recalculations compared to the previous years' CRF	If ticked please provide a reference to the relevant section or pages in the NIR and if applicable some more detailed information such as the sub-category or gas concerned for which the description was changed.
Total (Net Emissions)			
1. Energy			
A. Fuel Combustion (sectoral approach)			
1. Energy industries			
2. Manufacturing industries and construction			
3. Transport			
4. Other sectors			
5. Other			
B. Fugitive emissions from fuels			
1. Solid fuels			
2. Oil and natural gas and other emissions from energy production			
C. CO ₂ transport and storage			
2. Industrial processes and product use			
A. Mineral industry			

B. Chemical industry			
C. Metal industry			
D. Non-energy products from fuels and solvent use			
E. Electronics industry			
F. Product uses as substitutes for ODS			
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			
I. Other carbon containing fertilisers			
J. Other			
4. Land use, land-use change and forestry			
A. Forest land			

B. Cropland			
C. Grassland			
D. Wetlands			
E. Settlements			
F. Other land			
G. Harvested wood products			
H. Other			
5. Waste			
A. Solid waste disposal			
B. Biological treatment of solid waste			
C. Incineration and open burning of waste			
D. Wastewater treatment and discharge			
E. Other			
6. Other (as specified in Summary 1.A)			
KP LULUCF			
Article 3.3 activities			
Afforestation/reforestation			
Deforestation			
Article 3.4.activities			
Forest management			
Cropland management (if elected)			

Procedures and time scales for the compilation of the Union greenhouse gas inventory and inventory report

Element	Who	When	What
1. Submission of annual inventories (complete CRF and elements of the national inventory report) by Member States	Member States	Annually by 15 January	Elements listed in Article 7(1) of Regulation (EC) No 525/2013/EU and Article 3 of this Regulation
2. 'Initial checks' of Member State submissions	Commission (incl. DG ESTAT (Eurostat), DG JRC), assisted by European Environment Agency (EEA)	For the Member State submission from 15 January at the latest until 28 February	Initial checks and consistency checks (by EEA). Comparison of energy data provided by Member States in the CRF with Eurostat energy data (sectoral and reference approach) by Eurostat and EEA. Check of Member States' agriculture and land use, land- use change and forestry (LULUCF) inventories by JRC (in consultation with Member States). The findings of the initial checks will be documented.
3. Compilation of draft Union inventory and inventory report (elements of the Union inventory report)	Commission (incl. Eurostat, JRC), assisted by EEA	Until 28 February	Draft Union inventory and inventory report (compilation of Member State information), based on Member State inventories and additional information where needed (as submitted on 15 January).
4. Circulation of 'initial check' findings including notification of potential gap-filling	Commission assisted by EEA	28 February	Circulation of 'initial check' findings including notification of potential gap-filling and making available the findings
5. Circulation of draft Union inventory and inventory report	Commission assisted by EEA	28 February	Circulation of the draft Union inventory on 28 February to Member States. Member States check data.
6. Submission of updated or additional inventory data and complete national inventory reports by Member States	Member States	By 15 March	Updated or additional inventory data submitted by Member States (to remove inconsistencies or to fill gaps) and complete national inventory reports.
7. Member State commenting on the draft Union inventory	Member States	By 15 March	If necessary, provide corrected data and comments to the draft Union inventory
8. Member State responses to the 'initial checks'	Member States	By 15 March	Member States respond to 'initial checks' if applicable.
9. Circulation of follow-up initial check findings	Commission assisted by EEA	31 March	Circulation of follow-up initial check findings and making available the findings

Element	Who	When	What
10. Estimates for data missing from a national inventory	Commission assisted by EEA	31 March	The Commission prepares estimates for missing data by 31 March of the reporting year and communicates these to the Member States.
12. Comments from Member States regarding the Commission estimates for missing data	Member States	7 April	Member States provide comments on the Commission estimates for missing data, for consideration by the Commission.
13. Member States responses to follow-up 'initial checks'	Member States	7 April	Member States provide responses to follow up of 'initial checks'.
13bis. Member States submissions to the UNFCCC	Member States	15 April	Submissions to the UNFCCC (with a copy to EEA)
14. Final annual Union inventory (incl. Union inventory report)	Commission assisted by EEA	15 April	Submission to UNFCCC of the final annual Union inventory.
15. Any resubmissions by Member States	Member States	By 8 May	<p>Member States provide to the Commission the resubmissions which they submit to the UNFCCC secretariat. The Member States must clearly specify which parts have been revised in order to facilitate the use for the Union resubmission. Resubmissions should be avoided to the extent possible.</p> <p>As the Union resubmission also has to comply with the time-limits specified in the guidelines under Article 8 of the Kyoto Protocol, the Member States have to send their resubmission, if any, to the Commission earlier than the period foreseen in the guidelines under Article 8 of the Kyoto Protocol, provided that the resubmission corrects data or information that is used for the compilation of the Union inventory.</p>
16. Union inventory resubmission in response to Member States' resubmissions	Commission assisted by EEA	27 May	If necessary, resubmission to UNFCCC of the final annual Union inventory.
17. Submission of any other resubmission after the initial check phase	Member States	When additional resubmissions occur	Member States provide to the Commission any other resubmission (CRF or national inventory report) which they provide to the UNFCCC secretariat after the initial check phase.

ANNEX X

Format for reporting greenhouse gas emissions covered by Decision 406/2009/EC

A		X-2
B	Greenhouse gas emissions	kt CO₂eq
C	Total greenhouse gas emissions without LULUCF ⁽¹⁾	
D	Total verified emissions from stationary installations under Directive 2003/87/EC ⁽²⁾	
E	CO ₂ emissions from 1.A.3.A civil aviation	
F	Total ESD emissions (= C-D-E)	

⁽¹⁾ Total greenhouse gas emissions for the geographical scope of the Union and consistent with total greenhouse gas emissions without LULUCF as reported in CRF summary table 2 for the same year.

⁽²⁾ In accordance with the scope defined in Article 3h of Directive 2003/87/EC of activities listed in Annex I to that Directive other than aviation activities.

Notation: x = reporting year

Table 3: Available projected and realised costs and benefits of individual or groups of policies and measures on mitigation of climate change

Policy or measure or groups of policies and measures	Projected costs and benefits						Realised costs and benefits				
	Costs in EUR per tonne CO ₂ eq reduced/sequestered	Absolute costs per year in EUR (specify year cost has been calculated for)	Description of cost estimates (Basis for cost estimate, what type of costs are included in the estimate, methodology)	Price year	Year for which calculated	Documentation/Source of cost estimation	Costs in EUR per tonne CO ₂ eq reduced/sequestered	Price year	Year for which calculated	Description of cost estimates (Basis for cost estimate, what type of costs are included)	Documentation/Source of cost estimation

Note: Member States are to include all the policies and measures or their groups where such assessment is available.

A benefit must be indicated in the template as a negative cost.

If available, costs and benefits for the same PAM or group of PAMs should be entered in two separate rows, with the net-cost in a separate third row for the PAM or group of PAMs. If the costs reported is net-costs covering both positive costs and benefits (= negative costs) this should be indicated.

Questionnaire: Information on the extent to which the Member State's action constitutes a significant element of the efforts undertaken at national level as well as the extent to which the projected use of joint implementation, of the clean development mechanism and of international emissions trading is supplemental to domestic action

Questionnaire on the use of the Kyoto Protocol mechanisms in meeting the 2013-2020 targets

1. Does your Member State intend to use joint implementation (JI), the clean development mechanism (CDM) and international emissions trading (IET) under the Kyoto Protocol (the Kyoto mechanisms) to meet its quantified limitation or reduction commitment pursuant to the Kyoto Protocol? If so, what progress has been made with the implementing provisions (operational programmes, institutional decisions) and any related domestic legislation?
2. What quantitative contributions to the fulfilment of the quantified emission limitation or reduction commitment pursuant to Article X of Decision Y (Ratification decision) and the Kyoto Protocol does your Member State expect from the Kyoto mechanisms during the second quantified emission limitation and reduction commitment period, from 2013 to 2020? (Please use the table)
3. Specify the budget in euro for the total use of the Kyoto mechanisms and, where possible, per mechanism and initiative, programme or fund, including the time over which the budget will be spent.
4. With which countries has your Member State closed bilateral or multilateral agreements, or agreed memorandums of understanding or contracts for the implementation of project based activities?

5. For each planned, ongoing and completed clean development mechanism and joint implementation project activity in which your Member State participates, provide the following information:

(a) Project title and category (JI/CDM)

(b) Host country

(c) Financing: give a brief description of any financial involvement of the government and the private sector, using categories such as 'private', 'public', 'public-private partnership'.

(d) Project type: use a short description, for example:

Energy and power: Fuel-switching, renewable energy generation, improving energy efficiency, reduction of fugitive emissions from fuels, other (please specify)

Industrial processes: Material substitution, process or equipment change, waste treatment, recovery or recycling, other (please specify)

Land use, land-use change and forestry: Afforestation, reforestation, forest management, cropland management, grazing land management, revegetation

Transport: Fuel-switching, improving fuel efficiency, other (please specify)

Agriculture: Manure management, other (please specify)

Waste: Solid-waste management, landfill methane recovery, waste-water management, other (please specify)

Other: Please provide a short description of the other project type

(e) Status: use the following categories:

— Proposed,

— approved (approval of governments involved and feasibility studies completed),

— under construction (start-up or construction phase),

— in operation,

— completed,

— suspended.

(f) Lifetime: provide the following information:

— date of official approval (e.g. of the Executive Board for clean development mechanism projects, of the host country for joint implementation projects),

— date of project initiation (operation starts),

— expected date of project termination (lifetime),

— crediting period (for what years will ERUs or CERs be generated),

— date(s) of issue of emission reduction units (ERUs) (by host country) or certified emission reductions (CERs) (by CDM executive board).

- (g) First or second track approval procedure (For joint implementation projects only).
- (h) Projected total and annual emissions reductions that accrue until the end of the second commitment period.
- (i) Amount of ERUs or CERS generated by the project that will be acquired by the Member State.
- (j) Credits accrued until the end of reporting year: provide information on the number of credits (total and annual) obtained from joint implementation projects, clean development projects and credits resulting from land use, land use change and forestry activities.

Type of unit	Total quantity projected to be used in second Commitment period	Average annual projected quantity	Quantity used (Units acquired and retired)
			x-1
Assigned amount units (AAUs)			
Certified emission reductions(CERs)			
Emission reduction units (ERUs)			
Long-term certified emission reductions (lCERs)			
Temporary certified emission reductions (tCERs)			
Removal units (RMU)			

Note: X is the reporting year.

Reporting on projections pursuant Article 23

Table 1: Greenhouse gas projections by gases and categories

Category ⁽¹⁾ ⁽³⁾	For each Greenhouse gas (group of gases) pursuant to Annex I to Regulation (EC) No 525/2013/EU (kt)						Total GHG emissions (kt CO ₂ -eq)						ETS emissions (kt CO ₂ -eq)						ESD emissions (kt CO ₂ -eq)					
	projec-tion base year	t-5	t	t+5	t+10	t+15	projec-tion base year	t-5	t	t+5	t+10	t+15	projec-tion base year	t-5	t	t+5	t+10	t+15	projec-tion 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																								

Area of cultivated organic soils								Ha (hectares)												
Waste parameters																				
Municipal solid waste (MSW) generation								tonne MSW												
Municipal solid waste (MSW) going to landfills								tonne MSW												
Share of CH ₄ recovery in total CH ₄ generation from landfills								%												
Other parameters																				
<i>Add rows for other relevant parameters ⁽¹⁾</i>																				

⁽¹⁾ Please add a row per parameter used in the projections. 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⁾ To be filled with Yes/No

⁽³⁾ Please specify additional different values for parameters used in different sector models

⁽⁴⁾ 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.

Table 4: Model Factsheet

Model name	
Full model name	
Model version and status	
Latest date of revision	
URL to model description	
Model type	

Model description	
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)	
Interface with other models	
Input from other models	
Model structure(if diagram please add to the template)	

Member States may reproduce this table to allow them to report details of individual sub-models which have been used to create GHG projections

—

Reporting on the use of auctioning revenues pursuant to Article 24

Table 1 Revenues generated from auctioning of allowances in 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	Sum of B5+B6	Sum of C5+C6
5	Of which amount of revenues generated from auctioning of allowances pursuant to Article 10 of Directive 2003/87/EC		
6	Of which amount of revenues generated from auctioning of allowances pursuant to Article 3d(1) or (2) of Directive 2003/87/EC		
7	Total amount of revenues from auctioning of allowances or equivalent financial value used for the purposes specified in paragraph 3 of Article 10, and Article 3d(4) of Directive 2003/87/EC		
8	Of which amount of revenues from auctioning of allowances used for the purposes specified in Article 10(3) of Directive 2003/87/EC (if data are available for separate reporting)		
9	Of which amount of revenues from auctioning of allowances used for the purposes specified in Article 3d(4) of Directive 2003/87/EC (if data are available for separate reporting)		
10	Total amount of auctioning revenues generated or the equivalent in financial value committed in years before X-1 generated and not disbursed in the years before the year X-1 and carried-over for disbursement in the year X-1		

Notes:

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

x: reporting year

Table 2 Use of revenues from auctioning of allowances for domestic and Union purposes pursuant to Article 3d and 10 of Directive 2003/87/EC

1	Purpose for which revenues were used	Short description	Amount for the year X-1		Status ⁽²⁾	Revenues pursuant to [tick relevant column] ⁽⁵⁾		Type of use ⁽³⁾	Financial instrument ⁽⁴⁾	Implementing Agency
			1 000 Euros	1 000 Domestic Currency ⁽¹⁾		Article 3d of Directive 2003/87/EC	Article 10 of Directive 2003/87/EC			
2	(e.g. programme, act, action or project title)	(including reference to online source of more detailed description, if available)			Committed/disbursed			the categories of uses outlined in Directive 2003/87/EC	To be selected: fiscal, financial support policy, domestic regulatory policy that leverage financial support, other	(e.g. responsible ministry)
3	A	B	C	D	E	F	G	H	I	J
4						<input type="checkbox"/>	<input type="checkbox"/>			
5						<input type="checkbox"/>	<input type="checkbox"/>			
6	Total amount of revenues or equivalent financial value used		Sum of column C	Sum of column D						

Notation: x = reporting year

Notes:

- ⁽¹⁾ An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.
- ⁽²⁾ Member States are to provide the definitions used for 'commitment' and 'disbursement' as part of their report. If part of the reported amount is committed and another part disbursed related to a specific programme/project, two separate rows should be used. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts. Consistent definitions should be used across the tables.
- ⁽³⁾ Categories mentioned in Article 3d(4) and Article 10(3) of Directive 2003/87/EC as follows:
- funding of research and development and demonstration projects for reducing emissions and for adaptation;
 - funding of initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;
 - development of renewable energies to meet the commitment of the Union to using 20 % renewable energies by 2020;
 - development of other technologies contributing to the transition to a safe and sustainable low-carbon economy;
 - development of technologies that help meet the commitment of the Union to increase energy efficiency by 20 % by 2020;
 - forestry sequestration in the Union;
 - environmentally safe capture and geological storage of CO₂;
 - encouragement of a shift to low-emission and public forms of transport;

- finance research and development in energy efficiency and clean technologies;
- measures intended to increase energy efficiency and insulation or to provide financial support in order to address social aspects in lower and middle income house-holds;
- Coverage of administrative expenses of the management of the ETS scheme;
- other reduction of greenhouse gas emissions;
- adaptation to the impacts of climate change,
- other domestic uses.

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

- (⁴) Several categories can be selected if several financial instruments are relevant for the reported programme or project.
 (⁵) information in this column is to be provided unless reporting is based on the equivalent in financial value of those revenues

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

1		Amount committed in the year X-1 (²)		Amount disbursed in the year X-1 (²)	
		1 000 Euros	1 000 Domestic currency, if applicable (¹)	1 000 Euros	1 000 Domestic currency, if applicable (¹)
2	USE OF REVENUES FROM AUCTIONING OF ALLOWANCES OR THE EQUIVALENT IN FINANCIAL VALUE FOR INTERNATIONAL PURPOSES (³)				
3	A	B	C	D	E
4	Total amount used as specified under Articles 10(3) and Article 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 Article 3d(4) of Directive 2003/87/EC for supporting developing countries				

Notation: x = reporting year

Notes:

- (¹) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.
 (²) Member States are to provide the definitions used for 'commitment' and 'disbursement' as part of their report. If part of the reported amount is committed and another part disbursed related to a specific programme/project, two separate rows should be used. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts. Consistent definitions should be used across the tables.
 (³) Member States are to avoid double counting of amounts in this table. If a specific use fits into several rows, the most appropriate one is to be chosen and the respective amount must be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary.

Table 4: Use of revenues from auctioning of allowances to support developing countries through multilateral channels pursuant to Article 3d and 10 of Directive 2003/87/EC ⁽⁵⁾ ⁽⁸⁾

1		Amount for the year X-1		Status ⁽¹⁾	Type of support ⁽⁷⁾	Financial instrument ⁽⁶⁾	Sector ⁽²⁾
		1 000 Euros	1 000 Domestic Currency ⁽⁴⁾				
2				to be selected: committed/ disbursed	to be selected: mitigation, adaptation, cross-cutting, other, information not available	to be selected: grant, concessional loan, non-concessional loan, equity, other, information not available	to be selected: energy, transport, industry, agriculture forestry, water and sanitation, cross-cutting, other, information not available
3	Total amount for supporting developing countries through multilateral channels						
4	of which used, if applicable, via multilateral funds						
5	Global Energy Efficiency and Renewable Energy Fund (GEEREF) (Article 10(3)(a) of Directive 2003/87/EC)						
6	Adaptation Fund under the UNFCCC (Article 10, paragraph 3(a) of Directive 2003/87/EC)						
7	Special Climate Change FUND (SCCF) under the UNFCCC						
8	Green Climate Fund under the UNFCCC						
9	Least Developed Countries Fund						
10	UNFCCC Trust Fund for Supplementary Activities						
11	For multilateral support to REDD+ activities						
12	Other multilateral climate-related funds (please specify)						

13	of which used, if applicable, via multilateral financial institutions						
14	Global Environmental Facility						
15	World Bank ⁽³⁾						
16	International Finance Corporation ⁽³⁾						
17	African Development Bank ⁽³⁾						
18	European Bank for Reconstruction and Development ⁽³⁾						
19	Inter-American Development Bank ⁽³⁾						
20	Other multilateral financial institutions or support programmes, please specify ⁽³⁾						

Notation: x = reporting year

Notes:

- (¹) Information on the status is to be provided where available at disaggregate level. Member States should provide the definitions used for 'commitment' and disbursement' as part of their report. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts.
- (²) Several applicable sectors can be selected. Member States may report sectoral distribution if such information is available. 'Information not available' can only be selected if there is absolutely no information available for the respective row.
- (³) Only financial support provided which is climate-specific as e.g. indicated by CDC DAC indicators should be entered in this table.
- (⁴) An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.
- (⁵) Member States are to avoid double counting of amounts in this table. If a specific use fits into several rows, the most appropriate one is to be chosen and the respective amount shall be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary
- (⁶) The appropriate financial instrument is to be chosen. Several categories can be selected if several financial instruments are relevant for the respective row. Mostly grants are provided to multilateral institutions and other categories may not frequently be applicable. However more categories are used to achieve consistency with reporting requirements for biennial reports under the UNFCCC. 'Information not available' can only be selected if there is absolutely no information available for the respective row.
- (⁷) To be reported if such information is available for multilateral fund or banks. 'Information not available' can only be selected if there is absolutely no information available for the respective row.
- (⁸) The notation key 'information not available' may be used if there is absolutely no information available for the respective cells.

Table 5: Use of revenues from auctioning of allowances pursuant to Article 3d and 10 of Directive 2003/87/EC for bilateral or regional support to developing countries ⁽⁵⁾ ⁽⁷⁾

1	Programme/ project title	Recipient country/region	Amount for the year X-1		Status ⁽¹⁾	Type of support ⁽³⁾	Sector ⁽²⁾	Financial instrument ⁽⁶⁾	Implementing Agency
2			1 000 Euros	1 000 Domestic currency ⁽⁴⁾	to be selected: Committed/ disbursed	to be selected: Mitiga- tion, Adaptation, REDD+, Cross- cutting, Other	to be selected: energy, transport, industry, agriculture, forestry, water and sanitation, cross- cutting, other, infor- mation not available	to be selected: grant, conces- sional loan, non-conces- sional loan, equity, direct project investments, invest- ment funds, fiscal support policies, financial support policies, other, information not available	
3									

Notation: x = reporting year

Notes:

- ⁽¹⁾ Information on the status shall be provided at least in Table 3, and should be provided in this table, where available at disaggregate level. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts.
- ⁽²⁾ Several applicable sectors can be selected. Member States may report sectoral distribution if such information is available. 'Information not available' can only be selected if there is absolutely no information available for the respective row.
- ⁽³⁾ Only financial support provided which is climate-specific as e.g. indicated by OECD DAC indicators should be entered in this table.
- ⁽⁴⁾ An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.
- ⁽⁵⁾ Member States are to avoid double counting of amounts in this table. If a specific use would fit into several rows, the most appropriate one are to be chosen and the respective amount must be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary.
- ⁽⁶⁾ The appropriate financial instrument is to be chosen. Several categories can be selected if several financial instruments are relevant for the respective row. 'Information not available' can only be selected if there is absolutely no information available for the respective row.
- ⁽⁷⁾ The notation key 'information not available' may be used if there is absolutely no information available for the respective cells.

Reporting on the project credits used for compliance with Decision No 406/2009/EC pursuant to Article 25 of this Regulation

1	Reporting Member State	Units transferred to the Effort Sharing Decision Compliance Account in year X-1						
2	Type of information	Country of origin	ERUs	CERs	ICERs	tCERS	Other units ⁽¹⁾	Justification/explanation of qualitative criteria applied to credits ⁽²⁾
	A		B	C	D	E	F	G
3	Total use of project credits in tonnes (= total amount of units transferred to the ESD Compliance Account)							
4	Geographical distribution: countries of origin of the emission reductions one row per country should be generated; the corresponding units should be entered in the columns.							
5	Of which are credits from project types pursuant to Article 5(1)(a) of Decision No 406/2009/EC							
6	Of which are credits from project types pursuant to Article 5(1)(b) of Decision No 406/2009/EC							
7	Of which are credits from project types pursuant to Article 5(1)(c) and 5(5) of Decision No 406/2009/EC							
8	Of which are credits from project types pursuant to Article 5(1)(d) of Decision No 406/2009/EC							
9	Of which are credits from project types pursuant to Article 5(2) and (3) of Decision No 406/2009/EC							
11	Of which are credits from project types that cannot be used by operators in the EU ETS ⁽³⁾							

Notes:

⁽¹⁾ Units used pursuant to Article 5(2) and (3) of Decision No 406/2009/EC.⁽²⁾ Member States shall include the qualitative criteria applied to credits used in accordance with Article 5 of Decision No 406/2009/EC.⁽³⁾ Where credits from project types that cannot be used by operators in the EU ETS are reported, a detailed justification of the use of such credits must be provided in column G.

Notation: x signifies the reporting year

Reporting on summary information on concluded transfers pursuant to Article 26

Information on concluded transfers for the year X-1

Number of transfers	
Transfer 1 ⁽¹⁾	
Quantity of Annual Emission Allocation units (AEAs)	
Transferring Member State	
Acquiring Member State	
Price per AEA	
Date of the transfer agreement	
Year of the expected transaction in the registry	
Other information (such as greening schemes)	

Note:

(¹) Replicate for the number of transfers that occurred in the year X-1

X signifies the reporting year

ANNEX XVI

Table 1: Schedule for the comprehensive review to determine Member State's Annual emissions allocations pursuant to the fourth subparagraph of Article 3(2) of Decision No 406/2009/EC

Activity	Task description	Time
First step review	The Secretariat implements the checks to verify the transparency, accuracy, consistency, completeness and comparability of Member States inventories pursuant to Article 29 of this Regulation.	15 January — 15 March
Preparation of review material for the technical experts review team (TERT)	The Secretariat prepares and compiles material for TERT.	15 March — 30 April
Desk-based review	TERT performs checks pursuant to Article 32 of this Regulation, prepares initial questions based on 15 April submissions including consideration of any re-submitted data to the UNFCCC. Secretariat to communicate questions to Member States	1 May — 21 May
Time-limit for the responses of the Member State to the initial questions	Member States respond to questions — two week period for responses	21 May — 4 June
Centralised meetings of expert reviewers	TERT meets to discuss responses from Member States, identify cross-cutting issues, ensure consistency of findings across Member States, agree upon recommendations etc. Additional questions are identified and communicated by the Secretariat to Member States during this period.	5 June — 29 June
Time-limit for the responses of the Member State responses to the additional questions	Member States respond to questions.	By 6 July
Preparation of draft review reports, including possible further questions to Member States	The TERT compiles draft review reports, including unresolved questions to Member States, draft recommendations concerning possible inventory improvements for consideration by Member States, and, where applicable, details of and justification for potential technical corrections. The Secretariat communicates the reports to Member States	29-June — 13 July
Time-limit for the comments of the Member State on draft review report	Member States comment on draft reports, respond to unresolved questions and, where relevant, agree or disagree with the TERT's recommendations.	13 July — 3 August
Time-limit for finalisation of review reports	Informal communication with Member States to follow up any outstanding issues. The TERT finalises the reports, which are reviewed and edited by the Secretariat.	By 17 August
Final Review Reports	Secretariat communicates the final review reports to the Commission	By 17 August

Table 2: Schedule for the comprehensive reviews pursuant to Article 19(1) of Regulation (EC) No 525/2013/EC

Activity	Task description	Timing
First step review and communication of its results to Member States	The Secretariat implements the checks to verify the transparency, accuracy, consistency, completeness and comparability of Member States inventories pursuant to Article 29 of this Regulation based on 15 January submissions and sends the first step review results to Member States.	15 January — 28 February
Response to the first step review results	Member States provide their response to the Secretariat on the first step review results.	By 15 March
Follow-up on the first step review result and communication of the follow-up results to Member States	The Secretariat evaluates Member States' responses to the first step review results and sends the evaluation results and other outstanding issues to Member States.	15 March — 31 March
Response to the follow-up results	Member States provide their comments to the Secretariat on the follow-up results and other outstanding issues.	By 7 April
Preparation of review material for the TERT	The Secretariat prepares material for the comprehensive review based on 15 April submissions of the Member States.	15 April — 25 April
Desk based review	The TERT performs checks pursuant to Article 32 of this Regulation, compiles initial questions to Member States based on 15 th April submissions.	25 April — 13 May
Communication of initial questions	The Secretariat sends initial questions to Member States.	By 13 May
Response	Member States respond to initial questions to the Secretariat.	13 May — 27 May
Centralised expert meetings	The TERT meets to discuss responses from Member States, identify cross-cutting issues, ensure consistency of findings across Member States, agree upon recommendations, prepare draft technical corrections, etc. Additional questions are identified and communicated to Member States during this period.	28 May — 7 June
Response	Member States provide answers to questions and potential cases of technical corrections during the centralised review to the Secretariat.	28 May — 7 June
Communication of technical corrections	The Secretariat sends draft technical corrections to Member States.	By 8 June
Response	Member States respond to draft technical corrections to the Secretariat.	By 22 June

Activity	Task description	Timing
Compilation of draft review reports	The TERT compiles draft review reports, including any unresolved questions and draft recommendations and, where applicable, details and justification for draft technical corrections.	8– 29 June
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
Draft review reports	The Secretariat sends draft review reports to Member States	By 29 June
Comments	Member States provide comments on the draft review reports to the Secretariat including any comments they wish to include in the final review report.	By 9 August
Finalisation of review reports	The TERT finalises the review reports. Informal communication with Member States to follow up any outstanding issues if needed. The Secretariat checks the review reports.	9 August — 23 August
Submission of Final Review Reports	Secretariat communicates the final review reports to the Commission and to Member States.	By 30 August

Table 3: Schedule for the annual review pursuant to Article 19(2) of Regulation No (EU) 525/20013

Activity	Task description	Time
First step of the annual review		
First step review and communication of its results to Member States	The Secretariat implements the checks to verify the transparency, accuracy, consistency, completeness and comparability of Member States inventories pursuant to Article 29 of this Regulation based on 15 January submissions and sends the first step review results and potential significant issues to Member States.	15 January — 28 February
Response to the first step review results	Member States provide their response to the Secretariat on the first step review results and potential cases of significant issues.	By 15 March
Follow-up on the first step review results and communication of the follow-up results to Member States	The Secretariat evaluates Member States' responses to the first step review results and identifies significant issues which could potentially trigger the second step of the annual review and sends the evaluation results and a list of potential significant issues to Member States.	15 March — 31 March
Response to the follow-up results	Member States provide their comments to the Secretariat on potential cases of significant issues.	By 7 April

Activity	Task description	Time
Review of Member States responses	The TERT assesses Member States' responses and identifies the Member States that are potentially subject to the Second step of the annual review. Member States with no potential significant issues are notified that they are not subject to the second step of the annual review pursuant to Article 35.	7 April — 20 April
Unresolved significant issues	The Secretariat sends an interim review report with all unresolved significant issues from the first step checks to Member States subject to the second step of the annual review. Member States which are not subject to the second step of the annual review will receive a final review report.	By 20 April
Second step of the annual review		
Preparation of review material	The Secretariat prepares review material for the second step of the annual review based on the 15 March submissions of Member States.	15 March — 15 April
Second step review	The TERT performs checks pursuant to Article 32 of this Regulation, identifies and calculates potential technical corrections. Member States should be available for questions during the second week of the review.	15 April — 28 April
Communication of technical corrections	The Secretariat sends potential technical corrections to Member States.	By 28 April
Response	Member States provide comments on potential technical corrections to the Secretariat.	By 8 May
Draft review reports	The TERT compiles draft review reports, including draft recommendations and a justification for potential technical corrections.	8 May — 31 May
Communication of the draft review reports	The Secretariat sends draft review reports to Member States	By 31 May
Response	Member States provide comments on the draft review reports to the Secretariat including any comments they wish to include in the final review report.	By 15 June
Compilation of review reports	The TERT updates the draft review reports and clarifies with Member States any outstanding issues if needed. The Secretariat checks and if needed edits the review reports	15 June — 25 June
Submission of final review reports	The Secretariat communicates the final review reports to the Commission and to Member States.	By 30 June