This note relates to the *Statement from France on the conclusions presented by the TERT in its Review report. This document is* sent from the TERT to France to further compliment the TERTs review report and assist in clarifying further the TERTs findings. The note is limited to the technical content of the French Statement.

On the two technical corrections applied by the TERT France comments that *It seems that the main concern of the TERT is that a country-specific scientific publication (Pellerin at al., 2019) exists and was not used in France's inventory. Given the existence of this study, the application of a tier 2 approach with IPCC default values (instead of data stemming from this study) was not deemed justified enough*.

In response, the TERT reiterates its comment provided on this matter: France did not apply IPCC default values for its Tier 2 estimates, France has instead used the IPCC default method with values for Carbon-Stock-Change Factors [CSCFs] sourced from the *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories* [*2019 Refinement*] or based[1] on expert judgement rather than the IPCC default CSCF values. Indeed, under the UNFCCC the IPCC default values for CSCFs are those provided in the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* [*2006 IPCC Guidelines*]. Furthermore, the TERT does not question that France did not use the IPCC default values for CSCFs, given it is *good practice* to use more accurate values than IPCC values[2].

Regarding the use of values provided in the *2019 Refinement*, although those are expected to be of a higher accuracy of those provided in the *2006 IPCC Guidelines*, the application to a national inventory of values calculated at global scale will always result of a lower precision and accuracy than that of unbiased values calculated using country specific data. The TERT could not find an evidence-based justification for using CSCFs values sourced from the *2019 Refinement*, or just based on an expert-judgement, rather than values derived from national data, as e.g. the report on "Stocker du carbone dans les sols français"[3] produced by the *Institut National de la Recherche Agronomique* [INRA] (Sylvain Pellerin first author).

In conclusion, the TERT found inconsistent with the UNFCCC reporting requirements, the absence of an evidence-based justification for the use of values from a global datasets, as the *2019 Refinement*, and of an uninformed expert judgement, while country-specific values are available.

Further, the use of those values, as derived from the global dataset and from expert judgement, resulted in very unlikely trends for CO_2 emissions/removals from agricultural soils. To understand the unlikely trends, the TERT repeatedly asked for explanations and further information on the selection of the CSCFs values as well as on the activity data used and the calculation implemented to estimate CO_2 emissions/removals from agricultural soils, however the TERT did not get any. Consequently, given the inconsistency with reporting requirements and the unjustified unlikely trends of CO_2 emissions/removals, which in absence of a justification have been judged inaccurate, the TERT has applied technical corrections as per requirements under EU regulations.

[1] For temporary grassland under *Cropland remaining Cropland* reporting, an F_LU value of 1 has been applied whereas the closest default level -i.e. set-aside (<20 years)- has an IPCC default value of 0,82 -see Table 5.5-

[2] IPCC values are calculated to be globally applicable and thus the variability of the parameter of concern across the entire World affects the accuracy and the uncertainty of its sub-global application; and indeed the Standard Deviation of the IPCC value is used to calculate the associated uncertainty rather than the Standard Error

[3] Rapport scientifique de l'étude sollicitée conjointement par l'Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME) et le Ministère de l'Agriculture et de l'Alimentation (MAA)